

# Brighton Hill Community Association

Annual Report and Financial Statements

for the Year Ended 31 March 2019

Loddon Accountancy  
Loddon House  
2 Elvetham Rise  
Basingstoke  
RG24 8ET

**Brighton Hill Community Association**  
**Contents**

Reference and Administrative Details .....	1
Trustees' Report .....	2
Independent examiner's report .....	3
Statement of financial activities .....	4
Balance Sheet .....	5
Notes to the financial statements .....	6 to 10

The following page does not form part of the statutory financial statements:

Statement of financial activities per fund .....	11
--	----

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

**Charity name** Brighton Hill Community Association

**Accountant** Loddon Accountancy  
Loddon House  
2 Elvetham Rise  
Basingstoke  
RG24 8ET

# **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 provided a meeting place for the residents of Brighton Hill. The elderly residents of the neighbouring accommodation such as Raglan Court, Gershwin Court and Newman Court, all of which are nearby, come to the Association on regular occasions for their coffee mornings and meetings, using the facilities to have tea, coffee, cakes and biscuits. Sunday evenings they come to play Bingo in the refurbished back room and do a raffle and have an evening where they can meet with friends for a chat. The hall is used for jumble sales, bazaars and coffee morning. Sometimes this is to raise money for lunch clubs and other times the facilities are used to hold other meetings and gatherings.

The Community Association has laid on a Christmas party for all its elderly members and elderly residents within the nearby community with everyone enjoying themselves.

The Community Association provides space and room for a local playschool. Separate toilets have now been provided for them and a new playschool started in April 2017.

The Community Association held a Christmas party for the children of the members, everyone having a great time, with a disco, party food, balloons and party poppers. Everyone had a small gift and there was a visit from Santa.

The local council use the facilities for council meetings to inform residents of any schemes, developments or changes within the community. The local council uses the Community Association as a polling station. Local business have also used the facilities. The Community Association rents rooms during the week for activities and functions.

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.

We now have the freehold of the site having had it ceded to the Community Association by Hampshire County Council. The building is in good upkeep and is fully maintained all year round. The hall floor has been replaced, the money having been made available from Section 106 funding coming from the Barber Road development.

Trustees

Louise Jones

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 2019, 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 Accountancy

2 May 2019

Loddon House  
2 Elvetham Rise  
Basingstoke  
RG24 8ET

**Brighton Hill Community Association**  
**Statement of Financial Activities for the Year Ended 31 March 2019**

	Note	Unrestricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>Incoming resources</b>				
Incoming resources from charitable activities	3	39,604	39,604	78,983
Total incoming resources		<u>39,604</u>	<u>39,604</u>	<u>78,983</u>
<b>Resources expended</b>				
Charitable activities	4	40,510	40,510	34,639
Total resources expended		<u>40,510</u>	<u>40,510</u>	<u>34,639</u>
Net (outgoing)/incoming resources before other recognised gains and losses		(906)	(906)	44,344
<b>Other recognised gains/losses</b>				
Gains on revaluation of fixed assets for charity's own use		<u>250,000</u>	<u>250,000</u>	<u>-</u>
Net movements in funds		249,094	249,094	44,344
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>13,602</u>	<u>13,602</u>	<u>(30,742)</u>
Total funds carried forward		<u><u>262,696</u></u>	<u><u>262,696</u></u>	<u><u>13,602</u></u>

All incoming resources and resources expended derive from continuing activities.

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 2019**

		2019		2018	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		264,190		18,920
<b>Current assets</b>					
Debtors	8	3,377		12,367	
Cash at bank and in hand		<u>1,696</u>		<u>691</u>	
		5,073		13,058	
<b>Creditors: Amounts falling due within one year</b>					
	9	<u>(6,567)</u>		<u>(18,376)</u>	
<b>Net current liabilities</b>			<u>(1,494)</u>		<u>(5,318)</u>
<b>Net assets</b>			<u>262,696</u>		<u>13,602</u>
<b>The funds of the charity:</b>					
<b>Unrestricted funds</b>					
Revaluation reserve			250,000		-
Unrestricted income funds			<u>12,696</u>		<u>13,602</u>
<b>Total unrestricted funds</b>			<u>262,696</u>		<u>13,602</u>
<b>Total charity funds</b>			<u>262,696</u>		<u>13,602</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 2019

#### 1 Accounting policies

##### Basis of preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, 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 11.

