



Lockwood Community and Sports Association

Annual Report of the Trustees

For the year from 1 August 2022 to 31 July 2023



Lockwood Community and Sports Association is a charitable incorporated organisation,
registered as a charity in England and Wales no: 1151561

REPORT OF THE TRUSTEES MANAGEMENT COMMITTEE

August 1 2022 to July 31 2023

Reference and Trustees/Administrative Information

Charity Name: Lockwood Community and Sports Association

Charity Registration Number: 1151561

Operational address: Lockwood Community Centre
Locks Heath District Centre
2 Centre Way
Locks Heath
Southampton
SO31 6DX

Trustees/Management Committee

Mr Raymond Randall	Chairman/Treasurer
Mr Geoffrey Eales	
Mrs Jacqueline Palmer	
Mrs Dee Readhead	Publicity
Miss Kirsten Skinner	
Councillor Susan Bayford	Appointed Fareham Borough Council Representative
Werner Schoffer	Appointed February 2023

Employees

Mrs Beverley Colborne	Office Manager
Miss Katrina West	Office Administrator
Mrs Marion Craig	Cleaning Duties (Retired)
Mrs Nikola Wilkes	Cleaning Duties/Casual Office Cover
Mrs Rhianne Wilson	
Mrs Sarah Rowland	Office Support (Finance)

Independent Examiner

Mandair & Co
Chartered Accountants
Partnership House
84 Lodge Road
Southampton
SO14 6RG

Bank HSBC -Eastleigh SO50 9YW

Our Aims and Objectives:

Our Charity aims are as set out in our Constitution which was approved on 8 February 2013. The aims of the Association are to benefit the residents of Locks Heath and the wider neighbourhood without distinction of gender, sexual orientation, race or political, religious, or other opinions. This can be achieved by improving the running of the Centre to provide facilities in the interests of social welfare, health, and wellbeing for recreation leisure.

Ensuring our work delivers its Aims:

This is our tenth review of our aims and activities this year ending 31 July 2023. This review looks at our achievements in the previous 12 months. The review looks at success and benefits our users have obtained due to our efforts. Trustees can then assess if they have achieved aims and objectives over 12 months.

The focus of the work carried out during the 12 months:

No major projects have been commissioned and the office refurbishment remains on hold.

The Charity felt it was necessary to increase hire charges from 1 April 2023 in line with the inflation rate and utility bill increases. A 10% increase in charges was agreed at a Trustees meeting in March.

Two card readers were purchased in November 2022 to make payments even easier due to many customers not carrying cash .

With keeping major expenditure down to a minimum, the office refurb being put on hold again meant a healthy end of year financial position.

Fareham Borough Council carry out a Community Building Health Check every year and this was carried out in May 2023. Once again the result was very positive and FBC were pleased with the current management and running of the Centre. The Health Check highlighted issues with Sports Hall doors and Library door. FBC agreed these doors would need replacing.

The library recharge payment of: **£14,355.00** was deposited in our bank account in July 2023. This is payment for the library using the building , utilities, cleaners, and foyer.

We continue to have a strong savings account which is the highest it has ever been peaking at **£99,295** in July 2023, therefore, hopefully our current funds will stand us in good stead for the challenging year ahead.

- In February FBC replaced the Sports Hall emergency Fire Doors and Library door
- PIR (Passive Infrared Sensors) have now been completed in all major rooms and corridors.

- A five-year Fire Risk Assessment was carried out by 'Salum' on 30 May 2023. The assessment highlighted eleven points that would need attention. These eleven points have now been completed. Two additional smoke detectors and (half hour) fire panels in the electrical cupboard and tiles in the Hall cupboard.
- Jam Accounting are our new payroll providers, they were chosen due to including administering Pension issues within their services which the previous provider did not offer and was causing a problem and the Charity needed their expertise in this field.
- Regarding the deferred office refurb, it was decided at the June Trustee Meeting that 3 quotes are to be obtained. Werner our new trustee – has agreed to organise this task.
- FBC has just agreed and offered the charity a further 10-year sub lease of the Community Centre and negotiations are underway.
- We positively look forward to another successful year – Our dedicated staff run the centre so efficiently and all trustees would like to say a big thank you to Beverley, Katrina, Nikola, Marion (Retired 29 September) and Rhianne.

