

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

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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

Report of the Trustees
for the Year Ended 31 January 2023

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

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
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		652,066	24,656	676,722	620,940
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				<u>24,656</u>	<u>8,923</u>
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

- 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.

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

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	<u>6</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	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
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
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>

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

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/> 129,610	<hr/> 94,325
Other trading activities		
Function services	8,919	5,170
Solar panels	5,935	4,511
	<hr/> 14,854	<hr/> 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/> 160,580	<hr/> 119,007
Total incoming resources	<hr/> 305,201	<hr/> 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/> 9,717	<hr/> 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/> 60,768	<hr/> 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
	<hr/>	<hr/>
	174,333	148,722
 Governance costs		
Accountancy and legal fees	3,000	2,010
Bank charges	1,601	1,884
Bad debt write off	-	44
	<hr/>	<hr/>
	4,601	3,938
 Total resources expended	<hr/>	<hr/>
	249,419	199,261
 Net income	<hr/>	<hr/>
	55,782	23,761
	<hr/>	<hr/>