

Company number: 3162873

Charity number: 1053806



Community Action Hampshire
Report and Financial Statements
31 March 2025

Community Action Hampshire
Report of the Trustees
for the Year Ended 31 March 2025

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Community Action Hampshire

Report of the Trustees **for the Year Ended 31 March 2025**

Reference and Administrative Details

Charity Number: 1053806 registered in England and Wales
Company Number: 3162873 incorporated and registered in the United Kingdom
Registered Office: The IncuHive Space, Hursley Park Road, Winchester, SO21 2JN
Telephone: 01962 854971
Website: www.actionhampshire.org Email: info@actionhampshire.org

Our advisers

Auditor: Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG
Principal bankers: Unity Trust Bank plc, Nine Brindley Place, Birmingham B1 2HB
Investment Managers: CCLA Investment Managers Ltd, Senator House, 85 Queen Victoria Street, London, EC4V 4ET

Directors and trustees

The directors of the company in office during the year and up to the date of this report, who are trustees for the purposes of charity law, were:

Richard Barritt (Interim Chairperson)
Savannah Sawdy (resigned 7 July 2025)
Julie Amies
Kate Shurety
Nagina Kalem
Sarah Quarterman
David Laing
Ian Bowes
Dr Tika Ratna

Company Secretary:

Leah Campbell, Director (resigned 2 May 2024)
Nicola Judd (appointed 7 July 2025)

Chair of the Finance Committee:

David Laing

Key management personnel

Senior Leadership Team

Chief Executive Officer	Nicola Judd
Interim Head of People	Claire Vincent

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Report of the Trustees
for the Year Ended 31 March 2025

Report of the Trustees

The trustees present their report and the audited financial statements for the year ended 31 March 2025.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Our Charity Objectives

The objectives of the Charity are:

- To promote any charitable purpose for the benefit of the community within Hampshire and adjoining counties/the south and in particular the advancement of education, the protection of health and relief of poverty, distress and sickness;
- To promote and organise co-operation in the achievement of the above purposes and to that end to bring together representatives of the statutory authorities and voluntary organisations engaged in the furtherance of the above purpose.

Statement on Public Benefit

The trustees have given due regard to public benefit when planning the Charity's activities, in accordance with Sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008). The Charity benefits organisations and communities by helping to provide the skills, knowledge, resources, advice, and information needed to fully realise potential. These benefits are directly related to the aims of the charity and are fully compliant with Principles 1 and 2 of the Charity Commission Principles on Public Benefit.

Action Hampshire's Vision, Mission and Approach

Action Hampshire's vision is of strong, connected communities in a just and equitable world. All our work is driven and underpinned by our values that we are:

- Enterprising
- Empowering
- Bold
- Informative

Our mission is to work with communities, community organisations and businesses with a social purpose, empowering them to thrive. We are a trusted advocate, listening to communities and championing voluntary and social action. We collaborate to enable positive, sustainable change. Our aims are to:

1. To strengthen and connect Voluntary, Community or Social Enterprise (VCSE) leaders, organisations and networks
2. To promote community-led and place-based action
3. To champion diversity, challenging inequality and disadvantage

Our approach, *the Action Hampshire way*, is to resource and fund VCSE organisations through workshops, guidance and onward grants, to work with the communities of which they are a part. In this way we support communities to thrive.

Community Action Hampshire

Report of the Trustees for the Year Ended 31 March 2025

Achievements and Performance for the Year

In an ever changing landscape for communities and the VCSE organisations who work with them, our mission to support communities to be strong, equitable and connected has never been more important. In 2024/2025 Action Hampshire piloted and developed innovative approaches such as the Action Hampshire Way to support VCSE organisations to enable community-led action. Though we have experienced the loss of core funding we concluded year 2 of our 3 year strategy in a stronger financial position, having made necessary changes and successfully secured further funding. We strongly believe in being an “effective bridge between the VCSE and public bodies” as the DCMS report into Local Civil Society Infrastructure highlights as a key contribution of organisations like ours. This bridge is not just for representation but for collaborative action.

This year we implemented our Theory of Change and impact measurement tools and are pleased to be able to share our impact report. Next year we will review our theory of change and work on our new strategy that will begin in 2026. For our full impact report in an accessible format please visit our website: www.actionhampshire.org.uk



Qualitative evidence shows the Action Hampshire Way has helped promote and support community-led and place-based action:

It [the project] was really helpful and has increased my knowledge. I've come away with lots of ideas about how I can spread the word to the community I work in.

84% survey respondents strongly agree/agreed that by participating in an Action Hampshire activity they had increased their understanding of a specific local issue, such as rural affordable housing or the risks of cancer, and 89% respondents strongly agree/agreed they had increased their understanding of actions that could be taken to address the specific issue of inequality (n=19).

Together both quantitative and qualitative data highlights the positive impact of our work on the VCSE sector and their communities, as well as wider sectors and stakeholders.

Community Action Hampshire

Report of the Trustees for the Year Ended 31 March 2025

Our Impact



In 2024/2025 we engaged with voluntary, community, and social enterprise organisations (VCSEs) on many different projects that addressed a wide variety of local issues. From climate action to health inequalities we delivered:

