

**REGISTERED CHARITY NUMBER: 270851**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2018  
for  
Heatherside Community Association**

# Heatherside Community Association

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## **Heatherside Community Association**

### **Report of the Trustees for the Year Ended 31 March 2018**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2018. 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; D Ivson

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 £3,422. This was mainly because of the stability in revenue from bookings. The financial position of the charity is considered satisfactory.

The current level of reserves is now approximately £49,500. £18,000 is considered necessary to cover operational responsibilities whilst the balance will provide for future unforeseen repairs and improvements to the Community Centre.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

## Heatherside Community Association

### Report of the Trustees for the Year Ended 31 March 2018

#### 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  
L Bain - Church

##### Individual members

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

The changes were made at the Annual General meeting.

##### Independent examiner

A M Skilton  
ACA

Approved by order of the board of trustees on .....<sup>12th December 2018</sup> and signed on its behalf by:

.....  
Trustee

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

**Independent examiner's report to the trustees of Heatherside Community Association**

I report to the charity trustees on my examination of the accounts of the Heatherside Community Association (the Trust) for the year ended 31 March 2018.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn 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 2018**

	Notes	<b>31.3.18 Unrestricted fund £</b>	<b>31.3.17 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u><b>52,964</b></u>	<u>54,319</u>
<b>Total</b>		<u><b>52,964</b></u>	<u>54,319</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable		<u><b>49,542</b></u>	<u>50,181</u>
<b>NET INCOME</b>		<u><b>3,422</b></u>	<u>4,138</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u><b>46,062</b></u>	<u>41,924</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u><b>49,484</b></u></u>	<u><u>46,062</u></u>

**CONTINUING OPERATIONS**


All income and expenditure has arisen from continuing activities.

# Heatherside Community Association

## Balance Sheet At 31 March 2018

	Notes	31.3.18 Unrestricted fund £	31.3.17 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	252	289
<b>CURRENT ASSETS</b>			
Debtors	6	581	1,480
Cash at bank and in hand		51,979	46,786
		<u>52,560</u>	<u>48,266</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(3,328)	(2,493)
<b>NET CURRENT ASSETS</b>		<u>49,232</u>	<u>45,773</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>49,484</u>	<u>46,062</u>
<b>NET ASSETS</b>		<u>49,484</u>	<u>46,062</u>
<b>FUNDS</b>	8		
Unrestricted funds		49,484	46,062
<b>TOTAL FUNDS</b>		<u>49,484</u>	<u>46,062</u>

The financial statements were approved by the Board of Trustees on 12<sup>th</sup> December 2018 and were signed on its behalf by:

  
.....  
Trustee

The notes form part of these financial statements



**Notes to the Financial Statements  
for the Year Ended 31 March 2018**

**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 2018

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

**3. STAFF COSTS**

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

31.3.18	31.3.17
<u>5</u>	<u>5</u>

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

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	54,319
<b>Total</b>	<u>54,319</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable	50,181
<b>Total</b>	<u>50,181</u>
<b>NET INCOME</b>	<u>4,138</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	41,924
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>46,062</u></u>

# Heatherside Community Association

## Notes to the Financial Statements - continued for the Year Ended 31 March 2018

### 5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2017 and 31 March 2018	<u>26,153</u>
<b>DEPRECIATION</b>	
At 1 April 2017	25,864
Charge for year	37
At 31 March 2018	<u>25,901</u>
<b>NET BOOK VALUE</b>	
At 31 March 2018	<u>252</u>
At 31 March 2017	<u>289</u>

### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18 £	31.3.17 £
Other debtors	<u>581</u>	<u>1,480</u>

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18 £	31.3.17 £
Trade creditors	1	-
Other creditors	<u>3,327</u>	<u>2,493</u>
	<u>3,328</u>	<u>2,493</u>

### 8. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
<b>Unrestricted funds</b>			
General fund	46,062	3,422	49,484
<b>TOTAL FUNDS</b>	<u>46,062</u>	<u>3,422</u>	<u>49,484</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	52,964	(49,542)	3,422
<b>TOTAL FUNDS</b>	<u>52,964</u>	<u>(49,542)</u>	<u>3,422</u>

Comparatives for movement in funds

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

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	54,319	(50,181)	4,138
<b>TOTAL FUNDS</b>	<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 2018.

# Heatherside Community Association

## Detailed Statement of Financial Activities for the Year Ended 31 March 2018

	31.3.18 £	31.3.17 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	-	1,000
Fund raising	20	671
Investment income	146	142
Hall bookings	52,545	52,246
Other income	253	260
	<u>52,964</u>	<u>54,319</u>
<b>Total incoming resources</b>	<b>52,964</b>	<b>54,319</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	26,386	25,182
Insurance	5,810	5,693
Light and heat	7,767	7,911
Telephone	551	994
Postage and stationery	1,234	974
Sundries	166	222
Cleaning	561	566
Repairs and maintenance	5,060	6,686
Performing Rights Society fees	1,250	1,190
Depreciation	37	43
	<u>48,822</u>	<u>49,461</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiner's fees	720	720
	<u>49,542</u>	<u>50,181</u>
<b>Total resources expended</b>	<b>49,542</b>	<b>50,181</b>
<b>Net income</b>	<b><u>3,422</u></b>	<b><u>4,138</u></b>