

LISS COMMUNITY ASSOCIATION CIO

England & Wales · Charity number 1175723

Details

Other names	LISS TRIANGLE CENTRE, THE TRIANGLE COMMUNITY CENTRE LISS
Status	Registered
Legal form	CIO
Registered	2017-11-14
Register	View on the Charity Commission register

Contact

Address	The Triangle Centre Mill Road Liss Hampshire GU33 7DX
Phone	01730301000
Email	centremanager@liss-triangle-centre.org.uk
Website	www.liss-triangle-centre.org.uk

Activities

Objects: A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF LISS CIVIL PARISH AND THE NEIGHBOURHOOD DEFINED BY ADJACENT PARISHES (HEREINAFTER CALLED "THE AREA OF BENEFIT"), WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL 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 OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS; B) ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREINAFTER CALLED "THE CENTRE") AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS. C) PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: None at present.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£206,000	£94,000	-	-
2024-03-31	£84,000	£100,000	-	-
2023-03-31	£107,000	£91,000	-	-
2022-03-31	£127,000	£124,000	-	-
2021-03-31	£0	£0	-	-

Trustees

Name	Role	Appointed
David Graham Thacker	Chair	2021-12-06
Brenda Ann James		2023-10-10
Clayre Shona Williams		2025-07-23
MR CHRISTOPHER HILARY DOWTY		2017-11-14
Stephanie Alicia Pede		2025-07-23
Susan Jordan		2023-11-14

LISS COMMUNITY ASSOCIATION CIO

England & Wales - Charity number 1175723

Accounts

Liss Community Association CIO



Registered Charity Number: 1175723

Trustees' Report

FOR THE YEAR ENDED 31 MARCH 2025

The Triangle
Mill Road
Liss
Hampshire
GU33 7DX

LISS COMMUNITY ASSOCIATION CIO

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Liss Community Association CIO

A Registered Charity – Number 1175723

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

The members of the Trustees present their report for the year.

The Trustees of the Charity during all or part of the period were: -

	<i>Chairman</i> David Thacker	
Christopher Dowty <i>Vice-Chairman</i>		Charmian Porton
Caroline Sedgwick <i>Treasurer</i>	Sue Jordan <i>Coffee Bar Manager</i>	Brenda James <i>Secretary</i>

The Charity's address is: The Triangle Community Centre, Mill Road, Liss, Hampshire, GU33 7DX.

Website: www.liss-triangle-centre.org.uk

The Charity's bankers are Santander plc at Bootle.

The Charity is sometimes known locally as the Triangle Community Centre, or the Triangle Centre, or simply the Triangle.

1. Structure, Governance and Management

The Charity was established by a Deed of Constitution and was registered by the Charity Commission as number 1175723 on 14th November 2017.

The charity is organised as an independent charitable incorporated organisation (association model) with a committee of trustees that comprises members elected at the Annual General Meeting or nominated as stated in the Constitution (by affiliated voluntary organisations, or by local government) and/or co-opted during the year.

The day-to-day management of the Triangle is delegated to a part-time Centre Manager, Karen Feeney and a part-time Bookkeeper, Alex Boyce. One of the Trustees acts as their line manager. All financial decisions greater than £250 and all strategic decisions are retained by the trustees.

2. Objectives and Activities

2.1 The Objects as laid out in the Constitution of the Association are to:

- a) Promote the benefit of the inhabitants of Liss Civil Parish and the neighbourhood defined by the adjacent parishes (hereafter called "the areas of benefit"), without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in 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;

The Triangle couldn't function without the help of willing volunteers who bring with them a wide range of skills. We now have over 100, many serving in the coffee bar, or helping at events. We are always keen to find new participants who can bring with them fresh ideas and a willingness to help the local community.

An important aspect of the building's use is also to provide a place to meet for the many retired residents of Liss who cannot easily get about. The coffee bar is open Monday to Saturday and is run by an active group of volunteers who sell tea, coffee, juices and freshly baked cakes and scones. Their welcoming attitude and low prices mean that they are always busy, and they play a significant role in making the Triangle the successful 'heart' of the village that it is.