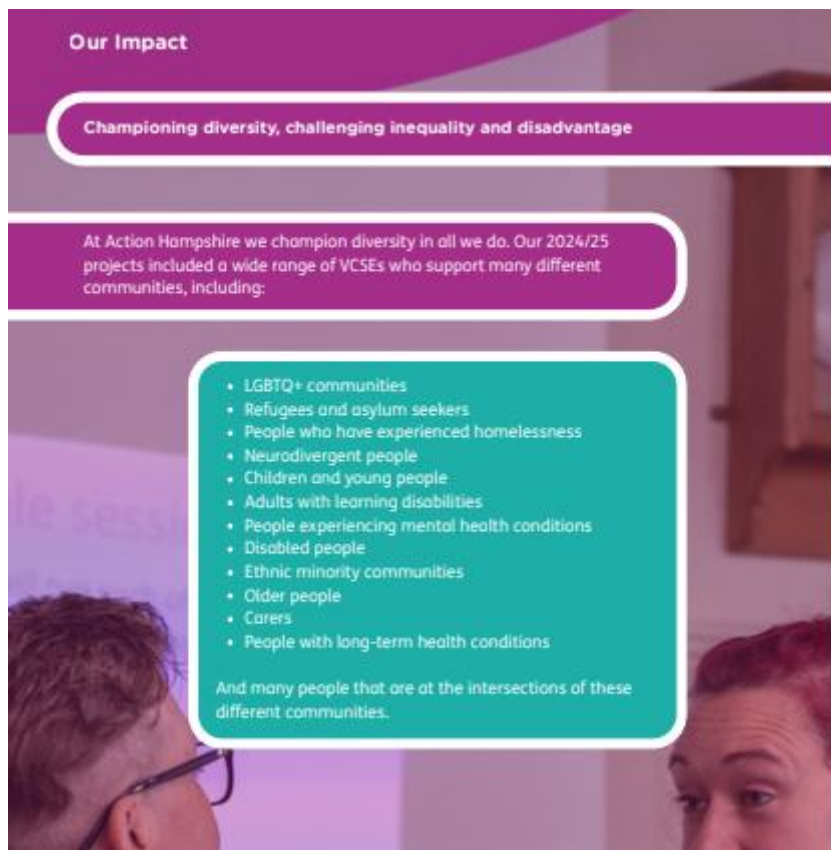
- Community buildings support
- Communities Against Cancer
- Connect Fund Peer Networks
- Hampshire Communities for People and Planet
- Healthwatch Hampshire Engagement
- National Lottery Community Fund Organisational Development
- Raising Voices in Research (including Shaping the Conversation)
- Rural Housing Enabling
- Safe and Warm Communities
- Warmth Matters



Other services we delivered included evaluation and research, consultation, membership, training, and we supported networks such as Hampshire and Isle of Wight Voluntary Care Alliance and Hampshire Leadership Forum.

Community Action Hampshire

Report of the Trustees for the Year Ended 31 March 2025



We would like to thank all our funders for their investment in our work and continued support, without which we would not be able to achieve our mission and overall vision of supporting Hampshire's VCSE sector and their diverse communities to thrive.

- Connect Fund (Barrow Cadbury Trust and Access)
- Department for Environment, Food and Rural Affairs
- Engaging Communities Research Centre
- Hampshire and Isle of Wight Integrated Care Board
- Hampshire County Council
- Healthwatch Hampshire
- National Institute of Health Research Applied Research Collaborative Wessex
- National Institute of Health Research Clinical Research Network Wessex
- National Lottery Community Fund
- NHS England
- Martin Parish Council and New Forest District Council
- Scottish and Southern Electricity Networks
- SGN
- Wessex Cancer Alliance

We would also like to thank all of our partners, including the Voluntary, Community, and Social Enterprise organisations that make up this diverse sector, for all your hard work to make Hampshire a place where communities can thrive.

Financial Review

Net Incoming/Outgoing Resources

The charity budgeted for a deficit in the year to 31 March 2025. Income was as planned but expenditure was below budget mainly due to the timing of project-related expenses, and so the charity reported a small operating surplus for the year. However, a loss on the market value of investments returned the charity to a small net deficit for the year.

The current 3-year strategy aims to return the charity to break-even by 31 March 2026 by addressing the challenges of reducing income and increasing operating costs. Previous actions taken as part of this strategy include reductions in staff numbers, closure of the defined benefit pension scheme from October 2023 and vacating its Westgate Chambers offices in January 2024. The year to 31 March 2026 will focus on developing the charity's staff and processes to optimise income generation and ensuring unfunded activity is kept to a minimum, operating a full cost recovery model.

The charity received income from donations of £80,436 (2024: £72,307), charitable activities of £784,064 (2024: £686,941), trading of £14,775 (2024: £82,849) and investment income of £56,595 (2024: £58,329).

Unrestricted funds show net incoming resources for the year of £594 (2024: £125,475) before gains/losses on investments. Restricted funds show net incoming resources for the year of £19,732 (2024: £70,830).

The statement of financial activities shows income and expenditure in respect of each of the charity's main areas of activity.

Reserves, Investment Policy and Going Concern

In August 2013 the Board appointed CCLA as external investment managers and takes their advice in investment strategy. Long term investments have been made in a range of CCLA funds, with the object of securing a sustainable income while maintaining capital value. CCLA reports regularly to the Finance Committee and to the Board. There was a loss on the market value of investments during the year of £45,909 (2024: £98,420 gain), and details of the 2024- 25

Community Action Hampshire
Report of the Trustees
for the Year Ended 31 March 2025

performance are given in the financial statements in note 19.

The charity's reserves increased significantly in early 2014 as a result of the sale of its single major asset, Beaconsfield House, which had been Action Hampshire's operational base. The sale proceeds were invested to support and develop the organisation, securing its ability to meet the needs of current and future members in an increasingly difficult financial environment as well as fund leased office space.

The Board maintains current accounts with Unity Trust Bank plc and Lloyds Bank plc.

As of 31 March 2025, the charity had cash reserves of £336,577 (2024: £145,239) and investments held in the CCLA COIF Charities Deposit and Investment Funds totalling £1,512,038 (2024: £1,731,028).

The Board aims to maintain free reserves of at least six months of unrestricted expenditure. The trustees consider that this is the minimum required to manage variations in income generation and timing, unexpected expenses, and other financial challenges without impacting support for our members and beneficiaries.

At 31 March 2025, six months of unrestricted expenditure was £133,687 (2024: £261,377) and unrestricted reserves were £631,340 (2024: £546,655). Designated reserves totalling £890,000 (2024: £1,020,000) were held for the volatility in investment market values, setting up new office space and the ongoing provision of infrastructure services.

Unrestricted reserves represent 28 months' (2024: 12.5 months) of unrestricted expenditure, and therefore the trustees consider the charity to be a going concern.

Unrestricted reserves are in excess of the minimum required level but the senior leadership team and trustees are aware that the charity can only continue to operate at a deficit for a limited period and so the three-year strategic plan helps to take advantage of emerging opportunities, and strengthen operations and finances to maximise the long-term support of our members and beneficiaries.

Restricted funds are designed to be self-sufficient and to support themselves from their own reserves.

Structure, Governance and Management

Community Action Hampshire, whose operating name is Action Hampshire, is a company limited by guarantee and is a registered charity. It was incorporated in 1996 and was previously an unincorporated association formed in 1951.

