

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2016
for
Brookvale Community Association

Derbyshire Accountants Limited
2 Fairfield
Whitchurch
Hampshire
RG28 7ES

Brookvale Community Association

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for the Year Ended 30 April 2016

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Report of the Trustees
for the Year Ended 30 April 2016

The trustees present their report with the financial statements of the charity for the year ended 30 April 2016. 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 for Smaller Entities (the FRSSE) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote the benefit of the inhabitants of Brookvale and the neighbourhood (hereinafter called 'the area of benefit') without distinction of sex or of political, religious or other opinions, by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation, with the object of improving the conditions of life for the said inhabitants.

To establish and secure the Village Hall (hereinafter called the 'Hall') and to maintain, or to cooperate with any local statutory authority in the maintenance and management of such a Hall for activities promoted by the Association and its constituent bodies in furtherance of the above objects.

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

The Association shall be non-party in politics and non-sectarian in religion. The area of benefit shall be Brookvale and the neighbourhood together defined by Basingstoke.

Significant activities

Events organised by Brookvale Community Association (BCA) included the seventh year of Brookvale in Bloom. The event gave local residents the opportunity to become involved in Brookvale in Bloom which aims to make Brookvale a beautiful place to live and to support local residents understanding of the Conservation Area of Brookvale.

The January Panto was Little Red & the Wolves, produced by Proteus. This was a very enjoyable event with good feedback from the audience, cast and volunteers!

We ran 2 coach trips for non-drivers, to Brighton & to Southsea, benefitting residents from within Brookvale and from the wider community.

The Halloween kids disco had to be cancelled, as ticket sales dropped, but it will be repeated in 2016

The lottery continues to be run by Pamela Mansfield and BCA thank for her continued commitment. Funds from the lottery will go towards the Hall redevelopment.

The Blurb (newsletter) and the website (at Brookvale.org.uk) continue to offer information to the community of Brookvale about what's going on. This year BCA managed to produce 3 Blurbs going out to over 1200 homes each time. The committee would like to thank those (Malcolm and others) that helped to pull the Blurb together and those volunteers that distribute it. The BCA also has a very active Facebook page, to distribute up-to-date news, and get views and feedback from the community.

Hiring of the hall was taken up by many families from the Brookvale community and surrounding area as well as the regular hirers providing a wide choice of groups for children and adults that make up our core income.

OBJECTIVES AND ACTIVITIES

Public benefit

The BCA has had regard to the Charity Commission's guidance on public benefit. Its impact can be illustrated by the growing footfall in the Village Hall across the wide range of groups hosted and the family parties and community festivals. Further development is planned over the next 3 years.

Development Sub Committee

The Development Sub Committee continues to work on behalf of the Brookvale community to ensure developments are what the local residents want and that issues of access around Brookvale are addressed so that residents with mobility constraints and parents with pushchairs can continue to move around Brookvale in a safe manner.

Grantmaking

BCA was very lucky in 2015/2016 receiving grants from Hampshire County Council for equipment and towards the 2016 Community Fair and Hampshire County Councillor's fund, total of £4,304.

ACHIEVEMENT AND PERFORMANCE

Assets managed by the Trustees

BCA manages Brookvale Village Hall and fundraise to maintain and develop the building and ensure the building is there for community use. The building is currently provided by the Basingstoke and Deane Borough Council for a "peppercorn" ground rent and free of business rates. The Council do not envisage an increase in charge for these costs being made against the Charity in future years

ACHIEVEMENT AND PERFORMANCE

Note from Chair of Trustees

The charity has managed to deliver community events/activities and maintain the hall successfully, without grants for family events. However, the committee needs more volunteers to continue to deliver our community events as volunteer resources are dwindling. I have to thank these volunteers for the support they give. Without them the community would not have a hall and I am very grateful to their ongoing support.

The accounts for the year ended 30 April 2016 have been prepared on the receipts basis, and the accounts for the year ended 30 April 2015 have been restated to reflect the change in accounting policy.

