



Portchester & District Community Association CIO

Annual Report ***Sept 2023 – Sept 2024***

Portchester Community Association CIO

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Charity Number: 1154548

Where volunteers make it happen

Governance and Workforce

Volunteers

The volunteers are what make PCA the welcoming Hub that it is. They are at the heart of everything we do and this year has been no different. All of our volunteers go above and beyond with the day to day support they provide customers, as well as the sections and events we hold throughout the year. We cannot ever thank them enough for their dedication and support.

Acknowledgments

During 2023/2024 PCA has worked with many voluntary, community and faith groups across Portchester, Fareham and beyond, along with officers and members of the local authorities who have all supported the association. Thank you also to our funders, donors and local traders who have contributed to PCA, and without their support the association would struggle to survive. Above all, huge thanks go to the local people of Portchester who have supported PCA in many ways in 2023/2024.

Trustees

During 2023/2024, we have had a few changes within the Trustee board. Never the less the Trustees have a range of skills and knowledge that provides much needed diversity. Although a voluntary role, the Trustee's contribution is valued and they bring fresh ideas to take the Association forward.

Staff

This year Hollie was the Manager until early 2024 and has done a wonderful job. Laura is the Interim Manager while Hollie is away on Maternity Leave with the support of Sarah.

Portchester Community Association continues to strive to provide the best service and support to all members of the local community, whether it be in The Hub or across the many groups it holds throughout the year.

PCA Manager

The Hub

The Hub opened its doors early January to start off the new year. The shop was very busy and kept our volunteers on their toes with plenty to do. As we've had an increased amount of donations coming into the Hub, the volunteers have spent a lot of time scanning books via the Ziffit app on the iPad. Throughout 2023 from selling books, DVD's and CD's alone on the iPad, the Hub has made a total of £2701.24

The room hire has grown a huge amount over the past year. We have a number of regular hirers, that range from small community groups to larger organisations. We are really happy to be building relationships with the hire groups and love providing a lovely space at a reasonable price.

To say thank you to all our volunteers for their hard work throughout the year, we hosted a volunteers afternoon tea party. The volunteers enjoyed tea, coffee, sandwiches, scones and cakes. It was lovely to see such a great turnout and it was a great way to get everyone in the same room at once!

Throughout the year we welcomed lots of new faces to the Hub, without our fantastic group of volunteers, the shop and groups couldn't operate without you!

Laura Hall-Guy — Office Staff



PCA Craft Group

This year our projects were to knit blankets, bonnets and cardigans for new born baby's in QA to wear and keep them all warm and snug. We also knitted fire fighter teddy bears for the fire service to give out to children at their events throughout the year.

The Craft group was still going in October when we decided to join up with Art to become Art & Craft.

This year we sadly lost Joan Searle. Joan was a founder member of Craft Group in the old Community Centre. After we moved into the Hub Joan spent Monday mornings counting and banking money from the bookshop until covid and lock down began.

Joan organised so many fundraising events to rise money for The Hub, she raised so much money for the Hub in all the years she volunteered and was a huge part of PCA. All of the fundraising volunteers will remember Joans homemade sausage rolls, she would make them all the time. She was really great at looking after the volunteers and really cared for others and PCA.

Joan will be really missed at PCA.

Lunch Club

Both the Monday and Wednesday Lunch Club's have been well supported throughout 2024 and at times we have had to have a waiting list for people to be able to attend.

Thanks must go to our sterling volunteers Fran, Joanne, Trudy and Sue for Monday, Pam, June, Sue (another one), Suzanne and Mark for Wednesday and our locum volunteers, Sally, Margaret (from church) and some people on occasions from Right at Home care business, Emma and Madeline. If I have forgotten anyone then please accept my apologies and thank you.

It is exceedingly difficult to know how many are going to turn up as the week before we do ask if they are coming next time but that does not always work out. Either food is left over or if they do miss a week, then we really need them to confirm they are or are not back the next week, so we are not then short of food.

A number of people who came to lunch club for quite a while, either had to stop coming as they have moved into care outside of Portchester to sadly, passed away during 2024. We miss them all.

Moving into 2025, we will be looking at a Tuesday Lunch Club and also, I personally will be stopping Mondays and a replacement chef will be recruited from 1st April. I will then take on the Tuesday start up group.

If you know of anyone who you think may benefit from coming to a lunch club for company and who at present are finding themselves in isolation, then please do try and persuade them to join up at the Hub, we would be pleased to see them.