Full members comprise voluntary, community and social enterprise organisations (including unincorporated groups and individuals). Associate members are private or public sector organisations with an interest in the voluntary, community or social enterprise sector, including social enterprises that are private limited companies. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The governing document is the company's Articles of Association, a single document adopted at a general meeting held in November 2009 to reflect the Companies Act 2006. Revised and updated Articles of Association were adopted at the AGM in 2021, but with no change to the charity's objects.

Board of Trustees

When recruiting trustees, the organisation ensures that the Board has a comprehensive range of skills and that the trustees come from all areas of Hampshire. Trustees elected for the first time must be proposed by a member. Members elect trustees at the AGM. The number of trustees shall not exceed twelve nor be less than five, of whom a simple majority must be elected. As of 31 March 2025, there were 9 trustees. The trustees may act notwithstanding any vacancies in their number.

Community Action Hampshire

Report of the Trustees for the Year Ended 31 March 2025

In accordance with the Articles of Association, one third of the non-co-opted trustees stands down at the AGM and can seek re-election. No trustee may serve continuously for more than nine years unless holding the office of chairperson. Trustees can be co-opted by elected trustees; they leave office at the AGM following their co-option unless re co-opted.

Induction and training of trustees: New trustees receive a full, planned induction. They are fully briefed on their legal responsibilities under charity and company law, the content of the Articles of Association, the committee and decision-making processes, the business plan, and recent financial performance of the charity. During the induction period they meet key employees and other trustees. All trustees are expected to attend trustee training events and, when possible, organisational training events and away days.

Organisation: The Board of trustees is responsible for setting the overall direction and policies of the organisation. The Board also has a Finance Committee. The Chief Executive is responsible to the Board for the implementation of policies and decisions.

Related parties: None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with any supplier or contractor must be disclosed to the full Board of trustees in the same way as any other contractual relationship with a related party. Related party transactions are reported in note 25.

Pay policy for senior staff: The Board of trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running, and operating the charity on a day-to-day basis. No trustee received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in note 14 and note 25 to the accounts. The pay of senior staff is reviewed annually and normally increased in accordance with cost-of-living increases, when finances allow.

Risk Management: The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise

This work has identified that financial sustainability is the major financial risk for the charity. Active management of the charity's working capital and regular cash flow forecasting are key elements in the management of this risk, drawing down on earnings and capital from long-term investments when needed.

Attention has also been drawn to non-financial risks arising from shortfalls in staffing, governance, and legal obligations. These risks are managed by having robust policies and procedures in place across all operational areas.

Fundraising

The charity does not undertake any significant fundraising requiring legal reporting in the accounts.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees annual report has been approved by the trustees on 26 November 2025 and signed on their behalf by

Richard Barritt,
Chairperson

Independent Examiner's Report to the Trustees of
Community Action Hampshire

I report to the trustees on my examination of the accounts of Community Action Hampshire for the year ended 31 March 2025.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')/Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Fleur Holden ACA

Address: Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG

Date: 5 December 2025

Community Action Hampshire

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations	3	30,500	49,936	80,436	72,307
Charitable activities	6				
Support for VCSE sector		8,950	68,940	77,890	110,680
Support for community-led action		-	249,681	249,681	259,427
Celebrating diversity and tackling disadvantage		136,319	285,983	422,302	303,660
Consultancy, advice and training		24,191	10,000	34,191	13,174
Other trading activities	4	11,412	3,363	14,775	82,849
Investment income	5	<u>56,595</u>	<u>-</u>	<u>56,595</u>	<u>58,329</u>
Total		<u>267,967</u>	<u>667,903</u>	<u>935,870</u>	<u>900,426</u>
EXPENDITURE ON					
Raising funds	7	68,758	11,027	79,785	63,506
Charitable activities	8				
Support for VCSE sector		27,026	102,660	129,686	233,789
Support for community-led action		9,038	279,117	288,155	304,826
Celebrating diversity and tackling disadvantage		113,782	245,368	359,150	429,230
Consultancy, advice and training		48,769	9,999	58,768	57,502
Other	12	<u>-</u>	<u>-</u>	<u>-</u>	<u>(131,312)</u>
Total		<u>267,373</u>	<u>648,171</u>	<u>915,544</u>	<u>957,541</u>
Net gains/(losses) on investments		<u>(45,909)</u>	<u>-</u>	<u>(45,909)</u>	<u>98,420</u>
NET INCOME/(EXPENDITURE)		(45,315)	19,732	(25,583)	41,305
Other recognised gains/(losses)					
Actuarial gains on defined benefit schemes		<u>-</u>	<u>-</u>	<u>-</u>	<u>155,000</u>
Net movement in funds		(45,315)	19,732	(25,583)	196,305
RECONCILIATION OF FUNDS					
Total funds brought forward		1,566,655	256,472	1,823,127	1,626,822
TOTAL FUNDS CARRIED FORWARD		<u>1,521,340</u>	<u>276,204</u>	<u>1,797,544</u>	<u>1,823,127</u>

Community Action Hampshire (Registered number: 03162873)

Balance Sheet
31 March 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Investments	19	1,515,138	1,734,128
CURRENT ASSETS			
Debtors	20	66,900	67,057
Cash at bank and in hand		<u>336,577</u>	<u>145,239</u>
		403,477	212,296
CREDITORS			
Amounts falling due within one year	21	(121,071)	(123,297)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>282,406</u>	<u>88,999</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,797,544</u>	<u>1,823,127</u>
		<u> </u>	<u> </u>
NET ASSETS		<u>1,797,544</u>	<u>1,823,127</u>
FUNDS	23		
Unrestricted funds		1,521,340	1,566,655
Restricted funds		<u>276,204</u>	<u>256,472</u>
TOTAL FUNDS		<u>1,797,544</u>	<u>1,823,127</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 November 2025 and were signed on its behalf by:

.....
R Barritt –
Trustee

Community Action Hampshire

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	26	<u>(38,338)</u>	<u>(441,464)</u>
Net cash used in operating activities		<u>(38,338)</u>	<u>(441,464)</u>
Cash flows from investing activities			
Purchase of fixed asset investments		(26,919)	(46,989)
Sale of fixed asset investments		200,000	500,000
Interest received		<u>56,595</u>	<u>58,329</u>
Net cash provided by investing activities		<u>229,676</u>	<u>511,340</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		191,338	69,876
Cash and cash equivalents at the beginning of the reporting period		<u>145,239</u>	<u>75,363</u>
Cash and cash equivalents at the end of the reporting period		<u><u>336,577</u></u>	<u><u>145,239</u></u>