How our Activities benefit the local people:

The areas we cover include: Warsash, Park Gate, Sarisbury Green, Titchfield Common and Locks Heath. Our charitable activities are focused on improving the health and wellbeing of all our users aged from birth to 90+ years, of all genders, sexual orientation, race, political, religious, or other options. We encourage disabled and disadvantaged members of the public to use our facilities and ensure everyone is happy with our efforts in achieving this.

Financial Review

Funding Sources

- As from April 2023 we increased our hire charges by approx. 10%.

Financial Costs

- Due to present financial climate no large projects have been undertaken.
- Two card readers were purchased in November in readiness for the Christmas Fayre. This was a great success and brilliantly organised by Nikola Wilkes with help from Katrina West.
- High Utility bills.
- Healthy end to the year.

Reserves Policy

The Trustees Management Committee has monitored the charity's requirement for reserves in light of the possible risks to the organisation. Fareham Borough Council will continue to pay for maintenance of the heating system and any outside bills for the Community Centre.

Plans for Future Periods

As the Community Centre building is over 40 years old we are continually looking at ways to improve the Centre and demonstrate to our users that we are continuing to make the building as attractive and welcoming as possible. Our aim is to make the Community Centre more professional and encourage new hirers to use our facilities. We will endeavour to ensure a visit to our Community Centre is a very positive experience.

Structure, Governance and Management

Governing Document:

The Lockwood Community and Sports Association is a Charitable Incorporated Organisation and was registered as a charity on 8 February 2013. In the event of the CIO being wound up the Trustees/members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Recruitment and Appointment of Trustees/Management Committee

The directors of the company are also charity trustees for the purposes of the charity law. The trustees are elected to serve for a period of 3 years after which they must be re-elected at the next Annual General Meeting. AGM took place November 2022- all Trustees remain in the same roles.

Risk Management

The Trustees/Management Committee has conducted a review of the major risks to which the charity is exposed. The main risk to the charity is the loss of users resulting in the charity making a loss which could result in the closure of the Community Centre. The Community Centre is part of Locks Heath Shopping Village which is privately owned by New River Retail. Also, a possible risk could be that as the building is over 40 years old it may have increased maintenance costs in the future. Procedures are in place to ensure the compliance with Health & Safety regulations for our staff, Trustees, hirers, and visitors of the Centre. These procedures are reviewed periodically to ensure that they meet the needs of the charity. We are fully GDPR compliant.

Organisational structure

The Lockwood Community & Sports Association has a Management Committee of five trustees, and an FBC representative – Cllr Mrs Susan Bayford. Regular meetings take place and trustees are responsible for the policy of the charity. The five trustees are from various backgrounds. Although office staff attend meetings they have no voting rights.

Responsibilities of the Management Committee

Company Law requires the Management Committee to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity. The balance sheet date and its incoming resources and application of resources, including income and expenditure for the financial year. In preparing these statements the Management Committee should follow best practice and:

1. Select suitable accounting policies and then apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. Prepare the financial statements on the going concern basis unless it is not appropriate to assume that the charity will continue on that basis.

The Management Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company with the Companies Act of 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Management Committee

Members of the Management Committee who are trustees for the purpose of charity law who served during the year and up to date of this report are set out at the beginning of this report. In accordance with charity law as the Associations Trustees confirm that:

- As far as we are aware there is no relevant information for which the Association Independent Examiner is unaware of.
- As the Trustees of the Association, we have taken steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

Independent Examiner

During the year the Practice of Ralph Crump Accountants Ltd was transferred to Mandair & Co, Chartered Accountants who have carried out the Independent examination on the accounts for 2022/23. They expressed their willingness to continue in that capacity.

