

WICKHAM COMMUNITY ASSOCIATION

England & Wales · Charity number 1090544

Details

Status Registered

Legal form Charitable company

Company number [04329669](#)

Registered 2002-02-12

Register [View on the Charity Commission register](#)

Contact

Address Wickham Community Centre
Mill Lane
Wickham
Fareham
PO17 5AL

Phone 01329833688

Email contact@wickhamcentre.co.uk

Website www.wickhamcentre.co.uk

Activities

Objects: (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF WICKHAM AND DISTRICT (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECTS OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;(B) TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREINAFTER CALLED "THE CENTRE") AND TO MAINTAIN AND MANAGE, OR TO CO-OPERATE WITH ANY LOCAL STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE COMPANY AND ITS CONSTITUENT BODIES IN FURTHERANCE OF THE ABOVE OBJECTS;(C) TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED;AND THAT IN THE ATTAINMENT OF THE SAID OBJECTS THE COMPANY SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION.

Activities: To promote the benefit of the inhabitants of Wickham and district (Southern Parishes of Winchester City Council. Hampshire)To manage Wickham Community Centre for the benefit of the said

inhabitants.

Classification

- **How:** Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WICKHAM AND DISTRICT
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£382,074	£323,877	-	-
2024-01-31	£306,182	£297,938	-	-
2023-01-31	£305,201	£249,419	-	-
2022-01-31	£223,022	£199,261	-	-
2021-01-31	£191,745	£160,983	-	-

Trustees

Name	Role	Appointed
Kat Lemon	Chair	2014-06-18
Denise Searle		2024-02-01
Neale Ralph Turner		2023-11-22
Robert John Barnett		2023-11-22
Sarah Jane Louise Cook		2024-06-05

WICKHAM COMMUNITY ASSOCIATION

England & Wales - Charity number 1090544

Accounts

REGISTERED COMPANY NUMBER: 04329669 (England and Wales)
REGISTERED CHARITY NUMBER: 1090544

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2025
for
Wickham Community Association

Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

Wickham Community Association

Contents of the Financial Statements
for the Year Ended 31 January 2025

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Wickham Community Association

Reference and Administrative Details
for the Year Ended 31 January 2025

TRUSTEES

Katherine Short
Benjamin Warwick
Alison Neasom (resigned 10.11.2024)
Robert John Barnett
Neale Turner
Denise Searle (appointed 1.2.2024)
Sarah Jane Louise Cook (appointed 5.6.2024)

REGISTERED OFFICE

Mill Lane
Wickham
Hampshire
PO17 5AL

**REGISTERED COMPANY
NUMBER**

04329669 (England and Wales)

REGISTERED CHARITY NUMBER 1090544

INDEPENDENT EXAMINER

Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

SOLICITORS

Knight Polson
4 Leigh Road
Eastleigh
SO50 2NE

BANKERS

Lloyds Bank
43 West Street
Fareham
PO16 0BE

Report of the Trustees
for the Year Ended 31 January 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our aims are:

- To promote the benefit of the inhabitants of Wickham and district, without discrimination, to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation, for the betterment of the people concerned.
- To establish and maintain a Community Centre.
- To promote any other charitable scheme in furtherance of the above aims.

The objectives of the association are:

- To enhance the lives of those who live, work and learn in the local area
- To provide facilities that are affordable and accessible to the local community
- To be a centre of excellence and a role model for Hampshire Community Associations
- To make Wickham Community Centre a natural hub and meeting place for all Wickham organisations
- To make Wickham Community Centre appealing to businesses, local people and clubs as a venue for meetings, events and activities
- To achieve community cohesion by supporting activities that allow individuals of different backgrounds to share experiences
- To be financially sustainable through good business practice and by attracting funding through sponsorship, grants and business revenue, which subsidises community events and activities.

Wickham Community Association is committed to:

- Being non-discriminatory with regard to sexual orientation, race or political, religious or other opinions.
- Being sensitive to the needs of children, the elderly and vulnerable.
- Working with Local Authorities, voluntary organisations and inhabitants in advancement of the objectives of the Association.
- Providing a safe and good environment for the activities of the Association and any other users of Wickham Community Centre and grounds.

Wickham Community Centre is home to Wickham Community Association and aspires to be the hub of the community for everyone in the Parish of Wickham and surrounding areas.

Report of the Trustees
for the Year Ended 31 January 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Challenges

This report reflects the operation of the Association in 2024/25 - a year of both consolidation and continued change. The cost-of-living crisis has persisted, the UK and world economies remain uncertain, and millions of households continue to feel under immense pressure managing their budgets.

In 2023/24, trustees and staff focused on consolidating operational gains made in the previous year, delivering an affordable and accessible set of services, and expanding Community Benefit initiatives. In 2024/25, the focus has been on building upon these achievements, introducing new community projects, and further balancing the sometimes competing needs of our varied stakeholder groups, all while adapting to changes within both the trustee and staff teams.

The number and range of activities held at the Centre - including private hire, groups, societies, and Community Benefit programmes - have continued to grow and diversify. This supports the Centre's aim to benefit individuals from Wickham and the wider area without distinction, and it has attracted many new users.

Performance

Centre hire booking remains our key internal source of income and in 2024/25 it increased by 18%, building on the 20% growth achieved the previous year. Both the number and variety of private hire bookings and community events rose notably. The administration team has stabilised following the appointment of the Operations Manager and Administration Assistant in 2023/24, and feedback on customer service remains positive.

Finance

Although booking income has continued to grow strongly, the Centre is unable to survive on this revenue stream alone. During the year under review, the Association secured several funding awards for specific Community Benefit initiatives and successfully gained capital funding for key projects - most notably new front doors, enhancements to the Main Hall, much-needed renovations to the Long Room and the extension and modernisation of our solar power installation. Restricted grants remain vital to enabling the Centre to undertake significant works on the ageing building and to fund otherwise unaffordable community programmes, such as the Pantry, which continues to deliver measurable benefits but relies heavily on external donations and grants.

The funding awards received in 2024/25 were key to achieving an overall surplus in the year. However, the trustees are pleased to note that the Association has returned to break-even before taking into account the effect of depreciation and the loss on disposal of fixed assets. Trustees and staff remain fully committed to maximising grant applications, donations, and other funding opportunities, while continuing to grow internal revenue and exercising close control of operating cost.

Trustees and Management

The Board of Trustees has continued to evolve during 2024/25, with recruitment efforts ongoing to ensure a broad and diverse range of skills and experiences. The nationwide challenge of attracting and retaining volunteers persists, with numbers still not fully recovered since the pandemic. Trustees are committed to ongoing efforts to strengthen both trustee and volunteer numbers.

Kat Short has continued as Chair throughout 2024/25, with Neale Turner serving as Treasurer since November 2023. New trustees Sarah and Denise have joined, ensuring fresh perspectives and experience on the Board. Ben and Bob also remained as trustees.

At the year-end, the Board comprised six trustees. Monthly meetings have continued, alternating between in-person and online formats.

Centre management remains under Kate English, supported by the Operations Manager, Administration Assistant, Pantry Coordinator, and three Caretakers. The staffing team was fully resourced as at 31 January 2025.

Report of the Trustees
for the Year Ended 31 January 2025

Building Improvements

Building maintenance has remained a priority. Capital funding support has enabled the Association to undertake several major projects this year. The Long Room renovation was completed and continues to be well-used; in the Main Hall, new staging and projection facilities offer our hirers an improved experience; new front doors have upgraded both security and accessibility; and the replacement and extension of our array of solar panels, together with its associated battery storage, will help us to achieve significant energy savings in the future. Other smaller improvements have updated our facilities and enhanced energy efficiency throughout the Centre.

Community Benefit

The Wickham Pantry and Community Fridge have continued to provide crucial support to local people - in 2024/25 the Pantry supported around 65 families each week, funded by a mix of government schemes, food waste reduction organisations, local donors, and individuals. The Warm Room continued through the winter, and Social Suppers expanded, serving free hot meals - including dessert - to adults and children alike. The monthly Lunch Club for the over-55s and Wickham Flicks film screenings have continued to draw regular attendees.

The Community Garden has flourished, with Social Prescribing remaining a valued part of its programme. The Wickham Men's Shed has also grown this year, providing valuable support for various hard landscaping projects and contributing to wider community activities. A new sporting initiative, pickleball, was introduced and has quickly become a very popular activity, attracting participants of all ages and abilities.

Thanks to awards from Winchester City Council, Hampshire County Council, and other funders, a range of events and projects took place in 2024/25, including seasonal celebrations and creative initiatives. The Meon Valley Food Bank, Homestart Hampshire, and the Winchester Citizen's Advice Bureau Wickham Hub have all maintained a strong presence at the Centre.

Volunteers remain vital to delivering many of these initiatives, making recruitment and retention a strategic priority for the year ahead.

Conclusion

The Association continues to deliver an ambitious programme in challenging economic conditions. Priorities for the coming year remain clear: securing funding for capital projects, ensuring operational sustainability, and supporting our people, including volunteers, trustees, and Centre users.

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit.

FINANCIAL REVIEW

Financial position

In the year under review the charity made a surplus of £58,197 (2024 £8,244) which increased reserves. The charity now holds reserves of £743,163 (2024 £684,966) which include free reserves (excluding fixed assets used for charitable purposes and restricted funds) of £110,541 (2024 £114,177).

Reserves policy

The Association's reserve policy is to hold sufficient liquid unrestricted reserves to enable it to:

- Withstand unforeseen financial setback.
- Cover staff redundancy and other closure costs should the Association have to close the centre.
- To provide working capital where funding is paid in arrears.
- To take advantage of opportunities which the trustees consider will benefit the charity and the community it serves.

The reserves policy is reviewed annually. For the year 2024-25 it was £70,000 (2024 £70,000); going into 2025-26 it has been increased to £80,000, reflecting the growth in activities within the centre and increasing operation costs.

Report of the Trustees
for the Year Ended 31 January 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Wickham Community Association is a charitable company limited by guarantee. Its objects, powers and other constitutional matters are set out in its most recent Memorandum and Articles of Association, approved by the members on 17 July 2016,

Its objects are to promote the benefits and improve the conditions of life for the inhabitants of Wickham and district by:

- Provision of facilities in the interest of social welfare for recreation and leisure time activities;
- Establishment, maintenance and management of a centre for community activities.

In the attainment of the above objects the charity shall be non-party in politics and non-sectarian in religion.

Recruitment and appointment of new trustees

Governance and management are enhanced when there is a multi-faceted Board of Trustees. There is no declared Board size but the preferred balance is 12 to 15 members. At the end of the financial year there were six members. Increasing trustee numbers remains an absolute priority and will be achieved through a variety of means including reaching out through social media channels. Elections are held annually having regard to the Charity Commission's guidance CC30 "Finding New Trustees". Provision is made for co-option during the year.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29 October 2025 and signed on its behalf by:

Katherine Short - Trustee

Independent examiner's report to the trustees of Wickham Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 matters have come to my attention in connection with the examination giving me cause to believe:

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 (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Hilary Julian BA FCA DChA

Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

30 October 2025

Wickham Community Association

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

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,390	147,620	153,010	104,801
Charitable activities					
Room hire, clubs and related income		181,636	-	181,636	159,358
Other income from charitable activities		11,787	-	11,787	4,225
Community pantry		19,183	-	19,183	20,894
Other trading activities	3	15,315	-	15,315	15,782
Investment income	4	1,143	-	1,143	1,122
Total		<u>234,454</u>	<u>147,620</u>	<u>382,074</u>	<u>306,182</u>
EXPENDITURE ON					
Raising funds		5,208	-	5,208	8,560
Charitable activities					
Room hire, clubs and related income		3,778	-	3,778	5,043
Administration costs		135,328	-	135,328	123,336
Establishment costs		86,635	2,641	89,276	66,829
Support costs		10,031	-	10,031	5,201
Community garden		-	2,817	2,817	6,974
Community pantry		19,183	25,483	44,666	62,922
Community fridge		-	3,600	3,600	1,698
Cookery classes		-	-	-	1,980
Community support		-	29,173	29,173	15,395
Total		<u>260,163</u>	<u>63,714</u>	<u>323,877</u>	<u>297,938</u>
NET INCOME/(EXPENDITURE)		(25,709)	83,906	58,197	8,244
Transfers between funds	14	<u>57,586</u>	<u>(57,586)</u>	-	-
Net movement in funds		31,877	26,320	58,197	8,244
RECONCILIATION OF FUNDS					
Total funds brought forward		654,888	30,078	684,966	676,722
TOTAL FUNDS CARRIED FORWARD		<u><u>686,765</u></u>	<u><u>56,398</u></u>	<u><u>743,163</u></u>	<u><u>684,966</u></u>

The notes form part of these financial statements

Balance Sheet
31 January 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	576,224	-	576,224	540,711
CURRENT ASSETS					
Stocks	10	950	-	950	953
Debtors	11	56,624	-	56,624	51,988
Cash at bank		76,081	56,398	132,479	125,539
		<u>133,655</u>	<u>56,398</u>	<u>190,053</u>	<u>178,480</u>
CREDITORS					
Amounts falling due within one year	12	(23,114)	-	(23,114)	(34,225)
NET CURRENT ASSETS		<u>110,541</u>	<u>56,398</u>	<u>166,939</u>	<u>144,255</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>686,765</u>	<u>56,398</u>	<u>743,163</u>	<u>684,966</u>
NET ASSETS		<u>686,765</u>	<u>56,398</u>	<u>743,163</u>	<u>684,966</u>
FUNDS					
Unrestricted funds	14			686,765	654,888
Restricted funds				56,398	30,078
TOTAL FUNDS				<u>743,163</u>	<u>684,966</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 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.

Wickham Community Association (Registered number: 04329669)

Balance Sheet - continued

31 January 2025

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 29 October 2025 and were signed on its behalf by:

Neale Turner - Trustee

The notes form part of these financial statements

1. 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.

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 room hire, events and activities is recognised in the accounting period in which the relevant activity occurs and is deferred to the extent to which it relates to activities which will take place in future accounting periods.

Income from grants is recognised when the charity has received written confirmation of the offer of funding or when any conditions relating to the grant have been met.

Income from donations is recognised when it is received.

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.

Tangible fixed assets

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

Freehold property	- 2% on cost
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 33% on cost

Tangible fixed assets other than freehold land are stated at cost less depreciation and provisions for permanent diminution in value. Items costing over £1,000 (previously £250) are capitalised when they have an estimated useful life of more than one year.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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.

Debtors and creditors due within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	9,798	6,971
Grants	143,212	97,830
	<u>153,010</u>	<u>104,801</u>

Donations in the prior year include a donation in kind valued at £1,500 in the form of an Energy Efficiency Audit under the EMphasis3 CO2 Reductions programme, carried out by the University of Portsmouth. The equivalent expenditure is included in establishment costs.

