



# WHITEHILL & BORDON COMMUNITY ASSOCIATION

## Chairman's Report

Every year has its challenges but during this year with new Trustees and Volunteers we have been able to add a number of Big Band Nights and hold a couple of quizzes as before. Use of the Centre has been retained.

In September we were unable to reach an agreement with East Hants District Council on the terms of a lease for Pinewood Village Hall and relinquished the management of the Hall back to EHDC.

I am very proud of the way we are able to accommodate many groups that give essential support to members of the community in need.

For the first time in many years we were called on as the Nominated Centre when a number of people had to be evacuated from their homes and the swift response was excellent especially as both the Manager and I were away at the time.

Unfortunately, during the year our Treasurer resigned.

The Statement of Financial Activities shows that an increase of revenue and careful budgeting together with the income from our new activities and the reduction of staff costs show that we had a successful year. However, this trend is not likely to continue and we must continue to work carefully to maintain the viability of the Centre.

I would like to thank EHDC for the grants that have enabled us to carry out works.

We have all worked hard to ensure that the Forest Community Centre remains open and available to the community.

After eight years I have decided to resign from the General Committee. However I am willing to be a volunteer for reception work when needed should the new team be happy for me to do this.

I thank all the Volunteers, Staff, especially Lindsay and Michael, and Fellow Trustees over the years for all their dedication, support and hard work in keeping the Centre at the heart of the community despite competition from other venues.

I wish the new team to be elected all the best in the future.

Thank you all.

Lawrence Tristram  
Chairman

REGISTERED CHARITY NUMBER: 287769

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 MARCH 2019  
FOR  
WHITEHILL & BORDON COMMUNITY ASSOCIATION**

Traviss & Co Ltd  
Chartered Accountants  
Newtown House  
38 Newtown Road  
Liphook  
Hampshire  
GU30 7DX

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 March 2019**

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	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 10
Detailed Statement of Financial Activities	11 to 12

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# WHITEHILL & BORDON COMMUNITY ASSOCIATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2019

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2019. 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

The Association has now been able to appoint additional trustees who believe that they can find sufficient volunteers to run the centre to reduce the wage bill to a level which will allow it to run the centre without the need for ongoing support.

### 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

287769

#### Principal address

The Forest Centre  
Pinehill Road  
Bordon  
Hampshire  
GU35 0BS

#### Trustees

A Stubberfield	- resigned 15.5.18
Mrs E Grinter	
L Tristam	
Ms K Reale	- appointed 12.4.18
M Jones	- appointed 12.4.18
C Bone	- appointed 12.4.18
N Welch	- appointed 12.4.18
D Berry	- appointed 26.5.18

#### Independent examiner

M J Traviss FCA  
Traviss & Co Ltd  
Chartered Accountants  
Newtown House  
38 Newtown Road  
Liphook  
Hampshire  
GU30 7DX

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
L Tristam - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WHITEHILL & BORDON COMMUNITY ASSOCIATION**

---

**Independent examiner's report to the trustees of Whitehill & Bordon Community Association**

I report to the charity trustees on my examination of the accounts of the Whitehill & Bordon Community Association (the Trust) for the year ended 31 March 2019.

**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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



M J Traviss FCA  
Traviss & Co Ltd  
Chartered Accountants  
Newtown House  
38 Newtown Road  
Liphook  
Hampshire  
GU30 7DX

Date: 14/08/19

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	-	-	-	20
<b>Charitable activities</b>	4				
Local Authority Grants		9,060	-	9,060	11,560
Other trading activities	3	96,671	-	96,671	85,772
<b>Total</b>		<b>105,731</b>	<b>-</b>	<b>105,731</b>	<b>97,352</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	84,900	-	84,900	118,587
Other		832	-	832	828
<b>Total</b>		<b>85,732</b>	<b>-</b>	<b>85,732</b>	<b>119,415</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>19,999</b>	<b>-</b>	<b>19,999</b>	<b>(22,063)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>6,320</b>	<b>-</b>	<b>6,320</b>	<b>28,383</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>26,319</b>	<b>-</b>	<b>26,319</b>	<b>6,320</b>

