

Brighton Hill Community Association

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Brighton Hill Community Association
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Brighton Hill Community Association
Reference and Administrative Details

Charity name Brighton Hill Community Association

Accountant Loddon Accounts

Brighton Hill Community Association

Trustees' Report

Charity Objectives:

To promote the benefit of the inhabitants of Brighton Hill and the neighbourhood by association with the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupations with the objective of improving the conditions of life for the said inhabitants.

To establish a Community Centre and to maintain and manage the same in furtherance of these objectives.

To promote such other charitable purposes as may from time to time be determined.

Activities and review of the year

The Brighton Hill Community Association has not been able to provide the normal meeting place for residents of Brighton Hill this year due to the COVID19 lockdowns. The elderly residents of the neighbouring accommodation have not been able to come to the building for their coffee mornings and meetings. During lockdown, we were able to support the Best of Basingstoke and give them use of the hall to enable them to provide critical food and meal services to the most vulnerable residents of Basingstoke. Members of the Community Association generously donated food and supplies and the hall was used as a drop off point for donations.

The Community Association provides space for a local nursery, Millies, who were able to continue providing services during lockdown.

The local council were not able to use the facilities for council meetings or as a polling station. The Community Association rents rooms during the week for activities and functions, none of which were able to be used during lockdown. The Community Association acts as the parent body for Brighton Hill Youth Club, which is an affiliated group. The Community Association assists with the application process for local grants.

The Community Association has activities throughout the week which include Pool and Darts teams who represent their community. Competitions as well as other entertainment are laid on for the members.

The association has provided facilities for fund raising and charitable events. The association has provided a meeting place for the families of Brighton Hill to come along and socialise on our open days, fun days, monthly family discos and theme nights.

We have use of a small kitchen for the whole building, this is primarily used for functions and meetings. The committee took the opportunity whilst we were closed to complete a full clean of the building including clearing out all cupboards. The hallway was decorated and the newly created office space painted.

The building is in good upkeep and is fully maintained all year round. All radiators have been upgraded with thermostats and the windows have been sealed to help eliminate draughts. An ongoing issue in the mens toilets has been resolved with new pipework and the notice boards have been revamped and painted.

Trustees

Louise Jones (Chair)

David Watton (Secretary)

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

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The 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 needed.

It is my responsibility to:

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

Basis of 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 statement 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 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

.....
Loddon Accounts

Date:.....

Brighton Hill Community Association
Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	429	429	-
Incoming resources from charitable activities	4	38,821	38,821	37,133
Total incoming resources		<u>39,250</u>	<u>39,250</u>	<u>37,133</u>
Resources expended				
Costs of generating funds				
Costs of generating voluntary income	5	2,607	2,607	-
Charitable activities	5	20,658	20,658	41,494
Total resources expended		<u>23,265</u>	<u>23,265</u>	<u>41,494</u>
Net movements in funds		15,985	15,985	(4,361)
Reconciliation of funds				
Total funds brought forward		258,335	258,335	262,696
Total funds carried forward		<u><u>274,320</u></u>	<u><u>274,320</u></u>	<u><u>258,335</u></u>

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 6 to 10 form an integral part of these financial statements.

Brighton Hill Community Association
Balance Sheet as at 31 March 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	8		254,730		259,460
Current assets					
Debtors	9	7,312		3,377	
Cash at bank and in hand		17,800		2,015	
		<u>25,112</u>		<u>5,392</u>	
Creditors: Amounts falling due within one year	10	<u>(5,522)</u>		<u>(6,517)</u>	
Net current assets/(liabilities)			<u>19,590</u>		<u>(1,125)</u>
Net assets			<u>274,320</u>		<u>258,335</u>
The funds of the charity:					
Unrestricted funds					
Other reserves			-	250,000	
Other reserves 2			250,000	-	
Unrestricted income funds			24,320	8,335	
Total unrestricted funds			<u>274,320</u>	<u>258,335</u>	
Total charity funds			<u>274,320</u>	<u>258,335</u>	

The notes on pages 6 to 10 form an integral part of these financial statements.

Brighton Hill Community Association

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 12.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	25% straight line basis
Fixtures and fittings	20% straight line basis

Brighton Hill Community Association

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

2 Voluntary income

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations and legacies			
Appeals and donations	429	429	-
	429	429	-

3 Grants receivable

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
UK Government grants	26,323	26,323	8,060
	26,323	26,323	8,060

4 Incoming resources from charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Charitable activity 1			
UK Government grants	26,323	26,323	8,060
Subscriptions	800	800	-
Incoming resources from charitable activities	11,698	11,698	29,073
	38,821	38,821	37,133

5 Total resources expended

	Donations and legacies £	Charitable activity 1 £	Total £
Direct costs			
Depreciation of tangible fixed assets	-	4,730	4,730
	-	4,730	4,730
Support costs			
Establishment costs	2,607	15,928	18,535
	2,607	20,658	23,265

Brighton Hill Community Association

Notes to the Financial Statements for the Year Ended 31 March 2021

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6 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

7 Net incoming/(outgoing) resources

Net incoming/(outgoing) resources is stated after charging:

	2021	2020
	£	£
Depreciation of owned assets	4,730	4,730

Brighton Hill Community Association

Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

8 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 April 2020 and 31 March 2021	250,000	23,650	273,650
Depreciation			
As at 1 April 2020	-	14,190	14,190
Charge for the year	-	4,730	4,730
As at 31 March 2021	-	18,920	18,920
Net book value			
As at 31 March 2021	250,000	4,730	254,730
As at 31 March 2020	250,000	9,460	259,460

9 Debtors

	2021 £	2020 £
Other debtors	7,312	3,377

10 Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors	4,000	4,650
Accruals and deferred income	1,522	1,867
	5,522	6,517

Brighton Hill Community Association

Notes to the Financial Statements for the Year Ended 31 March 2021

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11 Related parties

Controlling entity

The charity is controlled by the trustees.

12 Analysis of funds

	At 1 April 2020	Incoming resources	Resources expended	At 31 March 2021
	£	£	£	£
General Funds				
Unrestricted income fund	258,335	39,250	(23,265)	274,320
	<u>258,335</u>	<u>39,250</u>	<u>(23,265)</u>	<u>274,320</u>

13 Net assets by fund

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Tangible assets	254,730	254,730	259,460
Current assets	25,112	25,112	5,392
Creditors: Amounts falling due within one year	(5,522)	(5,522)	(6,517)
Net assets	<u>274,320</u>	<u>274,320</u>	<u>258,335</u>

Brighton Hill Community Association
Statement of financial activities by fund Year Ended 31 March 2021

	Unrestricted income fund 2021	Unrestricted income fund 2020
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	429	-
Incoming resources from charitable activities	38,821	37,133
Total incoming resources	<u>39,250</u>	<u>37,133</u>
Resources expended		
Costs of generating funds		
Costs of generating voluntary income	2,607	-
Charitable activities	20,658	41,494
Total resources expended	<u>23,265</u>	<u>41,494</u>
Net movements in funds	15,985	(4,361)
Reconciliation of funds		
Total funds brought forward	258,335	262,696
Total funds carried forward	<u><u>274,320</u></u>	<u><u>258,335</u></u>

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