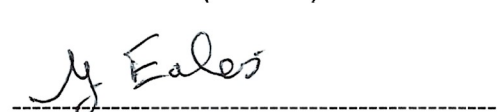
Approved by the Management Committee on the:
signed on its behalf by:

2023 and

Mr Ray Randall (Chairman)

Mr Geof Eales (Trustee)





Date: WED. 11th OCTOBER 2023 ,

LOCKSWOOD COMMUNITY AND SPORTS ASSOCIATION**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JULY 2023****Independent Examiner's Report to the Trustees of Lockswood Community and Sports Association**

We report on the accounts of the association for the year ended 31 July 2023 which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity trustees of the association you are responsible for the preparation of the accounts in accordance with the requirements under section 144(2) of the Charities Act 2011 (the 2011 Act).

Having satisfied ourselves that the accounts of the association are not required to be audited under section 144(2) of the 2011 Act and are eligible for independent examination, we report in respect of our examination of the association's accounts as carried out under section 145 of the 2011 Act. In carrying out our examination we have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the association as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

We 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.



Mandair & Co
Chartered Accountants
Partnership House, 84 Lodge Road
Southampton
SO14 6RG

Date: 11 October 2023

LOCKSWOOD COMMUNITY AND SPORTS ASSOCIATION
Registered Charity Number 1151561

STATEMENT OF FINANCIAL ACTIVITIES
(including Income & Expenditure Account)
FOR THE YEAR ENDED 31 JULY 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Incoming resources					
Activities for generating funds:					
Voluntary income - donations		-	-	-	-
Income earned from assets		698	-	698	16
Income resources from charitable activities:					
Hire of facilities		109,143	-	109,143	100,667
Fund raising events		-	-	-	-
Grants - for charitable purposes		1,250	-	1,250	-
Other Income:					
Grants - FBC re Covid-19		-	-	-	2,667
Coronavirous Job Retention Scheme		-	-	-	-
Total incoming resources		111,091	-	111,091	103,350
Resources expended					
Costs of generating funds:					
Charitable activities	2	93,831	-	93,831	83,185
Governance costs	3	660	-	660	660
Total resources expended	4	94,491	-	94,491	83,845
Net movement in funds - (deficit)/surplus		16,600	-	16,600	19,515
Reconciliation of funds					
Total funds brought forward		107,423	-	107,423	87,908
Total funds carried forward	12	124,023	-	124,023	107,423

LOCKSWOOD COMMUNITY AND SPORTS ASSOCIATION
Registered Charity Number 1151561

BALANCE SHEET AT 31 JULY 2023

		2023		2022	
	Note	£	£	£	£
Fixed Assets					
Tangible assets	9		1,803		2,403
Current Assets					
Debtors	10	19,876		2,224	
Cash at bank and in hand		103,984		104,436	
		<u>123,860</u>		<u>106,660</u>	
Creditors: Amounts falling due within one year	11	1,640		1,640	
Net Current Assets			<u>122,220</u>		<u>105,020</u>
Net Assets			<u>124,023</u>		<u>107,423</u>
The funds of the charity:					
Unrestricted funds	12		124,023		107,423
Restricted funds	12		-		-
Total Funds			<u>124,023</u>		<u>107,423</u>

The Trustees have acknowledged their responsibilities for preparing accounts which give a true and fair view of the Charity's activities for the year then ended in accordance with applicable accounting standards and the Charities Accounting Statement of Recommended Practice (SORP - effective January 2015).

Signed on behalf of the Trustees:

Trustee

Date

The note on pages 9 to 12 form part of these accounts

LOCKSWOOD COMMUNITY AND SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

1. ACCOUNTING POLICIES

Basis of preparation

The accounts have been prepared on the historical cost basis and in compliance with FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The currency is sterling, which is the functional currency of the association.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

There are no designated funds during the year.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract,

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Fixed assets

Individual fixed assets are initially recorded at cost.

contd/...