The solar panels funded by Developers Contributions, known as Section 106, continue to cut costs and provide income. Events continued to be attended by the community with Brookvale in Bloom promising to be another success next year.

Work on the Hall upgrade has continued throughout the year. Our continuing thanks to the volunteer team that is making the project happen. The BCA is looking for further funds to finish internal decoration & fittings.

The Community Garden planting has developed in the land beyond the Hall grounds. More volunteers can take advantage of the opportunities this provides.

2015/16 has been a year of change for BCA as we prepared an application for funding from the New Homes Bonus to employ a Community Development Centre Manager. This will change the way the Hall is run, and improve the programme of activities for residents

Expenditure last year on the Hall upgrade reduced cash holding, but the Accounts this year show a strong balance sheet and the Trustees are confident of the charity's ability to continue as a going concern

Finally - Many thanks to all those that supported the BCA in 2015/2016. Let's hope the success continues into coming years.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain free reserves at a level that balances our objective to develop and support services with our need to remain financially stable. A minimum level of free reserves equating to 3-6 months of unrestricted expenditure is considered sufficient to cover management, administration and support costs and to respond to emergency needs which arise from time to time.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Brookvale Community Association (BCA) is a charity governed by its constitution that was adopted 24th February 1975 and updated May 2008. It is registered as a charity with the Charity Commission. Charity No 269386.

Recruitment and appointment of new trustees

Trustees and honorary officers are elected by the members at the AGM. The trustees shall retire from office at the end of the annual general meeting three years after his or her appointment but shall be eligible for re-election. Trustees can be nominated by members, associate members or existing Trustees.

Brookvale Community Association

Report of the Trustees
for the Year Ended 30 April 2016

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

269386

Principal address

Brookvale Village Hall
Lower Brook Street
Brookvale
Basingstoke
Hampshire
RG21 7RP

Trustees

C J Hall - resigned 8.9.15
M Macinnes
Mrs H Camper
Mrs P Mansfield
Mrs C Williams
J Weston
Mrs C Mawer
T Squires
J Beare

Independent examiner

Charlotte Derbyshire FCCA
Derbyshire Accountants Limited
2 Fairfield
Whitchurch
Hampshire
RG28 7ES

Approved by order of the board of trustees on*9th August 2016*..... and signed on its behalf by:

.....*C Williams*.....
Trustee

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

I report on the accounts for the year ended 30 April 2016 set out on pages six to eleven.

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.

C Derbyshire

Charlotte Derbyshire FCCA
Derbyshire Accountants Limited
2 Fairfield
Whitchurch
Hampshire
RG28 7ES

Date: 22/08/2016.....

Brookvale Community Association

Statement of Financial Activities
for the Year Ended 30 April 2016

	Notes	30.4.16 Unrestricted funds £	30.4.15 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		61	223
Other trading activities	2	25,295	85,770
Investment income	3	1	-
Total		<u>25,357</u>	<u>85,993</u>
EXPENDITURE ON			
Charitable activities	4		
Costs of generating charitable funds		17,377	101,908
NET INCOME/(EXPENDITURE)		7,980	(15,915)
RECONCILIATION OF FUNDS			
Total funds brought forward		8,722	24,637
TOTAL FUNDS CARRIED FORWARD		<u><u>16,702</u></u>	<u><u>8,722</u></u>

The notes form part of these financial statements

Brookvale Community Association

Balance Sheet
At 30 April 2016

	Notes	£	30.4.16 Unrestricted funds £	30.4.15 Total funds £
CURRENT ASSETS				
Debtors	8		1,264	1,276
Cash at bank and in hand			15,438	7,446
			<u>16,702</u>	<u>8,722</u>
NET CURRENT ASSETS				
			<u>16,702</u>	<u>8,722</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
			<u>16,702</u>	<u>8,722</u>
NET ASSETS				
			<u>16,702</u>	<u>8,722</u>
FUNDS				
Unrestricted funds	9		<u>16,702</u>	<u>8,722</u>
TOTAL FUNDS				
			<u>16,702</u>	<u>8,722</u>

The financial statements were approved by the Board of Trustees on*9th August 2016*.....
and were signed on its behalf by:

.....*L. Williams*.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Changes in accounting policies

The charity's incoming resources have dropped down to similar levels previously seen following the completion of the hall renovations, and consequently the cessation of S106 disbursements. Due to the reduction in income, the Trustee's have elected to prepare the financial statements on the receipts and payments basis for the year ended 30 April 2016. This has resulted in the financial statements for the year ended 30 April 2015 being restated under the receipts and payments basis, in order for the figures to reflect the change in accounting policy.

