

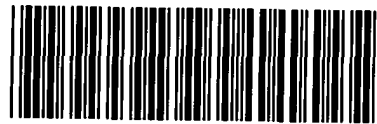
# **Derbyshire Hill Community Association (The)**

Charity number 1000351

A Company limited by guarantee number 1853915

## **Annual Report and Financial Statements for the year ended 31 March 2022**

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Greater Merseyside Community  
Accountancy Service

# **Derbyshire Hill Community Association (The)**

## **Annual Report and Financial Statements for the year ended 31 March 2022**

<b>Contents</b>	<b>Page</b>
Trustees' Annual Report	2 to 5
Independent Examiner's Report	7, 8
Statement of financial activities	9
Balance sheet	10
Statement of cashflows	11
Notes to the accounts	12 to 17

**Prepared by the Greater Merseyside Community Accountancy Service**

## **Derbyshire Hill Community Association (The)**

### **Trustees' report continued**

#### **Achievements and Performance:**

2021\2022 continued to be a challenging year for the trustees at the community association.

Ongoing issues with lack of access to a bank account until 8th October meant debts continued to amass with no means of addressing the situation.

Once the account was re – opened, debts were prioritised and managed and trustees looked at increasing hire and promoting available timeslots to increase revenue.

This has all been completed and we have saw an increase in ad hoc hire for children's parties and some partner delivery hire.

The volunteers at the Centre have continued to support the core group of trustees this year and again, we would like to thank them for all their efforts, without them we wouldn't be able to have the impact we do in the community

The Community Centre is dependent on community use and room hire to maintain our running costs so I would like to thank all our users for the ongoing support, cooperation and usage, they are at the heart of everything we strive to achieve.

This year as last, the centre has been run by a small but focussed volunteer team, but that reliance on a small group has in itself brought challenges.

Beyond that core group I would like to thank the volunteers and user groups who both organise the various activities that the Centre provides and who provide much-needed maintenance, we could not do anything without you.

The future for the association remains challenging but is focussed on good financial management now issues with the bank are resolved and the needs of the community and how it can provide support and development to the residents of the local area. its objectives remain, to promote the benefit of the inhabitants of Derbyshire Hill, and its neighbourhood, and to provide facilities in the interests of social welfare, recreation and leisure with the objective of improving the condition of the lives of those in the local community.

#### **Public Benefit:**

In identifying and reviewing these priorities, aims and objectives, plus the supporting actions and activities for the year, we have been fully mindful of the guidance contained in the Charity Commission's general guidance on public benefit. We have aimed to ensure that all these planned actions and activities, agreed or noted by the Trustees/Directors at our regular Committee Meetings, are for public benefit.

## **Derbyshire Hill Community Association (The)**

### **Trustees' report continued**

#### **Investment Policy**

The trust deed authorises Trustees to make and hold investments using the general funds of the charitable company. Surplus funds not required for immediate use are invested at the highest rate available. The charitable company regularly compares the interest rate given with that available in the open market.

#### **Risk Review**

The Trustees will produce a formal, documented risk assessment. This identifies and assesses risks, the impact on the organisation, and includes strategies to minimise, transfer or manage the risk. This risk assessment forms part of the development strategy of the charitable company and complements other formal risk assessments.

Prudent financial management will continue to be exercised by the board. Risk assessments are varied out on an annual basis for each project to identify deficits and to enable the board to decide which deficits, if any, will be supported and where additional funds must be sought.

#### **Reserves Policy**

Each year the board of trustees recognises the need to identify those funds that are available to the charitable company, to be expended at the trustees discretion in the furtherance of the objects as set out in the constitution. It recognises that account must be taken of outstanding liabilities and monies that have been designated, both for future projects, and to continue specific projects should funding not be available.

Based on a realistic assessment of our reserve needs the board has agreed that the level of unrestricted reserves for the year-ended 31st March 2021 should be approximately £11,500 equivalent to 12 months running costs.

This amount has been calculated as an average of the following:-

Three months unrestricted direct charitable expenditure

Liabilities that would arise from lease commitments together with staff redundancies should the charity cease to operate.

# **Derbyshire Hill Community Association (The)**

## **Financial Review**

The surplus of the charity for the year amounted to £0 (deficit (£8,134): 2021)

## **Risk Management**

The trustees are currently reviewing the major strategic, business and operational risks that the charity faces on a regular basis and acknowledge that the key risks relate to reduction in room hire and any major building issues.