The benefits to the community that this centre offers cannot be underestimated, and we host classes and activities to suit all ages and interests. Pre-school, baby clinics, Pilates and Italian are just a taster of the wide scope of activities that we offer. The larger societies, such as Liss Horticultural, Liss Area Historical and Liss in Stitches hold their monthly meetings here and appreciate the warm reception that they receive.

The "Friends of the Triangle" scheme has continued to support the Association's finances with over 70 regular donors. The administration of the scheme, which includes the collection of gift aid from around 90% of donations received is managed by the office staff and Trish Stemp our office volunteer.

3. Achievements

We would like to express thanks and appreciation to the Trustees, staff and all volunteers for their continued support for the past year. The Trustees meet regularly to monitor finances, and to discuss future plans.

The current Officers of the Triangle: David Thacker as Chairman, Chris Dowty as Vice-Chairman, Caroline Sedgwick as Treasurer, Brenda James as Secretary, Sue Jordan as Coffee Bar Manager and Charmian Porton. All these individuals continued to make a significant contribution to the Association during the year, and we thank them for their hard work.

2.4 People

The Association aims to make Liss a vibrant community. The aim is supported by making the Triangle an accessible and welcoming hub at the centre of the village. We provide at very low-cost rooms of varying sizes and facilities for all manner of clubs, societies and activities that are useful to village life. We also take initiatives that aim to improve the quality of life in the village.

2.3 Aims

The trustees of Liss Community Association CIO believe that the Association provides significant Public Benefits to facilitate development both individual and communal in line with the objectives of the constitution. By effective use of volunteers, raising donations locally and using grants, the Association minimises its charges and fees, to make its facilities and services widely available. The Association places no limitation as to beneficiaries. Approximately 40% of our hirers are community groups who benefit from a 50% reduction in hire charges.

2.2 Public Benefit

The Association shall be non-party in politics and non-sectarian in religion.

- b) Establish or secure the establishment of a Community Centre (hereafter called "the Centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or person or body) in furtherance of these objects.
- c) Promote such other charitable purposes as may from time to time be determined.

Chairperson's Report

Welcome all to the AGM.

I hope all is well with you and your families.

The Triangle has had another successful but challenging year, especially financially where grant funding is getting tighter. *The Centre Manager and the Accountant will give you more details of the events and activities over the last year, as well as the state of the finances, later in the meeting.*

Personally, I would like to thank the Centre Manager and the Triangle staff for all their hard work yet again over the year and without whom the Triangle would have struggled. I cannot reiterate how grateful the Trustees are to them.

I am also immensely thankful to Trustee Sue Jordan and her team of volunteers for their dedication and hospitality with the coffee bar provision, which has proved yet again to be a mainstay of the Triangle and a popular local meeting point.

In respect of the Triangle's building, the Centre Manager is working through a programme of improvements, which should enhance each user's experience. However, there is a need for assistance in this area, especially if anyone has got experience with building maintenance.

Finally, as with each year, we are looking at Trustee succession planning and encourage all applications to join us and help bring different voices and ideas to the Triangle. If you think you would like to be part of the Triangle, please let the Trustees know.

So, thanks for your support over the year and I look forward to seeing the Triangle used even more. As ever, keep an eye out for our newsletters and please check out our Facebook page.

David Thacker, Chair of the Trustees

The Coffee Bar

Finance (full details attached). The overall takings in the coffee bar for the year less expenses was £13,751 and in addition to that £1,100 net was donated by customers enjoying the Soup Hub. £17,2000 was transferred to LCA.

We held three Community Help Days raising £450 for Macmillan by holding a cake stall and £75 to Liss Area Historical Society both these were from the coffee bar sales supporting the events they were having to raise their own funds.

A donation box is available on the coffee bar where visitors can place donations if they wish.

We are trying to keep our prices down to encourage customers to continue to come in on a regular basis to enjoy socialising and supporting the Triangle. However, we have had to increase some prices, and other increases will have to be made because of the rising costs not only for the stock but also for the increase in water and electricity etc. and the general running of the Triangle. Overall, the Coffee Bar is very well supported but we have noticed a decline in the amount of cake we sell but the toasted teacakes sell well.