Income

All income is recognised in the Statement of Financial Activities once the charity has received the funds.

Expenditure

Expenditure is accounted for on a payments 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.

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.

Designated funds are set aside for the costs of repairing and enhancing the Village Hall.

There are currently no restricted funds.

2. OTHER TRADING ACTIVITIES

	30.4.16	30.4.15
	£	£
Grants	4,304	1,959
S106 disbursements	-	67,143
Hall hire income	16,217	11,048
Events income	390	1,008
SSE Feed in tariff income	4,384	4,612
	<u>25,295</u>	<u>85,770</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2016

3. INVESTMENT INCOME

	30.4.16	30.4.15
	£	£
Deposit account interest	1	-
	<u> </u>	<u> </u>

4. CHARITABLE ACTIVITIES COSTS

	Support costs (See note 5)	Totals
	£	£
Costs of generating charitable funds	17,377	17,377
	<u> </u>	<u> </u>

5. SUPPORT COSTS

	Management	Other	Governance costs	Totals
	£	£	£	£
Costs of generating charitable funds	8,896	7,981	500	17,377
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2016 nor for the year ended 30 April 2015.

Trustees' expenses

During the year four Trustees received reimbursed expenses totalling £5,893 (2015 - £6,065). All expenses relate to properly approved costs incurred by the Trustees on behalf of the Charity.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	223
Other trading activities	85,770
Total	<u>85,993</u>
EXPENDITURE ON	
Charitable activities	
Costs of generating charitable funds	101,908
Total	<u>101,908</u>

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
NET INCOME/(EXPENDITURE)	(15,915)
RECONCILIATION OF FUNDS	
Total funds brought forward	
As previously reported	29,167
Prior year adjustment	(4,530)
As Restated	24,637
TOTAL FUNDS CARRIED FORWARD	<u>8,722</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.16 £	30.4.15 £
Other debtors	<u>1,264</u>	<u>1,276</u>

9. MOVEMENT IN FUNDS

	At 1.5.15 £	Net movement in funds £	At 30.4.16 £
Unrestricted funds			
General fund	8,722	7,980	16,702
TOTAL FUNDS	<u>8,722</u>	<u>7,980</u>	<u>16,702</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,357	(17,377)	7,980
TOTAL FUNDS	<u>25,357</u>	<u>(17,377)</u>	<u>7,980</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2016.

Brookvale Community Association

Detailed Statement of Financial Activities
for the Year Ended 30 April 2016

	30.4.16 £	30.4.15 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	61	223
Other trading activities		
Grants	4,304	1,959
S106 disbursements	-	67,143
Hall hire income	16,217	11,048
Events income	390	1,008
SSE Feed in tariff income	4,384	4,612
	<u>25,295</u>	<u>85,770</u>
Investment income		
Deposit account interest	1	-
	<u>25,357</u>	<u>85,993</u>
Total incoming resources	25,357	85,993
EXPENDITURE		
Support costs		
Management		
Rent, rates and water	3,110	1,468
Insurance	2,344	2,344
Postage and stationery	188	89
Advertising	451	386
Sundries	2,803	2,026
	<u>8,896</u>	<u>6,313</u>
Other		
Property expenses	7,981	94,745
Governance costs		
Independent examiner's fee	500	850
	<u>17,377</u>	<u>101,908</u>
Total resources expended	17,377	101,908
	<u>7,980</u>	<u>(15,915)</u>
Net income/(expenditure)	7,980	(15,915)

This page does not form part of the statutory financial statements