Community Action Hampshire

Notes to the Financial Statements **for the Year Ended 31 March 2025**

1. STATUTORY INFORMATION

Community Action Hampshire is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is Westgate Chambers, Staple Gardens, Winchester, SO23 8SR.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note. In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The charity has net assets of £1,797,544 at the year end. Net current assets are £282,406 and the charity has investments of £1,515,138. There was a net decrease in funds for the year of £25,583, though £45,909 related to losses on investments. The charity made an operational surplus of £20,326 and the balance sheet remains strong. On this basis, the trustees consider it appropriate to prepare the financial statements on the going concern basis. This assumes that the charity will continue in operational existence for the foreseeable future. In making this assessment the trustees have reviewed the balance sheet, the likely future cash flows of the charity and have considered the funds available at this point in time.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Interest on funds held on deposit and income from investment funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the income paid or payable by the bank or fund.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Community Action Hampshire

Notes to the Financial Statements - continued **for the Year Ended 31 March 2025**

2. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned based on staff time attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

Redundancy / Termination payments

Termination benefits are measured at the best estimate of the expenditure required to settle the obligation at the reporting date. If the expected settlement date of the termination payments is 12 months or more after making the provision and the effect would be material, the present value of the obligation is calculated using an appropriate discount rate.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on straight line basis
Computer equipment	- 33% on straight line basis

Fixed assets are capitalised where the purchase price exceeds £1,000. Depreciation and amortisation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity participates in a defined benefit pension scheme. The assets of the scheme are held and managed separately from those of the charity.

The charity has adopted the full requirements of Financial Reporting Standard 102 - Accounting for Defined Benefit Schemes (FRS102). Current or past service costs and gains, as determined by the scheme's actuary, are charged to the statement of financial activities. Pension finance costs or income are included within total resources expended or incoming resources as applicable. Actuarial gains and losses arising are recognised within 'gains and losses' on the statement of financial activities.

The deficit on the scheme, representing the shortfall of the value of the scheme assets below the present value of the scheme liabilities is recognised as a liability on the balance sheet to the extent that the employer charity has a legal or constructive obligation for the liability. A corresponding pension reserve is included within total unrestricted funds.

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Community Action Hampshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. ACCOUNTING POLICIES - continued

Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities and any excess of fair value over the historic cost of the investments will be shown as a fair value reserve in the balance sheet. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Net gains/(losses) on investments' in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

Non-listed investments

Non-listed investments are recognised at cost.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3. DONATIONS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Donations	-	23	23	18,307
Grants	<u>30,500</u>	<u>49,913</u>	<u>80,413</u>	<u>54,000</u>
	<u>30,500</u>	<u>49,936</u>	<u>80,436</u>	<u>72,307</u>

All donations income in 2024 was unrestricted.

Grants received, included in the above, are as follows:

	2025 £	2024 £
Hampshire County Council (HCC)	30,500	54,000
National Lottery Community Fund	<u>49,913</u>	-
	<u>80,413</u>	<u>54,000</u>

Community Action Hampshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

4. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Rental income	-	-	-	65,244
Training, membership fees and other income	<u>11,412</u>	<u>3,363</u>	<u>14,775</u>	<u>17,605</u>
	<u>11,412</u>	<u>3,363</u>	<u>14,775</u>	<u>82,849</u>

All other trading activities income in 2024 was unrestricted.

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Interest and dividends	<u>56,595</u>	<u>-</u>	<u>56,595</u>	<u>58,329</u>

All investment income in 2024 was unrestricted.

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Grants	Support for VCSE sector	77,790	110,680
Fees and contracts	Support for VCSE sector	100	-
Grants	Support for community-led action	249,681	250,753
Fees and contracts	Support for community-led action	-	8,674
	Celebrating diversity and tackling disadvantage		
Grants		285,983	282,377
	Celebrating diversity and tackling disadvantage		
Fees and contracts		136,319	21,283
Grants	Consultancy, advice and training	1,900	4,168
Fees and contracts	Consultancy, advice and training	<u>32,291</u>	<u>9,006</u>
		<u>784,064</u>	<u>686,941</u>

In 2025, all grants were restricted except for £8,820 Support for VCSE sector.

In 2024, all grants were restricted except for £4,168 Consultancy, advice and training.

All fees and contracts for 2025 and 2024 are unrestricted.

7. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Staff costs	64,169	-	64,169	40,342
Sundries	1,843	-	1,843	5,323
Support costs	<u>2,746</u>	<u>11,027</u>	<u>13,773</u>	<u>17,841</u>
	<u>68,758</u>	<u>11,027</u>	<u>79,785</u>	<u>63,506</u>

Community Action Hampshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Grant funding of activities (see note 10) £	Support costs (see note 11) £	2025 Totals £
Support for VCSE sector	104,765	2,980	21,941	129,686
Support for community-led action	146,690	97,281	44,184	288,155
Celebrating diversity and tackling disadvantage	194,211	103,654	61,285	359,150
Consultancy, advice and training	<u>48,131</u>	<u>500</u>	<u>10,137</u>	<u>58,768</u>
	<u>493,797</u>	<u>204,415</u>	<u>137,547</u>	<u>835,759</u>

8a. CHARITABLE ACTIVITIES COSTS - comparative

	Direct Costs (see note 9) £	Grant funding of activities (see note 10) £	Support costs (see note 11) £	2024 Totals £
Support for VCSE sector	162,557	5,100	66,132	233,789
Support for community-led action	216,590	2,111	86,125	304,826
Celebrating diversity and tackling disadvantage	175,797	132,243	121,190	429,230
Consultancy, advice and training	<u>41,199</u>	<u>-</u>	<u>16,303</u>	<u>57,502</u>
	<u>596,143</u>	<u>139,454</u>	<u>289,750</u>	<u>1,025,347</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	379,484	349,541
Other staff costs	46,114	283
Operating costs	<u>68,199</u>	<u>246,319</u>
	<u>493,797</u>	<u>596,143</u>

10. GRANTS PAYABLE

	2025 £	2024 £
Support for VCSE sector	2,980	5,100
Support for community-led action	97,281	2,111
Celebrating diversity and tackling disadvantage	103,654	132,243
Consultancy, advice and training	<u>500</u>	<u>-</u>
	<u>204,415</u>	<u>139,454</u>

Wessex Cancer Alliance / Communities Against Cancer funding - grants paid £52,222 (2024: £28,993)

22 grants (2024: 11) were paid to eligible community groups/organisations, ranging in value from £1,148 to £3,000 (2024: £800 to £4,500).