The library is very popular thanks to Judith Bartlett who organises it, keeps it tidy, and regularly updates the books so that fresh ones are always available. Users of the library put a donation in the pot. The Jigsaw library has also proved to be very popular.

I would like to express my thanks to the Coffee Bar team, who all take on specific roles associated with its running – Trish Stemp, Lynda Nicholls, Lorraine Roberts, and Marilyn Timney, all huge supporters of the Triangle.

Thank you also to the office, Karen, Alex and Sandie for all their support and last but not least a very big thank you to all the many volunteers who not only help with the Coffee Bar and bake cakes etc. But also help with many other Triangle

Our contribution to the quality of life within our community remains our highest priority. The walking group still meets twice weekly and the many people who join the walk enjoy not only the exercise but also the social element when they enjoy coffee together on their return to the Triangle.

4. Performance

Huge thanks to all our wonderful volunteers who give their time to help at events and on the coffee bar.

The Christmas Fair was held in early December and Liss Band came and played some carols for us whilst we served Hot Chocolate, mulled wine and other seasonal treats. The hall and classrooms were full of stalls, and a lovely atmosphere was created.

Elsa McTaggart came with her new show in November and performed to a packed room. Elsa is always very popular, and we will continue to invite her to The Triangle Centre on a regular basis.

To join in with the celebrations for the anniversary of Liss Band, we held 'An evening with Liss Band' and offered canapes and fizz to those that came along. It was a fantastic evening, and we split the door income with Liss Band.

A new event for last year was a visit from The Peterfield Jazz and Blues Workshop who kindly came and performed an evening of jazz. It was very well attended and enjoyed by all those that came and we raised over £600 from donations on the door.

September saw the annual Beer and Music Festival which was slightly quieter than in previous years. We felt it may have been down to the weather which was against us. We still had a good selection of local ales and ciders along with the Scouts BQ and 4 great local bands. Thanks to the generous donations that we received from local sponsors and Cllr James and Cllr Mullinger, our costs were covered before we started selling tickets on the day. We were still able to generate an impressive £3,500 from the event.

We helped provide teas and coffees at the Liss Forest Fun Day, many volunteers came and helped serve drinks and cakes throughout the busy afternoon and we were very pleased to make a considerable amount of money which LFRRA kindly donated to the Triangle Centre.

We had two visits from Stitches Comedy Club during 24-25 which enabled us to make money from a busy bar and we were pleased to see lots of new faces visiting the centre including Paul Sinah from ITV's The Chase who was the star turn at the June event.

We held our quiz in May, it was well attended and Centre Manager, Karen Feeney acted as the host and quiz master. A ploughman's supper was served as well as a paid bar.

We had a busy cinema year in 2024-2025 which included the following films: Oppenheimer, Wonka, Wicked Little Letters, Summer Holiday (with afternoon tea), Swan Lake, Cocktail (with cocktails!), Fly me to the Moon and Nutcracker.

Events

Sue Jordan, Coffee Bar Organiser

events and of course a huge thank you to all our customers and not forgetting Ray the caretaker, who unlocks and makes sure everything is ready for the morning.

We have continued to host activities that are appreciated locally on the artistic, social and educational fronts including weekly art classes, monthly art workshops, and social opportunities through our diverse regular events from the beer festival, art exhibition to the popular open gardens event. We also continue to host classes in second languages, nursery and exercise groups.

5. Sustainability

The Triangle continues to stand in the centre of Liss as a valued community resource, and we believe it will do so for years to come. Covering our running costs remains the challenge – our lettings and events income does not cover all our staff and other costs so we will always need to source additional income such as grants to support these and keep the building open.

Whilst financially secure at the moment, the trustees continue to review finances regularly to ensure we can continue to pay our staff, our biggest cost, and keep the building open day to day whilst utility costs rise, balancing the need to cover running costs against the need to invest in the facilities and fabric of the building.

6. Financial Report

Yet again, there has been a significant alteration in our financial outcome compared to the previous year. A local resident kindly remembered us in his will with a bequest of £85,000 and as a result we have made a surplus for the year of £80,548 compared to the deficit of £66,896 in 2023-24. Without the bequest we would have made a deficit of £4,416.