Adrian Walter

Primetime

Well, what a busy year it was again!! As always, we had a packed schedule of activities, parties, trips and guest speakers.

We started the year with our usual Welcome Back Quiz Afternoon. Our quizzes are always done in teams so no one feels overwhelmed and we always have fun with them. Winning team get to delve into the sweet tub for a chocolate treat so no huge prizes at stake!

January's sessions ended with a Bring & Buy sale of books and jigsaw puzzles followed by a few rounds of Bingo.

As a Valentines Day treat, as our session fell on 14th February, we watched a slide show of all our wedding photos. Members had brought in their beautiful photos and we'd made them into a presentation – a lovely, romantic trip down memory lane.

We also had photos of ourselves as younger people and were surprised how little some of us had changed.

Every year we have an active Games Afternoon and encourage everyone to get up and have a go on the simple games. It's always lots of laughs.



In April we held a Casino Afternoon with some extremely simplified versions of Craps, Poker, Black Jack and Roulette – all played for plastic chips so no real gambling but a lot of confusion and hilarity!!



Primetime

This year we had two outings. The summer trip was to Mottisfont Hall to see the Rose Gardens. Sadly, it wasn't the success we'd hoped for as it was extremely hot, very busy with long queues, even to get a cuppa, and the pathways were totally unsuitable for wheelchairs and walkers despite the description online. It did show that we need to look for outings that don't involve too much walking now.

With this in mind, our winter trip was to the Old Petworth Railway Station which has been made into a tea room and we had the most delicious afternoon tea. We were greeted by a roaring log fire and there was lots of memorabilia about the station in the very tastefully renovated waiting room. Everyone agreed it had been one of our best trips ever.



We have had a variety of guest speakers giving talks on "Bats" (for our Halloween session) by Lena from the Hampshire Bat Group, "Birds of Our Coastline" by Bird Aware Solent, "Stories from the Museum", about Emsworth Museum by Trevor Davis, "Blood Sweat & Fears on the Frontline" from Major Angela Burrow about her army career and "Alaska" by Terri Robinson.

We were very lucky to have 2 talks given by our own members and volunteers; "Quilting" by Margaret Gillmore and Mary Amos was fascinating. Their work is incredible:



Primetime

Hazel Flahey had been on an amazing adventure to Japan so she shared her photos and stories with the group too:



A dog handler from Hampshire Fire Dogs brought along two furry friends to demonstrate how they train and use the dogs. It was incredible and adorable!



Alison Ray came and helped everyone make a fondant sheep. I don't think the makers of Shaun the Sheep have anything to worry about!!



Primetime

Every year we have our own Village Fete but just for members. We have some help from some friends who run the stalls, some of whom are youngsters who love to visit Primetime. There's always a very popular tombola with prizes often donated by members of Portchester Community Choir and everyone goes home with something nice.



The choir come to visit once or twice a year and this year we had a Singalong of some good old favourites from the Musicals in the summer as well Carols with the choir at our Christmas party.



PORTCHESTER PÉTANQUE CLUB – 2025 ANNUAL REPORT TO PORTCHESTER COMMUNITY ASSOCIATION

The club continues to play an active role within the Portchester Community.

The club has a dedicated and enthusiastic committee which consists of Chairman, Secretary, Treasurer and 5 other co-opted members.

We currently have a membership of 77 Adults and 4 Juniors. The club holds regular playing and coaching sessions at our 'home' which is situated adjacent to the Portchester bowls club and next to the Portchester Community Centre car park. Playing sessions are held on a Monday, Wednesday and Sunday. Training sessions are held on Sunday mornings and Tuesday evenings.

We have held various competitions throughout the year and have regularly hosted visitors from other clubs and organisations. This year so far, we have hosted the "Woodcarvers" and "Fareham Vannes Twinning Association (FVTA)"

These visits continue to put both our club and Portchester on the map.

The ethos of our club is that we are open to all and to have a friendly, approachable and amiable membership. New members are always welcome.

Chairman

Mark Cleave



New Age Kurling

Portchester Community is an excellent venue allowing us to play all year round. As an indoor sport we are able to play whatever the weather and members appreciate this as playing is enjoyable plus it keeps our brains ticking .

Our numbers have reduced recently as a result of bad health and members having accidents and surgery but hopefully numbers will pick up again as members health improves

The group very much works as a team setting up the terrain and putting equipment away and enjoys a friendly and sociable time. We are competitive but friendly with a diversity of age and ability recently gaining a very pleasant disabled member in a wheelchair who enjoys every minute of play and is an excellent team player.