## **Statement of Directors' responsibilities**

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

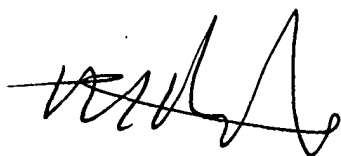
make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board on 27th January 2023 and signed on behalf of the directors by:



Andy Bowden  
Director / Trustee

## **Reference and Administrative Details**

### **Derbyshire Hill Community Association (The)**

**Charity number 1000351**

**A Company limited by guarantee number 1853915**

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2022.

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Andrew Bowden	Chairman	
Deborah Gavin		
Pam Woodward		
Bisi Osundeko		
Catherine Brooks		
Patricia Mathie		
Robert Mathie		

#### **Method of appointment**

Trustees are elected by the members at the AGM

#### **Registered address**

Derbyshire Hill Road  
St Helens  
Merseyside  
WA9 2LU

#### **Bankers**

Barclays Bank plc  
19 Church Street  
St Helens  
WA10 1BG

#### **Governing document**

The charity is constituted as a registered charity and also a company limited by guarantee and is governed by its Memorandum and Articles of Association

#### **Objects of the organisation**

The principal activities of the charitable company are to promote the benefit of the inhabitants of Derbyshire Hill and the neighbourhood, by associating voluntary bodies, the Local Authorities and the 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 of the said inhabitants.

**Reference and Administrative Details**

**Derbyshire Hill Community Association (The)**

**Charity number 1000351**

**A Company limited by guarantee number 1853915**

Further objectives are also to secure the establishment of a community centre and to maintain and manage that centre with other bodies in furtherance of the main objectives of the charitable company.

**Accountant**

on behalf of:

**Greater Merseyside Community Accountancy Service**

Beacon Building

College Street

St Helens

WA10 1TF

## **Independent Examiner's report to the trustees of Derbyshire Hill Community Association (The)**

I report on the accounts of the charity for the year ended 31 March 2022 set out on pages 9 to 17

### **Respective responsibilities of the Trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) 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. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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
- ☐ state whether particular matters have come to my attention.

### **Basis of Independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. 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 386 of the Companies Act 2006; and
- ☐ to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

  
Jane Williams  
MAAT  
Greater Merseyside Community Accountancy Service  
Beacon Building  
College Street  
St Helens  
WA10 1TF

27th January 2023



**Derbyshire Hill Community Association (The)**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 31 March 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income from:</b>					
Income from donations	(4)	-	-	-	500
Income from charitable activities	(5)	-	-	-	-
Other incoming resources	(6)	-	-	-	450
Bank interest		-	-	-	6
<b>Total incoming resources</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>956</u>
<b>Resources expended</b>					
Charitable activities	(7)	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,090</u>
<b>Net incoming / (outgoing) resources</b>		-	-	-	(8,134)
<b>Transfers between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		-	-	-	(8,134)
<b>Reconciliation of funds</b>					
Total funds as at 1 April 2021		8,242	-	8,242	16,376
Total funds as at 31 March 2022	(7a)	<u>8,242</u>	<u>-</u>	<u>8,242</u>	<u>8,242</u>

The above statement includes all gains and losses recognised during the year.  
All activities are regarded as continuing.  
Comparative figures for the previous year by fund type are shown in Note 12.  
The Notes on pages 12 to 17 form an integral part of these accounts.

# Derbyshire Hill Community Association (The)

Charity number 1000351

A Company limited by guarantee number 1853915

## Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current Assets</b>				
Debtors and prepayments	(6) -	-	-	-
Cash at bank and in hand	(7) 8,242	-	8,242	8,242
<b>Total current assets</b>	<u>8,242</u>	<u>-</u>	<u>8,242</u>	<u>8,242</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors (due within one year)	(8) -	-	-	-
<b>Total current liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Assets</b>	<u>8,242</u>	<u>-</u>	<u>8,242</u>	<u>8,242</u>
<b>Funds of the charity</b>				
Restricted Funds	-	-	-	-
Unrestricted funds	8,242	-	8,242	8,242
<b>Total Funds</b>	<u>8,242</u>	<u>-</u>	<u>8,242</u>	<u>8,242</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2022

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 12 to 17 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 27th January 2023 and signed on their behalf by:



Catherine Brook  
Director / Trustee

**Derbyshire Hill Community Association (The)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 March 2022**

	2022	2021
	Total	Total
	£	£
<b>Cash flows from operating activities:</b>		
Net income/(expenditure) per SOFA	-	(8,134)
Investment income	-	(6)
(Increase)/decrease in debtors (9)	-	-
Increase/(decrease) in creditors (11)	-	-
	<u>-</u>	<u>(8,140)</u>
<b>Cash flows from investing activities</b>		
Investment income	-	6
	<u>-</u>	<u>6</u>
<b>Net increase/(decrease) in cash:</b>	-	(8,134)
<b>Total cash as at 01 April 2021</b>	<u>8,242</u>	<u>16,376</u>
<b>Total cash as at 31 March 2022</b>	<u>8,242</u>	<u>8,242</u>

The notes on pages 12 to 17 form an integral part of these accounts.