Our total income for the year was £206,177 (£95,155 2023-24). This substantial increase arose from the growth in donations and grants.

We reviewed our room hire rates during the year and introduced price rises from 1 April 2025, but this income will never cover all our costs. One-way residents can help us to start, or increase, regular gift aid donations. We would like to recruit more residents to this and the feedback from our user forum encouraged us to approach existing donors. Many responded with new or increased donations for which we are grateful.

We must also keep our costs under control and with staffing being the bulk of those we need to make sure we work efficiently. We have combined the roles of cleaner and caretaker and the hours for the combined roles are much reduced from a few years ago.

£138,670 of the total income was from donations and grants (£22,799 2023-24). The most significant item was the generous one-off legacy of £85,000 from Mr Woodger.

The other funds came from a mixture of sources. The coffee bar group provided donations of £17,296 including donating most of their reserves as a large lump sum. EHDC councillors Ian James and Roger Mullenger made councillor grants of £1,000 and £750 respectively. The Freemasons at Woolmer Lodge and Midhurst Lodge generously gave us £500 and £250 respectively towards our running costs.

We also focused on making grant applications and were successful on several occasions – we received £16,000 from the National Lottery towards salaries and £8,000 from the Truemark Trust which makes donations to small local charities across the country dealing with all kinds of disadvantage, with preferences to neighbourhood-based community projects and for innovatory work with less popular groups.

Liss Parish Council also made grants towards the refurbishment of the kitchen sink area in the café and the re-paving outside the front entrance and along the side path for which we are most appreciative - a total of £7,240

The trustees would like to record their thanks for all this continued support and to Karen Feeney, our centre manager, for making the applications for funds.

We are repaying the Bounceback Loan from Santander plc and £8,000 was outstanding at 31 March. The interest rate is 2.5% and repayments continue until the summer of 2026 unless we decide to repay early.

The lettings' income was £34,764 (£37,947 2023-24). The 2023-24 figures included £2,200 income as a notional charge to the After School Club which was included in ASC direct costs. As the ASC was closed in 2023-24 the notional charge is now nil. The underlying comparison is thus £35,747 in 2023-24 to £34,764 for 2024-25, a small fall. We anticipate an increased lettings income in 2025-26, following the agreed price rises.

Events' income (gross) rose to £19,069 from £16,981, excluding the Friends of the Triangle scheme. Our events team worked very hard to provide a range of enticing activities across the year and this is reflected in the net contribution from events of £10,988 compared to £9,924 in 2023-24.

The Friends of the Triangle donated £8,779 plus we received £3,605 in tax refunds from HMRC. Most of the donations come to us under the gift aid scheme, which is a very efficient way to donate funds, as we receive 20p from the Government for every 80p donated to us by taxpayers. Those who don't pay tax can still donate regularly under our Friends scheme, but we will not receive any extra from the Government. The tax refund is a very valuable component of the gift aid scheme, so we would be very grateful if you could participate.

Our grateful thanks go to Alex Boyce for her enthusiastic support as bookkeeper, coping with invoicing, banking, credit control, pensions and payroll.

We would also like to put on record our thanks to Sarah Redfern for her production of the year-end accounts and certification process.

The Association has a reserves policy. The current position is as follows:

Working capital reserve: £27,000 – this is normally run at the level of three months' worth of expenditure
Business Continuity reserve: £9,000 – this is another one month's worth of expenditure
Repairs and Redecoration: £45,000 – there are a number of items already identified
Capital Replacement: £5,000 – A small reserve for equipment and emergency building repairs
Structural modifications: £36,000 – This reserve is to cover costs not covered by grants relating to the fabric of the building
Other reserves: £50,625 – the balance of reserves for general purposes and running costs in 2025-26.

We continue to review our overall reserves policy to ensure that it is still appropriate given our development plans and the current financial climate. The trustees have decided that we will use part of our reserves to cover the budgeted deficit for 2025-26 rather than look for external grants.

The attached financial statement shows the current state of the finances of the Association. The Trustees believe the situation to be satisfactory, but we will continue to monitor our financial situation on a monthly basis.