Fratton Big Local Community Grants funding - grants paid £67,381 (2024: £2,111)

1 grant (2024: 3) was paid to eligible community groups in Fratton (2024: ranging in value from £411 to £850).

ICS Rend - grants paid £2,6350 (2024: £78,460)

6 grants (2024: 33) were paid to eligible community groups, ranging in value from £135 to £500 (2024: £500 to £5,200)

Community Action Hampshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. GRANTS PAYABLE - continued

NIHR - grants paid £5,100 (2024: £5,100)

8 grants (2024: 8) were paid to eligible community groups, ranging in value from £550 to £1,100 (2024: £550 to £1,100).

Bill Sargent Trust - one grant of £6,500 was paid to an eligible charity.

Hampshire Communities for People and Planet - grants paid £28,297 (2024: £18,290)

19 grants (2024: 8) were paid to eligible charity's/organisations, ranging in value from £(2024: £1,525 to £2,540).

Healthwatch Hampshire Engagement - grants paid £3,250

13 grants were paid to eligible community groups of £250 each

HIVCA - grants paid £2,405

4 grants were paid to eligible community groups, ranging in value from £405 to £700

Connect Fund Peer Network - one grant of £700 was paid to an eligible charity.

Shaping the conversation - grants paid £30,000

24 grants were paid to eligible community groups, ranging in value from £600 to £1,900

Safe and Warm Communities - grants paid £12,000

24 grants were paid to eligible community groups of £500 each

HIVCA Health Hubs - grants paid £5,250

7 grants were paid to eligible community groups of £750 each

Community assets / social connectedness - grants paid £500

2 grants were paid to eligible community groups of £250 each

Community Action Hampshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. SUPPORT COSTS

	Management 2025 £	Management 2024 £
Raising donations and legacies	13,773	17,841
Support for VCSE sector	21,941	66,132
Support for community-led action	44,184	86,125
Celebrating diversity and tackling disadvantage	61,285	121,190
Consultancy, advice and training	<u>10,137</u>	<u>16,303</u>
	<u>151,320</u>	<u>307,591</u>

Activity
Management

Basis of allocation
Staff time attributable to each activity

Support costs, included in the above, are as follows:

Management

	Raising donations and legacies £	Support for VCSE sector £	Support for community-le action £
Wages	9,365	14,921	30,047
Social security	711	1,132	2,280
Pensions	656	1,044	2,102
Other staff costs	251	399	804
Operating costs	<u>2,790</u>	<u>4,445</u>	<u>8,951</u>
	<u>13,773</u>	<u>21,941</u>	<u>44,184</u>

	Celebrating diversity and tackling disadvantage £	Consultancy, advice and training £	2025 Total activities £	2024 Total activities £
Wages	41,675	6,894	102,902	171,708
Social security	3,163	523	7,809	23,500
Pensions	2,916	482	7,200	1,209
Other staff costs	1,115	184	2,753	11,062
Operating costs	<u>12,416</u>	<u>2,054</u>	<u>30,656</u>	<u>100,112</u>
	<u>61,285</u>	<u>10,137</u>	<u>151,320</u>	<u>307,591</u>

12. OTHER

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Exceptional items	<u>-</u>	<u>-</u>	<u>-</u>	<u>(131,312)</u>

The above relates to the reversal of the dilapidation provision which was provided for in the year ended 31 December 2023.

Community Action Hampshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Independent examination fee (excluding VAT)	5,950	5,000
Operating lease rentals - property	<u>-</u>	<u>71,667</u>

14. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

Trustees' expense represent the payment or reimbursement of travel and subsistence costs totalling £235 (2024: £183) incurred by 2 (2024: 2) trustees relating to attendance at meetings of the trustees.

15. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	499,115	527,771
Social security costs	35,435	42,395
Other pension costs	<u>27,014</u>	<u>16,134</u>
	<u>561,564</u>	<u>586,300</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Supporting for VCSE sector	2	3
Support for community-led action	2	3
Celebrating diversity/tackling disadvant	6	4
Consultancy, advice and training	2	5
Support and admin	<u>9</u>	<u>7</u>
	<u>21</u>	<u>22</u>

No employees received emoluments in excess of £60,000.

The total employee benefits including pension contributions and employer's NI of the key management personnel were £102,000 (2024: £150,000).

Total redundancy payments for the year were £36,151 (2024: £14,975).

Employer pension contributions are split between:

	2025	2024
	£	£
Operating costs of defined benefit pension schemes	-	(7,000)
Employer's contribution to defined contribution pension schemes	<u>27,012</u>	<u>23,134</u>
	<u>27,012</u>	<u>16,134</u>

Community Action Hampshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

16. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	72,307	-	72,307
Charitable activities			
Support for VCSE sector	-	110,680	110,680
Support for community-led action	2,400	257,027	259,427
Celebrating diversity and tackling disadvantage	21,283	282,377	303,660
Consultancy, advice and training	13,174	-	13,174
Other trading activities	82,849	-	82,849
Investment income	<u>58,329</u>	<u>-</u>	<u>58,329</u>
Total	<u>250,342</u>	<u>650,084</u>	<u>900,426</u>
EXPENDITURE ON			
Raising funds	63,506	-	63,506
Charitable activities			
Support for VCSE sector	145,992	87,797	233,789
Support for community-led action	100,062	204,764	304,826
Celebrating diversity and tackling disadvantage	142,538	286,692	429,230
Consultancy, advice and training	57,501	1	57,502
Other	<u>(131,312)</u>	<u>-</u>	<u>(131,312)</u>
Total	<u>378,287</u>	<u>579,254</u>	<u>957,541</u>
Net gains on investments	<u>98,420</u>	<u>-</u>	<u>98,420</u>
NET INCOME/(EXPENDITURE)	(29,525)	70,830	41,305
Transfers between funds	6,321	(6,321)	-
Other recognised gains/(losses)			
Actuarial gains on defined benefit schemes	<u>155,000</u>	<u>-</u>	<u>155,000</u>
Net movement in funds	131,796	64,509	196,305
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,434,859</u>	<u>191,963</u>	<u>1,626,822</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,566,655</u>	<u>256,472</u>	<u>1,823,127</u>