When we stop for refreshments the banter regarding winners/losers is very vocal. We hope to continue the friendly atmosphere we have created and hope to recruit more members to also enjoy what we have to offer which hopefully encourages a fun afternoon and the making of new friendships with like minded people along the way.

Fundraising

Joan Searle was a huge part of the fundraising committee. As she sadly passed away this year we spoke to Joans family and asked if we could do the Tombola at the Gala in Joans memory. They were very happy and provided a lovely photo of Joan that we displayed throughout the day and we talked to a lot of people about who Joan was and how much she supported PCA.

It was a sad day for all and Joan has been missed at all the events we have held this year.



In the Community

Portchester Remembrance Service

The annual remembrance service was held on Saturday 9th November and was attended by local groups, representatives from the Armed Services, Police and Fire Brigade along with Councillors, dignitaries and Fareham's MP Suella Braverman. PCA provides support to this event with marshalling of the precinct area and handing out programmes. TS Tenacity Band marched the parade through the precinct followed by Scout groups, brownies, guides and Service Veterans. Portchester Choir led the crowd with appropriate songs for the occasion.



MacMillan Coffee Morning

As is tradition PCA once again held a MacMillan Coffee Morning alongside its PCA fundraising event on Saturday 28th September. This year the coffee morning was presided over by our Volunteer Anne and her daughter Tara, who made some delicious cakes. It was a fantastic effort from those involved.

Christmas Lights

The Christmas light switch on event was held on Friday 29th November 2024. It was a nice evening and was cool but not too cold!

Laura & Sarah organised the event together this year. We re-ran the Christmas Card competition and had so many amazing entries! Esme, 7 was the winner and he turned on the lights. The other Christmas cards went to our lunch club members. Reverend Ian from St Mary's Church once again presided over the event and did an incredible job.

The Christmas Tree and light switch on event is funded by proceeds from the Raffle held at Portchester Gala in June. Thanks to all those who purchased tickets and contributed prizes.

This year we moved the arena so we had full view of the Christmas tree this proved a success. We have performances from, Castle Primary School, Abstract Performing Arts, Red Barn School, Cams Hill School, Jiggly Wrigglers also did a wonderful performance getting all the children in the crowd involved with their exciting routines!

There was a visit from Elf on The Shelf posed for lots of photos. Dotty Diner were a great provider of food and refreshments, a fun evening was had by all.

Huge thanks go to the volunteers for putting up the lights, and decorating the Christmas tree. Also, thank you to the numerous volunteers on the evening for handing out programmes, going around with collection buckets for next year's Christmas tree fund and marshalling the event so well.

Laura Hall-Guy—Admin



Portchester Gala

The Gala was a bit of a tricky one with a storm on the June date. This meant we had to postpone the event to August instead! The new date thankfully, was bright sunshine!

Once again, the Gala was very well attended with large crowds enjoying the traditional village atmosphere. Lee Matthews Junior funfair was back with lots of rides and all the fun of the fair, with something for everyone, big and small “kids” alike! The classic cars were in attendance and well loved. Academy of Modern



Canine Behaviour hosted the fun dog show, with lots of entrants in classes such as best puppy, prettiest girl, best rescue and waggiest tail. It was great to see so many people come along with their dogs and enter the show.

The arena was presided over by Carole Bailey who introduced TS Tenacity to open the event with their rousing band music. They marched all the way from the Cormorant pub and into the Gala arena in the Castle! Following on, we were treated to a performances from – Aziza Egyptian Dance with lots of amazing moves, Lyric Singing Crew with modern hits, En Point Twirl Team with pompom and batons, Jiggy Wrigglers brought all the children together, Nick Magic did another great magic show thoroughly engaging the children, and fit n funkey closed with a bright and colourful performance.

The day was a huge success and although it was postponed we had incredible attendance and raised lots of money for PCA.



Woodsy's Pantry

Woodsy's Pantry has continued to grow and thrive within the Hub.

We have received grant from Hampshire and smaller organisations such as Neighbourly & Coop to keep us going and support us in helping the community who need it.

Along with financial donations Woodsy's Pantry has also received many donations of ambient foods with a huge support from the local community. Slimming World collected and donated a huge amount of easter eggs and Christmas selection boxes. Our volunteers were able to distribute these to the members of the Pantry. We also received a very generous amount of food from local schools and churches during their harvest festivals. We can't thank them all enough for their hard work collecting and donating them to the Pantry. This is a huge help to both the Pantry and the local community.

This year the pantry has been supported again by Citizen Advice Fareham. Alongside helping the local residents of Portchester with a free advice bureau in the Library, they also provided free winter warmer packs and electric blankets to try help pantry members keep warm at home during a difficult time of increasing electricity and gas costs. Community first also very kindly provided winter warmer packs and Fareham library provided meal vouchers to be used in their café. We really appreciate the additional support from local organisations.

Bill and Barbara Wright residents of Portchester once again decorated the outside of their house with thousands of Christmas lights and collected money for Woodsy's Pantry. The weather was kinder to us all this year, they managed to put up all their decorations. We can't thank them enough for their hard work and dedication to the local community and the Pantry. They managed to raise a huge £2181.77 for the Pantry. Thank you very much to Bill, Barbara and their hard working team!!

It is brilliant that many who have used the Community Pantry, have continued to support it once their circumstances have changed for the better and no longer need to use it themselves. On behalf of everyone connected to the Community Pantry, a huge thank you to everyone who has made such a difference in difficult times.

Laura Hall-Guy

PCA Manager

Treasurers Report 2023

This year's annual report is the first full year where the pre-school does not feature in the accounts.

PDCA Sections:

Petanque: This section actually has it's own committee and Income & Expenditure account, so the only figure retained in the PDCA accounts is the end of year bank balance.

New Age Kurling obtained a small grant for replacing any equipment and general running of the group and remained steady throughout the year.

Craft Group arranged a number of craft sales which helped keep section funds in good order. Great thanks to Margaret and the much missed, late Joan Searle for all the hard work to make this group a success.

Art Group has been dormant during 2024. It is hoped 2025 will see it re-established with a new tutor in place at some point.

Lunch Club once again spent the majority of the year fully subscribed to on both Monday's and Wednesdays, resulting in a very healthy support towards running costs. There is a potential issue that may well have to be addressed in 2025 with people either not turning up and not informing the office or, having not been for several weeks, suddenly turn up, again without for-warning the office. This makes purchasing the correct amount of supplies very difficult and can lead to waste or worse (much worse), smaller portions as what has been bought has to be stretched that bit further.

Gala With the change in date due to weather, the Gala had a slight increase in spend with the reschedule but still managed to make around £2k towards the Hub finances.

Primetime continued to run hiring the Methodist Church hall and utilised some funds in order to have some trips out for the members. Our thanks to Bron and helpers.

Continued..

Treasurers Report 2023-2024 Continued

Christmas Event mainly is the cost of the Christmas Tree, bigger plans will be afoot for 2025 which hopefully will create some positive funds for the charity.

The more we are able to get our name out there showing what we are about, the more members we hope will join us and also more volunteers to assist with the Gala & Christmas events.

PCA Now with the Pre-School no longer active, the running of the PCA as a charity is actually costing more than it is getting in, that is why the sections are an extremely important part of the Charity as a whole. Looking to next year a new business plan will be prepared for 2026-2030 period whereby we aim to make clear the direction we are going and ways we can achieve stability financially, with the main objective to partner with some local organisation that we can help achieve their objective by donating funds.

Woodsy's Pantry (restricted funds) continues to be a much needed source of help for people who require financial assistance with their food shopping and actually ended the year with slightly more funds due to grants and donations, especially from Bill and Barabara's Christmas lights, Slimming World donations of food and seasonal items and many other kind donations from various sources.

2025

The general picture financially is steady as she goes with expected losses in the next 12 months which will diminish reserves but still leave us with a healthy amount so as not to get worried about. 2025 will be a busy year of adjustment and activities. The management and Trustees are constantly looking at ways to increase the revenue and save costs with regular reports and meetings.

Portchester and District Community Association CIO

Legal and administrative information

Portchester and District Community Association (Charity registration number 1154548) constitution dated November 2013 that requires the Association to be managed by a Board of Trustees who are appointed each year at the Annual General Meeting by a ballot of the members. Members are individuals of over 18 years of age who have paid the appropriate PCA subscription.

The Charity's managing Trustees during the period ended 31st December 2024 or appointed since are:

Pamela Wayman Hon Secretary

Nicolas Hall Treasurer

Other Trustees:

Margaret Gillmore (From 19 Feb 19)

● Joanne Lowery (From 27 Jul 22)

● Trudy Bishop (From 27 Jul 22)

● John MacEnri (From 01 Sept 23)

Fran MacEnri (From 10 Mar 23)

Carole Bailey (From 07 Aug 23)

Adrian Walter (From 08 Aug 23)

Jodie Downes (From April 24)

Senior Management

Hollie Ming

Laura Hall-Guy

Advisers:

Community First—Fareham

Local Authority Representatives

Cllr R.H Price—Hampshire County Council

Portchester and District Community Association CIO

Report of the Trustees

For the year ended 31 December 2024

Reference and Administrative Information

Charity Registration Number	1154548
Principal Address	2 New Parade 38 West Street Portchester Fareham Hampshire PO16 9UY
Trustees	Margaret Gilmore (Chair) John MacEmrie (until 30 May 2024) Nicolas Hall Pamela Wayman Joanne Lowrey Trudy Bishop Carole Bailey Fran MacEmrie Adrian Walter Jodie Downs (from 2 April 2024)
Senior Management	Laura Hall-Guy

Objects of the Charity

The objects of the Portchester and District Community Association are:

- to promote the benefit for the inhabitants of the area of benefit without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
- to establish, or secure the establishment of, a community centre and/or other community premises, and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the objects;
- to promote such other charitable purposes as may from time to time be determined.

The charity is non-party in politics and non-sectarian in religion. The area of benefit is Portchester and the surrounding neighbourhoods.

The annual review which forms part of the Trustees Annual Report to the Charity Commission shows the activities that we have carried out throughout the year to achieve these objects.

Trustees Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and under United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which gives a true and fair view of the state of the affairs of the charity and the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination may differ from legislation in other jurisdictions.

Approved by the Board and signed on its behalf by:

Signed on Original

A Walter
Trustee and Treasurer

15 May 2025

Portchester and District Community Association CIO

Charity Registration Number 1154548

BALANCE SHEET

31-Dec-24

31-Dec-23

ASSETS

	Note	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	
<u>Fixed Assets</u>					
Property	9	£ 8,000	£ -	£ 8,000	£ 5,700
Total Fixed Assets		£ 8,000	£ -	£ 8,000	£ 5,700
<u>Current Assets</u>					
Stocks	10	£ 50	£ -	£ 50	£ 50
Debtors and Prepayments	11	£ 5,636	£ -	£ 5,636	£ -
Bank and Cash		£ 106,718	£ 65,995	£ 172,714	£ 211,974
Total Current Assets		£ 112,404	£ 65,995	£ 178,400	£ 212,024

LIABILITIES

Current Liabilities

Creditors	12	£ 579	£ -	£ 579	£ 1,141
Total Current Liabilities		£ 579	£ -	£ 579	£ 1,141
Net Current Assets		£ 111,825	£ 65,995	£ 177,821	£ 210,883
Net Assets		£ 119,825	£ 65,995	£ 185,821	£ 216,583

For the year ended 2024 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for:

- (i) Ensuring the company keeps accounting records which comply with Section 386 and
- (ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with Section 393, and which otherwise comply with the requirements of the Companies Act relating to the accounts, so far as applicable to the Company.

Approved by the Board on

Signed on their behalf by

Signed on Original

A Walter
Trustee and Treasurer
15 May 2025

Portchester and District Community Association CIO

STATEMENT OF FINANCIAL ACTIVITIES

For year ended 31 Dec 24

Note

		<u>2024</u>			<u>2023</u>
Income from:		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	
		<u>Funds</u>	<u>Funds</u>		
Donations & Grants		£ 8,186	£ 19,389	£ 27,576	£ 111,199
Charitable Activities		£ 28,691	£ 7,977	£ 36,668	£ 28,745
Other Trading Activities		£ 33,511	£ 1,048	£ 34,559	£ 36,388
Interest		£ 183	£ -	£ 183	£ -
Total Income	2	£ 70,571	£ 28,414	£ 98,986	£ 176,332
Expenditure on					
Raising Funds		£ -	£ -	£ -	£ 3,281
Charitable Activities		£ 106,334	£ 24,712	£ 131,045	£ 181,137
Total Expenditure	3	£ 106,334	£ 24,712	£ 131,045	£ 184,419
Transfers		£ 11,261	£ (11,261)	£ -	£ -
Property Adjustment		£ 1,298	£ -	£ 1,298	£ -
Net Movement in Funds		£ (23,203)	£ (7,559)	£ (30,762)	£ (8,086)
Total Funds Brought Forward		£ 143,028	£ 73,554	£ 216,583	£ 224,669
Total Funds Carried Forward		<u>£ 119,825</u>	<u>£ 65,995</u>	<u>£ 185,821</u>	<u>£ 216,583</u>

Movement on all reserves and all recognised gains and losses are shown above.

All of the organisation's operations are classed as continuing.

Portchester and District Community Association CIO

Notes to the Accounts dated 31 December 2024

Note 1 - Accounting policies

a. Basis of Preparation

The financial statements are prepared under the historic cost convention (as modified by the revaluation of fixed asset investments) and in accordance with applicable accounting standards: Charities Acts and Charities Statement of Recommended Practice 2019.

b. Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

c. Assets

Tangible fixed assets are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation, less their residual value, over their expected useful lives on the following basis:

Fixtures and fittings	25% Reducing Balance
Equipment	25% Reducing Balance

d. Income

i) Donations are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the donation or grant and it is reasonably certain that it will be received and the value can be measured with sufficient reliability.

ii) Income from fund raising is reported gross in the SOFA.

iii) Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Income from grants, including capital grants, is included in income when these are receivable except as follows:

a) when donors specify that grants given to the charity must be used in future accounting periods, the income is deferred until those periods

b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, it is deferred and not included in income until the preconditions for use have been met

When donors specify that grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in the income of restricted funds when receivable.

iv) Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in Kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in Kind for use by the charity are included in the SOFA as income when receivable. No amounts are included in the financial statements for services donated by volunteers but their value is described in the trustees' annual report.

v) Donated services and facilities are only recognised when sold, as it is impractical to measure the fair value of donated goods.

vi) No material items of deferred income has been included in the accounts.

e. Expenditure and Liabilities

- i) Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure and the amount can be measured with reasonable certainty.
- ii) All expenditure is accounted for on an accruals basis.
- iii) Support costs are allocated between governance and other support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to Sections and other projects on a basis consistent with the use of resources, in particular core staff time.

f. Changes to Accounting Policies and Previous Year Accounts

The Income and Expenditure Statements (Notes 2 and 3) are now shown as by activity rather than by fund. Previous Year figures have also been adjusted.

Note 2 - Income

	2024			2023
<u>Donations</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>	<u>All Funds</u>
Donation/Fundraising	£ 7,186	£ 4,340	£ 11,527	£ 12,192
Gift Aid	£ -	£ -	£ -	£ 912
Grants	£ 1,000	£ 15,049	£ 16,049	£ 98,094
	£ 8,186	£ 19,389	£ 27,576	£ 111,199
<u>Charitable Activities</u>				
Room Hire	£ 11,663	£ -	£ 11,663	£ 27,699
Memberships	£ 1,024	£ -	£ 1,024	£ 1,046
Subscriptions	£ 16,004	£ 7,977	£ 23,981	£ -
	£ 28,691	£ 7,977	£ 36,668	£ 28,745
<u>Other Trading Activities</u>				
Sale of Donated Books	£ 18,232	£ -	£ 18,232	£ 13,689
Other Sales	£ 1,072	£ 1,048	£ 2,120	£ 4,409
Rent of Flat	£ 8,400	£ -	£ 8,400	£ 7,900
Pitch Fees	£ 3,921	£ -	£ 3,921	£ -
Gala	£ -	£ -	£ -	£ 8,636
Misc	£ 1,886	£ -	£ 1,886	£ 1,754
	£ 33,511	£ 1,048	£ 34,559	£ 36,388
<u>Interest</u>	£ 183	£ -	£ 183	£ -
Total Income	£ 70,571	£ 28,414	£ 98,986	£ 176,332

Note 3 - Expenditure

<u>Charitable Activities</u>				
Rent	£ 23,000	£ -	£ 23,000	£ 22,857
General & Water Rates	£ 267	£ -	£ 267	£ 1,181
Electricity/Bldg Insurance	£ 4,362	£ 1,846	£ 6,208	£ 5,477
Equipment Hire	£ 3,093	£ -	£ 3,093	£ 743
Repairs & Renewals	£ 4,662	£ -	£ 4,662	£ 5,776
Cleaning	£ 4,964	£ -	£ 4,964	£ 2,807
Insurance	£ 1,919	£ -	£ 1,919	£ 815
Internet & Website	£ 487	£ -	£ 487	£ 426
Stationery, Printing & Post	£ 2,418	£ -	£ 2,418	£ 2,252
Subscriptions	£ 1,301	£ -	£ 1,301	£ 1,852
Telephone	£ 927	£ 83	£ 1,009	£ 190
Refreshments	£ 5,181	£ 17,188	£ 22,369	£ 716
Room Hire	£ 2,202	£ 3,360	£ 5,562	£ 4,761
Activity Tutors	£ 1,065	£ -	£ 1,065	£ -
Misc Purchases	£ 2,856	£ 271	£ 3,127	£ 40,535
Support				
Salaries	£ 39,998	£ 1,740	£ 41,738	£ 85,614
Bank Charges	£ 601	£ 9	£ 610	£ 669
Travel	£ 290	£ -	£ 290	£ 571
CRB Checks	£ -	£ -	£ -	£ 53
Advertising	£ 216	£ 162	£ 378	£ 254
Consultancy	£ 1,927	£ -	£ 1,927	£ 257
Account Examination	£ 330	£ -	£ 330	£ 310
Legal & Professional Fees	£ 1,437	£ -	£ 1,437	£ 311
Gifts	£ 164	£ 53	£ 217	£ 51
Depreciation	£ 2,667	£ -	£ 2,667	£ 2,971
	£ 106,334	£ 24,712	£ 131,045	£ 181,448
<u>Fundraising Costs</u>				
Gala	£ -	£ -	£ -	£ 3,281
Total Expenditure	£ 106,334	£ 24,712	£ 131,045	£ 184,730

Note 4 - Analysis of Expenditure on Charitable Activities

	Activities	Support Costs	Total 2024	Total 2023
Portchester Hub	£ 23,272	£ 43,538	£ 66,810	£ 66,653
Section Activities	£ 25,027	£ 20,793	£ 45,820	£ 8,307
Andy Pandy PreSchool	£ -	£ -	£ -	£ 60,333
Projects	£ -	£ -	£ -	£ 9,543
Woody's	£ 22,509	£ 1,964	£ 24,473	£ 36,301
	<u>£ 70,808</u>	<u>£ 66,295</u>	<u>£ 137,103</u>	<u>£ 181,137</u>

Note 5 - Paid Employees

	2024	2023
Salaries and Wages	£ 41,738	£ 84,622
Employers NI Contributions	£ -	£ -
Pensions*	£ 882	£ 993
	<u>£ 42,620</u>	<u>£ 85,614</u>

No employee received benefits of more than £60,000

The average number of employees during the years was 4 (2023 - 4)

*The charity operates a defined benefit contribution pension scheme.

Note 6 - Statement of Funds

	1 Jan 24	Income	Expenditure	Transfers	31 Dec 24
Designated Funds					
Family & Community Learning	£ 3,971	£ -	£ -	£ (3,971)	£ -
Outreach Projects	£ 1,591	£ 0	£ -		£ 1,591
Fundraising Activities	£ 5,324	£ 793	£ (1,117)		£ 5,000
Total	£ 10,886	£ 793	£ (1,117)	£ (3,971)	£ 6,591
Section Funds					
Art Group	£ 1,592	£ -	£ (392)		£ 1,200
Christmas Event	£ (437)	£ 1,101	£ (1,070)		£ (406)
Christmas parties		£ 280	£ (188)		£ 92
Gala	£ 13,738	£ 6,231	£ (9,969)		£ 10,000
Lunch Club	£ 23,202	£ 11,244	£ (24,396)		£ 10,050
New Age Kurling Club	£ 1,147	£ 2,683	£ (2,545)		£ 1,285
Craft Group	£ 493	£ 1,162	£ (504)		£ 1,150
Petanque Club	£ 5,499	£ 1,072	£ (2,343)		£ 4,228
Primetime	£ 1,760	£ 2,297	£ (3,057)		£ 1,000
Total	£ 46,994	£ 26,069	£ (44,464)	£ -	£ 28,599
General Funds	£ 85,149	£ 51,064	£ (66,810)	£ 15,232	£ 84,635
Total Unrestricted Funds	£ 143,029	£ 77,926	£ (112,391)	£ 11,261	£ 119,825
Restricted Funds					
Woodys Pantry	£ 65,418	£ 27,721	£ (24,473)	£ (7,723)	£ 60,942
Apprenticeship	£ 70	£ -	£ -	£ (70)	£ -
Garden	£ 201	£ 656	£ -		£ 857
Toy Library	£ 3,431	£ 38	£ -	£ (3,468)	£ -
Defibrillator	£ 167	£ -	£ (239)	£ 1,268	£ 1,196
Emergency Planning	£ 4,268	£ -	£ -	£ (1,268)	£ 3,000
Total Restricted Funds	<u>£ 73,554</u>	<u>£ 28,414</u>	<u>£ (24,712)</u>	<u>£ (11,261)</u>	<u>£ 65,995</u>
Total Funds	<u>£ 216,583</u>	<u>£ 106,341</u>	<u>£ (137,103)</u>	<u>£ -</u>	<u>£ 185,821</u>

Note 7 - Analysis of Net Assets Between Funds

	Unrestricted (incl Designated)	Restricted	Total Funds
Fixed Assets	£ 8,000	£ -	£ 8,000
Current Assets	£ 112,404	£ 65,995	£ 178,400
Current Liabilities	£ (579)	£ -	£ (579)
Total Net Assets	<u>£ 119,825</u>	<u>£ 65,995</u>	<u>£ 185,821</u>

Note 8 - Designated Funds and Section Funds

Christmas Event - A designated fund created to reflect PCA organising and meeting costs of the annual Christmas lights and tree for the local community.

Gala Fund - This fund has been created to contribute towards meeting the costs of the annual Portchester Gala.

Outreach Projects - This is a fund created in order to contribute to the costs and seed-funding of new outreach projects.

Woody's Pantry - This fund has been created to operate a Community Pantry within the Association to provide the local community with an affordable food source. Grants received are for specific purposes and are solely used for this purpose and hence this is a restricted fund, although donations are not restricted.

Section Funds:

A section is a specific interest, club or activity group operating under the auspices of PCA. All sections:

- are legally responsible and accountable to the PCA Board of Trustees
- are bound by the PCA constitution (a legal document)
- may appoint a representative to the PCA Board of Trustees
- may have their own committees and bank accounts as agreed by the Board
- cannot operate or independently negotiate with external bodies without Board approval
- may enjoy the full benefits of being part of PCA under its charitable status
- funds in Section bank accounts and Section equipment and resources are used for the purpose of Section activities but remain the legal property of PCA

Note 9 - Tangible Fixed Assets

	Fixtures & Fittings	Equipment	Total
At 1 Jan 24	£ 3,700	£ 2,000	£ 5,700
Adjustment	£ 1,060	£ 238	£ 1,298
Additions	£ -	£ 3,669	£ 3,669
Depreciation	<u>£ (1,620)</u>	<u>£ (1,046)</u>	<u>£ (2,667)</u>
At 31 Dec 24	<u>£ 3,139</u>	<u>£ 4,861</u>	<u>£ 8,000</u>

Note 10 - Stocks

Stock	£ 50
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Note 11 - Miscellaneous Debtors

Hall Hires	£ 960
Unity Finance/HMRC	£ 4,461
Positive Energy	£ 93
Scottish Water	£ 122
	<u>£ 5,636</u>

Note 12 - Accruals and Creditors

Cathedral Leasing	£ 47
IONOS Cloud	£ 25
Premier Managed	£ 123
Portchester Community	£ 215
Suez Recycling	£ 169
	<u>£ 579</u>

Note 13 - Other Information

- a. The fund does not have any material commitments not provided for in the accounts.
- b. The fund has not given any guarantees to any third party that could be called on at the year end.
- c. The fund has not granted any loans.
- d. The fund did not make any ex gratia payments during the year.

Declarations

- a. The Trustees have not changed the year end date nor the length of the fund's financial year.
- b. All the fund's operations are continuing operations and no operations have been discontinued.
- c. No funds are in deficit.
- d. The fund has no marketable intangible assets.
- e. None of the funds functional assets have been revalued during the year and the fund does not have a policy of revaluation of these assets.
- f. The fund has no material fixed assets which have not been capitalised and included in the Balance Sheet.
- g. None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. There have been no transactions with trustees or related parties.
- h. The company has no liability for corporation tax as it is a Charitable Incorporated Organisation (CIO).
- i. The charity is controlled by the trustees.

Independent Examiner's Report to the Trustees of the Portchester and District Community Association CIO

I report on the accounts of the Charity for the year ended 31 December 2024.

Respective responsibilities of trustees and examiner

As the charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination; I confirm that no material matters have come to my attention which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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 in any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

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

Signed on Original

P A Nicholls MBE MAAT
5 Nursery Road
Havant
Hants PO9 3BG

15 May 2025