The notes form part of these financial statements

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**

**BALANCE SHEET**  
**At 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	699	-	699	932
<b>CURRENT ASSETS</b>					
Debtors	10	9,441	-	9,441	16,633
Cash at bank		49,998	-	49,998	59,441
		<u>59,439</u>	<u>-</u>	<u>59,439</u>	<u>76,074</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(7,897)	-	(7,897)	(50,764)
<b>NET CURRENT ASSETS</b>		<u>51,542</u>	<u>-</u>	<u>51,542</u>	<u>25,310</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>52,241</u>	<u>-</u>	<u>52,241</u>	<u>26,242</u>
<b>PROVISIONS FOR LIABILITIES</b>	12	(25,922)	-	(25,922)	(19,922)
<b>NET ASSETS</b>		<u>26,319</u>	<u>-</u>	<u>26,319</u>	<u>6,320</u>
<b>FUNDS</b>	13				
Unrestricted funds				26,319	6,320
<b>TOTAL FUNDS</b>				<u>26,319</u>	<u>6,320</u>

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

.....  
L Tristam -Trustee

The notes form part of these financial statements



# WHITEHILL & BORDON COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2019

### 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.

#### **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.

Improvements to property	- 25% on reducing balance
Equipment fixtures & fittings	- 25% on reducing balance

#### **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.

#### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### **Reserves**

The association supplements its income with grant income. This income cannot be guaranteed and in any event is generally calculated to cover immediate needs only.

### 2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Donations	-	20



**WHITEHILL & BORDON COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 March 2019**

**3. OTHER TRADING ACTIVITIES**

	2019	2018
	£	£
Functions	4,058	4,164
Room hire	80,524	65,947
Service charge & commission	5,311	9,144
Shared accommodation	6,557	3,395
Discos etc	-	1,735
Sundry income	221	1,387
	<u>96,671</u>	<u>85,772</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2019	2018
	Local Authority Grants	Total activities
	£	£
Grant - East Hampshire District Council	9,060	7,960
Grant - Whitehill Town Council	-	3,000
Grant - Hampshire County Council	-	600
	<u>9,060</u>	<u>11,560</u>

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 March 2019**

**5. RAISING FUNDS**

**Raising donations and legacies**

	2019	2018
	£	£
Staff costs	42,276	81,979
Rates	6,871	7,200
Insurance	2,641	3,102
Light and heat	9,558	8,781
Telephone	2,901	2,099
Postage and stationery	1,372	1,966
Cleaning	1,120	1,648
EHDC rates dispensation	(6,240)	(7,200)
Subscriptions and licences	337	1,596
Function costs	2,206	3,603
Disco expenses	-	1,735
Travel	-	320
Office & drinks machine hire	680	741
Repairs, maintenance & garden	11,471	8,059
Provision for cyclical repairs	6,000	1,000
Legal and professional fees	3,060	-
Sundries	414	1,645
Depreciation	233	313
	<u>84,900</u>	<u>118,587</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**7. STAFF COSTS**

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

	2019	2018
	5	5
Administration and support	<u>5</u>	<u>5</u>

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

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	20	-	20
<b>Charitable activities</b>			
Local Authority Grants	11,560	-	11,560

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 March 2019**

<b>8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>			
	Unrestricted funds £	Restricted funds £	Total funds £
Other trading activities	85,772	-	85,772
<b>Total</b>	97,352	-	97,352
<b>EXPENDITURE ON</b>			
Raising funds	118,587	-	118,587
Other	828	-	828
<b>Total</b>	119,415	-	119,415
<b>NET INCOME/(EXPENDITURE)</b>	(22,063)	-	(22,063)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	28,383	-	28,383
<b>TOTAL FUNDS CARRIED FORWARD</b>	6,320	-	6,320
<b>9. TANGIBLE FIXED ASSETS</b>			
	Improvements to property £	Equipment fixtures & fittings £	Totals £
<b>COST</b>			
At 1 April 2018 and 31 March 2019	766	38,395	39,161
<b>DEPRECIATION</b>			
At 1 April 2018	766	37,463	38,229
Charge for year	-	233	233
At 31 March 2019	766	37,696	38,462
<b>NET BOOK VALUE</b>			
At 31 March 2019	-	699	699
At 31 March 2018	-	932	932

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 March 2019**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019	2018
	£	£
Trade debtors	6,143	10,777
Other debtors	3,298	5,856
	<u>9,441</u>	<u>16,633</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019	2018
	£	£
Trade creditors	2,012	2,891
Taxation and social security	1,071	2,028
Other creditors	4,814	45,845
	<u>7,897</u>	<u>50,764</u>

**12. PROVISIONS FOR LIABILITIES**

	2019	2018
	£	£
Provisions	<u>25,922</u>	<u>19,922</u>

The movement in the year of £6,000 is a provision in the year to cover the costs of major maintenance items which are carried out on a cyclical basis.