LOCKSWOOD COMMUNITY AND SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

1. contd/...

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost over their expected useful economic life as follows:

Fixtures, fittings and equipment - 25% straight line basis

Pensions

The charity has some staff in the Hampshire County Council Pension Scheme. The assets of the scheme are held independently of the charity and also independently administered. The charity makes an employer's contribution to the scheme which is shown in note 7. There were no outstanding or prepaid contributions at the end of the financial year.

2. TOTAL RESOURCES EXPENDED

	Charitable activities		Governance costs		TOTAL	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Direct costs - unrestricted funds						
Employment costs	57,694	54,497	-	-	57,694	54,497
Establishment costs	20,689	19,028	-	-	20,689	19,028
Repairs & maintenance	8,172	2,458	-	-	8,172	2,458
Office expenses	5,511	5,834	-	-	5,511	5,834
Sundry & other costs	640	135	-	-	640	135
Professional costs	524	416	660	660	1,184	1,076
Depreciation of tangible fixed assets	601	801	-	-	601	801
	93,831	83,169	660	660	94,491	83,829
Direct costs - restricted funds						
Maintenance	-	-	-	-	-	-
	93,831	83,169	660	660	94,491	83,829

3. DETAILS OF CHARITABLE ACTIVITIES

	Activities undertaken directly		Grant funding of activities		Total	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Unrestricted Funds						
Charitable activities	93,241	81,162	1,250	2,667	94,491	83,829
Restricted Funds						
Maintenance	-	-	-	-	-	-

LOCKSWOOD COMMUNITY AND SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

	2023	2022
	£	£
4. GOVERNANCE COSTS		
Independent examination (including VAT)	660	660
	<u>660</u>	<u>660</u>

5. TRUSTEES' REMUNERATION AND EXPENSES

No trustees received any remuneration or benefits from the Charity during the year.

	2023	2022
	£	£
6. NET INCOME IS STATED AFTER CHARGING		
Depreciation of tangible fixed assets	601	801
	<u>601</u>	<u>801</u>

7. EMPLOYEES' REMUNERATION

The average number of persons employed by the charity (including trustees) during the year was as follows:

	2023	2022
	Number	Number
Charitable activities	10	10

The aggregate payroll costs of those persons were as follows:

	2023	2022
	£	£
Wages and salaries	48,368	51,012
Social security	-	-
Other pension costs	9,326	3,485
	<u>57,694</u>	<u>54,497</u>

8. TAXATION

Being a registered charity the association is exempt from taxation.

LOCKSWOOD COMMUNITY AND SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

9. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £	Office Equipment £	Total £
Cost			
At 1 August 2022	1,907	7,167	9,074
Additions	-	-	-
At 31 July 2023	1,907	7,167	9,074
Depreciation			
At 1 August 2022	1,035	5,635	6,670
Charge for the year	218	383	601
At 31 July 2023	1,253	6,018	7,271
Net Book Value			
At 31 July 2023	654	1,149	1,803
At 31 July 2022	872	1,532	2,404

All the fixed assets above are used for charitable purposes.

10. DEBTORS

	2023 £	2022 £
Trade debtors	5,104	1,807
Prepayments	417	417
Accrued income	14,355	-
	19,876	2,224

11. CREDITORS

	2023 £	2022 £
Trade creditors	1,640	1,640
Tax and social security	-	-
	1,640	1,640

12. FUNDS AND NET ASSETS

The funds and net assets of the Charity are as follows:

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Accumulated Funds brought forward	107,423	-	107,423	87,908
(Deficit)/Surplus funds for the year	16,600	-	16,600	19,515
Accumulated Funds carried forward	124,023	-	124,023	107,423