Community Action Hampshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2024 and 31 March 2025	<u>24,857</u>
AMORTISATION	
At 1 April 2024 and 31 March 2025	<u>24,857</u>
NET BOOK VALUE	
At 31 March 2025	<u><u>-</u></u>
At 31 March 2024	<u><u>-</u></u>

18. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>36,586</u>	<u>12,977</u>	<u>49,563</u>
DEPRECIATION			
At 1 April 2024 and 31 March 2025	<u>36,586</u>	<u>12,977</u>	<u>49,563</u>
NET BOOK VALUE			
At 31 March 2025	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
At 31 March 2024	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

19. FIXED ASSET INVESTMENTS

	Investments £
MARKET VALUE	
At 1 April 2024	1,734,128
Additions	26,919
Disposals	(200,000)
Change in fair value	<u>(45,909)</u>
At 31 March 2025	<u>1,515,138</u>
NET BOOK VALUE	
At 31 March 2025	<u><u>1,515,138</u></u>
At 31 March 2024	<u><u>1,734,128</u></u>

There were no investment assets outside the UK.

Analysis of investments:	2025	2024
CCLA COIF Charities Investment Fund	872,105	1,168,015
CCLA COIF Charities Deposit Fund	639,933	563,013
Investment in Community Infrastructure Partnership CIC	100	100
Investment in Cirican	<u>3,000</u>	<u>3,000</u>
	<u><u>1,515,138</u></u>	<u><u>1,734,128</u></u>

During 2019/20 the charity made a £3,000 investment in Cirican LLP, a Limited Liability Partnership with ACRE and 16 other Rural Community Councils.

Community Action Hampshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

19. FIXED ASSET INVESTMENTS - continued

During 2019/20 the charity made a £100 investment in Community Infrastructure Partnership a Community Interest Company with 6 other CVSs.

20. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	65,675	38,430
Other debtors	-	13,155
Prepayments and accrued income	<u>1,225</u>	<u>15,472</u>
	<u>66,900</u>	<u>67,057</u>

21. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	14,897	66,255
Social security and other taxes	30,268	15,922
Other creditors	3,485	6,943
Deferred income	63,471	-
Accrued expenses	<u>8,951</u>	<u>34,177</u>
	<u>121,071</u>	<u>123,297</u>

Deferred income

	2025	2024
	£	£
Deferred income at 1 April 2024	-	22,230
Resources deferred in the year	63,471	-
Amounts released from previous years	<u>-</u>	<u>(22,230)</u>
Deferred Income at 31 March 2025	<u>63,471</u>	<u>-</u>

Deferred income relates to contact income received in advance for post year end project delivery.

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Investments	1,515,138	-	1,515,138	1,734,128
Current assets	127,273	276,204	403,477	212,296
Current liabilities	<u>(121,071)</u>	<u>-</u>	<u>(121,071)</u>	<u>(123,297)</u>
	<u>1,521,340</u>	<u>276,204</u>	<u>1,797,544</u>	<u>1,823,127</u>

Community Action Hampshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS - continued

COMPARATIVE ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Investments	1,734,128	-	1,734,128
Current assets	(44,176)	256,472	212,296
Current liabilities	<u>(123,297)</u>	<u>-</u>	<u>(123,297)</u>
	<u>1,566,655</u>	<u>256,472</u>	<u>1,823,127</u>

23. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	546,655	(45,315)	130,000	631,340
3 year strategy	100,000	-	(100,000)	-
Volatility of CCLA investment values	180,000	-	(30,000)	150,000
New office space	240,000	-	-	240,000
Infrastructure services	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
	1,566,655	(45,315)	-	1,521,340
Restricted funds				
Fratton Big Local	67,383	(67,383)	-	-
Scottish & Southern Electricity Network	19,659	(10,272)	-	9,387
Wessex Cancer Alliance	58,409	12,725	-	71,134
HIVCA	32,808	(7,390)	-	25,418
Tackling Loneliness	14,958	(14,958)	-	-
ICS REND	19,076	(13,076)	-	6,000
NIHR Greening for Wellbeing	2,661	(2,661)	-	-
Connect Peer Fund Network	7,988	(5,769)	-	2,219
Hampshire Communities for People and Planet (HCPP)	17,341	(14,341)	-	3,000
HLOW Voices	2,970	(2,970)	-	-
Rural Housing	13,219	(13,841)	-	(622)
NLCF	-	42,823	-	42,823
CHAT (Communities' Health Action Together)	-	40,844	-	40,844
Campaign codesign	-	8,984	-	8,984
Marginalised Communities Engagement Programme	-	7,984	-	7,984
HIVCA - health hubs	-	17,800	-	17,800
RViR - MHRM	-	33,110	-	33,110
Training	<u>-</u>	<u>8,123</u>	<u>-</u>	<u>8,123</u>
	<u>256,472</u>	<u>19,732</u>	<u>-</u>	<u>276,204</u>
TOTAL FUNDS	<u>1,823,127</u>	<u>(25,583)</u>	<u>-</u>	<u>1,797,544</u>

Community Action Hampshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

23. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	2025 Movement in funds £
Unrestricted funds				
General fund	267,967	(267,373)	(45,909)	(45,315)
Restricted funds				
Rural Community Action Network	44,675	(44,675)	-	-
Fratton Big Local	-	(67,383)	-	(67,383)
Scottish & Southern Electricity Network	-	(10,272)	-	(10,272)
Wessex Cancer Alliance	167,000	(154,275)	-	12,725
HIVCA	66,000	(73,390)	-	(7,390)
Tackling Loneliness	-	(14,958)	-	(14,958)
ICS REND	51,967	(65,043)	-	(13,076)
NIHR Greening for Wellbeing	-	(2,661)	-	(2,661)
Connect Peer Fund Network	2,961	(8,730)	-	(5,769)
Hampshire Communities for People and Planet (HCPP)	37,017	(51,358)	-	(14,341)
HIOV Voices	-	(2,970)	-	(2,970)
Rural Housing	36,447	(50,288)	-	(13,841)
Shaping the conversation	69,999	(69,999)	-	-
NLCF	49,914	(7,091)	-	42,823
CHAT (Communities' Health Action Together)	50,000	(9,156)	-	40,844
Campaign codesign	9,000	(16)	-	8,984
Marginalised Communities Engagement Programme	8,000	(16)	-	7,984
HIVCA - health hubs	30,000	(12,200)	-	17,800
RViR - MHRM	34,923	(1,813)	-	33,110
Training	<u>10,000</u>	<u>(1,877)</u>	<u>-</u>	<u>8,123</u>
	<u>667,903</u>	<u>(648,171)</u>	<u>-</u>	<u>19,732</u>
TOTAL FUNDS	<u>935,870</u>	<u>(915,544)</u>	<u>(45,909)</u>	<u>(25,583)</u>