2. DONATIONS AND LEGACIES - continued

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

	2025	2024
	£	£
National Garden Scheme	2,225	-
Neighbourly Community fund (Community Pantry)	730	750
Hubbub Foundation	6,904	1,800
Southwick Revival (Community Pantry)	3,200	4,000
Wickham Beer Festival (Community Pantry)	-	1,800
Meon Valley Lions (Community Pantry)	-	1,000
Hampshire County Council (Community Pantry)	14,116	30,000
Taste of Wickham (Community Pantry)	-	500
Hampshire County Council Connect 4 Community (Community Pantry)	2,500	-
Hampshire County Council (Community Pantry - Dire Need)	-	4,000
Hampshire County Council (Community Garden)	-	5,800
Winchester City Council Community Infrastructure Levy (Long Room Renovation)	984	26,523
One Stop (Community Support - Events)	500	500
Wickham Beer Festival (Community Support - Events)	-	400
Wickham Beer Festival (Energy Efficiency)	-	1,500
Digital Lift Fund	-	643
Hampshire County Council (Warm Hub Social Suppers)	15,197	10,459
Southern Gas Network (PowerHub)	19,474	-
Winchester City Council Rural Prosperity Fund (Hall Improvement)	21,303	-
Utilita (Community Pantry)	3,000	-
Sovereign Network Group (Community Garden)	3,000	-
Winchester City Council Community Infrastructure Levy (Foyer)	10,502	-
James Cowper Kreston Foundation (Sensory Room)	4,971	-
Hampshire & Isle of Wight Community Fund (Social Pickleball)	4,260	-
Wickham Beer Festival (Men's Shed)	2,000	-
Winchester City Council (Men's Shed)	1,000	-
Hampshire County Council (Repair Cafe)	2,346	-
Groundwork UK (Solar panels)	25,000	-
Winchester City Council (Community Pantry)	-	4,913
Winchester City Council (Community Garden)	-	3,242
	143,212	97,830
	143,212	97,830

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

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Function services	9,527	9,872
Solar panels	5,788	5,910
	<u>15,315</u>	<u>15,782</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	1,143	1,122
	<u>1,143</u>	<u>1,122</u>

5. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	24,604	18,844
Deficit on disposal of fixed assets	1,043	-
	<u>25,647</u>	<u>18,844</u>

Net expenditure for the year includes £1,850 payable to the independent examiner (2024 £1,350).

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

	2025	2024
	£	£
Trustees' expenses	325	404
	<u>325</u>	<u>404</u>

During the prior year one trustee was reimbursed £16 for printing and stationery costs incurred in their role as trustee.

There were no other trustees' expenses paid for the year ended 31 January 2025 nor for the year ended 31 January 2024.

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

7. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	118,296	105,248
Social security costs	3,919	2,552
Other pension costs	1,748	1,707
	<u>123,963</u>	<u>109,507</u>

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

	2025	2024
Community Centre staff	<u>6</u>	<u>6</u>

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

The key management personnel of the charity comprise the Centre Manager and Operations Manager. The total employee benefits of the key management personnel of the charity were £70,633.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,309	100,492	104,801
Charitable activities			
Room hire, clubs and related income	159,358	-	159,358
Other income from charitable activities	4,225	-	4,225
Community pantry	20,894	-	20,894
Other trading activities	15,782	-	15,782
Investment income	1,122	-	1,122
Total	<u>205,690</u>	<u>100,492</u>	<u>306,182</u>
EXPENDITURE ON			
Raising funds	8,560	-	8,560
Charitable activities			
Room hire, clubs and related income	5,043	-	5,043
Administration costs	122,693	643	123,336
Establishment costs	66,829	-	66,829
Support costs	5,201	-	5,201
Community garden	-	6,974	6,974
Community pantry	20,894	42,028	62,922
Community fridge	-	1,698	1,698
Cookery classes	-	1,980	1,980
Community support	171	15,224	15,395
Total	<u>229,391</u>	<u>68,547</u>	<u>297,938</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(23,701)	31,945	8,244
Transfers between funds	26,523	(26,523)	-
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	2,822	5,422	8,244
 RECONCILIATION OF FUNDS			
Total funds brought forward	652,066	24,656	676,722
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>654,888</u>	<u>30,078</u>	<u>684,966</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 February 2024	730,592	60,825	23,455	814,872
Additions	14,075	28,377	18,708	61,160
Disposals	-	(23,712)	-	(23,712)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 January 2025	744,667	65,490	42,163	852,320
 DEPRECIATION				
At 1 February 2024	212,217	39,698	22,246	274,161
Charge for year	13,783	4,788	6,033	24,604
Eliminated on disposal	-	(22,669)	-	(22,669)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 January 2025	226,000	21,817	28,279	276,096
 NET BOOK VALUE				
At 31 January 2025	<u>518,667</u>	<u>43,673</u>	<u>13,884</u>	<u>576,224</u>
At 31 January 2024	<u>518,375</u>	<u>21,127</u>	<u>1,209</u>	<u>540,711</u>

Freehold property includes £50,000 in respect of the land, which is not depreciated.

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

10. STOCKS

	2025	2024
	£	£
Stocks	950	953

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	44,558	45,583
Prepayments and accrued income	12,066	6,405
	<u>56,624</u>	<u>51,988</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,184	20,230
Social security and other taxes	2,260	1,359
Other creditors	7,704	4,709
Accruals and deferred income	10,966	7,927
	<u>23,114</u>	<u>34,225</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	-	1,168

Lease payments amounting to £1,168 have been recognised as an expense during the year.

14. MOVEMENT IN FUNDS

	At 1.2.24 £	Net movement in funds £	Transfers between funds £	At 31.1.25 £
Unrestricted funds				
General fund	654,888	(25,709)	57,586	686,765
Restricted funds				
Community Garden	3,989	2,782	-	6,771
Community Pantry	13,803	2,005	-	15,808
Community Fridge	1,877	3,304	(1,320)	3,861
Ukraine Support & Stay and Play	2,370	-	-	2,370
Community Pantry Dire Need	3,804	(612)	-	3,192
Social Suppers	2,542	4,498	-	7,040
Creative Feast and Other Events	193	61	-	254
Energy Efficiency	1,500	-	-	1,500
Hall Improvement Fund	-	20,764	(20,764)	-
Foyer Improvement Fund	-	10,502	(10,502)	-
Sensory Room Fund	-	3,853	-	3,853
Solar Panels Fund	-	25,000	(25,000)	-
Power Hub	-	7,288	-	7,288
Men's Shed Fund	-	98	-	98
Repair Cafe Fund	-	2,118	-	2,118
Social Pickleball Fund	-	2,245	-	2,245
	<u>30,078</u>	<u>83,906</u>	<u>(57,586)</u>	<u>56,398</u>
TOTAL FUNDS	<u>684,966</u>	<u>58,197</u>	<u>-</u>	<u>743,163</u>

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	234,454	(260,163)	(25,709)
Restricted funds			
Community Garden	5,599	(2,817)	2,782
Community Pantry	26,876	(24,871)	2,005
Community Fridge	6,904	(3,600)	3,304
Community Pantry Dire Need	-	(612)	(612)
Social Suppers	15,197	(10,699)	4,498
Creative Feast and Other Events	500	(439)	61
Long Room Renovations	984	(984)	-
Hall Improvement Fund	21,303	(539)	20,764
Foyer Improvement Fund	10,502	-	10,502
Sensory Room Fund	4,971	(1,118)	3,853
Solar Panels Fund	25,000	-	25,000
Power Hub	19,474	(12,186)	7,288
Men's Shed Fund	3,240	(3,142)	98
Repair Cafe Fund	2,810	(692)	2,118
Social Pickleball Fund	4,260	(2,015)	2,245
	<hr/>	<hr/>	<hr/>
	147,620	(63,714)	83,906
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	382,074	(323,877)	58,197
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.2.23 £	Net movement in funds £	Transfers between funds £	At 31.1.24 £
Unrestricted funds				
General fund	652,066	(23,701)	26,523	654,888
Restricted funds				
Community Garden	1,850	2,139	-	3,989
Community Pantry	3,971	9,832	-	13,803
Community Fridge	3,575	(1,698)	-	1,877
Cookery Classes	1,980	(1,980)	-	-
Community Hub	4,822	(4,822)	-	-
Ukraine Support & Stay and Play	2,348	22	-	2,370
Power To Change	6,110	(6,110)	-	-
Community Pantry Dire Need	-	3,804	-	3,804
Social Suppers	-	2,542	-	2,542
Creative Feast and Other Events	-	193	-	193
Long Room Renovations	-	26,523	(26,523)	-
Energy Efficiency	-	1,500	-	1,500
	<u>24,656</u>	<u>31,945</u>	<u>(26,523)</u>	<u>30,078</u>
TOTAL FUNDS	<u><u>676,722</u></u>	<u><u>8,244</u></u>	<u><u>-</u></u>	<u><u>684,966</u></u>

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	205,690	(229,391)	(23,701)
Restricted funds			
Community Garden	9,113	(6,974)	2,139
Community Pantry	45,554	(35,722)	9,832
Community Fridge	-	(1,698)	(1,698)
Cookery Classes	-	(1,980)	(1,980)
Community Hub	1,000	(5,822)	(4,822)
Ukraine Support & Stay and Play	-	22	22
Power To Change	-	(6,110)	(6,110)
Community Pantry Dire Need	4,000	(196)	3,804
Digital Lift	643	(643)	-
Social Suppers	10,459	(7,917)	2,542
Creative Feast and Other Events	1,700	(1,507)	193
Long Room Renovations	26,523	-	26,523
Energy Efficiency	1,500	-	1,500
	<u>100,492</u>	<u>(68,547)</u>	<u>31,945</u>
TOTAL FUNDS	<u>306,182</u>	<u>(297,938)</u>	<u>8,244</u>

The Community Garden fund consists of grants and donations received towards the cost of establishing and maintaining a community garden at the Centre.

The Community Pantry fund consists of grants and donations towards the cost of a scheme to provide support to people who are struggling to afford food and other essentials.

The Community Fridge fund consists of grants to support the cost of a scheme where surplus food is made available to people who can make use of it.

The Ukrainian Support & Stay and Play fund consists of a split grant to the two projects intended to support the community.

The Dire Need fund consists of additional funds from Hampshire County Council to support users of the community pantry who are in particular difficulty.

The Social Suppers fund consists of grants to support the provision of meals as part of the Warm Hub initiative.

The Creative Feast and Other Events fund consists of grants towards the cost of hosting special events at the Centre.

The Long Room Renovations fund was a grant from Winchester City Council Community Infrastructure Levy towards the cost of refurbishing the Long Room and was spent during the year.

The Energy Efficiency fund consists of a grant towards further work to improve the energy efficiency of the Centre.

14. MOVEMENT IN FUNDS - continued

The Hall Improvement fund and Foyer Renovations fund consist of grants received towards the cost of refurbishing those areas of the Centre.

The Sensory Room fund consists of a grant towards setting up a sensory room at the Centre.

The Solar Panels fund consists of a grant towards replacing the solar panels at the Centre. Further funds are expected to be received during the year ending 31 January 2026.

The Power Hub fund consists of grants towards providing additional community support services at the Centre.

The Men's Shed fund and the Repair Café fund consist of grants and donations to support those activities at the Centre.

The Social Pickleball fund consists of funding to enable people who need some support or are less physically able to take part in Pickleball.

The Cookery Classes fund was a grant from Hampshire & Isle of Wight Community Fund towards the cost of running cookery classes for local people. The balance of the fund was spent during the prior year.

The Community Hub fund consisted of grants from the Hubbub Foundation towards running green prescribing sessions and was spent during the prior year.

The Power to Change fund consisted of a grant to help the Centre and its users cope with the increased cost of living. The balance of the fund was spent during the prior year.

The Digital Lift fund was a grant towards software costs and was spent during the prior year.

Transfers between funds

Transfers between funds are restricted funds which have been spent, in accordance with the relevant restriction, on fixed assets that are for general use in accordance with the charity's objects. Such funds are treated as unrestricted, once expended, in accordance with the requirements of the Charities SORP.

15. RELATED PARTY DISCLOSURES

There were no related party transactions during the year.

WICKHAM COMMUNITY ASSOCIATION

England & Wales - Charity number 1090544

Accounts

REGISTERED COMPANY NUMBER: 04329669 (England and Wales)
REGISTERED CHARITY NUMBER: 1090544

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2024
for
Wickham Community Association

Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

Wickham Community Association

Contents of the Financial Statements
for the Year Ended 31 January 2024

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Wickham Community Association

Reference and Administrative Details
for the Year Ended 31 January 2024

TRUSTEES

Katherine Short
Benjamin Warwick
Katie Mattingly (resigned 11.4.2023)
Virginia Smith (resigned 24.9.2023)
Sally Elizabeth Humphries (resigned 21.3.2023)
Alison Neasom (appointed 31.7.2023)
Robert John Barnett (appointed 22.11.2023)
Neale Turner (appointed 22.11.2023)
Stephen Andrew Smith (appointed 31.7.2023) (resigned
6.11.2023)

REGISTERED OFFICE

Mill Lane
Wickham
Hampshire
PO17 5AL

**REGISTERED COMPANY
NUMBER**

04329669 (England and Wales)

REGISTERED CHARITY NUMBER 1090544

INDEPENDENT EXAMINER

Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

SOLICITORS

Knight Polson
4 Leigh Road
Eastleigh
SO50 2NE

BANKERS

Lloyds Bank
43 West Street
Fareham
PO16 0BE

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our aims are:

- To promote the benefit of the inhabitants of Wickham and district, without discrimination, to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation, for the betterment of the people concerned.
- To establish and maintain a Community Centre.
- To promote any other charitable scheme in furtherance of the above aims.

The objectives of the association are:

- To enhance the lives of those who live, work and learn in the local area
- To provide facilities that are affordable and accessible to the local community
- To be a centre of excellence and a role model for Hampshire Community Associations
- To make Wickham Community Centre a natural hub and meeting place for all Wickham organisations
- To make Wickham Community Centre appealing to businesses, local people and clubs as a venue for meetings, events and activities
- To achieve community cohesion by supporting activities that allow individuals of different backgrounds to share experiences
- To be financially sustainable through good business practice and by attracting funding through sponsorship, grants and business revenue, which subsidises community events and activities.

Wickham Community Association is committed to:

- Being non-discriminatory with regard to sexual orientation, race or political, religious or other opinions.
- Being sensitive to the needs of children, the elderly and vulnerable.
- Working with Local Authorities, voluntary organisations and inhabitants in advancement of the objectives of the Association.
- Providing a safe and good environment for the activities of the Association and any other users of Wickham Community Centre and grounds.

Wickham Community Centre is home to Wickham Community Association and aspires to be the hub of the community for everyone in the Parish of Wickham and surrounding areas.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Challenges

This report reflects the operation of the Association in 2023/24 - a year of consolidation and conversely, a period of significant change. The cost of living crisis has continued unabated, the UK and World economies remain uncertain and millions of households continue to feel under immense pressure managing their household budgets.

2022/23 saw trustees and staff focusing on delivering an affordable and accessible set of services reviving and supporting hirers' use of the Centre post-Pandemic - alongside continuing to provide and grow community benefit initiatives. 2023/24 saw trustees and staff consolidate operational gains made in the previous year and deliver more and different Community Benefit initiatives - balancing the different and sometimes competing needs of these different stakeholder groups in a year of significant changes within both trustee and Staff groups.

The number and range of activities held at the Centre - private hire, groups and societies and for Community Benefit have grown and become increasingly diverse - supporting the Centre's aim to benefit individuals from Wickham and the wider area without distinction, and attracting new centre users.

Performance

Overall - Centre hire booking income was up over 20% on 22/23 and the type and number of private hire booking and community events both saw a significant increase. The administration team saw the appointment of a replacement Operations Manager and new Administration Assistant and feedback on customer service has been very positive.

Internal processes and systems have been overhauled to support the daily operation of the Centre and the newly implemented financial and booking systems have bedded in allowing staff and management to focus on managing the building, customer service and fund raising - consolidating and improving wherever possible.

Finance

The Centre cannot survive on bookings income alone despite the increase in turnover - costs have also continued to increase at an alarming rate. In 23/24 the Association was successful in acquiring a number of funding awards for specific Community Benefit initiatives but only one for a capital project -the funding from the Community Infrastructure Levy for the renovation of the Long Room. Restricted grants such as this one are essential if the Centre is to continue a programme of significant works within the ageing building.

Furthermore, Restricted Grants are essential for WCA to continue to provide Community Benefit projects which are otherwise unaffordable - the Pantry is a clear example of a successful Community Benefit project which has real and measurable benefits but must be funded from external donations and awards.