**13. MOVEMENT IN FUNDS**

	At 1.4.18	Net movement in funds	At 31.3.19
	£	£	£
<b>Unrestricted funds</b>			
General fund	6,320	19,999	26,319
	<u>6,320</u>	<u>19,999</u>	<u>26,319</u>
<b>TOTAL FUNDS</b>	<u>6,320</u>	<u>19,999</u>	<u>26,319</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	105,731	(85,732)	19,999
	<u>105,731</u>	<u>(85,732)</u>	<u>19,999</u>
<b>TOTAL FUNDS</b>	<u>105,731</u>	<u>(85,732)</u>	<u>19,999</u>

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 March 2019**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
<b>Unrestricted Funds</b>			
General fund	28,383	(22,063)	6,320
<b>TOTAL FUNDS</b>	<u>28,383</u>	<u>(22,063)</u>	<u>6,320</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	97,352	(119,415)	(22,063)
<b>TOTAL FUNDS</b>	<u>97,352</u>	<u>(119,415)</u>	<u>(22,063)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted funds</b>			
General fund	28,383	(2,064)	26,319
<b>TOTAL FUNDS</b>	<u>28,383</u>	<u>(2,064)</u>	<u>26,319</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	203,083	(205,147)	(2,064)
<b>TOTAL FUNDS</b>	<u>203,083</u>	<u>(205,147)</u>	<u>(2,064)</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2019.

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 March 2019**

	2019 £	2018 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	20
<b>Other trading activities</b>		
Functions	4,058	4,164
Room hire	80,524	65,947
Service charge & commission	5,311	9,144
Shared accommodation	6,557	3,395
Discos etc	-	1,735
Sundry income	221	1,387
	<b>96,671</b>	<b>85,772</b>
<b>Charitable activities</b>		
Grant - East Hampshire District Council	9,060	7,960
Grant - Whitehill Town Council	-	3,000
Grant - Hampshire County Council	-	600
	<b>9,060</b>	<b>11,560</b>
<b>Total incoming resources</b>	<b>105,731</b>	<b>97,352</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	41,963	81,703
Pensions	313	276
Rates	6,871	7,200
Insurance	2,641	3,102
Light and heat	9,558	8,781
Telephone	2,901	2,099
Postage and stationery	1,372	1,966
Cleaning	1,120	1,648
EHDC rates dispensation	(6,240)	(7,200)
Subscriptions and licences	337	1,596
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Repairs,maintenance & gardenin	11,471	8,059
Provision for cyclical repairs	6,000	1,000
Legal and professional fees	3,060	-
Sundries	414	1,645
Carried forward	<b>84,667</b>	<b>118,274</b>

This page does not form part of the statutory financial statements

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 March 2019**

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	2019 £	2018 £
<b>Raising donations and legacies</b>		
Brought forward	84,667	118,274
Improvements to property	-	1
Equipment	233	312
	<hr/>	<hr/>
	84,900	118,587
 <b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	832	828
	<hr/>	<hr/>
<b>Total resources expended</b>	85,732	119,415
	<hr/>	<hr/>
 <b>Net income/(expenditure)</b>	 19,999	 (22,063)
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REGISTERED CHARITY NUMBER: 287769

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 31 MARCH 2019  
FOR  
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**WHITEHILL & BORDON COMMUNITY ASSOCIATION**

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---

	Page
Report of the Trustees	1
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# WHITEHILL & BORDON COMMUNITY ASSOCIATION

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### OBJECTIVES AND ACTIVITIES

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Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
L Tristam - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WHITEHILL & BORDON COMMUNITY ASSOCIATION**

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**Independent examiner's report to the trustees of Whitehill & Bordon Community Association**

I report to the charity trustees on my examination of the accounts of the Whitehill & Bordon Community Association (the Trust) for the year ended 31 March 2019.

