

**HURST COMMUNITY ASSOCIATION**  
**Trustees Report and Accounts**  
for the Year Ended 31st March 2024

HURST COMMUNITY ASSOCIATION  
CHARITY INFORMATION

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**Elected Trustees and The Executive Committee**

Chairperson	Mr Mark Fish
Secretary	Ms Stephanie Sloan
Members	Mr Richard Ambler Ms Natalie Lyne Mr James Andrew Cochrane Mr Kishor Thaker
Charity Number	521125
Correspondence Address	14 Russell Street Ashton Under Lyne OL6 9PX
Independent Examiner	Mr Yogendra Dhorajiwala CTA ATT Y D Associates Chartered Tax Advisers 6 Cocksfoot Drive, Mossley, Ashton Under Lyne OL5 9JA

HURST COMMUNITY ASSOCIATION  
CONTENTS

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	<u>Page</u>
Trustees' Report	4
Independent Examiner's Report	5
Balance Sheet	6
Statement of Financial Activities	7
Note to the Accounts	8

**HURST COMMUNITY ASSOCIATION  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST MARCH 2024**

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The Trustees (the Executive Committee) present their report and the accounts for the year ended 31st March 2024.

**Trustees**

The members of the Executive Committee who served during the year are named on page 2. Election and appointment of the executive Committee members, is governed by the constitution of the Charity.

**Investment Powers**

The trust deed authorises the trustees to make and hold investments using the general funds of the charity.

**Constitution, objects and policies**

The Charitable Trust is constituted by Trust Deed, and its objects continue to be that of promoting education, training, religious activities, art, culture, sports and recreation for its members and people of Tameside generally.

**Financial review**

Continuing efforts to raise funds for ongoing activities and containing the maintenance costs have proved successful. Cash reserves are held to fund building developments and for day to day requirements.

**Statement of trustees' responsibilities**

The trustees are required under the Charities Act 1993 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a. select suitable accounting policies and apply them consistently;
- b. make judgments and estimates that are reasonable and prudent;
- c. state whether applicable accounting standard and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- d. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and irregularities.

**Approval**

This report was approved by the Trustees and signed on their behalf.

Date 31/03/24



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**Mark Fish**

HURST COMMUNITY ASSOCIATION  
INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31ST MARCH 2024.

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We report on the accounts for the year ended 31st March 2024, which are set out on pages 6 to 8.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the Accounts.

The charity trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43 of the Act),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, and
- to state whether particular matters have come to my attention

**Basis of Independent Examiner's Statement**

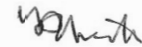
Our examination was carried out in accordance with General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with this records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required of an audit, and consequently I do not express an audit opinion on the accounts.

**Independent examiner's Statement**

In the course of our examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure:
  - proper accounting records are kept (in accordance with section 41 of the Act)
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signature:

Mr Yogendra Dhorajiwala CTA ATT  
Y D Associates  
Chartered Tax Advisers  
6 Cocksfoot Drive, Mossley, Ashton Under Lyne  
OL5 9JA

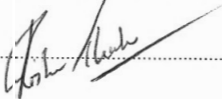
Date:

2/10/2024

HURST COMMUNITY ASSOCIATION  
BALANCE SHEET  
AS AT 31ST MARCH 2024

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
<b>FIXED ASSETS</b>				
Land, Buildings & Equipment				
at valuation		1,085,000		1,085,000
<b>CURRENT ASSETS</b>				
<b>Debtors</b>		0		0
Cash at Bank				
Current Account (Unrestricted)		3,631	6,700	
Current Account (Restricted)		40,000	40,000	
		<u>49,631</u>		<u>46,700</u>
<b>CURRENT LIABILITIES</b>		<u>1,134,631</u>		<u>1,131,700</u>
Creditors		180		1,212
		<u><u>1,134,451</u></u>		<u><u>1,130,488</u></u>
<b>CAPITAL AND RESERVES</b>				
<b>Unrestricted Funds</b>				
General Fund				
Bal B/Fwd		5,488	9,702	
Transfer to Contingency Fund				
Transfer from Building Fund				
Surplus/ (-) Deficit for the year		<u>3,963</u>	<u>(4,214)</u>	
Bal C/Fwd		9,451		5,488
<b>Restricted Funds</b>				
Building Fund				
Bal B/Fwd		1,085,000	1,085,000	
Transfer to General Fund		0	0	
		<u>1,085,000</u>	<u>1,085,000</u>	
<b>Contingency Fund</b>				
Bal B/Fwd		40,000	40,000	
Transfer from General Fund				
		<u>40,000</u>	40,000	1,125,000
		<u><u>1,134,451</u></u>		<u><u>1,130,488</u></u>

As proved by the Trustees:

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Mark Fish  
Chairperson

Kishor Thaker  
Treasurer

HURST COMMUNITY ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2024

	Unrestricted £	Restricted £	F Total Funds £	Total Funds £
	2024	2024	2024	2023
<b>INCOMING RESOURCES</b>				
Rents, Bookings and Contributions	21,842		21,842	25,375
Centre Players/Star Seekers	9,071		9,071	9,783
<b>Total Income resources</b>	<b>30,913</b>	<b>0</b>	<b>30,913</b>	<b>35,158</b>
<b>RESOURCES EXPENDED</b>				
Centre Players/Star Seekers	1,002		1,002	2,370
Inspection and Licences	967		967	967
Cleaning Expenses	6,061		6,061	5,138
Water and Sewerage	2,777		2,777	2,891
Insurance	3,750		3,750	3,310
Rates	207		207	538
Light and Heat :	5,920		5,920	10,528
Repairs and Maintenance	4,896		4,896	8,270
Equipment replacement	715		715	4,318
Telephone	458		458	352
Sundry Expenses	197		197	690
	26,950	0	26,950	39,372
<b>NET SURPLUS / (-) DEFICIT FOR THE YEAR</b>	<b>3,963</b>	<b>0</b>	<b>3,963</b>	<b>(4,214)</b>
Total funds brought forward	9,702	1,125,000	1,130,488	1,134,702
Funds transferred to Restricted funds for contingencies	0	0	0	0
Funds transferred from Building Fund	0	0	0	
<b>FUNDS CARRIED FORWARD</b>	<b>13,665</b>	<b>1,125,000</b>	<b>1,134,451</b>	<b>1,130,488</b>

There were no unrecognised gains or losses for 2023 or 2024 other than those included in this Statement of Financial Activity

**1 Accounting policies**

**1.1 Basis of preparation of accounts.**

The accounts are prepared under the historical cost convention in accordance with applicable accounting standards and follow the recommendations in the Statement of Recommended Practice : Accounting and reporting by Charities (SCR 2005).

**1.2 Tangible fixed assets for use by the charity and depreciation thereon.**

Tangible fixed assets used by the charity in fulfilling its main charitable objectives, are capitalised and depreciated. As most of the fixtures are permanent part of the building, no depreciation is charged. However, any replacement cost is fully charged as repair and maintenance.

**1.3 Liabilities**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources

**1.4 Incoming resources - Income**

Income is recognised when the charity becomes entitled to the resources, trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Generally voluntary income, grants (where charity had unconditional entitlement) and donations are accounted for as received by the charity. Generally, gifts in kind and services provided by volunteers are not recognised as they cannot be reliably measured.

Income is shown gross, with associated costs included in resources expended.

**1.5 Value added tax**

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the statement of financial activities.

**1.3 General**

No payments were made to trustees. The charity does not have any employees.

No payments were made, or any charges recognised, in relation to the considerable time offered by volunteers.

There were no transactions with related parties.