Community Action Hampshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

23. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	56,843	(180,945)	(613,679)	(737,781)
Fair Value reserve	1,186,016	98,420	-	1,284,436
Pension reserve	(208,000)	208,000	-	-
3 year strategy	400,000	-	(300,000)	100,000
Volatility of CCLA investment values	-	-	180,000	180,000
New office space	-	-	240,000	240,000
Infrastructure services	-	-	500,000	500,000
	1,434,859	125,475	6,321	1,566,655
Restricted funds				
Fratton Big Local	36,354	39,043	(8,014)	67,383
Scottish & Southern Electricity Network	3,171	16,488	-	19,659
Wessex Cancer Alliance	41,243	17,166	-	58,409
HIVCA	11,881	20,927	-	32,808
Tackling Loneliness	61,825	(46,867)	-	14,958
ICS REND	27,519	(8,443)	-	19,076
NIHR Greening for Wellbeing	5,970	(3,309)	-	2,661
Accelerating Women in Enterprise	4,000	(5,693)	1,693	-
Connect Peer Fund Network	-	7,988	-	7,988
Hampshire Communities for People and Planet (HCPP)	-	17,341	-	17,341
HIOV Voices	-	2,970	-	2,970
Rural Housing	-	13,219	-	13,219
	191,963	70,830	(6,321)	256,472
TOTAL FUNDS	<u>1,626,822</u>	<u>196,305</u>	<u>-</u>	<u>1,823,127</u>

Community Action Hampshire

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

23. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	2024 Movement in funds £
Unrestricted funds				
General fund	250,342	(431,287)	-	(180,945)
Fair Value reserve	-	-	98,420	98,420
Pension reserve	-	53,000	155,000	208,000
	250,342	(378,287)	253,420	125,475
Restricted funds				
Rural Community Action Network	44,675	(44,675)	-	-
Fratton Big Local	173,306	(134,263)	-	39,043
Scottish & Southern Electricity Network	23,660	(7,172)	-	16,488
Wessex Cancer Alliance	100,000	(82,834)	-	17,166
HIVCA	71,000	(50,073)	-	20,927
Tackling Loneliness	-	(46,867)	-	(46,867)
ICS REND	121,700	(130,143)	-	(8,443)
NIHR Greening for Wellbeing	9,220	(12,529)	-	(3,309)
Accelerating Women in Enterprise	-	(5,693)	-	(5,693)
Connect Peer Fund Network	26,460	(18,472)	-	7,988
Hampshire Communities for People and Planet (HCPP)	37,017	(19,676)	-	17,341
HIOV Voices	4,000	(1,030)	-	2,970
Rural Housing	39,046	(25,827)	-	13,219
	650,084	(579,254)	-	70,830
TOTAL FUNDS	<u>900,426</u>	<u>(957,541)</u>	<u>253,420</u>	<u>196,305</u>

Purposes of restricted funds:

Hampshire Rural Forum

Funding for Action Hampshire to provide the secretariat role for the Hampshire Rural Forum.

Power To Change

Funding to run the Community Business Trade Up programme.

Wessex Cancer Alliance

Funding to cover a social capital project to raise awareness of signs and symptoms of cancer, cancer screening and support early diagnosis within local communities

Fratton Big Local

Grants from Big Local to support the Fratton Big Local project in Portsmouth

Rural Community Action Network

The charity receives funding from Action with Communities in Rural England to finance the work of the Hampshire Rural Community Council

VCSEP

NAVCA -VCSEP Local Infrastructure Network Grant to support Action Hampshire's liaison role with the National Emergency Partnership.

Scottish and Southern Electricity Network

Providing free, accessible and practical information to assist with day to day budgeting, saving money, saving energy and staying safe easier to understand.

HIWCF Strategic Digital Funding

Delivery of training, workshops and coaching aiming to build digital capacity in the sector.

ICS Rend

Funding to support the ICS area Hampshire & Isle of Wight to be part of the Embedding the VCSE sector in ICS programme.

Community Action Hampshire

Notes to the Financial Statements - continued **for the Year Ended 31 March 2025**

23. MOVEMENT IN FUNDS - continued

NIHR Greening for Wellbeing

Grant payment for Action Hampshire to deliver Greening for Wellbeing; looking at impact measurement of green/nature activities with underserved communities, including onward grants to VCSE organisations.

Accelerating Women in Enterprise

Funding from the School for Social Entrepreneurs, plus match funding, to accelerate women in enterprise.

Tackling Loneliness

Delivery of Communities Tackling Loneliness with Transport in Hampshire project.

Hampshire Communities for People and Planet (HCPP)

Engaging underserved communities in Hampshire climate action

Rural Housing

Enabling affordable rural housing

HIOW Voices

Engagement and consultation for HIOW Integrated Care System's citizens' panel.

Connect Fund Peer Network

This project equips organisations with knowledge about social investment, raises awareness of investment opportunities, and creates peer support networks, enabling organisations to ready themselves to pursue investment opportunities that will benefit their organisation and beneficiaries. This is achieved through online information, introduction sessions and social investor panels.

NAVCA Cost of Living Fund

Cost of Living grant for Infrastructure and Frontline Services.

HICVA

The VCSE alliance for the HIOW Integrated Care System is a vehicle for the VCSE sector to work as equal partners with the Integrated Care System and its other partners. Action Hampshire coordinate/act as the secretariate for HICVA, which includes an assembly of VCSE organisations, thematic leads and a HICVA leadership committee made up of VCSE system leaders from organisations in the HIOW area.