##### Incoming resources

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.

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 2019

..... continued

#### 2 Grants receivable

	Unrestricted Funds £	Total Funds 2019 £	Total Funds 2018 £
UK Government grants	7,570	7,570	20,000
	7,570	7,570	20,000

#### 3 Incoming resources from charitable activities

	Unrestricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>Charitable activity 1</b>			
UK Government grants	7,570	7,570	20,000
Incoming resources from charitable activities	32,034	32,034	58,983
	39,604	39,604	78,983

#### 4 Total resources expended

	Charitable activity 1 £	Total £
<b>Direct costs</b>		
Depreciation of tangible fixed assets	4,730	4,730
<b>Support costs</b>		
Establishment costs	35,780	35,780
	40,510	40,510

#### 5 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

**Brighton Hill Community Association**  
**Notes to the Financial Statements for the Year Ended 31 March 2019**

..... *continued*

**6 Net (outgoing)/incoming resources**

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Depreciation of owned assets	<u>4,730</u>	<u>4,730</u>

## Brighton Hill Community Association

### Notes to the Financial Statements for the Year Ended 31 March 2019

..... continued

#### 7 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
<b>Cost or Valuation</b>			
As at 1 April 2018	-	23,650	23,650
Additions	250,000	-	250,000
As at 31 March 2019	250,000	23,650	273,650
<b>Depreciation</b>			
As at 1 April 2018	-	4,730	4,730
Charge for the year	-	4,730	4,730
As at 31 March 2019	-	9,460	9,460
<b>Net book value</b>			
As at 31 March 2019	250,000	14,190	264,190
As at 31 March 2018	-	18,920	18,920

#### 8 Debtors

	2019 £	2018 £
Other debtors	3,377	12,367

#### 9 Creditors: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	-	675
Other creditors	3,650	14,013
Accruals and deferred income	2,917	3,688
	6,567	18,376

## Brighton Hill Community Association

### Notes to the Financial Statements for the Year Ended 31 March 2019

..... continued

#### 10 Related parties

##### Controlling entity

The charity is controlled by the trustees.

#### 11 Analysis of funds

	At 1 April 2018	Incoming resources	Resources expended	Other recognised gains/losses	At 31 March 2019
	£	£	£	£	£
<b>General Funds</b>					
Unrestricted income fund	13,602	39,604	(40,510)	250,000	262,696

#### 12 Net assets by fund

	Unrestricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£
Tangible assets	264,190	264,190	18,920
Current assets	5,073	5,073	13,058
Creditors: Amounts falling due within one year	(6,567)	(6,567)	(18,376)
Net assets	<u>262,696</u>	<u>262,696</u>	<u>13,602</u>

**Brighton Hill Community Association**  
**Statement of financial activities by fund Year Ended 31 March 2019**

	Unrestricted income fund 2019	Unrestricted income fund 2018
	£	£
<b>Incoming resources</b>		
Incoming resources from charitable activities	39,604	78,983
Total incoming resources	<u>39,604</u>	<u>78,983</u>
<b>Resources expended</b>		
Charitable activities	40,510	34,639
Total resources expended	<u>40,510</u>	<u>34,639</u>
Net (outgoing)/incoming resources before other recognised gains and losses	(906)	44,344
<b>Other recognised gains/losses</b>		
Gains on revaluation of fixed assets for charity's own use	<u>250,000</u>	<u>-</u>
Net movements in funds	249,094	44,344
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>13,602</u>	<u>(30,742)</u>
Total funds carried forward	<u><u>262,696</u></u>	<u><u>13,602</u></u>

This page does not form part of the statutory financial statements.