# **Derbyshire Hill Community Association (The)**

## **Notes to the accounts**

**for the year ended 31 March 2022**

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### **1 Basis of preparation**

These accounts (financial statements) have been prepared under the historical cost convention,

**1.1** with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

(a) The Charities Act 2011

(b) The Companies Act 2006

(c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102

(d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015)

**1.2** The charity meets the definition of a public benefit entity as defined by FRS 102

**1.3** The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

### **2 Accounting Policies**

#### **2.1 Fund accounting**

(a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.

(b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.

(c) The purposes of the funds are shown in Note 7a.

#### **2.2 Income**

(a) Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.

(b) Where income has related expenditure (e.g. projects), the income and related expenditure are reported gross in the SoFA.

(c) Bank interest is recognised when credited to the account.

(d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.

(e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

#### **2.3 Expenditure and liabilities**

(a) Expenditure is recognised on the accruals basis.

(b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

(c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

(d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

# **Derbyshire Hill Community Association (The)**

## **Notes to the accounts**

**for the year ended 31 March 2022**

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### **2.4 Tangible Fixed Assets**

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

### **2.5 Debtors**

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

### **2.6 Cash**

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

### **2.7 Creditors**

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

### **2.8 Taxation**

The charity is not liable to income tax or capital gains tax on its charitable activities.

## **3 Transactions with trustees and related parties**

No trustees received expenses during the accounting period (2021: none).

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

# Derbyshire Hill Community Association (The)

## Notes to the accounts

for the year ended 31 March 2022

### 4 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	-	-	-	500
	-	-	-	500

### 5 Income from charitable activities

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Ravensdale Trust	-	-	-	-
	-	-	-	-

### 6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Room hire charges	-	-	-	450
Other Income	-	-	-	-
	-	-	-	450

# Derbyshire Hill Community Association (The)

## Notes to the accounts

for the year ended 31 March 2022

### 7 Expenditure of charitable activities

	2022 Unrestricted funds	2022 Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
<b><u>Direct Costs</u></b>				
Phone, postage & stationery	-	-	-	-
Premises Costs	-	-	-	3,230
Security	-	-	-	1,521
Insurance	-	-	-	487
Repairs & Renewals	-	-	-	1,019
Salaries	-	-	-	667
Payroll costs	-	-	-	112
Volunteers	-	-	-	-
Sundries	-	-	-	1,602
Bank Charges	-	-	-	2
Governance Costs	(8) -	-	-	450
<b>Total resources expended</b>	-	-	-	9,090

# Derbyshire Hill Community Association (The)

## Notes to the accounts

for the year ended 31 March 2022

### 7a Movements in funds

	As at 01/04/2021	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2022
<b>Unrestricted funds</b>	£	£	£	£	£
General funds	8,242	-	-	-	8,242
<b>Restricted funds</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Total funds</b>	8,242	-	-	-	8,242

### Purpose of restricted funds

#### 8 Governance Costs

	2022 £	2021 £
Independent Examiners' fee	-	450
Annual Return Fee	-	-
Fees	-	-
	<u>-</u>	<u>450</u>

#### 9 Debtors and prepayments

	£	£
Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

#### 10 Cash at bank and in hand

	£	£
Current account	792	792
Business Reserve account	7,450	7,450
	<u>8,242</u>	<u>8,242</u>

#### 11 Creditors and accruals

	£	£
Creditors	-	-
Accruals	-	-
	<u>-</u>	<u>-</u>



**Derbyshire Hill Community Association (The)**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

**12 Comparative income and expenditure by fund type**

	Unrestricted Funds		Restricted Funds	
	2022	2021	2022	2021
	£	£	£	£
<b>Income from:</b>				
Income from donations	-	500	-	-
Income from charitable activities	-	-	-	-
Other incoming resources	-	450	-	-
Bank interest	-	6	-	-
<b>Total incoming resources</b>	<u>-</u>	<u>956</u>	<u>-</u>	<u>-</u>
<b>Expenditure on:</b>				
Charitable activities	<u>-</u>	<u>9,090</u>	<u>-</u>	<u>-</u>
<b>Net incoming / (outgoing) resources</b>	-	(8,134)	-	-
<b>Transfers between funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	-	(8,134)	-	-
<b>Reconciliation of funds</b>				
Total funds as at 1 April 2021	8,242	16,376	-	-
Total funds as at 31 March 2022	<u>(7a) 8,242</u>	<u>8,242</u>	<u>-</u>	<u>-</u>