

**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

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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

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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	35,490	58,835	94,325	132,541
<b>Charitable activities</b>					
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
<b>Total</b>		<b>164,187</b>	<b>58,835</b>	<b>223,022</b>	<b>191,745</b>
<b>EXPENDITURE ON</b>					
Raising funds		6,012	-	6,012	8,118
<b>Charitable activities</b>					
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	-
<b>Total</b>		<b>167,245</b>	<b>32,016</b>	<b>199,261</b>	<b>160,983</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(3,058)</b>	<b>26,819</b>	<b>23,761</b>	<b>30,762</b>
<b>Transfers between funds</b>	14	<b>32,128</b>	<b>(32,128)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>29,070</b>	<b>(5,309)</b>	<b>23,761</b>	<b>30,762</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>582,947</b>	<b>14,232</b>	<b>597,179</b>	<b>566,417</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>612,017</b>	<b>8,923</b>	<b>620,940</b>	<b>597,179</b>

Balance Sheet  
31 January 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	472,426	-	472,426	460,035
<b>CURRENT ASSETS</b>					
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
		<hr/>	<hr/>	<hr/>	<hr/>
		147,254	8,923	156,177	147,934
<b>CREDITORS</b>					
Amounts falling due within one year	12	(7,663)	-	(7,663)	(10,790)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		139,591	8,923	148,514	137,144
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		612,017	8,923	620,940	597,179
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>		612,017	8,923	620,940	597,179
		<hr/>	<hr/>	<hr/>	<hr/>
<b>FUNDS</b>	14				
Unrestricted funds				612,017	582,947
Restricted funds				8,923	14,232
				<hr/>	<hr/>
<b>TOTAL FUNDS</b>				620,940	597,179
				<hr/>	<hr/>

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	101,431	31,110	132,541
<b>Charitable activities</b>			
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
<b>Total</b>	160,635	31,110	191,745
<b>EXPENDITURE ON</b>			
Raising funds	7,858	260	8,118
<b>Charitable activities</b>			
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
<b>Total</b>	152,400	8,583	160,983
<b>NET INCOME</b>	8,235	22,527	30,762
<b>Transfers between funds</b>	10,491	(10,491)	-
<b>Net movement in funds</b>	18,726	12,036	30,762
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	564,221	2,196	566,417
<b>TOTAL FUNDS CARRIED FORWARD</b>	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 £
<b>COST</b>				
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)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 January 2022	639,760	52,273	20,392	712,425
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
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)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 January 2022	186,229	34,387	19,383	239,999
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 31 January 2022	453,531	17,886	1,009	472,426
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 January 2021	433,641	24,103	2,291	460,035
	<hr/>	<hr/>	<hr/>	<hr/>

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

**10. STOCKS**

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

**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
	<hr/>	<hr/>
	38,047	13,394
	<hr/>	<hr/>
Amounts falling due after more than one year:		
Other debtors	-	5,000
	<hr/>	<hr/>
Aggregate amounts	38,047	18,394
	<hr/>	<hr/>

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
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	582,947	(3,058)	32,128	612,017
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	164,187	(167,245)	(3,058)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	564,221	8,235	10,491	582,947
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	160,635	(152,400)	8,235
<b>Restricted funds</b>			
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
	<hr/> 31,110	<hr/> (8,583)	<hr/> 22,527
<b>TOTAL FUNDS</b>	<hr/> <hr/> 191,745	<hr/> <hr/> (160,983)	<hr/> <hr/> 30,762

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.