7. Future Plans

We have recently applied to the SDNP CIL fund for a grant to replace the windows on the North and West facing windows of the building. If we are successful in our application, it will be part of a major project in the hall and annex which will include improving the lighting, repairing the ceilings, replacing external doors and redecoration. We will find out in September if we have been successful in our bid for funding.

Other plans include improving the entrance to the annexe with new paving and installing French drains to the front of the building where it is not already present.

With regards to events, we will continue to provide a mix of entertainment and opportunities to help people to keep fit and healthy and for people to learn or enjoy a hobby. We will also continue to consider new opportunities for using the building to its maximum capability.

We are still considering the merits of offering National Theatre Live from the centre but require updates to our equipment to be able to do so which require a substantial financial outlay.

LISS COMMUNITY ASSOCIATION CIO

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
OF LISS COMMUNITY ASSOCIATION CIO**

I report on the accounts of the Trust for the year ended 31 March 2025, which are set out on pages 11 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Sarah Redfern ACMA, ATT

Address: 5 Longacre Close, Liss, Hampshire, GU33 7UZ

Date:

15/07/2025



LISS COMMUNITY ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total</u> £	<u>2024</u> £
Incoming Resources:					
Group registrations					
Donations and grants	5	138,670		138,670	22,799
Lettings		34,764		34,764	37,947
After School Club		0		0	8,558
Office services to users (copier etc)		102		102	246
Miscellaneous income		62		62	141
Fundraising	4	31,453		31,453	24,088
Deposit interest (gross)		1,127		1,127	1,376
Total income:		<u>206,178</u>		<u>206,178</u>	<u>95,155</u>
Costs of Generating Funds					
Costs of fundraising	4	<u>8,081</u>	0	<u>8,081</u>	<u>7,045</u>
Resources Expended					
Direct Charitable Expenditure					
Staff costs (After School Club)	8	0		0	16,882
After School Club direct costs		0		0	4,165
		<u>0</u>	<u>0</u>	<u>0</u>	<u>21,047</u>
Indirect Charitable Expenditure					
Property and ground maintenance		20,251		20,251	42,815
Water rates and waste collection		4,090		4,090	3,033
Insurance		1,760		1,760	1,555
Light and heat		7,244		7,244	7,585
Cleaning materials		1,901		1,901	1,830
Staff costs (all less After School Club)	8	58,063		58,063	54,385
Depreciation		0	<u>11,690</u>	<u>11,690</u>	<u>11,830</u>
		<u>93,309</u>	<u>11,690</u>	<u>104,999</u>	<u>123,033</u>

LISS COMMUNITY ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

	Note	<u>Funds</u> Unrestricted	<u>Funds</u> Restricted	Total	2024
Support Costs:					
Advertising		268	268		
Telephone, computer and fax		999	999		792
Postage, stationery and photocopying		1,550	1,550		595
Subscriptions		410	410		445
Training Costs		530	530		53
Accountancy fees	6	190	190		170
Legal, professional & bank fees		4,794	4,794		7,786
Sundry equipment and repairs		275	275		141
Performance Licences		2,204	2,204		602
Miscellaneous expenses and staff welfare		670	670		328
Bad debts		624	624		14
Total resources expended		113,904	11,690	125,594	162,051
Net movement in funds		92,274	(11,690)	80,584	(66,896)
Fund balances brought forward at 1 April 2024		81,163	72,540	153,703	220,599
Transfer to restricted funds balance		(812)	812	0	0
Fund balances carried forward at 31st March 2025		<u>172,625</u>	<u>61,662</u>	<u>234,287</u>	<u>153,703</u>