Without the awards received in 23/24 the Centre would be showing a significant loss with operating expenses exceeding income by some twenty four thousand pounds. Centre trustees and staff are very aware of this and will continue to apply for grants and maximise donations whenever possible.

Trustees and Management

The composition of the Board of Trustees has changed significantly in 23/24, and recent recruitment initiatives should mean numbers increase. The current Board of Trustees firmly believe that a higher number of diverse individuals, each bringing their own particular skills and life experiences, will benefit the Association best. Social and economic pressures remain very high in the UK and the demand for volunteers is high throughout the voluntary sector at a time when - it is widely agreed - volunteer numbers have still not recovered from the sharp post-Pandemic decrease. The trustees will continue to actively attract and appoint both trustees and volunteers.

Wickham Community Association

Report of the Trustees for the Year Ended 31 January 2024

Kat Short continued as Chair for the duration of 23/24, Ginny Smith was replaced as Treasurer by Neale Turner in November 23. Resignations in the year included Steve Smith, Katie Mattingly and Sally Humphries. Alison Neasom and Robert Barnett joined as trustees in August and November 23 respectively. Ben Warwick continued as a trustee throughout 23/24.

At the end of the financial year there were five trustees. Monthly meetings were held during the year, alternately hosted on Zoom and in person.

The management of the Centre has continued under Kate English and staff changes mean her team now comprises the Operations Manager, an Administration Assistant and the Pantry Co-ordinator, supported by three caretakers. This employee cohort was fully staffed at 31 January 24.

Building Improvements

Building maintenance remains a high priority - the roof continues to leak and running repairs are not an effective long-term strategy. After quotes were sought for its replacement, a formal bid was submitted to the National Lottery for grant aid to replace the roof at a cost of more than £250,000. Unfortunately, the Association's bid was rejected because of a legal technicality - but with advice to re-submit once this issue has been resolved. The resolution of this matter is underway and trustee's were encouraged by the reception the bid received and will definitely reapply.

In other works, the renovation of the Long Room has been completed - with the installation of a new suspended ceiling, new flooring and electrical improvements. Approximately 80% of this work was funded by Winchester City Council through the Community Infrastructure Levy. The remainder was funded from WCA's own funds

Community Benefit

The Wickham Panty and Community Fridge have continued to provide support to local people - in 23/24 the Pantry supported an average of 65 families per week. It continued to be funded from a variety of sources including Government initiatives, food waste reduction organisations, local donors, and individuals. The Warm Room also continued. Social Suppers has been a new and well-received initiative - providing free hot meals - with pudding! - to anyone - adults and/or children - who wish to attend - 910 meals have been provided in 23/24.

The monthly Lunch Club for the over 55's has continued throughout the year and Wickham Flicks continued to screen a film each month.

The Community Garden has continued to develop and has incorporated the Social Prescribing initiative in 23/24 - providing a community activity that benefits individuals in a non-clinical setting. This has been very well received by participants and also by the Community Garden team of volunteers. The garden has been supported in completing various hard landscaping initiatives by the newly formed Wickham Men's Shed.

Thanks to awards from Winchester City Council and Hampshire County Council, amongst others, a number of new projects and events took place in 23/24 including the Creative Feast, Pumpkin and Easter parties and various other community events. The Meon Valley Food Bank continues to have its permanent base in the Centre as does Homestart Hampshire and from 1 December 2023 the Winchester Citizen's Advice Bureau has a permanent Wickham Hub located at the Centre.

Many Community Benefit projects depend on the help and support of volunteers, so recruiting and retaining volunteers will continue to be strategically important in the coming year if current and future Community Benefit projects are to be delivered.

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit.

Conclusion

Report of the Trustees
for the Year Ended 31 January 2024

The Association continues to deliver an ambitious programme in complex economic times and must focus on its priorities to succeed. Building maintenance is a significant priority, especially but not exclusively, the roof replacement project. Funding is also a significant priority - whilst the Association aims to be self-reliant operationally, it must continue to source and receive funding for Community Benefit and capital expenditure projects. The Association values and appreciates everyone that uses and contributes to the Centre - and people must be the Association's other main priority in 23/24 - attracting, recruiting and retaining volunteers, trustees and Centre users.

FINANCIAL REVIEW

Financial position

In the year under review the charity made a surplus of £8,244 (2023 £55,782) which increased reserves. The charity now holds reserves of £684,966 (2023 £676,722) which include free reserves (excluding fixed assets used for charitable purposes and restricted funds) of £114,177 (2023 £125,033).

Reserves policy

The Association's reserve policy is to hold sufficient liquid unrestricted reserves to enable it to:

- Withstand unforeseen financial setback.
- Cover staff redundancy and other closure costs should the Association have to close the centre.
- To provide working capital where funding is paid in arrears.
- To take advantage of opportunities which the trustees consider will benefit the charity and the community it serves.

The reserves policy is reviewed annually. For the year 2023-24 it was £70,000 (2023 £70,000).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Wickham Community Association is a charitable company limited by guarantee. Its objects, powers and other constitutional matters are set out in its most recent Memorandum and Articles of Association, approved by the members on 17 July 2016,

Its objects are to promote the benefits and improve the conditions of life for the inhabitants of Wickham and district by:

- Provision of facilities in the interest of social welfare for recreation and leisure time activities;
- Establishment, maintenance and management of a centre for community activities.

In the attainment of the above objects the charity shall be non-party in politics and non-sectarian in religion.

Recruitment and appointment of new trustees

Governance and management are enhanced when there is a multi-faceted Board of Trustees. There is no declared Board size but the preferred balance is 12 to 15 members. At the end of the financial year there were five members. Increasing trustee numbers remains an absolute priority and will be achieved through a variety of means including reaching out through social media channels. Elections are held annually having regard to the Charity Commission's guidance CC30 "Finding New Trustees". Provision is made for co-option during the year.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

.....
Katherine Short - Trustee

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

Independent examiner's report to the trustees of Wickham Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 matters have come to my attention in connection with the examination giving me cause to believe:

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 (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Hilary Julian BA FCA DChA

Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

Date:

Wickham Community Association

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 January 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,309	100,492	104,801	129,610
Charitable activities					
Room hire, clubs and related income		159,358	-	159,358	134,132
Other income from charitable activities		4,225	-	4,225	4,664
Community pantry		20,894	-	20,894	21,784
Other trading activities	3	15,782	-	15,782	14,854
Investment income	4	1,122	-	1,122	157
Total		<u>205,690</u>	<u>100,492</u>	<u>306,182</u>	<u>305,201</u>
EXPENDITURE ON					
Raising funds		8,560	-	8,560	9,717
Charitable activities					
Room hire, clubs and related income		5,043	-	5,043	4,628
Administration costs		122,693	643	123,336	104,415
Establishment costs		66,829	-	66,829	67,730
Support costs		5,201	-	5,201	6,789
Community garden		-	6,974	6,974	1,489
Community pantry		20,894	42,028	62,922	51,367
Community fridge		-	1,698	1,698	11
Cookery classes		-	1,980	1,980	2,100
Community support		171	15,224	15,395	1,173
Total		<u>229,391</u>	<u>68,547</u>	<u>297,938</u>	<u>249,419</u>
NET INCOME/(EXPENDITURE)		(23,701)	31,945	8,244	55,782
Transfers between funds	14	<u>26,523</u>	<u>(26,523)</u>	-	-
Net movement in funds		2,822	5,422	8,244	55,782
RECONCILIATION OF FUNDS					
Total funds brought forward		652,066	24,656	676,722	620,940
TOTAL FUNDS CARRIED FORWARD		<u><u>654,888</u></u>	<u><u>30,078</u></u>	<u><u>684,966</u></u>	<u><u>676,722</u></u>

The notes form part of these financial statements

Balance Sheet

31 January 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	540,711	-	540,711	527,032
CURRENT ASSETS					
Stocks	10	953	-	953	2,887
Debtors	11	51,988	-	51,988	30,596
Cash at bank		95,461	30,078	125,539	133,115
		<u>148,402</u>	<u>30,078</u>	<u>178,480</u>	<u>166,598</u>
CREDITORS					
Amounts falling due within one year	12	(34,225)	-	(34,225)	(16,908)
NET CURRENT ASSETS		<u>114,177</u>	<u>30,078</u>	<u>144,255</u>	<u>149,690</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>654,888</u>	<u>30,078</u>	<u>684,966</u>	<u>676,722</u>
NET ASSETS		<u>654,888</u>	<u>30,078</u>	<u>684,966</u>	<u>676,722</u>
FUNDS					
Unrestricted funds	14			654,888	652,066
Restricted funds				30,078	24,656
TOTAL FUNDS				<u>684,966</u>	<u>676,722</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2024 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.

Wickham Community Association (Registered number: 04329669)

Balance Sheet - continued

31 January 2024

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
and were signed on its behalf by:

.....
Neale Turner - Trustee

1. 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.

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 room hire, events and activities is recognised in the accounting period in which the relevant activity occurs and is deferred to the extent to which it relates to activities which will take place in future accounting periods.

Income from grants is recognised when the charity has received written confirmation of the offer of funding or when any conditions relating to the grant have been met.

Income from donations is recognised when it is received.

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.

Tangible fixed assets

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

Freehold property	- 2% on cost
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 33% on cost

Tangible fixed assets other than freehold land are stated at cost less depreciation and provisions for permanent diminution in value. Items costing over £1,000 (previously £250) are capitalised when they have an estimated useful life of more than one year.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	6,971	5,120
Grants	97,830	124,490
	<u>104,801</u>	<u>129,610</u>

Donations include a donation in kind valued at £1,500 in the form of an Energy Efficiency Audit under the EMphasis3 CO2 Reductions programme, carried out by the University of Portsmouth. The equivalent expenditure is included in establishment costs.

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

	2024	2023
	£	£
Winchester City Council	8,155	967
Wickham Parish Council	-	5,000
Hampshire County Council	50,259	28,931
Neighbourly Community fund (Community Pantry)	750	-
Other grants	-	1,627
Winchester City Council Community Infrastructure Levy (Kitchen Refurbishment)	-	52,500
Hubbub Foundation	1,800	5,000
DWP - Kickstart Grant	-	4,865
Omicron Hospitality and Leisure Grant	-	4,000
The Arnold Clark Community Fund (Community Garden)	-	1,000
Power To Change (National Lottery)	-	9,350
St James Place (Community Pantry)	-	1,000
Newbury Building Society (Community Pantry)	-	3,000
Southwick Revival (Community Pantry)	4,000	5,000
Wickham Beer Festival (Community Pantry)	1,800	500
Onestop (Community Pantry)	-	500
Groundworks (Community Pantry)	-	1,250
Meon Valley Lions (Community Pantry)	1,000	-
Taste of Wickham (Community Pantry)	500	-
Winchester City Council Community Infrastructure Levy (Long Room Renovation)	26,523	-
One Stop (Community Support - Events)	500	-
Wickham Beer Festival (Community Support - Events)	400	-
Wickham Beer Festival (Energy Efficiency)	1,500	-
Digital Lift Fund	643	-
	<u>97,830</u>	<u>124,490</u>

2. DONATIONS AND LEGACIES - continued

Hampshire County Council provided grants totalling £34,000 for the Community Pantry, £5,800 for the Community Garden and £10,459 for Warm Hub Social Suppers. Winchester City Council provided grants totalling £4,913 for the Community Pantry and £3,242 for the Community Garden.

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Function services	9,872	8,919
Solar panels	5,910	5,935
	<u>15,782</u>	<u>14,854</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,122</u>	<u>157</u>

5. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	18,844	19,879
Deficit on disposal of fixed assets	-	200
	<u> </u>	<u> </u>

Net expenditure for the year includes £1,350 payable to the independent examiner (2023 £1,350).

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2024 nor for the year ended 31 January 2023.

Trustees' expenses

	2024	2023
	£	£
Trustees' expenses	<u>404</u>	<u>264</u>

During the year one trustee was reimbursed £16 (2023 £51) for printing and stationery costs incurred in their role as trustee.

There were no other trustees' expenses paid for the year ended 31 January 2024 nor for the year ended 31 January 2023.

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

7. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	105,248	93,385
Social security costs	2,552	2,136
Other pension costs	1,707	1,588
	<u>109,507</u>	<u>97,109</u>

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

	2024	2023
Community Centre staff	<u>6</u>	<u>6</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,332	120,278	129,610
Charitable activities			
Room hire, clubs and related income	134,132	-	134,132
Other income from charitable activities	4,664	-	4,664
Community pantry	21,784	-	21,784
Other trading activities	14,854	-	14,854
Investment income	157	-	157
Total	<u>184,923</u>	<u>120,278</u>	<u>305,201</u>
EXPENDITURE ON			
Raising funds	9,717	-	9,717
Charitable activities			
Room hire, clubs and related income	4,628	-	4,628
Administration costs	96,700	7,715	104,415
Establishment costs	67,554	176	67,730
Support costs	6,789	-	6,789
Community garden	-	1,489	1,489
Community pantry	18,883	32,484	51,367
Community fridge	-	11	11
Cookery classes	-	2,100	2,100
Community support	-	1,173	1,173
Total	<u>204,271</u>	<u>45,148</u>	<u>249,419</u>
NET INCOME/(EXPENDITURE)	(19,348)	75,130	55,782

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Transfers between funds	59,397	(59,397)	-
Net movement in funds	40,049	15,733	55,782
RECONCILIATION OF FUNDS			
Total funds brought forward	612,017	8,923	620,940
TOTAL FUNDS CARRIED FORWARD	<u>652,066</u>	<u>24,656</u>	<u>676,722</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 February 2023	698,069	60,825	23,455	782,349
Additions	32,523	-	-	32,523
At 31 January 2024	<u>730,592</u>	<u>60,825</u>	<u>23,455</u>	<u>814,872</u>
DEPRECIATION				
At 1 February 2023	199,190	35,508	20,619	255,317
Charge for year	13,027	4,190	1,627	18,844
At 31 January 2024	<u>212,217</u>	<u>39,698</u>	<u>22,246</u>	<u>274,161</u>
NET BOOK VALUE				
At 31 January 2024	<u>518,375</u>	<u>21,127</u>	<u>1,209</u>	<u>540,711</u>
At 31 January 2023	<u>498,879</u>	<u>25,317</u>	<u>2,836</u>	<u>527,032</u>

Freehold property includes £50,000 in respect of the land, which is not depreciated.

Notes to the Financial Statements - continued
for the Year Ended 31 January 2024

10. STOCKS

	2024	2023
	£	£
Stocks	953	2,887
	<u>953</u>	<u>2,887</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	45,583	18,385
Prepayments and accrued income	6,405	12,211
	<u>51,988</u>	<u>30,596</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	20,230	2,229
Social security and other taxes	1,359	2,025
Other creditors	4,709	2,108
Accruals and deferred income	7,927	10,546
	<u>34,225</u>	<u>16,908</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	1,168	1,838
Between one and five years	-	1,168
	<u>1,168</u>	<u>3,006</u>

Lease payments amounting to £2,119 have been recognised as an expense during the year.

14. MOVEMENT IN FUNDS

	At 1.2.23 £	Net movement in funds £	Transfers between funds £	At 31.1.24 £
Unrestricted funds				
General fund	652,066	(23,701)	26,523	654,888
Restricted funds				
Community Garden	1,850	2,139	-	3,989
Community Pantry	3,971	9,832	-	13,803
Community Fridge	3,575	(1,698)	-	1,877
Cookery Classes	1,980	(1,980)	-	-
Community Hub	4,822	(4,822)	-	-
Ukraine Support & Stay and Play	2,348	22	-	2,370
Power To Change	6,110	(6,110)	-	-
Community Pantry Dire Need	-	3,804	-	3,804
Social Suppers	-	2,542	-	2,542
Creative Feast and Other Events	-	193	-	193
Long Room Renovations	-	26,523	(26,523)	-
Energy Efficiency	-	1,500	-	1,500
	<u>24,656</u>	<u>31,945</u>	<u>(26,523)</u>	<u>30,078</u>
TOTAL FUNDS	<u>676,722</u>	<u>8,244</u>	<u>-</u>	<u>684,966</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	205,690	(229,391)	(23,701)
Restricted funds			
Community Garden	9,113	(6,974)	2,139
Community Pantry	45,554	(35,722)	9,832
Community Fridge	-	(1,698)	(1,698)
Cookery Classes	-	(1,980)	(1,980)
Community Hub	1,000	(5,822)	(4,822)
Ukraine Support & Stay and Play	-	22	22
Power To Change	-	(6,110)	(6,110)
Community Pantry Dire Need	4,000	(196)	3,804
Digital Lift	643	(643)	-
Social Suppers	10,459	(7,917)	2,542
Creative Feast and Other Events	1,700	(1,507)	193
Long Room Renovations	26,523	-	26,523
Energy Efficiency	1,500	-	1,500
	<u>100,492</u>	<u>(68,547)</u>	<u>31,945</u>
TOTAL FUNDS	<u>306,182</u>	<u>(297,938)</u>	<u>8,244</u>

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.2.22 £	Net movement in funds £	Transfers between funds £	At 31.1.23 £
Unrestricted funds				
General fund	612,017	(19,348)	59,397	652,066
Restricted funds				
Community Garden	1,257	593	-	1,850
Community Pantry	-	5,077	(1,106)	3,971
Community Fridge	3,586	(11)	-	3,575
Cookery Classes	4,080	(2,100)	-	1,980
Community Hub	-	4,822	-	4,822
Ukraine Support & Stay and Play	-	2,348	-	2,348
CCTV Upgrade	-	5,000	(5,000)	-
Kitchen Refurbishment	-	52,500	(52,500)	-
Power To Change	-	6,110	-	6,110
Transformation, Adaptation & Development	-	791	(791)	-
	<u>8,923</u>	<u>75,130</u>	<u>(59,397)</u>	<u>24,656</u>
TOTAL FUNDS	<u>620,940</u>	<u>55,782</u>	<u>-</u>	<u>676,722</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	184,923	(204,271)	(19,348)
Restricted funds			
Community Garden	1,692	(1,099)	593
Community Pantry	37,561	(32,484)	5,077
Community Fridge	-	(11)	(11)
Cookery Classes	-	(2,100)	(2,100)
Community Hub	5,000	(178)	4,822
Ukraine Support & Stay and Play	3,343	(995)	2,348
CCTV Upgrade	5,000	-	5,000
Kitchen Refurbishment	52,500	-	52,500
Kickstart	4,865	(4,865)	-
Power To Change	9,350	(3,240)	6,110
Transformation, Adaptation & Development	967	(176)	791
	<u>120,278</u>	<u>(45,148)</u>	<u>75,130</u>
TOTAL FUNDS	<u>305,201</u>	<u>(249,419)</u>	<u>55,782</u>

14. MOVEMENT IN FUNDS - continued

The Community Garden fund consists of grants and donations received towards the cost of establishing and maintaining a community garden at the Centre.

The Community Pantry fund consists of grants and donations towards the cost of a scheme to provide support to people who are struggling to afford food and other essentials.

The Community Fridge fund consists of grants to support the cost of a scheme where surplus food is made available to people who can make use of it.

The Cookery Classes fund is a grant from Hampshire & Isle of Wight Community Fund towards the cost of running cookery classes for local people. The balance of the fund was spent during the year.

The Community Hub fund consists of grants from the Hubbub Foundation towards running green prescribing sessions.

The Ukrainian Support & Stay and Play fund consists of a split grant to the two projects intended to support the community.

The CCTV Upgrade fund was a grant from Wickham Parish Council and was spent during the prior year.

The Kitchen Refurbishment fund consists of a grant from Winchester City Council Community Infrastructure Levy towards refurbishing the Centre kitchen and was spent during the prior year.

The Power to Change fund consists of a grant to help the Centre and its users cope with the increased cost of living. The balance of the fund was spent during the year.

The Transformation, Adaptation and Development fund was a match funding grant for equipment to enhance the Centre facilities and was spent during the prior year.

The Dire Need fund consists of additional funds from Hampshire County Council to support users of the community pantry who are in particular difficulty.

The Digital Lift fund was a grant towards software costs and was spent during the year.

The Social Suppers fund consists of grants to support the provision of meals as part of the Warm Hub initiative.

The Creative Feast and Other Events fund consists of grants towards the cost of hosting special events at the Centre.

The Long Room Renovations fund was a grant from Winchester City Council Community Infrastructure Levy towards the cost of refurbishing the Long Room and was spent during the year.

The Energy Efficiency fund consists of a grant towards further work to improve the energy efficiency of the Centre.

Transfers between funds

Transfers between funds are restricted funds which have been spent, in accordance with the relevant restriction, on fixed assets that are for general use in accordance with the charity's objects. Such funds are treated as unrestricted, once expended, in accordance with the requirements of the Charities SORP.

15. RELATED PARTY DISCLOSURES

There were no related party transactions during the year.

Wickham Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 January 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,971	5,120
Grants	97,830	124,490
	<hr/>	<hr/>
	104,801	129,610
Other trading activities		
Function services	9,872	8,919
Solar panels	5,910	5,935
	<hr/>	<hr/>
	15,782	14,854
Investment income		
Deposit account interest	1,122	157
Charitable activities		
Room hire	143,500	115,741
Monday lunch club	1,568	3,491
Other income	4,225	4,664
Rental	12,316	13,326
Wickham Flicks	1,974	1,574
Pantry contributions	20,894	21,784
	<hr/>	<hr/>
	184,477	160,580
Total incoming resources	<hr/>	<hr/>
	306,182	305,201
EXPENDITURE		
Other trading activities		
Opening stock	-	1,264
Function costs	5,987	6,393
Advertising	1,193	2,060
Fundraising consultancy	1,380	-
	<hr/>	<hr/>
	8,560	9,717
Charitable activities		
Monday lunch club	2,503	2,831
Wickham Flicks	2,540	1,797
Community garden	6,974	1,489
Community pantry	62,922	51,367
Carried forward	74,939	57,484

This page does not form part of the statutory financial statements

Wickham Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 January 2024

	2024 £	2023 £
Charitable activities		
Brought forward	74,939	57,484
Community fridge	1,698	11
Cookery classes	1,980	2,100
Community support	15,395	1,173
	<hr/>	<hr/>
	94,012	60,768
Support costs		
Management		
Trustees' expenses	404	264
Wages	105,248	93,385
Social security	2,552	2,136
Pensions	1,707	1,588
Rates and water	2,527	1,940
Insurance	3,893	4,169
Light and heat	19,529	20,860
Telephone	3,795	2,080
Postage and stationery	2,055	1,907
Staff training	3,981	1,233
Sundries	1,072	662
Computer costs	2,522	1,160
Repairs and renewals	10,620	11,578
Security	1,048	1,156
Cleaning and waste disposal	9,203	6,736
Licences etc	1,165	1,212
HR support fees	3,053	2,188
Depreciation of tangible and heritage assets	18,844	19,879
Loss on sale of tangible fixed assets	-	200
	<hr/>	<hr/>
	193,218	174,333
Governance costs		
Accountancy and legal fees	1,451	3,000
Bank charges	697	1,601
	<hr/>	<hr/>
	2,148	4,601
Total resources expended	<hr/>	<hr/>
	297,938	249,419
Net income	<hr/>	<hr/>
	8,244	55,782
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

WICKHAM COMMUNITY ASSOCIATION

England & Wales - Charity number 1090544

Accounts

REGISTERED COMPANY NUMBER: 04329669 (England and Wales)
REGISTERED CHARITY NUMBER: 1090544

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2023
for
Wickham Community Association

Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

Contents of the Financial Statements
for the Year Ended 31 January 2023

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TRUSTEES	Katherine Short Susan Roger-Jones (resigned 16.7.2022) David Roger-Jones (resigned 16.7.2022) Ben Sawyers (resigned 16.7.2022) Benjamin Warwick Katie Mattingly Virginia Smith (appointed 7.4.2022) Sally Elizabeth Humphries (appointed 30.11.2022) (resigned 21.3.2023)
REGISTERED OFFICE	Mill Lane Wickham Hampshire PO17 5AL
REGISTERED COMPANY NUMBER	04329669 (England and Wales)
REGISTERED CHARITY NUMBER	1090544
INDEPENDENT EXAMINER	Maximus Accountancy Services Limited 47 Kensington Road Chichester West Sussex PO19 7XS
SOLICITORS	Knight Polson 4 Leigh Road Eastleigh SO50 2NE
BANKERS	Lloyds Bank 43 West Street Fareham PO16 0BE

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our aims are:

- To promote the benefit of the inhabitants of Wickham and district, without discrimination, to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation, for the betterment of the people concerned.
- To establish and maintain a Community Centre.
- To promote any other charitable scheme in furtherance of the above aims.

The objectives of the association are:

- To enhance the lives of those who live, work and learn in the local area
- To provide facilities that are affordable and accessible to the local community
- To be a centre of excellence and a role model for Hampshire Community Associations
- To make Wickham Community Centre a natural hub and meeting place for all Wickham organisations
- To make Wickham Community Centre appealing to businesses, local people and clubs as a venue for meetings, events and activities
- To achieve community cohesion by supporting activities that allow individuals of different backgrounds to share experiences
- To be financially sustainable through good business practice and by attracting funding through sponsorship, grants and business revenue, which subsidises community events and activities.

Wickham Community Association is committed to:

- Being non-discriminatory with regard to sexual orientation, race or political, religious or other opinions.
- Being sensitive to the needs of children, the elderly and vulnerable.
- Working with Local Authorities, voluntary organisations and inhabitants in advancement of the objectives of the Association.
- Providing a safe and good environment for the activities of the Association and any other users of Wickham Community Centre and grounds.

Wickham Community Centre is home to Wickham Community Association and aspires to be the hub of the community for everyone in the Parish of Wickham and surrounding areas.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Challenges

This report reflects the operation of the Association in 2022/23 - the post-pandemic period with an uncertain UK and World economy, war in Ukraine, continued fallout from Brexit and the cost-of-living crisis in the UK - including sky-rocketing utility costs which impacted adversely on millions of households.

There has been continued pressure on trustees and staff to deliver an affordable and accessible set of services and to balance the needs of users with operational constraints and limitations. The operational strategy throughout the year was focused on reviving and supporting hirers' use of the Centre and continuing to provide and grow community benefit initiatives.

The level of hire bookings at the beginning of the financial year was still not at pre-pandemic levels and, indeed, some pre-pandemic users have not returned to the Centre. But over the year bookings have seen an increase in number and variety and the Centre is once again a busy environment with a broad user demographic and a significant variety of activities taking place.

Performance

The new financial system (Xero) was implemented in the previous financial year and this has bedded in well. It provides cloud-based functionality and bespoke reporting that meets the changing needs of the centre for financial and management information.

The new booking system (Lemon) was implemented in this financial year. This system provides a community centre centric solution to room bookings, equipment hire and customer management and integrates well with Xero. The wider functionality of this system will continue to be implemented in WCA in 2023/24 for the benefit of centre users as well as bookings management.

WCA performance was measured, this year, by a customer survey which was completed by 120 users and reflected a high level of satisfaction with centre facilities and customer service. It also provided useful information to the Centre Manager and trustees on areas where users felt improvements could be made, for example, improvements to the car park, and where facilities could be improved such as improving the accessibility of the building. It is intended to continue to survey users on an annual basis to keep this helpful channel of communication open and continue to attract feedback that might otherwise not have been reported.

Finance

In an environment of domestic hardship and post-pandemic changes bookings income has not been sufficiently robust that the Centre could survive on that source of income alone, a state of affairs that has been felt sector wide, and has been exacerbated by the withdrawal of Covid financial support.

However the Association has been successful in acquiring a number of funding awards for specific Community Benefit initiatives and also capital projects - notably the funding from the Community Infrastructure Levy to completely refurbish the kitchen facilities. These restricted grants have enabled the Centre to do significant works within the building and to provide Community Benefit projects which would otherwise have been unaffordable.

Without the awards received in 2022/23 the Centre would be showing a significant loss with operating expenses exceeding income by some £20,000. By the year end (31 January 2023) bookings were increasing and it is hoped that in 2023/24 this will continue.

Trustees and Management

There have been several changes to the trustees in the year and more are anticipated in 2023/24. The voluntary sector as a whole is under pressure to attract, appoint and retain volunteers of all types and this is at a time when demands upon the voluntary sector are increasing significantly because of social and economic pressures.

Kat Short continued as Chair for the duration of 2022/23 and, as reported, Ginny Smith was appointed as Treasurer on 7 April 2022. Resignations in the year included Ben Sawyer, David Roger Jones and Sue Roger Jones - all on 16 July 2022. Sally Humphries joined as a trustee on 30 November 2022 and Ben Warwick and Katie Mattingly continued as trustees throughout 2022/23.

At the end of the financial year there were five trustees. Monthly meetings were held during the year, the majority were hosted on Zoom but occasional meetings were in person.

The management of the Centre has continued under Kate English who has a staff of one Administrator, one Pantry Co-ordinator and - from October 2022 - three Caretakers. This completes the planned complement of Caretakers but leaves the administration understaffed by one, part time, post.

Building Improvements

Building maintenance continued to be a priority during 2022/23 and saw various essential repairs taking place around the building, the upgrade and installation of CCTV and the main kitchen refurbishment - a significant project involving all trades to refit and refurbish the large main kitchen for use by Centre users hiring it for events and functions. The vast majority of this work was funded by the Community Infrastructure Levy and it cost more than £50,000 to complete.

Community Benefit

The Community Association continued to provide support to local people struggling to make ends meet by providing the Wickham Panty and Community Fridge which in 2022/23 supported an average of 85 families per week and continued to be funded from a variety of sources including Government initiatives, food waste reduction organisations, local donors, and individuals. From October and through the winter the Centre provided a Warm Room which enabled individuals to relax in a warm space with a hot drink for a few hours each week without worrying about their utility bills or waiting in the cold if attending the pantry.

The Lunch Club for the over 55's continued monthly, as did Wickham Flicks which shows a film each month. The Community Garden continues to provide a collective green space and ongoing project and it is hoped that this will form part of the Social Prescribing initiatives in the community next year. Thanks to awards from Winchester City Council and Hampshire County Council, amongst others, a number of new projects took place including Cooking Lessons, the Ukrainian Support Group and Community Hub events. The Meon Valley Food Bank continues to have its permanent base in the Centre as does Homestart Hampshire.

Volunteers play key roles in the delivery of many of these Community Benefit projects and, in a year where volunteer numbers nationally are still much less than pre-pandemic, recruiting and retaining volunteers will continue to be strategically important if current and future Community Benefit projects are to be viable.

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit

Conclusion

Moving forward post pandemic has brought fresh challenges to the Association. The maintenance of the building will continue to be a concern and whilst it is hoped that bookings will continue to increase to a level that the Centre can be operationally self-reliant it is inevitable that external funding will be needed to fund capital expenditure and new Community Benefit initiatives.

FINANCIAL REVIEW

Financial position

In the year under review the charity made a surplus of £55,782 (2022 £23,761) which increased reserves. The charity now holds reserves of £676,722 (2022 £620,940) which include free reserves (excluding fixed assets used for charitable purposes and restricted funds) of £125,033 (2022 £139,591).

Reserves policy

The Association's reserve policy is to hold sufficient liquid unrestricted reserves to enable it to:

- Withstand unforeseen financial setback.
- Cover staff redundancy and other closure costs should the Association have to close the centre.
- To provide working capital where funding is paid in arrears.
- To take advantage of opportunities which the trustees consider will benefit the charity and the community it serves.

The reserves policy is reviewed annually. For the year 2022-23 it was increased to £70,000 from £56,000 in the prior year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Wickham Community Association is a charitable company limited by guarantee. Its objects, powers and other constitutional matters are set out in its most recent Memorandum and Articles of Association, approved by the members on 17 July 2016,

Its objects are to promote the benefits and improve the conditions of life for the inhabitants of Wickham and district by:

- Provision of facilities in the interest of social welfare for recreation and leisure time activities;
- Establishment, maintenance and management of a centre for community activities.

In the attainment of the above objects the charity shall be non-party in politics and non-sectarian in religion.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The trustees will hold a Focus Day workshop in 2023/24 to which members of the community will be invited to look at the aims and objectives of the Association and how they can be met. The workshops will include a skills analysis of the trustees from which the strengths and weaknesses of the Board can be examined. Trustees will then be charged with finding new members from the area of benefit to stand on the Board. Elections are held annually having regard to the Charity Commission's guidance CC30 "Finding New Trustees". Provision is made for co-option during the year. There is no declared size for the Board of Trustees but the preferred balance is 12 to 15 members. At the end of the financial year there were five members.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

.....
Katherine Short - Trustee

Independent examiner's report to the trustees of Wickham Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 matters have come to my attention in connection with the examination giving me cause to believe:

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 (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Hilary Julian BA FCA DChA

Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

Date:

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 January 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	9,332	120,278	129,610	94,325
Charitable activities					
Room hire, clubs and related income		134,132	-	134,132	104,037
Other income from charitable activities		4,664	-	4,664	4,652
Community pantry		21,784	-	21,784	10,318
Other trading activities	3	14,854	-	14,854	9,681
Investment income	4	157	-	157	9
Total		184,923	120,278	305,201	223,022
EXPENDITURE ON					
Raising funds		9,717	-	9,717	6,012
Charitable activities					
Room hire, clubs and related income		4,628	-	4,628	916
Administration costs		96,700	7,715	104,415	90,621
Establishment costs		67,554	176	67,730	58,101
Support costs		6,789	-	6,789	3,938
Community garden		-	1,489	1,489	986
Community pantry		18,883	32,484	51,367	37,293
Community fridge		-	11	11	1,394
Cookery classes		-	2,100	2,100	-
Community support		-	1,173	1,173	-
Total		204,271	45,148	249,419	199,261
NET INCOME/(EXPENDITURE)		(19,348)	75,130	55,782	23,761
Transfers between funds	14	59,397	(59,397)	-	-
Net movement in funds		40,049	15,733	55,782	23,761
RECONCILIATION OF FUNDS					
Total funds brought forward		612,017	8,923	620,940	597,179
TOTAL FUNDS CARRIED FORWARD		652,066	24,656	676,722	620,940

Balance Sheet
31 January 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	527,032	-	527,032	472,426
CURRENT ASSETS					
Stocks	10	2,887	-	2,887	1,264
Debtors	11	30,596	-	30,596	38,047
Cash at bank		108,459	24,656	133,115	116,866
		<u>141,942</u>	<u>24,656</u>	<u>166,598</u>	<u>156,177</u>
CREDITORS					
Amounts falling due within one year	12	(16,908)	-	(16,908)	(7,663)
NET CURRENT ASSETS		<u>125,034</u>	<u>24,656</u>	<u>149,690</u>	<u>148,514</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>652,066</u>	<u>24,656</u>	<u>676,722</u>	<u>620,940</u>
NET ASSETS		<u>652,066</u>	<u>24,656</u>	<u>676,722</u>	<u>620,940</u>
FUNDS	14				
Unrestricted funds				652,066	612,017
Restricted funds				24,656	8,923
TOTAL FUNDS				<u>676,722</u>	<u>620,940</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 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 and were signed on its behalf by:

.....
Virginia Smith - Trustee

1. 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.

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 room hire, events and activities is recognised in the accounting period in which the relevant activity occurs and is deferred to the extent to which it relates to activities which will take place in future accounting periods.

Income from grants is recognised when the charity has received written confirmation of the offer of funding or when any conditions relating to the grant have been met.

Income from donations is recognised when it is received.

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.

Tangible fixed assets

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

Freehold property	- 2% on cost
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 33% on cost

Tangible fixed assets other than freehold land are stated at cost less depreciation and provisions for permanent diminution in value. Items costing over £1,000 (previously £250) are capitalised when they have an estimated useful life of more than one year.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 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.

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	5,120	5,247
Grants	124,490	89,078
	<u>129,610</u>	<u>94,325</u>

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

	2023	2022
	£	£
Winchester City Council	967	500
Wickham Parish Council	5,000	-
Hampshire County Council	28,931	16,980
Coronavirus Job Retention Scheme	-	16,530
Local Restrictions Support Grant	-	3,143
Neighbourly Community fund (Community Pantry)	-	1,000
Restart Grant	-	12,967
Hampshire & Isle of Wight Community Fund (Cookery Classes)	-	4,080
Other grants	1,627	-
Veolia Grant for Windows	-	30,378
Society of St James (Community Pantry)	-	1,000
The Arnold Clark Community Fund (Community Pantry)	-	2,500
Winchester City Council Community Infrastructure Levy (Kitchen Refurbishment)	52,500	-
Hubbub Foundation	5,000	-
DWP - Kickstart Grant	4,865	-
Omicron Hospitality and Leisure Grant	4,000	-
The Arnold Clark Community Fund (Community Garden)	1,000	-
Power To Change (National Lottery)	9,350	-
St James Place (Community Pantry)	1,000	-
Newbury Building Society (Community Pantry)	3,000	-
Southwick Revival (Community Pantry)	5,000	-
Wickham Beer Festival (Community Pantry)	500	-
Onestop (Community Pantry)	500	-
Groundworks (Community Pantry)	1,250	-
	<u>124,490</u>	<u>89,078</u>

The grant from Winchester City Council was Transformation, Adaptation and Development match funding to enhance the facilities and increase the income of the Centre. The grant from Wickham Parish Council was for the upgrade of the CCTV. Hampshire County Council provided grants totalling £24,916 for the Community Pantry, £3,343 for Stay and Play and Ukrainian Support and £672 for the Community Garden.

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Function services	8,919	5,170
Solar panels	5,935	4,511
	<u>14,854</u>	<u>9,681</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	157	9
	<u>157</u>	<u>9</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

5. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	19,879	17,366
Deficit on disposal of fixed assets	200	3,678
	<u> </u>	<u> </u>

Net expenditure for the year includes £1,350 payable to the independent examiner (2022 £1,200).

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2023 nor for the year ended 31 January 2022.

Trustees' expenses

During the year one trustee was reimbursed £51 for printing and stationery costs incurred in their role as trustee.

There were no other trustees' expenses paid for the year ended 31 January 2023 nor for the year ended 31 January 2022.

7. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	93,385	79,414
Social security costs	2,136	1,237
Other pension costs	1,588	1,051
	<u> </u>	<u> </u>
	<u>97,109</u>	<u>81,702</u>

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

	2023	2022
Community Centre staff	6	8
	<u> </u>	<u> </u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,490	58,835	94,325
Charitable activities			
Room hire, clubs and related income	104,037	-	104,037
Other income from charitable activities	4,652	-	4,652
Community pantry	10,318	-	10,318
Other trading activities	9,681	-	9,681
Investment income	9	-	9
	<u> </u>	<u> </u>	<u> </u>
Total	<u>164,187</u>	<u>58,835</u>	<u>223,022</u>
EXPENDITURE ON			
Raising funds	6,012	-	6,012
Charitable activities			
Room hire, clubs and related income	916	-	916
Administration costs	89,873	748	90,621
Establishment costs	57,712	389	58,101
Support costs	3,938	-	3,938
Community garden	501	485	986
Community pantry	8,293	29,000	37,293
Community fridge	-	1,394	1,394
	<u> </u>	<u> </u>	<u> </u>
Total	<u>167,245</u>	<u>32,016</u>	<u>199,261</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(3,058)	26,819	23,761
Transfers between funds	32,128	(32,128)	-
Net movement in funds	29,070	(5,309)	23,761
RECONCILIATION OF FUNDS			
Total funds brought forward	582,947	14,232	597,179
TOTAL FUNDS CARRIED FORWARD	612,017	8,923	620,940

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 February 2022	639,760	52,273	20,392	712,425
Additions	58,309	12,749	3,627	74,685
Disposals	-	(4,197)	(564)	(4,761)
At 31 January 2023	698,069	60,825	23,455	782,349
DEPRECIATION				
At 1 February 2022	186,229	34,387	19,383	239,999
Charge for year	12,961	5,118	1,800	19,879
Eliminated on disposal	-	(3,997)	(564)	(4,561)
At 31 January 2023	199,190	35,508	20,619	255,317
NET BOOK VALUE				
At 31 January 2023	498,879	25,317	2,836	527,032
At 31 January 2022	453,531	17,886	1,009	472,426

Freehold property includes £50,000 in respect of the land, which is not depreciated.

10. STOCKS

	2023 £	2022 £
Stocks	2,887	1,264

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	18,385	14,072
Other debtors	-	5,000
Prepayments and accrued income	12,211	18,975
	30,596	38,047

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	2,229	-
Social security and other taxes	2,025	1,358
Other creditors	2,108	1,479
Accruals and deferred income	10,546	4,826
	<u>16,908</u>	<u>7,663</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	1,838	2,026
Between one and five years	1,168	2,959
	<u>3,006</u>	<u>4,985</u>

Lease payments amounting to £2,119 have been recognised as an expense during the year.

14. MOVEMENT IN FUNDS

	At 1.2.22	Net movement in funds	Transfers between funds	At 31.1.23
	£	£	£	£
Unrestricted funds				
General fund	612,017	(19,348)	59,397	652,066
Restricted funds				
Community Garden	1,257	593	-	1,850
Community Pantry	-	5,077	(1,106)	3,971
Community Fridge	3,586	(11)	-	3,575
Cookery Classes	4,080	(2,100)	-	1,980
Community Hub	-	4,822	-	4,822
Ukraine Support & Stay and Play	-	2,348	-	2,348
CCTV Upgrade	-	5,000	(5,000)	-
Kitchen Refurbishment	-	52,500	(52,500)	-
Power To Change	-	6,110	-	6,110
Transformation, Adaptation & Development	-	791	(791)	-
	<u>8,923</u>	<u>75,130</u>	<u>(59,397)</u>	<u>24,656</u>
TOTAL FUNDS	<u>620,940</u>	<u>55,782</u>	<u>-</u>	<u>676,722</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	184,923	(204,271)	(19,348)
Restricted funds			
Community Garden	1,692	(1,099)	593
Community Pantry	37,561	(32,484)	5,077
Community Fridge	-	(11)	(11)
Cookery Classes	-	(2,100)	(2,100)
Community Hub	5,000	(178)	4,822
Ukraine Support & Stay and Play	3,343	(995)	2,348
CCTV Upgrade	5,000	-	5,000
Kitchen Refurbishment	52,500	-	52,500
Kickstart	4,865	(4,865)	-
Power To Change	9,350	(3,240)	6,110
Transformation, Adaptation & Development	967	(176)	791
	<u>120,278</u>	<u>(45,148)</u>	<u>75,130</u>
TOTAL FUNDS	<u><u>305,201</u></u>	<u><u>(249,419)</u></u>	<u><u>55,782</u></u>

Comparatives for movement in funds

	At 1.2.21 £	Net movement in funds £	Transfers between funds £	At 31.1.22 £
Unrestricted funds				
General fund	582,947	(3,058)	32,128	612,017
Restricted funds				
Community Garden	780	477	-	1,257
Lighting Upgrade	389	(389)	-	-
Community Business Trade Up	563	(563)	-	-
Community Pantry	12,500	(12,500)	-	-
Community Fridge	-	3,586	-	3,586
Cookery Classes	-	4,080	-	4,080
Defibrillator	-	1,750	(1,750)	-
Windows Upgrade	-	30,378	(30,378)	-
	<u>14,232</u>	<u>26,819</u>	<u>(32,128)</u>	<u>8,923</u>
TOTAL FUNDS	<u><u>597,179</u></u>	<u><u>23,761</u></u>	<u><u>-</u></u>	<u><u>620,940</u></u>

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,187	(167,245)	(3,058)
Restricted funds			
Community Garden	647	(170)	477
Lighting Upgrade	-	(389)	(389)
Community Business Trade Up	-	(563)	(563)
Community Pantry	16,500	(29,000)	(12,500)
Community Fridge	4,980	(1,394)	3,586
Cookery Classes	4,080	-	4,080
WiFi Upgrade	500	(500)	-
Defibrillator	1,750	-	1,750
Windows Upgrade	30,378	-	30,378
	<u>58,835</u>	<u>(32,016)</u>	<u>26,819</u>
TOTAL FUNDS	<u>223,022</u>	<u>(199,261)</u>	<u>23,761</u>

The Community Garden fund consists of grants and donations received towards the cost of establishing and maintaining a community garden at the Centre.

The Lighting Upgrade fund was a grant received towards replacing the lighting at the Centre with more environmentally efficient units. The balance of the grant was spent during the year ending 31 January 2022.

The Community Business Trade Up fund consisted of grants to assist with increasing the income of the Centre. The balance of the fund was spent during the year ended 31 January 2022.

The Community Pantry fund consists of grants and donations towards the cost of a scheme to provide support to people who are struggling to afford food and other essentials.

The Community Fridge fund consists of grants to support the cost of a scheme where surplus food is made available to people who can make use of it.

The Cookery Classes fund is a grant from Hampshire & Isle of Wight Community Fund towards the cost of running cookery classes for local people.

The WiFi fund was a grant from Winchester City Council towards the cost of improving the WiFi at the Centre and was spent during the prior year.

The Defibrillator fund consists of donations towards the cost of a defibrillator and was spent during the prior year.

The Windows Upgrade fund was a grant from Veolia towards improving and replacing windows at the Centre and was spent during the prior year.

The Community Hub fund consists of a grant from the Hubbub Foundation towards running green prescribing sessions.

The Ukrainian Support & Stay and Play fund consists of a split grant to the two projects intended to support the community.

The CCTV Upgrade fund was a grant from Wickham Parish Council and was spent during the year.

The Kitchen Refurbishment fund consists of a grant from Winchester City Council Community Infrastructure Levy towards refurbishing the Centre kitchen and was spent during the year.

The Power to Change fund consists of a grant to help the Centre and its users cope with the increased cost of living.

14. MOVEMENT IN FUNDS - continued

The Transformation, Adaptation and Development fund was a match funding grant for equipment to enhance the Centre facilities and was spent during the year.

Transfers between funds

Transfers between funds are restricted funds which have been spent, in accordance with the relevant restriction, on fixed assets that are for general use in accordance with the charity's objects. Such funds are treated as unrestricted, once expended, in accordance with the requirements of the Charities SORP.

15. RELATED PARTY DISCLOSURES

During the year two trustees paid a total of £249 for hire of the Centre facilities.

There were no other related party transactions during the year.

Detailed Statement of Financial Activities
for the Year Ended 31 January 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,120	5,247
Grants	124,490	89,078
	<hr/>	<hr/>
	129,610	94,325
Other trading activities		
Function services	8,919	5,170
Solar panels	5,935	4,511
	<hr/>	<hr/>
	14,854	9,681
Investment income		
Deposit account interest	157	9
Charitable activities		
Room hire	115,741	101,744
Monday lunch club	3,491	484
Other income	4,664	4,652
Rental	13,326	1,368
Wickham Flicks	1,574	441
Pantry contributions	21,784	10,318
	<hr/>	<hr/>
	160,580	119,007
Total incoming resources	<hr/>	<hr/>
	305,201	223,022
EXPENDITURE		
Other trading activities		
Opening stock	1,264	1,299
Function costs	6,393	5,095
Advertising	2,060	282
Fundraising consultancy	-	600
Closing stock	-	(1,264)
	<hr/>	<hr/>
	9,717	6,012
Charitable activities		
Monday lunch club	2,831	521
Wickham Flicks	1,797	395
Community garden	1,489	986
Community pantry	51,367	37,293
Community fridge	11	1,394
Cookery classes	2,100	-
Community support	1,173	-
	<hr/>	<hr/>
	60,768	40,589
Support costs		
Management		
Wages	93,385	79,414
Social security	2,136	1,237
Pensions	1,588	1,051
Rates and water	1,940	1,999
Insurance	4,169	3,325
Light and heat	20,860	8,642
Telephone	2,080	1,866
Postage and stationery	1,907	1,362
Staff training	1,233	879
Sundries	926	2,125
Carried forward	130,224	101,900

Detailed Statement of Financial Activities
for the Year Ended 31 January 2023

	2023	2022
	£	£
Management		
Brought forward	130,224	101,900
Computer costs	1,160	2,687
Repairs and renewals	11,578	15,317
Security	1,156	1,444
Cleaning and waste disposal	6,736	4,042
Licences etc	1,212	2,288
HR support fees	2,188	-
Depreciation of tangible and heritage assets	19,879	17,366
Loss on sale of tangible fixed assets	200	3,678
	<u>174,333</u>	<u>148,722</u>
Governance costs		
Accountancy and legal fees	3,000	2,010
Bank charges	1,601	1,884
Bad debt write off	-	44
	<u>4,601</u>	<u>3,938</u>
Total resources expended	<u>249,419</u>	<u>199,261</u>
Net income	<u>55,782</u>	<u>23,761</u>

WICKHAM COMMUNITY ASSOCIATION

England & Wales - Charity number 1090544

Accounts

REGISTERED COMPANY NUMBER: 04329669 (England and Wales)
REGISTERED CHARITY NUMBER: 1090544

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2022
for
Wickham Community Association

Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

Contents of the Financial Statements
for the Year Ended 31 January 2022

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TRUSTEES

David Evans (resigned 7.3.2021)
Katherine Short
John Morton (resigned 19.4.2021)
Susan Roger-Jones
David Roger-Jones
Ben Sawyers
Kate Turnbull (resigned 26.4.2021)
Benjamin Warwick
Roger Stuart Martin (resigned 18.3.2021)
Barry Sean Irwin (appointed 19.4.2021) (resigned 14.12.2021)
Katie Mattingly (appointed 5.7.2021)
Virginia Smith (appointed 7.4.2022)

REGISTERED OFFICE

Mill Lane
Wickham
Hampshire
PO17 5AL

**REGISTERED COMPANY
NUMBER**

04329669 (England and Wales)

**REGISTERED CHARITY
NUMBER**

1090544

INDEPENDENT EXAMINER

Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

SOLICITORS

Knight Polson
4 Leigh Road
Eastleigh
SO50 2NE

BANKERS

Lloyds Bank
43 West Street
Fareham
PO16 0BE

Report of the Trustees
for the Year Ended 31 January 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our aims are:

- To promote the benefit of the inhabitants of Wickham and district, without discrimination, to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation, for the betterment of the people concerned.
- To establish and maintain a Community Centre.
- To promote any other charitable scheme in furtherance of the above aims.

The objectives of the association are:

- To enhance the lives of those who live, work and learn in the local area
- To provide facilities that are affordable and accessible to the local community
- To be a centre of excellence and a role model for Hampshire Community Associations
- To make Wickham Community Centre a natural hub and meeting place for all Wickham organisations
- To make Wickham Community Centre appealing to businesses, local people and clubs as a venue for meetings, events and activities
- To achieve community cohesion by supporting activities that allow individuals of different backgrounds to share experiences
- To be financially sustainable through good business practice and by attracting funding through sponsorship, grants and business revenue, which subsidises community events and activities.

Wickham Community Association is committed to:

- Being non-discriminatory with regard to sexual orientation, race or political, religious or other opinions.
- Being sensitive to the needs of children, the elderly and vulnerable.
- Working with Local Authorities, voluntary organisations and inhabitants in advancement of the objectives of the Association.
- Providing a safe and good environment for the activities of the Association and any other users of Wickham Community Centre and grounds.

Wickham Community Centre is home to Wickham Community Association and aspires to be the hub of the community for everyone in the Parish of Wickham and surrounding areas.

Report of the Trustees
for the Year Ended 31 January 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Challenges

This report has to be written in the context of the second year of a national lockdown due to the Covid 19 pandemic. At the beginning of our financial year (1 February 2021) the country was still in total lockdown and the Community Centre was being run by the Trustees, with the staff mostly on furlough, to support the limited use of the Centre.

On 22 February 2021, the Government published a 'Roadmap' of steps to ease the restrictions leading to some form of normality by the middle of the year. This was accompanied by an ongoing programme of mass inoculation. This enabled the Community Centre to officially reopen to the public from 12 April 2021, but in a very cautious manner. We wanted people to feel confident that they were safe and even then, we did not encourage the vulnerable groups to reassemble.

Even during the lockdown, the Centre was made available for training sessions for the Police and various health related bodies and children's special need services. We also opened the Wickham Community Pantry to tackle food poverty and other projects in support of the community, which will be reported in the section on Community Benefit.

Overall, the Government's roadmap worked. The vaccine programme was rolled out and the country enjoyed a period of relative freedom. However, by the Autumn the threat of further infections and variants meant that more caution was needed. At the turn of 2021-22 the delta variant was followed by omicron, a very contagious but weaker virus than the previous versions. People got used to self-testing, isolation and wearing masks.

Throughout the period, the Community Association continued to take every opportunity to be innovative, to improve the Centre and to expand its service to the community.

Performance

Covid had its benefits. Running the Centre, use of the bookings administration and accounts were all at a low point, which enabled us to reconsider the operational side of the business.

For years our bookings were kept on a spreadsheet which covered all 11 letting spaces for three sessions a day for a whole year. It was big and it worked in a clunky sort of way but it was labour intensive and behind the times. We needed to move to an online system that included invoicing and analysis. There are a number of programs to choose from, they are mostly based on hotel and restaurant management and can be adapted to a community centre but all of them are expensive for a small business. The main contender, designed for community centres, was Avalon Bookings Manager to which, whilst the Centre was quiet, we transferred our bookings. Now we have had a year's experience, we realise that it too has its drawbacks and we are looking for a replacement program.

Similarly, our accounting was managed on a PC based Sage program. It too needed to go online but the Sage version was over comprehensive and really needed an accountant to manage it. Our Treasurer, John Morton who was very familiar with Sage, wanted to retire and we needed a program that was both user friendly and could accommodate charity accounts. As from 1 February 2021 we transferred our accounts to the Xero program which, we know, meets our requirements. It has open access to the Trustees and interested parties. It accounts for charity grants and is easy to understand. However, the changeover has not been without its problems in that the transfer of information from Sage to Xero was not faultless and without a trained accountant in the background, we have struggled to learn the disciplines of bookkeeping.

Finance

For two years, the unknown effects of the pandemic made it very difficult to produce and follow a budget. In addition, we have changed our business model to concentrate more on community support programmes. These have been reliant on grant funding to get them going but also have produced a modest income stream. So, for two years our income and expenditure has been completely different to what was a normal year and we are having to learn to build a new sustainable model.

Report of the Trustees
for the Year Ended 31 January 2022

The current indicators are that our room hire business is exceeding 2019 but the catering and bar income is suffering. Of the community projects, the Community Pantry is underfunded and if it is to survive will need extra support. We are working on alternative business opportunities which should make up at least some of the losses but we are keeping an eye on potential increases in overheads and we recognise that the government support strategy is coming to a close, so we need to work hard on sustainability. However, to date, the Government support grants have been invaluable and the final surplus including grants is £23,761, with the result that our liquid assets will support us for a time to enable us to become sustainable in the new, post pandemic, era.

Trustees and Management

The pandemic made a lot of people review their lifestyles and priorities. The Community Association also made some fundamental changes in its management procedures all of which led to a number of changes at Trustee level.

Our Chair, Angela Clear, had resigned in December 2020 and was succeeded by Trustee Kat Short (née Lemon). Dave Evans resigned on 7 March 2021, shortly followed by Roger Martin on 18 March 2021.

As reported, Treasurer John Morton resigned on 19 April 2021, to be replaced by Barry Irwin. On the same date, Katy Turnbull resigned. Katie Mattingly was appointed to the Board on 5 July 2021.

Unfortunately, Barry Irwin's increased business commitments led to his resignation as Treasurer on 8 December 2021. We advertised for an Honorary Treasurer and Ginny Smith offered her services and was appointed as a Trustee on 7 April 2022. This gap caused a delay in preparing the annual accounts and in consequence, we have had to delay the Annual General Meeting to July.

At the end of the financial year, we had six trustees and have held monthly meetings by Zoom, with occasional ones in person.

The management of the Centre has continued under Kate English who has a staff of two administrators and three caretakers.

It was with deep regret that we learned of the demise of Jan Langford who, after a short illness, died on 28 December 2021. Officially, Jan was our Administrative Assistant but in fact much more than that. Her experience in administration and a calm pleasant manner won the hearts of colleagues and visitors alike. We are learning to be without her.

Our weekend caretaker, Len Cook retired in October 2021 and, although we have increased the hours of Jan Holden, currently we are understaffed in caretaking and administrative services.

Building Improvements

During the year we continued to make general improvement to the building.

We managed to secure a grant from the Veolia Trust to replace all the external doors and windows, which has made a real difference to the building's appearance and heat retention. We had a decorator to redecorate most of the rooms, which helped to give the whole place a lift, ready for when we could reopen our doors. We also have funding from the Community Infrastructure Levy to completely refurbish the kitchen facilities which will be completed in the 2022-23 year

Community Benefit

As has been reported, the covid pandemic has affected everybody's lives and the Community Association has done its best to react appropriately.

Our Manager, Kate English, with trustees Kat Short and Katie Mattingly, has spearheaded a scheme to give a helping hand to families that are struggling to make ends meet. With funding from a number of sources, mostly connected to Government initiatives, they have set up the Wickham Community Pantry and a Community Fridge. The projects are designed to reduce food waste by collecting short dated provisions from supermarkets and shops. This is supplemented by buying in goods that are needed but tend to fall off the shopping list, like toilet rolls and sanitary products, meat and cheese. Pantry customers pay £5 per visit but are guaranteed to receive at least £15 of goods, plus fresh fruit and vegetables. A Community Fridge is linked to the Pantry and is open to everyone to contribute and exchange surplus food and supplies. The Pantry regularly supports 60 families and the Fridge turned over 1,500 kg of food.

Report of the Trustees
for the Year Ended 31 January 2022

We have resumed the monthly Lunch Club for the over 55's and have a Community Garden project running. We also have funding for a cooking school which will be set up as soon as the new kitchen is installed.

Over the pandemic period there has been a change in charities that use the Community Centre as a base. At the beginning we accommodated an outstation of the Chestnut Tree House children's hospice service but the offices had to be used as a store for soft furnishings and the outstation idea was terminated as soon as the furniture could return to the hospice.

Homestart Meon Valley became absorbed into Homestart Hampshire, with a consequence that their office in the Centre became redundant. However, as soon as there was a prospect of returning to normality Homestart wanted to return to us and we were pleased to welcome them back, to take over both of our office areas.

Citizens Advice have been able to link with the Community Pantry, to provide a weekly consultative service.

We also worked with Meon Valley Food Bank, to enable them to have a permanent base in the Centre. The overall result is that we are able to support families in Wickham and the surrounding parishes. The Centre is beginning to buzz again.

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit

Conclusion

We concluded the 2020-21 report by saying '2021 will be different and we have not lost time in preparing ourselves to be alive to the new need and being active in meeting it.' We believe that we are making the transition to a 'new normal' and have the financial resources to do so, all assuming that the coronavirus does not return with a new debilitating version.

We live in hope.

FINANCIAL REVIEW

Financial position

In the year under review the charity made a surplus of £23,761 (2021 £30,762) which increased reserves. The charity now holds reserves of £620,940 (2021 £597,179) which include free reserves (excluding fixed assets used for charitable purposes and restricted funds) of £139,591(2021 £122,912).

Reserves policy

The Association's reserve policy is to hold sufficient liquid unrestricted reserves to enable it to:

- Withstand unforeseen financial setback.
- Cover staff redundancy and other closure costs should the Association have to close the centre.
- To provide working capital where funding is paid in arrears.
- To take advantage of opportunity which the trustees consider will benefit the charity and the community it serves.

The reserves policy is reviewed annually. For the year 2020-21 it remained at £56,000.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Wickham Community Association is a charitable company limited by guarantee. Its objects, powers and other constitutional matters are set out in its most recent Memorandum and Articles of Association, approved by the members on 17 July 2016,

Its objects are to promote the benefits and improve the conditions of life for the inhabitants of Wickham and district by:

- Provision of facilities in the interest of social welfare for recreation and leisure time activities;
- Establishment, maintenance and management of a centre for community activities.

In the attainment of the above objects the charity shall be non-party in politics and non-sectarian in religion.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The trustees hold Focus Day workshops, to which members of the community are also invited to look at the aims and objectives of the Association and how they can be met. The workshops include a skills analysis of the trustees from which the strengths and weaknesses of the Board is examined. Trustees are then charged with finding new members from the area of benefit to stand on the Board.

Elections are held annually having regard to the Charity Commission's guidance CC30 "Finding New Trustees". Provision is made for co-option during the year. There is no declared size for the Board of Trustees but the preferred balance is 12 to 15 members. At the end of the financial year there were six members.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13 July 2022 and signed on its behalf by:

David Roger-Jones - Trustee

Independent examiner's report to the trustees of Wickham Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

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 (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Hilary Julian BA FCA DChA
Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

4 August 2022

Wickham Community Association

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 January 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	35,490	58,835	94,325	132,541
Charitable activities					
Room hire, clubs and related income		104,037	-	104,037	45,892
Other income from charitable activities		4,652	-	4,652	847
Community pantry		10,318	-	10,318	-
Other trading activities	3	9,681	-	9,681	12,313
Investment income	4	9	-	9	152
Total		164,187	58,835	223,022	191,745
EXPENDITURE ON					
Raising funds		6,012	-	6,012	8,118
Charitable activities					
Room hire, clubs and related income		916	-	916	300
Administration costs		89,873	748	90,621	88,301
Establishment costs		57,712	389	58,101	59,804
Support costs		3,938	-	3,938	3,721
Community garden		501	485	986	739
Community pantry		8,293	29,000	37,293	-
Community fridge		-	1,394	1,394	-
Total		167,245	32,016	199,261	160,983
NET INCOME/(EXPENDITURE)		(3,058)	26,819	23,761	30,762
Transfers between funds	14	32,128	(32,128)	-	-
Net movement in funds		29,070	(5,309)	23,761	30,762
RECONCILIATION OF FUNDS					
Total funds brought forward		582,947	14,232	597,179	566,417
TOTAL FUNDS CARRIED FORWARD		612,017	8,923	620,940	597,179

The notes form part of these financial statements

Balance Sheet
31 January 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	472,426	-	472,426	460,035
CURRENT ASSETS					
Stocks	10	1,264	-	1,264	1,299
Debtors	11	38,047	-	38,047	18,394
Cash at bank		107,943	8,923	116,866	128,241
		147,254	8,923	156,177	147,934
CREDITORS					
Amounts falling due within one year	12	(7,663)	-	(7,663)	(10,790)
		139,591	8,923	148,514	137,144
NET CURRENT ASSETS					
		612,017	8,923	620,940	597,179
TOTAL ASSETS LESS CURRENT LIABILITIES					
		612,017	8,923	620,940	597,179
NET ASSETS					
		612,017	8,923	620,940	597,179
FUNDS					
	14			612,017	582,947
Unrestricted funds				8,923	14,232
Restricted funds				620,940	597,179
TOTAL FUNDS					
				620,940	597,179

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2022 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.

Wickham Community Association (Registered number: 04329669)

Balance Sheet - continued

31 January 2022

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 13 July 2022 and were signed on its behalf by:

Virginia Smith - Trustee

1. 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.

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 room hire, events and activities is recognised in the accounting period in which the relevant activity occurs and is deferred to the extent to which it relates to activities which will take place in future accounting periods.

Income from grants is recognised when the charity has received written confirmation of the offer of funding or when any conditions relating to the grant have been met.

Income from donations is recognised when it is received.

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.

Tangible fixed assets

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

Freehold property	- 2% on cost
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 33% on cost

Tangible fixed assets other than freehold land are stated at cost less depreciation and provisions for permanent diminution in value. Items costing over £1,000 (previously £250) are capitalised when they have an estimated useful life of more than one year.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

1. ACCOUNTING POLICIES - continued**Pension costs and other post-retirement benefits**

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.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	5,247	406
Grants	89,078	132,135
	<u>94,325</u>	<u>132,541</u>

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

	2022	2021
	£	£
Winchester City Council	500	-
Wickham Parish Council	-	6,500
Community Business Trade Up Programme	-	8,000
Hampshire County Council	16,980	3,110
Coronavirus Job Retention Scheme	16,530	39,311
National Gardens	-	1,000
Local Restrictions Support Grant	3,143	5,714
Closed Business Lockdown Payment	-	6,000
C-19 Emergency Trading Income Support Scheme	-	25,000
Covid Emergency Assistance (Community Pantry)	-	12,500
Retail, Hospitality and Leisure Grant	-	25,000
Neighbourly Community fund (Community Pantry)	1,000	-
Restart Grant	12,967	-
Hampshire & Isle of Wight Community Fund (Cookery Classes)	4,080	-
Veolia Grant for Windows	30,378	-
Society of St James (Community Pantry)	1,000	-
The Arnold Clark Community Fund (Community Pantry)	2,500	-
	<u>89,078</u>	<u>132,135</u>

The grant from Winchester City Council was towards upgrading the WiFi at the Centre. Hampshire County Council provided grants totalling £4,980 for the Community fridge, and £12,000 for the Community pantry.

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Function services	5,170	6,220
Solar panels	4,511	6,093
	<u>9,681</u>	<u>12,313</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	9	152
	<u>9</u>	<u>152</u>

5. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	17,366	17,055
Deficit on disposal of fixed assets	3,678	-
	<u>21,044</u>	<u>17,055</u>

Net expenditure for the year includes £1,200 payable to the independent examiner (2021 £1,200).

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2022 nor for the year ended 31 January 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2022 nor for the year ended 31 January 2021.

7. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	79,414	80,738
Social security costs	1,237	1,289
Other pension costs	1,051	1,060
	<u>81,702</u>	<u>83,087</u>

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

	2022	2021
Community Centre staff	8	8
	<u>8</u>	<u>8</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	101,431	31,110	132,541
Charitable activities			
Room hire, clubs and related income	45,892	-	45,892
Other income from charitable activities	847	-	847
Other trading activities	12,313	-	12,313
Investment income	152	-	152
Total	160,635	31,110	191,745
EXPENDITURE ON			
Raising funds	7,858	260	8,118
Charitable activities			
Room hire, clubs and related income	300	-	300
Administration costs	87,100	1,201	88,301
Establishment costs	53,421	6,383	59,804
Support costs	3,721	-	3,721
Community garden	-	739	739
Total	152,400	8,583	160,983
NET INCOME	8,235	22,527	30,762
Transfers between funds	10,491	(10,491)	-
Net movement in funds	18,726	12,036	30,762
RECONCILIATION OF FUNDS			
Total funds brought forward	564,221	2,196	566,417
TOTAL FUNDS CARRIED FORWARD	582,947	14,232	597,179

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 February 2021	608,075	92,003	29,118	729,196
Additions	31,685	1,750	-	33,435
Disposals	-	(41,480)	(8,726)	(50,206)
	<u>639,760</u>	<u>52,273</u>	<u>20,392</u>	<u>712,425</u>
DEPRECIATION				
At 1 February 2021	174,434	67,900	26,827	269,161
Charge for year	11,795	4,289	1,282	17,366
Eliminated on disposal	-	(37,802)	(8,726)	(46,528)
	<u>186,229</u>	<u>34,387</u>	<u>19,383</u>	<u>239,999</u>
NET BOOK VALUE				
At 31 January 2022	<u>453,531</u>	<u>17,886</u>	<u>1,009</u>	<u>472,426</u>
At 31 January 2021	<u>433,641</u>	<u>24,103</u>	<u>2,291</u>	<u>460,035</u>

Freehold property includes £50,000 in respect of the land, which is not depreciated.

10. STOCKS

	2022 £	2021 £
Stocks	<u>1,264</u>	<u>1,299</u>

11. DEBTORS

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	14,072	4,189
Other debtors	5,000	5,000
Prepayments and accrued income	18,975	4,205
	<u>38,047</u>	<u>13,394</u>
Amounts falling due after more than one year:		
Other debtors	-	5,000
	<u>-</u>	<u>5,000</u>
Aggregate amounts	<u>38,047</u>	<u>18,394</u>

Debtors falling due after more than one year relate to exceptional income arising from the sale of land access rights during the year ended 31 January 2012. Of the total exceptional income of £100,000, £50,000 was received during the year ended 31 January 2012 with the remainder being payable in 10 equal annual instalments commencing in April 2013.

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	-	5,299
Social security and other taxes	1,358	2,261
Other creditors	1,479	1,730
Accruals and deferred income	4,826	1,500
	<u>7,663</u>	<u>10,790</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	2,026	562
Between one and five years	2,959	-
	<u>4,985</u>	<u>562</u>

Lease payments amounting to £562 have been recognised as an expense during the year.

14. MOVEMENT IN FUNDS

	At 1.2.21	Net movement in funds	Transfers between funds	At 31.1.22
	£	£	£	£
Unrestricted funds				
General fund	582,947	(3,058)	32,128	612,017
Restricted funds				
Community Garden	780	477	-	1,257
Lighting Upgrade	389	(389)	-	-
Community Business Trade Up	563	(563)	-	-
Community Pantry	12,500	(12,500)	-	-
Community Fridge	-	3,586	-	3,586
Cookery Classes	-	4,080	-	4,080
Defibrillator	-	1,750	(1,750)	-
Windows Upgrade	-	30,378	(30,378)	-
	<u>14,232</u>	<u>26,819</u>	<u>(32,128)</u>	<u>8,923</u>
TOTAL FUNDS	<u>597,179</u>	<u>23,761</u>	<u>-</u>	<u>620,940</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2022**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,187	(167,245)	(3,058)
Restricted funds			
Community Garden	647	(170)	477
Lighting Upgrade	-	(389)	(389)
Community Business Trade Up	-	(563)	(563)
Community Pantry	16,500	(29,000)	(12,500)
Community Fridge	4,980	(1,394)	3,586
Cookery Classes	4,080	-	4,080
WiFi Upgrade	500	(500)	-
Defibrillator	1,750	-	1,750
Windows Upgrade	30,378	-	30,378
	<u>58,835</u>	<u>(32,016)</u>	<u>26,819</u>
TOTAL FUNDS	<u>223,022</u>	<u>(199,261)</u>	<u>23,761</u>

Comparatives for movement in funds

	At 1.2.20 £	Net movement in funds £	Transfers between funds £	At 31.1.21 £
Unrestricted funds				
General fund	564,221	8,235	10,491	582,947
Restricted funds				
Community Garden	-	780	-	780
Lighting Upgrade	389	-	-	389
Community Business Trade Up	1,807	4,637	(5,881)	563
Cooker Replacement	-	4,610	(4,610)	-
Community Pantry	-	12,500	-	12,500
	<u>2,196</u>	<u>22,527</u>	<u>(10,491)</u>	<u>14,232</u>
TOTAL FUNDS	<u>566,417</u>	<u>30,762</u>	<u>-</u>	<u>597,179</u>

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	160,635	(152,400)	8,235
Restricted funds			
Community Garden	1,000	(220)	780
Community Business Trade Up	8,000	(3,363)	4,637
Vents Upgrade	5,000	(5,000)	-
Cooker Replacement	4,610	-	4,610
Community Pantry	12,500	-	12,500
	<u>31,110</u>	<u>(8,583)</u>	<u>22,527</u>
TOTAL FUNDS	<u>191,745</u>	<u>(160,983)</u>	<u>30,762</u>

The Community Garden fund consists of grants and donations received towards the cost of establishing and maintaining a community garden at the Centre.

The Lighting Upgrade fund was a grant received towards replacing the lighting at the Centre with more environmentally efficient units. The balance of the grant was spent during the year ending 31 January 2022.

The Community Business Trade Up fund consisted of grants to assist with increasing the income of the Centre. The balance of the fund was spent during the year ended 31 January 2022.

The Ventilation Upgrade and Cooker Replacement funds consisted of grants received for specific projects and were spent in the year ended 31 January 2021.

The Community Pantry fund consists of grants and donations towards the cost of a scheme to provide support to people who are struggling to afford food and other essentials.

The Community Fridge fund consists of grants to support the cost of a scheme where surplus food is made available to people who can make use of it.

The Cookery Classes fund is a grant from Hampshire & Isle of Wight Community Fund towards the cost of running cookery classes for local people.

The WiFi fund was a grant from Winchester City Council towards the cost of improving the WiFi at the Centre and was spent during the year.

The Defibrillator fund consists of donations towards the cost of a defibrillator and was spent during the year.

The Windows Upgrade fund was a grant from Veolia towards improving and replacing windows at the Centre and was spent during the year.

Transfers between funds

Transfers between funds are restricted funds which have been spent, in accordance with the relevant restriction, on fixed assets that are for general use in accordance with the charity's objects. Such funds are treated as unrestricted, once expended, in accordance with the requirements of the Charities SORP.

15. RELATED PARTY DISCLOSURES

During the year the Centre made payments totalling £7,197 to Katie Mattingly Project Services. Katie Mattingly subsequently became a trustee of the charity.

There were no other related party transactions during the year.

WICKHAM COMMUNITY ASSOCIATION

England & Wales - Charity number 1090544

Accounts

REGISTERED COMPANY NUMBER: 04329669 (England and Wales)
REGISTERED CHARITY NUMBER: 1090544

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2021
for
Wickham Community Association

Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

Contents of the Financial Statements
for the Year Ended 31 January 2021

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TRUSTEES

Angela Clear (resigned 18.12.2020)
David Evans
Katherine Lemon
John Morton
Susan Roger-Jones
David Roger-Jones
Ben Sawyers
Kate Turnbull
Benjamin Warwick
Roger Stuart Martin

REGISTERED OFFICE

Mill Lane
Wickham
Hampshire
PO17 5AL

**REGISTERED COMPANY
NUMBER**

04329669 (England and Wales)

**REGISTERED CHARITY
NUMBER**

1090544

INDEPENDENT EXAMINER

Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

SOLICITORS

Knight Polson
4 Leigh Road
Eastleigh
SO50 2NE

BANKERS

Lloyds Bank
43 West Street
Fareham
PO16 0BE

Report of the Trustees
for the Year Ended 31 January 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our aims are:

- To promote the benefit of the inhabitants of Wickham and district, without discrimination, to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation, for the betterment of the people concerned.
- To establish and maintain a Community Centre.
- To promote any other charitable scheme in furtherance of the above aims.

The objectives of the association are:

- To enhance the lives of those who live, work and learn in the local area
- To provide facilities that are affordable and accessible to the local community
- To be a centre of excellence and a role model for Hampshire Community Associations
- To make Wickham Community Centre a natural hub and meeting place for all Wickham organisations
- To make Wickham Community Centre appealing to businesses, local people and clubs as a venue for meetings, events and activities
- To achieve community cohesion by supporting activities that allow individuals of different backgrounds to share experiences
- To be financially sustainable through good business practice and by attracting funding through sponsorship, grants and business revenue, which subsidises community events and activities.

Wickham Community Association is committed to:

- Being non-discriminatory with regard to sexual orientation, race or political, religious or other opinions.
- Being sensitive to the needs of children, the elderly and vulnerable.
- Working with Local Authorities, voluntary organisations and inhabitants in advancement of the objectives of the Association.
- Providing a safe and good environment for the activities of the Association and any other users of Wickham Community Centre and grounds.

Wickham Community Centre is home to Wickham Community Association and aspires to be the hub of the community for everyone in the Parish of Wickham and surrounding areas.

Report of the Trustees
for the Year Ended 31 January 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Covid 19 pandemic spread to the UK at the beginning of March and on March 16th, we cautiously held our last Monday Lunch Club meeting. By the end of the week, the building was locked, staff sent home on furlough leave and it was up to a small team of volunteers to make sense of what was happening and to manage a skeleton organisation.

We owe a debt of gratitude to Kate English who was appointed as our Community Centre Development Manager in June 2018 and for 18 months had been rebuilding the ethos of the Centre to a more community based organisation. She had built a network of help and support for her work, amongst which was the School for Social Entrepreneurs. Kate had been accepted for the scheme in 2019. She had the support of experienced business people to mentor her in developing the Centre and a financial spur to help with minor but important business improvements. Although the financial support was a modest £10,000 spread over 9 months, it also opened doors to other opportunities. An unexpected result was that the Association was recognised as having the potential to survive the pandemic and was given a financial injection of £25,000 to make it happen. Altogether, we received £62,000 in unrestricted grants and over £31,000 for specific projects, which enabled the volunteers to keep the business running and to make some much needed general improvements to the building.

Building Improvements

We had plans to gently improve the 30 year old Community Centre but the priorities had to change in order to make it covid safe. The last job we did as the first lock down happened, was to upgrade the fire alarm system with fire detectors and a new control panel. Good ventilation is essential in order to combat the coronavirus, so we applied for a £5,000 grant towards renovating the ventilation systems, having originally intended to seek a grant for new windows and doors.

One benefit of the lock down was that no one was hiring the building so we could arrange for contractors to work without interruption. As a result, we have redecorated the Woodford Room and replaced the dance floor and behind the bar; redecorated and recarpeted the old Homestart offices; installed sound absorbing panels in the Meon and Wickham Rooms; replaced the cooker and a host of minor works. We also renewed some of the old equipment.

Lettings

There have been three lock downs in the year, when normal business was interrupted completely. At the Board meeting in April 2020, we decided that, in order to survive, we had to be innovative and proactive. At that stage there was no indication on what direction or use the building could be put to.

The first 'letting' was to allow our car park to be used as a temporary covid testing station and the first room hiring was to the NHS Blood Transfusion service. We continued to be open for training sessions for the police and various health related bodies, and children's special need services.

A big asset was the purchase of a misting blower, which has enabled us to sanitise the rooms and equipment with hospital grade antiviral spray. There has been a substantial drop in lettings but it did mean that we could dedicate rooms to particular clients, thus avoiding cross contamination.

Our open door policy had a surprising benefit during the summer. Most other community buildings were not opening, even during the summer relief, which meant that we had a lot of fresh clients from a much wider area. We became a popular venue for badminton and music rehearsal, as well as our regular sport and pastime groups - the Rifle Club became very busy but all the groups involving older and vulnerable people stayed safe. As a result our letting income reduced substantially whilst the operating costs increased. The furlough pay support saved the day.

One indirect casualty of the pandemic was the loss of our charity tenant, Homestart. They had been with us for over 20 years, during which time we had built a good working relationship, so we were sad to see them leave us in December 2020. As reported, we have refurbished the room and named it The Moore Room. It is quiet and out of the way so we intend using it to supplement our charitable work and for letting as a consulting and small meeting room.

The old IT Suite on the front corner of the building had recently been let to the Chestnut Tree House charity, which used it as an outreach station to support children with cancer. Their work was curtailed by the pandemic so the room has been used by them as a store. We look forward to seeing them active again.

Report of the Trustees
for the Year Ended 31 January 2021

The autumn storms brought us a flood victim from Shedfield. All Good Things is a zero waste and refill store selling wholesome foods, who needed a temporary home, so we had a pop up shop for three months in the Wickham Room. It worked very well for them and us, bringing new life to the Centre. The store has grown and now is trading from West Street, Fareham.

Community Benefit

At the beginning of 2020, we were on the cusp of launching a number of new initiatives. The Community Garden was about to be increased with a new poly tunnel and growing area. The Meon Room was to be used for garden related projects and the Wickham Room was being repurposed for a Warm Hub and Baby Café.

Trustee Katy Turnbull, with a small team of helpers, maintained the Community Garden which was about the only lively area around the Centre. However, in the background we were formulating ideas which would support the community as it emerged from the virus restrictions. As at January 2021, there were firm plans to use the Wickham Room as 'The Wickham Pantry' and to have a Community Fridge in the Foyer, which will be open in the spring. Other plans include using the garden to help supply the Fridge and to use the kitchen to encourage healthy eating using fresh ingredients 'from plant to plate'. We are aware that the lock down has generated a problem with mental health which we hope to address with The Pantry project.

Although the Association has not been in the front line of support during the pandemic, we have enabled other organisations to do their work. This report should conclude at the end of January but even in the first week of February we have taken 6 weeks of bookings from the police who are involved in a big recruitment campaign and the Centre was used as an emergency shelter for 50 immigrant families, for them to be interviewed and allocated temporary accommodation.

2021 will be different and we have not lost time in preparing ourselves to be alive to the new need and being active in meeting it. We believe that we are able to rebuild the business and have the financial resources to do so. All assuming that the coronavirus does not return with a new debilitating version. We live in hope.

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit.

FINANCIAL REVIEW

Financial position

In the year under review the charity made a surplus of £30,762 (2020 deficit of £19,375) which increased reserves. The charity now holds reserves of £597,179 (2020 £566,417) which include free reserves (excluding fixed assets used for charitable purposes and restricted funds) of £122,912 (2020 £104,109).

Reserves policy

The Association's reserve policy is to hold sufficient liquid unrestricted reserves to enable it to:

- Withstand unforeseen financial setback.
- Cover staff redundancy and other closure costs should the Association have to close the centre.
- To provide working capital where funding is paid in arrears.
- To take advantage of opportunity which the trustees consider will benefit the charity and the community it serves.

The reserves policy is reviewed annually. For the year 2020-21 it remained at £56,000.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Wickham Community Association is a charitable company limited by guarantee. Its objects, powers and other constitutional matters are set out in its most recent Memorandum and Articles of Association, approved by the members on 17 July 2016,

Its objects are to promote the benefits and improve the conditions of life for the inhabitants of Wickham and district by:

- Provision of facilities in the interest of social welfare for recreation and leisure time activities;
- Establishment, maintenance and management of a centre for community activities.

In the attainment of the above objects the charity shall be non-party in politics and non-sectarian in religion.

Report of the Trustees
for the Year Ended 31 January 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The trustees hold Focus Day workshops, to which members of the community are also invited to look at the aims and objectives of the Association and how they can be met. The workshops include a skills analysis of the trustees from which the strengths and weaknesses of the Board is examined. Trustees are then charged with finding new members from the area of benefit to stand on the Board.

Elections are held annually having regard to the Charity Commission's guidance CC30 "Finding New Trustees". Provision is made for co-option during the year. There is no declared size for the Board of Trustees but the preferred balance is 12 to 15 members. Currently there are 10 members.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26 March 2021 and signed on its behalf by:

David Roger-Jones - Trustee

Independent examiner's report to the trustees of Wickham Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

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 (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Hilary Julian BA FCA DChA
Maximus Accountancy Services Limited
47 Kensington Road
Chichester
West Sussex
PO19 7XS

31 March 2021

Wickham Community Association

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 January 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	101,431	31,110	132,541	9,048
Charitable activities					
Room hire, clubs and related income		45,892	-	45,892	112,390
Other income from charitable activities		847	-	847	2,873
Other trading activities	3	12,313	-	12,313	40,085
Investment income	4	152	-	152	417
Total		<u>160,635</u>	<u>31,110</u>	<u>191,745</u>	<u>164,813</u>
EXPENDITURE ON					
Raising funds		7,858	260	8,118	20,386
Charitable activities					
Room hire, clubs and related income		300	-	300	3,447
Administration costs		87,100	1,201	88,301	94,116
Establishment costs		53,421	6,383	59,804	61,412
Support costs		3,721	-	3,721	3,069
Community garden		-	739	739	1,758
Total		<u>152,400</u>	<u>8,583</u>	<u>160,983</u>	<u>184,188</u>
NET INCOME/(EXPENDITURE)		<u>8,235</u>	<u>22,527</u>	<u>30,762</u>	<u>(19,375)</u>
Transfers between funds	14	<u>10,491</u>	<u>(10,491)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>18,726</u>	<u>12,036</u>	<u>30,762</u>	<u>(19,375)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>564,221</u>	<u>2,196</u>	<u>566,417</u>	<u>585,792</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>582,947</u></u>	<u><u>14,232</u></u>	<u><u>597,179</u></u>	<u><u>566,417</u></u>

The notes form part of these financial statements

Balance Sheet
31 January 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	460,035	-	460,035	460,112
CURRENT ASSETS					
Stocks	10	1,299	-	1,299	2,392
Debtors	11	18,256	138	18,394	28,736
Cash at bank		114,147	14,094	128,241	84,035
		<u>133,702</u>	<u>14,232</u>	<u>147,934</u>	<u>115,163</u>
CREDITORS					
Amounts falling due within one year	12	(10,790)	-	(10,790)	(8,858)
NET CURRENT ASSETS		<u>122,912</u>	<u>14,232</u>	<u>137,144</u>	<u>106,305</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>582,947</u>	<u>14,232</u>	<u>597,179</u>	<u>566,417</u>
NET ASSETS		<u><u>582,947</u></u>	<u><u>14,232</u></u>	<u><u>597,179</u></u>	<u><u>566,417</u></u>
FUNDS					
Unrestricted funds	14			582,947	564,221
Restricted funds				14,232	2,196
TOTAL FUNDS				<u><u>597,179</u></u>	<u><u>566,417</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2021 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.

Wickham Community Association (Registered number: 04329669)

Balance Sheet - continued

31 January 2021

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 March 2021 and were signed on its behalf by:

John Morton - Trustee

1. 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.

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 room hire, events and activities is recognised in the accounting period in which the relevant activity occurs and is deferred to the extent to which it relates to activities which will take place in future accounting periods.

Income from grants is recognised when the charity has received written confirmation of the offer of funding or when any conditions relating to the grant have been met.

Income from donations is recognised when it is received.

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.

Tangible fixed assets

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

Freehold property	- 2% on cost
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 33% on cost

Tangible fixed assets other than freehold land are stated at cost less depreciation and provisions for permanent diminution in value. Items costing over £250 are capitalised when they have an estimated useful life of more than one year.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	406	700
Gift aid	-	160
Grants	132,135	8,188
	<u>132,541</u>	<u>9,048</u>

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

	2021	2020
	£	£
Winchester City Council	-	1,438
Wickham Parish Council	6,500	4,000
Community Business Trade Up Programme	8,000	2,750
Hampshire County Council	3,110	-
Coronavirus Job Retention Scheme	39,311	-
National Gardens	1,000	-
Local Restrictions Support Grant	5,714	-
Closed Business Lockdown Payment	6,000	-
C-19 Emergency Trading Income Support Scheme	25,000	-
Covid Emergency Assistance (Community Pantry)	12,500	-
Retail, Hospitality and Leisure Grant	25,000	-
	<u>132,135</u>	<u>8,188</u>

Wickham Parish Council provided two grants during the year: £5,000 towards the cost of upgrading the Centre ventilation system, and £1,500 towards the cost of replacing a cooker. Hampshire County Council also provided a grant of £3,110 towards the cost of the replacement cooker.

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Function services	6,220	35,623
Solar panels	6,093	4,462
	<u>12,313</u>	<u>40,085</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2021

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	152	417
	<u>152</u>	<u>417</u>

5. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	17,055	16,741
	<u>17,055</u>	<u>16,741</u>

Net expenditure for the year includes £1,200 payable to the independent examiner (2020 £1,200).

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2021 nor for the year ended 31 January 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2021 nor for the year ended 31 January 2020.

7. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	80,738	85,874
Social security costs	1,289	2,397
Other pension costs	1,060	1,011
	<u>83,087</u>	<u>89,282</u>

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

	2021	2020
Community Centre staff	6	7
	<u>6</u>	<u>7</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	860	8,188	9,048
Charitable activities			
Room hire, clubs and related income	112,390	-	112,390
Other income from charitable activities	2,873	-	2,873
Other trading activities	40,085	-	40,085
Investment income	417	-	417
Total	<u>156,625</u>	<u>8,188</u>	<u>164,813</u>
EXPENDITURE ON			
Raising funds	20,051	335	20,386
Charitable activities			
Room hire, clubs and related income	3,147	300	3,447
Administration costs	93,508	608	94,116
Establishment costs	57,801	3,611	61,412
Support costs	3,069	-	3,069
Community garden	620	1,138	1,758
Total	<u>178,196</u>	<u>5,992</u>	<u>184,188</u>
NET INCOME/(EXPENDITURE)	<u>(21,571)</u>	<u>2,196</u>	<u>(19,375)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	585,792	-	585,792
TOTAL FUNDS CARRIED FORWARD	<u><u>564,221</u></u>	<u><u>2,196</u></u>	<u><u>566,417</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2021**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 February 2020	608,075	76,540	27,603	712,218
Additions	-	15,463	1,515	16,978
At 31 January 2021	<u>608,075</u>	<u>92,003</u>	<u>29,118</u>	<u>729,196</u>
DEPRECIATION				
At 1 February 2020	163,272	64,214	24,620	252,106
Charge for year	11,162	3,686	2,207	17,055
At 31 January 2021	<u>174,434</u>	<u>67,900</u>	<u>26,827</u>	<u>269,161</u>
NET BOOK VALUE				
At 31 January 2021	<u>433,641</u>	<u>24,103</u>	<u>2,291</u>	<u>460,035</u>
At 31 January 2020	<u>444,803</u>	<u>12,326</u>	<u>2,983</u>	<u>460,112</u>

Freehold property includes £50,000 in respect of the land, which is not depreciated.

10. STOCKS

	2021 £	2020 £
Stocks	<u>1,299</u>	<u>2,392</u>

11. DEBTORS

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	4,189	9,680
Other debtors	5,000	5,000
Prepayments and accrued income	4,205	4,056
	<u>13,394</u>	<u>18,736</u>
Amounts falling due after more than one year:		
Other debtors	<u>5,000</u>	<u>10,000</u>
Aggregate amounts	<u>18,394</u>	<u>28,736</u>

Debtors falling due after more than one year relate to exceptional income arising from the sale of land access rights during the year ended 31 January 2012. Of the total exceptional income of £100,000, £50,000 was received during the year ended 31 January 2012 with the remainder being payable in 10 equal annual instalments commencing in April 2013.

Notes to the Financial Statements - continued
for the Year Ended 31 January 2021**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	5,299	3,699
Social security and other taxes	2,261	1,426
Other creditors	1,730	227
Accruals and deferred income	1,500	3,506
	<u>10,790</u>	<u>8,858</u>

Accruals and deferred income for the prior year includes £736 of deferred income which related to bookings for events to be held after the year end.

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	<u>-</u>	<u>2,310</u>

Lease payments amounting to £2,292 have been recognised as an expense during the year.

14. MOVEMENT IN FUNDS

	At 1.2.20	Net movement	Transfers between	At
	£	in funds	funds	31.1.21
		£	£	£
Unrestricted funds				
General fund	564,221	8,235	10,491	582,947
Restricted funds				
Community Garden	-	780	-	780
Lighting Upgrade	389	-	-	389
Community Business Trade Up	1,807	4,637	(5,881)	563
Cooker Replacement	-	4,610	(4,610)	-
Community Pantry	-	12,500	-	12,500
	<u>2,196</u>	<u>22,527</u>	<u>(10,491)</u>	<u>14,232</u>
TOTAL FUNDS	<u>566,417</u>	<u>30,762</u>	<u>-</u>	<u>597,179</u>

Notes to the Financial Statements - continued
for the Year Ended 31 January 2021**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	160,635	(152,400)	8,235
Restricted funds			
Community Garden	1,000	(220)	780
Community Business Trade Up	8,000	(3,363)	4,637
Vents Upgrade	5,000	(5,000)	-
Cooker Replacement	4,610	-	4,610
Community Pantry	12,500	-	12,500
	<u>31,110</u>	<u>(8,583)</u>	<u>22,527</u>
TOTAL FUNDS	<u>191,745</u>	<u>(160,983)</u>	<u>30,762</u>

Comparatives for movement in funds

	At 1.2.19 £	Net movement in funds £	At 31.1.20 £
Unrestricted funds			
General fund	585,792	(21,571)	564,221
Restricted funds			
Lighting Upgrade	-	389	389
Community Business Trade Up	-	1,807	1,807
	<u>-</u>	<u>2,196</u>	<u>2,196</u>
TOTAL FUNDS	<u>585,792</u>	<u>(19,375)</u>	<u>566,417</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	156,625	(178,196)	(21,571)
Restricted funds			
Monday Lunch Club	300	(300)	-
Community Garden	1,138	(1,138)	-
Lighting Upgrade	4,000	(3,611)	389
Community Business Trade Up	2,750	(943)	1,807
	<u>8,188</u>	<u>(5,992)</u>	<u>2,196</u>
TOTAL FUNDS	<u>164,813</u>	<u>(184,188)</u>	<u>(19,375)</u>

14. MOVEMENT IN FUNDS - continued

The Community Garden fund consists of grants received towards the cost of establishing and maintaining a community garden at the Centre.

The Lighting Upgrade fund was a grant received towards replacing the lighting at the Centre with more environmentally efficient units. The balance of the grant is available to be spent during the year ending 31 January 2022.

The Community Business Trade Up fund consists of grants to assist with increasing the income of the Centre.

The Ventilation Upgrade and Cooker Replacement funds consisted of grants received for specific projects and were spent in the year.

The Community Pantry fund consists of a grant from Winchester City Council of funds to provide support to people who are struggling to afford food and other essentials due to Covid-19.

The Monday Lunch Club fund was a grant for the purchase of a microwave, and was spent in the prior year.

Transfers between funds

Transfers between funds are restricted funds which have been spent, in accordance with the relevant restriction, on fixed assets that are for general use in accordance with the charity's objects. Such funds are treated as unrestricted, once expended, in accordance with the requirements of the Charities SORP.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2021.

16. POST BALANCE SHEET EVENTS

As referred to in the Report of Trustees on page 4, at the year end the Centre was closed in response to the coronavirus pandemic and remains closed at the date of the approval of the financial statements. The charity is eligible to receive financial support from the government which will continue to assist in the short term, and also has reserves to help at this difficult time. It is too early to predict the ultimate effect of the pandemic on the longer term financial viability of the organisation, but the trustees are hopeful for the future.