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Traviss & Co Ltd  
Chartered Accountants  
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Date: 14/08/19

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 March 2019**

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<b>Total funds brought forward</b>		<b>6,320</b>	<b>-</b>	<b>6,320</b>	<b>28,383</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>26,319</b>	<b>-</b>	<b>26,319</b>	<b>6,320</b>

The notes form part of these financial statements

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**

**BALANCE SHEET**  
**At 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	699	-	699	932
<b>CURRENT ASSETS</b>					
Debtors	10	9,441	-	9,441	16,633
Cash at bank		49,998	-	49,998	59,441
		<u>59,439</u>	<u>-</u>	<u>59,439</u>	<u>76,074</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(7,897)	-	(7,897)	(50,764)
<b>NET CURRENT ASSETS</b>		<u>51,542</u>	<u>-</u>	<u>51,542</u>	<u>25,310</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>52,241</u>	<u>-</u>	<u>52,241</u>	<u>26,242</u>
<b>PROVISIONS FOR LIABILITIES</b>	12	(25,922)	-	(25,922)	(19,922)
<b>NET ASSETS</b>		<u>26,319</u>	<u>-</u>	<u>26,319</u>	<u>6,320</u>
<b>FUNDS</b>	13				
Unrestricted funds				26,319	6,320
<b>TOTAL FUNDS</b>				<u>26,319</u>	<u>6,320</u>

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

.....  
L Tristam -Trustee

The notes form part of these financial statements



# WHITEHILL & BORDON COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2019

### 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.

#### 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.

Improvements to property	- 25% on reducing balance
Equipment fixtures & fittings	- 25% on reducing balance

#### 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.

#### Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### Reserves

The association supplements its income with grant income. This income cannot be guaranteed and in any event is generally calculated to cover immediate needs only.

### 2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Donations	-	20



**WHITEHILL & BORDON COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 March 2019**

**3. OTHER TRADING ACTIVITIES**

	2019	2018
	£	£
Functions	4,058	4,164
Room hire	80,524	65,947
Service charge & commission	5,311	9,144
Shared accommodation	6,557	3,395
Discos etc	-	1,735
Sundry income	221	1,387
	<u>96,671</u>	<u>85,772</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2019	2018
	Local Authority Grants £	Total activities £
Grant - East Hampshire District Council	9,060	7,960
Grant - Whitehill Town Council	-	3,000
Grant - Hampshire County Council	-	600
	<u>9,060</u>	<u>11,560</u>

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 March 2019**

**5. RAISING FUNDS**

**Raising donations and legacies**

	2019	2018
	£	£
Staff costs	42,276	81,979
Rates	6,871	7,200
Insurance	2,641	3,102
Light and heat	9,558	8,781
Telephone	2,901	2,099
Postage and stationery	1,372	1,966
Cleaning	1,120	1,648
EHDC rates dispensation	(6,240)	(7,200)
Subscriptions and licences	337	1,596
Function costs	2,206	3,603
Disco expenses	-	1,735
Travel	-	320
Office & drinks machine hire	680	741
Repairs, maintenance & garden	11,471	8,059
Provision for cyclical repairs	6,000	1,000
Legal and professional fees	3,060	-
Sundries	414	1,645
Depreciation	233	313
	<u>84,900</u>	<u>118,587</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**7. STAFF COSTS**

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

	2019	2018
	5	5
Administration and support	<u>5</u>	<u>5</u>

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

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	20	-	20
<b>Charitable activities</b>			
Local Authority Grants	11,560	-	11,560

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 March 2019**

<b>8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>			
	Unrestricted funds £	Restricted funds £	Total funds £
Other trading activities	85,772	-	85,772
<b>Total</b>	97,352	-	97,352
 <b>EXPENDITURE ON</b>			
Raising funds	118,587	-	118,587
Other	828	-	828
<b>Total</b>	119,415	-	119,415
<b>NET INCOME/(EXPENDITURE)</b>	(22,063)	-	(22,063)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	28,383	-	28,383
<b>TOTAL FUNDS CARRIED FORWARD</b>	6,320	-	6,320
 <b>9. TANGIBLE FIXED ASSETS</b>			
	Improvements to property £	Equipment fixtures & fittings £	Totals £
<b>COST</b>			
At 1 April 2018 and 31 March 2019	766	38,395	39,161
<b>DEPRECIATION</b>			
At 1 April 2018	766	37,463	38,229
Charge for year	-	233	233
At 31 March 2019	766	37,696	38,462
<b>NET BOOK VALUE</b>			
At 31 March 2019	-	699	699
At 31 March 2018	-	932	932

