

**REGISTERED CHARITY NUMBER: 269386**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2015  
for  
Brookvale Community Association

Charlotte Derbyshire FCCA  
2 Fairfield  
Whitchurch  
Hampshire  
RG28 7ES

Brookvale Community Association

Contents of the Financial Statements  
for the Year Ended 30 April 2015

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 10
Detailed Statement of Financial Activities	11

## Brookvale Community Association

### Report of the Trustees for the Year Ended 30 April 2015

The trustees present their report with the financial statements of the charity for the year ended 30 April 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **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  
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  
2 Fairfield  
Whitchurch  
Hampshire  
RG28 7ES

#### **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.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **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 BCA included the sixth 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 relating to Brookvale.

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

The Coach trip to Gloucester Quays on 24th August was a good day out for non-drivers, which we hope to repeat in future.

The Halloween kids disco was a great success, which will be repeated

The lottery continues to go from strength to strength and BCA thank Pamela Mansfield for her continued commitment to enlisting new lottery members and making it the success it is. Funds from the lottery will go towards the Hall redevelopment.

The Blurb (newsletter) and the website 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 that help 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.

### **Grantmaking**

BCA was very lucky in 2014/2015 receiving grants from the Four Lanes Trust, Galaxy Hot Chocolate and Hampshire County Councillor's fund, total of £1,959 towards furnishing and the garden.

## **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

### **Note from Chair of Trustees**

2014/15 has been a challenging yet successful year for BCA due to the support given by volunteers. The charity has managed to deliver more 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 solar panels funded by Developers Contributions, known as Section 106, continue to cut costs and provide income. The BCA has also been actively interested in the future of Saunders Field, a wild place west of our area, under threat of development as part of the Leisure Park regeneration.

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, and the new space was launched at the Brookvale Festival in July. 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 started, in the land beyond the Hall grounds. More volunteers are needed

The Committee is applying for Local Infrastructure Fund to employ a Centre Manager. This will change the way the Hall is run, and improve the programme of activities for residents

Finally - Many thanks to all those that supported the BCA in 2014/2015. 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 at least 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.

### **GIFTS IN KIND**

Included within rent, rates and water is an estimated amount of £8,000 (2014 - £8,000) representing the uplift in subsidised rental and rates payments made by Brookvale Community Association to market rates.

Brookvale Community Association

Report of the Trustees  
for the Year Ended 30 April 2015

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

.....  
Trustee

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

I report on the accounts for the year ended 30 April 2015 set out on pages six to ten.

**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.

Charlotte Derbyshire FCCA  
2 Fairfield  
Whitchurch  
Hampshire  
RG28 7ES

Date: .....

Brookvale Community Association

Statement of Financial Activities  
for the Year Ended 30 April 2015

	Notes	30.4.15 Unrestricted funds £	30.4.14 Total funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		8,223	8,325
Activities for generating funds	2	81,205	265,736
Investment income	3	-	253
<b>Total incoming resources</b>		<b>89,428</b>	<b>274,314</b>
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Costs of generating charitable funds		111,060	263,702
<b>Governance costs</b>		500	850
<b>Other resources expended</b>		-	319
<b>Total resources expended</b>		<b>111,560</b>	<b>264,871</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>			
		(22,132)	9,443
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>29,167</b>	<b>19,724</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>7,035</b>	<b>29,167</b>

The notes form part of these financial statements



Brookvale Community Association

Balance Sheet  
At 30 April 2015

	Notes	£	30.4.15 Unrestricted funds £	30.4.14 Total funds £
<b>CURRENT ASSETS</b>				
Debtors	5		2,860	6,782
Cash at bank and in hand			7,446	23,455
			<hr/>	<hr/>
			10,306	30,237
<b>CREDITORS</b>				
Amounts falling due within one year	6		(3,271)	(1,070)
			<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>			7,035	29,167
			<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			7,035	29,167
			<hr/>	<hr/>
<b>NET ASSETS</b>			7,035	29,167
			<hr/>	<hr/>
<b>FUNDS</b>	7			
Unrestricted funds			7,035	29,167
			<hr/>	<hr/>
<b>TOTAL FUNDS</b>			7,035	29,167
			<hr/>	<hr/>

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

.....  
Trustee

## 1. ACCOUNTING POLICIES

### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### Resources expended

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.

### 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.

### Gifts in kind

Included within rent, rates and water is an estimated amount of £8,000 representing the uplift in subsidised rental and rates payments made by Brookvale Community Association to market rates.

## 2. ACTIVITIES FOR GENERATING FUNDS

	30.4.15	30.4.14
	£	£
Grants	1,959	6,250
S106 disbursements	62,935	247,154
Hall hire income	11,136	6,969
Events income	1,008	716
SSE Feed in tariff income	4,167	4,478
Other income	-	169
	<hr/>	<hr/>
	81,205	265,736
	<hr/>	<hr/>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2015

**3. INVESTMENT INCOME**

	30.4.15	30.4.14
	£	£
Deposit account interest	-	253
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2015 nor for the year ended 30 April 2014 .

**Trustees' expenses**

During the year 2 Trustees received reimbursed expenses totalling £6,065 (2014 - £2,922). All expenses relate to properly approved costs incurred by the Trustees on behalf of the Charity.

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

	30.4.15	30.4.14
	£	£
Other debtors	2,860	6,782
	<u>          </u>	<u>          </u>

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

	30.4.15	30.4.14
	£	£
Other creditors	3,271	1,070
	<u>          </u>	<u>          </u>

**7. MOVEMENT IN FUNDS**

	At 1.5.14	Net movement in funds	At 30.4.15
	£	£	£
<b>Unrestricted funds</b>			
General fund	29,167	(22,132)	7,035
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>29,167</u>	<u>(22,132)</u>	<u>7,035</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2015

**7. 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	89,428	(111,560)	(22,132)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>89,428</u>	<u>(111,560)</u>	<u>(22,132)</u>

**8. RELATED PARTY DISCLOSURES**

During the year the Charity paid T Squires, a Trustee, project management fees of £5,648 to oversee the hall renovations. All fees were agreed and approved by the Trustees.

Brookvale Community Association

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2015

	30.4.15 £	30.4.14 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	223	325
Donated services and facilities	8,000	8,000
	<hr/>	<hr/>
	8,223	8,325
<b>Activities for generating funds</b>		
Grants	1,959	6,250
S106 disbursements	62,935	247,154
Hall hire income	11,136	6,969
Events income	1,008	716
SSE Feed in tariff income	4,167	4,478
Other income	-	169
	<hr/>	<hr/>
	81,205	265,736
<b>Investment income</b>		
Deposit account interest	-	253
	<hr/>	<hr/>
<b>Total incoming resources</b>	89,428	274,314
<b>RESOURCES EXPENDED</b>		
<b>Governance costs</b>		
Accountancy	500	850
<b>Support costs</b>		
<b>Management</b>		
Rent, rates and water	9,468	9,356
Insurance	2,344	1,890
Postage and stationery	104	136
Advertising	501	335
Sundries	2,026	1,392
	<hr/>	<hr/>
	14,443	13,109
<b>Property expenses</b>		
Village hall costs	96,617	250,912
	<hr/>	<hr/>
<b>Total resources expended</b>	111,560	264,871
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	(22,132)	9,443
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements