

REGISTERED CHARITY NUMBER: 270851

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2017
for
Heatherside Community Association**

Heatherside Community Association

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Heatherside Community Association

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Heatherside Community Association

Report of the Trustees for the Year Ended 31 March 2017

The trustees present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and Constitution

The Association promotes the benefit of the inhabitants of Heatherside, Camberley, Surrey and the neighbourhood, and in particular, operates a Community Centre in the area in co-operation with Surrey Heath Borough Council.

The Association is governed by a written constitution first adopted on 29th April 1980, amended on 17th June 1981, 4th June 1990 and 26th January 2017. All land and buildings are held by Trustees appointed for this purpose. The Trustees are as follows:

Mike Puckett; Pat Parry Mike Robbins; L Bain

The Association is managed by the Council. Members of the Council are appointed at the AGM. One Council member is appointed per section and constituent body and matched by appointment of individual members. One member is appointed to represent the Associate members. The Trustees may appoint two members.

Membership

Individual membership is open to anyone living in area. Constituent bodies are bodies such as Surrey Heath Borough Council and other voluntary organisations, which register as such. Section members are local groups registered with the Association's Council. All members of the council retire annually but are eligible for reappointment.

ACHIEVEMENT AND PERFORMANCE

Review of Activities

This year has been another busy year for the Association. The Community Centre continues to be used extensively by various local groups. The Community Centre provides a focus and opportunities for local groups to flourish enhancing the lives of those living on Heatherside.

Fundraising activities have continued but this forms a very small part of the Associations' income. We are extremely grateful for all the help provided by members of the Association in maintaining and running the Community Centre.

Public Benefit

The Trustees have considered the guidance published by the Charity Commission regarding public benefit and the work of the charity.

FINANCIAL REVIEW

Financial position

The Association generated a surplus in the year of about £4,138. This was mainly because of increased revenue from bookings. Bookings by local groups was increased on 2016. The financial position of the charity is considered satisfactory.

The current level of reserves - is now approximately £46,000. £18,000 is considered necessary to cover operational responsibilities whilst the balance will provide for future unforeseen repairs and improvements to the Community Centre.

Heatherside Community Association

Report of the Trustees for the Year Ended 31 March 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

270851

Principal address

Heatherside Community Centre
Martindale Avenue
Heatherside
Camberley
Surrey
GU15 1BB

Trustees

Members of the council

Constituent and section members

H Kelly - Badminton
J Robins - Savoy Singers
P Parry - Senior Citizens
P Lawrence
P Ilnicki - Surrey Heath Borough Council
Y Stokes - Church

Individual members

P Pearce - President
M Robins - Chairman
S Roberts - Vice Chairman
L Williams - Treasurer
C Pearce - Secretary
H Kelly
Cllr I Cullen
M Taylor
D Radford

The changes were made at the Annual General meeting.

Independent examiner

A M Skilton
ACA

Approved by order of the board of trustees on 21/9/17 and signed on its behalf by:


.....
Trustee

Independent Examiner's Report to the Trustees of Heatherside Community Association

I report on the accounts for the year ended 31 March 2017 set out on pages four to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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 statements below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A M Skilton
ACA

Date:

Heatherside Community Association

Statement of Financial Activities for the Year Ended 31 March 2017

	Notes	31.3.17 Unrestricted fund £	31.3.16 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>54,319</u>	<u>50,456</u>
Total		54,319	50,456
 EXPENDITURE ON			
Charitable activities			
Charitable		<u>50,181</u>	<u>48,016</u>
NET INCOME		4,138	2,440
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>41,924</u>	<u>39,484</u>
 TOTAL FUNDS CARRIED FORWARD		<u>46,062</u>	<u>41,924</u>
 CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

Heatherside Community Association

Balance Sheet At 31 March 2017

	Notes	31.3.17 Unrestricted fund £	31.3.16 Total funds £
FIXED ASSETS			
Tangible assets	5	289	332
CURRENT ASSETS			
Debtors	6	1,480	874
Cash at bank and in hand		46,786	44,154
		<u>48,266</u>	<u>45,028</u>
CREDITORS			
Amounts falling due within one year	7	(2,493)	(3,436)
NET CURRENT ASSETS		<u>45,773</u>	<u>41,592</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>46,062</u>	<u>41,924</u>
NET ASSETS		<u>46,062</u>	<u>41,924</u>
FUNDS	8		
Unrestricted funds		46,062	41,924
TOTAL FUNDS		<u>46,062</u>	<u>41,924</u>

The financial statements were approved by the Board of Trustees on 21.9.2017 and were signed on its behalf by:


Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2017**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts include the income and expenditure of the Association only and do not include the accounts of other related organisations, including parents and toddler group, senior citizen group and play groups which use the Association's premises.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on reducing balance and 15% on reducing balance
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Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2017**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016.

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

31.3.17	31.3.16
5	5
<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	50,456
Total	<u>50,456</u>
 EXPENDITURE ON	
Charitable activities	
Charitable	48,016
Total	<u>48,016</u>
 NET INCOME	<u>2,440</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	39,484
 TOTAL FUNDS CARRIED FORWARD	<u><u>41,924</u></u>

Heatherside Community Association

Notes to the Financial Statements - continued for the Year Ended 31 March 2017

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2016 and 31 March 2017	<u>26,153</u>
DEPRECIATION	
At 1 April 2016	25,821
Charge for year	43
At 31 March 2017	<u>25,864</u>
NET BOOK VALUE	
At 31 March 2017	<u>289</u>
At 31 March 2016	<u>332</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Other debtors	<u>1,480</u>	<u>874</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Other creditors	<u>2,493</u>	<u>3,436</u>

8. MOVEMENT IN FUNDS

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted funds			
General fund	41,924	4,138	46,062
TOTAL FUNDS	<u>41,924</u>	<u>4,138</u>	<u>46,062</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,319	(50,181)	4,138
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>54,319</u>	<u>(50,181)</u>	<u>4,138</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2017.

Heatherside Community Association

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2017**

	31.3.17	31.3.16
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions	-	294
Grants	1,000	-
Fund raising	671	1,103
Investment income	142	202
Hall bookings	52,246	48,411
Other income	260	446
	<hr/> 54,319	<hr/> 50,456
Total incoming resources	54,319	50,456
EXPENDITURE		
Charitable activities		
Wages	25,182	26,375
Insurance	5,693	5,394
Light and heat	7,911	8,004
Telephone	994	1,473
Postage and stationery	974	879
Sundries	222	177
Cleaning	566	716
Repairs and maintenance	6,686	3,057
Performing Rights Society fees	1,190	1,169
Depreciation	43	52
	<hr/> 49,461	<hr/> 47,296
Support costs		
Governance costs		
Independent examiner's fees	720	720
	<hr/> 50,181	<hr/> 48,016
Total resources expended		
	<hr/> 4,138	<hr/> 2,440
Net income	<hr/> 4,138	<hr/> 2,440

This page does not form part of the statutory financial statements