Shaping the conversation

Developing community-led health research priorities

NLCF

Conduct audit of EDI practices at AH and plan how to improve practices to then share and model to VCSE sector.
Implement Impact toolkit, develop software options & share learnings and tools with VCSE sector
Create strategy 2026-2030 for and create innovative working practices that can be shared with the VCSE sector
Create audit of existing practices, develop action plan and share learnings with VCSE sector

CHAT (Communities' Health Action Together)

To be invested in creating a new shared infrastructure for volunteering within Hampshire and the Isle of Wight

Campaign codesign

To ensure ICB communications campaigns reach priority communities for those campaigns, by piloting elements of codesign and consultation

Marginalised Communities Engagement Programme

Consulting local communities on local government reorganisation

HIVCA - health hubs

To reach diverse communities and get their feedback on women's health services in Hampshire and the Isle of Wight.

RViR - MHRM

Developing community-led mental health research priorities

Community Action Hampshire

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

23. MOVEMENT IN FUNDS - continued

Purposes of designated funds:

3 year strategy

Funds designated to provide towards the cost of investment in business development and operational costs particularly over the first two years, and significant changes at the organization relating to pensions, digital tools and business development. The 25/26 budget was approved in July and confirmed that the charity should be operating at a surplus in the year to March 26. Therefore this reserve is no longer necessary and has been transferred to general funds.

Volatility of CCLA investment values

Designating 10% of the value of the investment.

New office space

Funds designated to set up a new office space and the expected annual costs of the new office space.

Infrastructure services

Funds designated to maintain the infrastructure costs of the organisation for the next 10 years.

24. EMPLOYEE BENEFIT OBLIGATIONS

The disclosures below relate to the funded liabilities within the Hampshire County Council Pension Fund (the Fund) which is part of the Local Government Pension Scheme. Action Hampshire participated in the Fund which up to 31 March 2014 provided defined benefits based on members' final pensionable salary. From 1 April 2014 the scheme provided benefits based on members' career average salary, with preserved rights for benefits earned under the final salary provisions. On 31 August 2023 all 7 members of staff left the Hampshire County Council Pension Fund, which is part of the Local Government Pension Scheme (LGPS).

Membership of the Local Government Pension Scheme was open to all the charity's existing employees as at 31 December 2018, new employees from 1 January 2019 are eligible to join the NEST pension scheme. The employer's contribution to the LGPS for 2023/24 is 21.8%, and the employee's contribution is between 5.5% and 8.5% of gross salary. All contributors to the LGPS received regular information from the Hampshire Pension Fund.

In accordance with Financial Reporting Standard 102, disclosure of certain information concerning assets, liabilities, income and expenditure related to pension schemes is required.

Contributions for the year ending 31 March 2025

The Employer's regular contributions to the Fund for the accounting period ending 31 March 2025 are £Nil (2024 £46,000). At 31 March 2025 outstanding contributions were £Nil (2024 £Nil).

The charity also makes payments to NEST, a defined contribution scheme. The costs for the period was £27,012 (2024: £23,160). At 31 March 2025 outstanding contributions were £3,484 (2024 £5,236).

Defined benefit pension plans

	2025 £	2024 £
Fair value of assets	-	-
Present value of defined benefit obligation	-	-
	-	-

Community Action Hampshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

24. EMPLOYEE BENEFIT OBLIGATIONS - continued

The amounts recognised in the Statement of Financial Activities are as follows:

	Defined benefit pension plans	
	2025	2024
	£	£
Current service cost	-	21,000
Net interest from net defined benefit asset/liability	-	104,000
Past service cost	-	<u>28,000</u>
	<u>-</u>	<u>153,000</u>
Actual return on plan assets	<u>-</u>	<u>-</u>

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans	
	2025	2024
	£	£
Opening defined benefit obligation	-	5,372,000
Current service cost	-	21,000
Past service cost	-	28,000
Contributions by scheme participants	-	5,000
Interest cost	-	104,000
Benefits paid	-	(124,000)
Settlements	-	(5,203,000)
Remeasurements:		
Actuarial (gains)/losses from changes in demographic assumptions	-	(53,000)
Actuarial (gains)/losses from changes in financial assumptions	-	<u>(150,000)</u>
	<u>-</u>	<u>-</u>

Changes in the fair value of scheme assets are as follows:

	Defined benefit pension plans	
	2025	2024
	£	£
Opening fair value of scheme assets	-	5,164,000
Interest income	-	100,000
Contributions by employer	-	46,000
Contributions by scheme participants	-	5,000
Benefits paid	-	(124,000)
Settlements	-	(5,143,000)
Return on plan assets (excluding interest income)	-	<u>(48,000)</u>
	<u>-</u>	<u>-</u>

Community Action Hampshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

24. EMPLOYEE BENEFIT OBLIGATIONS - continued

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans	
	2025	2024
	£	£
Actuarial (gains)/losses from changes in demographic assumptions	-	53,000
Actuarial (gains)/losses from changes in financial assumptions	-	150,000
Return on plan assets (excluding interest income)	-	(48,000)
	<u>-</u>	<u>(48,000)</u>
	<u>-</u>	<u>155,000</u>

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	2025	2024
Discount rate	-	5.25%
Future salary increases	-	4.05%
Future pension increases	-	3.05%

25. RELATED PARTY DISCLOSURES

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Julie Amies, a Trustee appointed in October 2019 is CEO of Energise Me, a charity which has rented 2 rooms in Westgate Chambers from March 2018. Rental income received from Energise Me during the year end 31 March 2025: £Nil (2024: £26,290). Energise Me invoiced the charity £7,292 for services provided during the year ended 31 March 2025 (2024: Nil).

Community Action Hampshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

26. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(25,583)	41,305
Adjustments for:		
Losses/(gain) on investments	45,909	(98,420)
Interest received	(56,595)	(58,329)
Release of provision	-	(150,000)
Decrease in debtors	157	42,239
Decrease in creditors	(2,226)	(165,259)
Difference between pension charge and cash contributions	<u>-</u>	<u>(53,000)</u>
Net cash used in operations	<u>(38,338)</u>	<u>(441,464)</u>

27. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>145,239</u>	<u>191,338</u>	<u>336,577</u>
	<u>145,239</u>	<u>191,338</u>	<u>336,577</u>
Total	<u>145,239</u>	<u>191,338</u>	<u>336,577</u>