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 March 2019**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019	2018
	£	£
Trade debtors	6,143	10,777
Other debtors	3,298	5,856
	<u>9,441</u>	<u>16,633</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019	2018
	£	£
Trade creditors	2,012	2,891
Taxation and social security	1,071	2,028
Other creditors	4,814	45,845
	<u>7,897</u>	<u>50,764</u>

**12. PROVISIONS FOR LIABILITIES**

	2019	2018
	£	£
Provisions	<u>25,922</u>	<u>19,922</u>

The movement in the year of £6,000 is a provision in the year to cover the costs of major maintenance items which are carried out on a cyclical basis.

**13. MOVEMENT IN FUNDS**

	At 1.4.18	Net movement in funds	At 31.3.19
	£	£	£
<b>Unrestricted funds</b>			
General fund	6,320	19,999	26,319
	<u>6,320</u>	<u>19,999</u>	<u>26,319</u>
<b>TOTAL FUNDS</b>	<u>6,320</u>	<u>19,999</u>	<u>26,319</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	105,731	(85,732)	19,999
	<u>105,731</u>	<u>(85,732)</u>	<u>19,999</u>
<b>TOTAL FUNDS</b>	<u>105,731</u>	<u>(85,732)</u>	<u>19,999</u>

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 March 2019**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
<b>Unrestricted Funds</b>			
General fund	28,383	(22,063)	6,320
<b>TOTAL FUNDS</b>	<u>28,383</u>	<u>(22,063)</u>	<u>6,320</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	97,352	(119,415)	(22,063)
<b>TOTAL FUNDS</b>	<u>97,352</u>	<u>(119,415)</u>	<u>(22,063)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted funds</b>			
General fund	28,383	(2,064)	26,319
<b>TOTAL FUNDS</b>	<u>28,383</u>	<u>(2,064)</u>	<u>26,319</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	203,083	(205,147)	(2,064)
<b>TOTAL FUNDS</b>	<u>203,083</u>	<u>(205,147)</u>	<u>(2,064)</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2019.

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 March 2019**

	2019 £	2018 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	20
<b>Other trading activities</b>		
Functions	4,058	4,164
Room hire	80,524	65,947
Service charge & commission	5,311	9,144
Shared accommodation	6,557	3,395
Discos etc	-	1,735
Sundry income	221	1,387
	<b>96,671</b>	<b>85,772</b>
<b>Charitable activities</b>		
Grant - East Hampshire District Council	9,060	7,960
Grant - Whitehill Town Council	-	3,000
Grant - Hampshire County Council	-	600
	<b>9,060</b>	<b>11,560</b>
<b>Total incoming resources</b>	<b>105,731</b>	<b>97,352</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	41,963	81,703
Pensions	313	276
Rates	6,871	7,200
Insurance	2,641	3,102
Light and heat	9,558	8,781
Telephone	2,901	2,099
Postage and stationery	1,372	1,966
Cleaning	1,120	1,648
EHDC rates dispensation	(6,240)	(7,200)
Subscriptions and licences	337	1,596
Function costs	2,206	3,603
Disco expenses	-	1,735
Travel	-	320
Office & drinks machine hire	680	741
Repairs,maintenance & gardenin	11,471	8,059
Provision for cyclical repairs	6,000	1,000
Legal and professional fees	3,060	-
Sundries	414	1,645
Carried forward	<b>84,667</b>	<b>118,274</b>

This page does not form part of the statutory financial statements

**WHITEHILL & BORDON COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 March 2019**

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	2019 £	2018 £
<b>Raising donations and legacies</b>		
Brought forward	84,667	118,274
Improvements to property	-	1
Equipment	233	312
	<hr/>	<hr/>
	84,900	118,587
 <b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	832	828
	<hr/>	<hr/>
<b>Total resources expended</b>	85,732	119,415
	 <hr/>	 <hr/>
<b>Net income/(expenditure)</b>	<b>19,999</b>	<b>(22,063)</b>
	<hr/>	<hr/>

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