

**Charity number: 299840**

**Hele Village Community Association**  
**Trustees' report and financial statements**  
**for the year ended 31 March 2023**

# **Hele Village Community Association**

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## **Hele Village Community Association**

### **Legal and administrative information**

<b>Charity number</b>	299840
<b>Business address</b>	The Windmill Community Centre Pendennis Road Hele Torquay TQ2 7QR 01803 314876 Bebe Pope finance@thewindmillcentre.org
<b>Trustees</b>	Helen Harman Alan Tilley Luke Paton Sian Craddock
<b>Accountants</b>	IAW Accountancy Services Grosvenor House 1 New Road Brixham Devon TQ5 8LZ
<b>Bankers</b>	NatWest 108 Union Street Torquay Devon TQ2 5PZ

# **Hele Village Community Association**

## **Report of the trustees for the year ended 31 March 2023**

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

### **Structure, governance and management**

### **Objectives and activities**

### **Achievements and performance**

### **Financial review**

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

On behalf of the board

Helen Harman

**CHAIR**

## **Hele Village Community Association**

### **Independent examiner's report to the trustees on the unaudited financial statements of Hele Village Community Association.**

I report on the accounts of Hele Village Community Association for the year ended 31 March 2023 set out on pages 2 to 9.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
**I A Webb**  
**A.C.M.A.;C.G.M.A.;M.C.I.M.**  
**Independent examiner**  
**Grosvenor House**  
**1 New Raod**  
**Brixham**  
**Devon**  
**TQ5 8JZ**

# Hele Village Community Association

## Statement of financial activities

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Voluntary income	2	194,213	169,338	363,551	377,942
Activities for generating funds	3	25,127	-	25,127	19,332
Investment income	4	14	-	14	9
Other incoming resources	5	395	-	395	-
<b>Total incoming resources</b>		<u>219,749</u>	<u>169,338</u>	<u>389,087</u>	<u>397,283</u>
<b>Resources expended</b>					
Costs of generating funds:					
Cost of generating voluntary income	6	156,351	145,420	301,771	286,100
Governance costs	7	-	-	-	2
<b>Total resources expended</b>		<u>156,351</u>	<u>145,420</u>	<u>301,771</u>	<u>286,102</u>
Total funds brought forward		<u>29,355</u>	<u>186,995</u>	<u>216,350</u>	<u>105,784</u>
<b>Total funds carried forward</b>		<u>92,753</u>	<u>210,913</u>	<u>303,666</u>	<u>216,965</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 6 to 9 form an integral part of these financial statements.

## Hele Village Community Association

### Balance sheet as at 31 March 2023

	Notes	£	2023	£	£	2022	£
<b>Current assets</b>							
Cash at bank and in hand		303,846			216,350		
		<u>303,846</u>			<u>216,350</u>		
<b>Net current assets</b>			303,846			216,350	
<b>Net assets</b>			<u>303,846</u>			<u>216,350</u>	
<b>Funds</b>	10						
Restricted income funds			177,570			186,995	
Unrestricted income funds			<u>126,276</u>			<u>29,355</u>	
<b>Total funds</b>			<u>303,846</u>			<u>216,350</u>	

The financial statements were approved by the trustees on and signed on its behalf by

**Helen Harman**  
Chair

The notes on pages 6 to 9 form an integral part of these financial statements.

# **Hele Village Community Association**

## **Notes to financial statements for the year ended 31 March 2023**

### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

#### **1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

#### **1.2. Cashflow**

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

#### **1.3. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from the tuck shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

#### **1.4. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **1.5. Defined contribution pension schemes**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.



# Hele Village Community Association

## Notes to financial statements for the year ended 31 March 2023

### 2. Voluntary income

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Donations	267	12,585	12,852	9,869
Grants receivable	193,946	156,753	350,698	368,073
	<u>194,213</u>	<u>169,338</u>	<u>363,550</u>	<u>377,942</u>

### 3. Activities for generating funds

	Unrestricted funds £	2023 Total £	2022 Total £
Room Hire	25,106	25,106	16,332
Other activities for generating funds income	21	21	3,000
	<u>25,127</u>	<u>25,127</u>	<u>19,332</u>

### 4. Investment income

	Unrestricted funds £	2023 Total £	2022 Total £
Bank interest receivable	14	14	9
	<u>14</u>	<u>14</u>	<u>9</u>

### 5. Other incoming resources

	Unrestricted funds £	2023 Total £	2022 Total £
Other income	395	395	-
	<u>395</u>	<u>395</u>	<u>-</u>

# Hele Village Community Association

## Notes to financial statements for the year ended 31 March 2023

### 6. Cost of generating voluntary income

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
HVCA	156,351	-	156,351	76,087
Torbay Food Alliance	-	14,798	14,798	567
Government Food Grant	-	126,916	126,916	160,804
Support Network	-	3,706	3,706	48,642
	<u>156,351</u>	<u>145,420</u>	<u>301,771</u>	<u>286,100</u>

### 7. Governance costs

	2023 Total £	2022 Total £
Office expenses - Other	(2)	2
	<u></u>	<u></u>

### 8. Employees

Employment costs	2023 £	2022 £
Wages and salaries	83,668	64,343
Pension costs	790	-
Other costs	-	180
	<u>84,458</u>	<u>64,523</u>

No employee received emoluments of more than £60,000 (2022 : None).

#### Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2023	2022
7	3
<u></u>	<u></u>

# Hele Village Community Association

## Notes to financial statements for the year ended 31 March 2023

### 9. Pension costs

The company operates a defined contribution pension scheme in respect of the charity employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2023	2022
	£	£
Pension charge	790	-

### 10. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 March 2023 as represented by:			
Current assets	126,276	177,570	303,846
	<u>126,276</u>	<u>177,570</u>	<u>303,846</u>

### 11. Unrestricted funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2023 £
HVCA	29,355	125,691	(132,071)	103,301	126,276

### 12. Restricted funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2023 £
Torbay Food Alliance	39,804	13,347	(15,560)	(2,498)	35,093
Government Food Grant	99,680	100,000	(165,976)	8,563	42,267
Support Network	47,511	56,784	(3,735)	(91,390)	9,170
HVCA	-	109,016	-	(17,976)	91,040
	<u>186,995</u>	<u>279,147</u>	<u>(185,271)</u>	<u>(103,301)</u>	<u>177,570</u>

**Hele Village Community Association**

**The following pages do not form part of the statutory accounts.**

# Hele Village Community Association

## Detailed statement of financial activities

For the year ended 31 March 2023

	2023		2022	
	£	£	£	£
<b>Incoming resources</b>				
<b>Incoming resources from generating funds:</b>				
<i>Voluntary income</i>				
Donations		12,852		9,869
Grants receivable		350,698		368,073
		<u>363,550</u>		<u>377,942</u>
<i>Activities for generating funds</i>				
Room Hire		25,106		16,332
Other activities for generating funds income		21		3,000
		<u>25,127</u>		<u>19,332</u>
<i>Investment income</i>				
Bank interest receivable		14		9
		<u>14</u>		<u>9</u>
<b>Total incoming resources from generating funds</b>		<u>388,691</u>		<u>397,283</u>
<b>Other incoming resources</b>				
Other income		395		-
		<u>395</u>		<u>-</u>
<b>Total incoming resources</b>		<u>389,086</u>		<u>397,283</u>
<b>Resources expended</b>				
<b>Costs of generating funds:</b>				
<i>HVCA</i>				
Activity 1 - Purchases	2,004		727	
Activity 1 - Staff - Salaries & wages	81,155		18,325	
Activity 1 - Staff - Pension costs	660		-	
Activity 1 - Staff - Other	-		180	
Activity 1 - Establishment - Rates & water	1,453		894	
Activity 1 - Establishment - Light & heat	3,886		3,537	
Activity 1 - Establishment - Repairs & maintenance	14,017		16,394	
Activity 1 - Establishment - Insurance	4,969		2,201	
Activity 1 - Establishment - Other	12,428		9,101	
Activity 1 - Other motor & travel costs	84		330	
Activity 1 - Professional - Other	12,777		20,236	
Activity 1 - Office expenses - Telephone	2,130		1,444	
Activity 1 - Office expenses - Other	6,880		1,357	
Activity 1 - Other costs	13,558		1,361	
Activity 1 - Other costs	350		-	
		<u>156,351</u>		<u>76,087</u>

## Hele Village Community Association

### Detailed statement of financial activities

#### For the year ended 31 March 2023

<i>Torbay Food Alliance</i>			
Activity 2 - Purchases	3,879	-	
Activity 2 - Other motor & travel costs	-	368	
Activity 2 - Office expenses - Other	159	199	
Activity 2 - Other costs	10,760	-	
	14,798		567
<i>Government Food Grant</i>			
Activity 3 - Purchases	-	5,121	
Activity 3 - Establishment - Repairs & maintenance	248	-	
Activity 3 - Professional - Other	10,000	10,000	
Activity 3 - Office expenses - Other	38	-	
Activity 3 - Other costs	116,630	145,683	
	126,916		160,804
<i>Support Network</i>			
Activity 7 - Staff - Salaries & wages	2,513	46,018	
Activity 7 - Staff - Pension costs	130	-	
Activity 7 - Establishment - Insurance	-	1,767	
Activity 7 - Office expenses - Telephone	645	681	
Activity 7 - Office expenses - Other	335	175	
Activity 7 - Other costs	83	1	
	3,706		48,642
<b>Total cost of generating voluntary income</b>	<b>301,771</b>		<b>286,100</b>
<b>Fundraising trading:</b>			
<b>cost of goods sold and other costs</b>			
<b>Total costs of generating funds</b>	<b>301,771</b>		<b>286,100</b>

# Hele Village Community Association

## Detailed statement of financial activities

For the year ended 31 March 2023

	2023 £	2022 £
<b>Charitable activities</b>		
<b>Governance costs</b>		
<i>Activities undertaken directly</i>		
Office expenses - Other	(2)	2
	(2)	2
<b>Total governance costs</b>	(2)	2
<b>Net incoming/(outgoing) resources for the year</b>	87,317	111,181