The notes on pages 11 to 17 form part of these accounts

LISS COMMUNITY ASSOCIATION
BALANCE SHEET AS AT 31 MARCH 2025

		<u>2025</u>		<u>2024</u>	
	<u>Notes</u>	£	£	Notes	£
Fixed Assets					
Property improvements	2	56,175		2	66,494
Furniture & equipment	2	5,487		2	6,046
		<u>61,662</u>			<u>72,540</u>
Current Assets					
Debtors		4,008			5,935
Stock		768			374
Cash and bank					
Deposit account 1		1			1
Deposit account 2		176,343			125,280
Deposit account 3		0			203
Current account		4,374			4,563
Cash		492			243
		<u>185,986</u>			<u>136,599</u>
Current Liabilities					
Creditors: amounts falling due within one year		<u>(13,361)</u>		<u>(55,436)</u>	
Net Current Assets			172,625		81,163
Net Assets			<u>234,287</u>		<u>153,703</u>
Represented by:					
Income Funds					
Unrestricted funds	3				
Designated funds		86,000			35,000
General Purpose		86,625			46,163
Restricted income funds	3	61,662			72,540
		<u>234,287</u>			<u>153,703</u>

Approved by the Board of Trustees on

15 July 2025

.....
David Thacker, Chair of Trustees

.....
Caroline Sedgwick, Treasurer

The notes on pages 11 to 17 form part of these accounts

LISS COMMUNITY ASSOCIATION CIO

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting Policies

General

These accounts have been prepared under the historic cost convention in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities.

Depreciation

Depreciation is provided on the property improvements to the Community Centre building and furniture and equipment at the following rates based on the estimated useful life of these fixed assets and their anticipated value:

Property improvements	4% pa	(straight line basis)
Furniture and equipment	20% pa	(reducing balance basis)

The Association acquired the freehold of the building in March 2020 for £1 and the prior lease from HCC ended on 31st December 2021.

2 Fixed assets

	Property improvements	Furniture and Equipment	Total
Cost at 1 April 2024	257,942	102,317	360,259
Additions in current year	0	812	812
Cost at 31 March 2025	<u>257,942</u>	<u>103,129</u>	<u>361,071</u>
Depreciation at 1 April 2024	191,448	96,271	287,719
Charge for current year	10,318	1,372	11,690
Depreciation charge at 31 March 2025	<u>201,766</u>	<u>97,643</u>	<u>299,409</u>
Net book value at 31 March 2025	<u>56,176</u>	<u>5,486</u>	<u>61,662</u>
Net book value at 31 March 2024	<u>66,494</u>	<u>6,046</u>	<u>72,540</u>

LISS COMMUNITY ASSOCIATION CIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

3 Summary of Net Assets by Funds

	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>	<u>Total</u>
	General Purpose	Designated		
	£	£	£	£
Fixed Assets			61,662	61,662
Working capital reserve	27,000	0		9,000
Business contingency	9,000	0		25,000
Repairs and redecoration	0	45,000		45,000
Capital replacement	0	5,000		5,000
Structural modifications		36,000		36,000
Other	<u>50,625</u>			<u>50,625</u>
	<u>86,625</u>	<u>86,000</u>	<u>61,662</u>	<u>234,287</u>

4 Fundraising

	<u>Organiser's Costs</u>	<u>Proceeds</u>	<u>Net 2025</u>	<u>2024</u>
	£	£	£	£
Friends of the Triangle	-	12,384	12,384	7,119
Christmas Activities	136	994	858	1,336
Quiz Night	286	1,295	1,009	486
Art Exhibition	0	0	0	1,045
Cinema	2,212	5,141	2,929	2,354
Beer Festival	2,654	6,592	3,938	4,608
Elsa McTaggart	0	213	213	0
Jazz Night	20	712	692	
Evening With Liss Band	420	771	351	
Comedy Nights (bar)	525	811	286	
Liss Forest Fun Day	113	423	310	
Halloween	45	341	296	
Gallery wall	1,168	1,611	443	
Makers Market		165	165	
Other	502	0	(502)	95
Totals	<u>8,081</u>	<u>31,453</u>	<u>23,372</u>	<u>17,043</u>

LISS COMMUNITY ASSOCIATION CIO

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

5 Donations and Grants

	2025	2024
Local Authority Grants	£ 0	£ 11,360
General Costs	£ 7,240	£ 822
Liss Parish Council	£ 1,000	£ 513
Ian James EHDC	£ 750	£ 7,779
Roger Mullinger EHDC	£ 11,439	£ 2,246
SDNP Gable End	£ 17,296	£ 500
Coffee Bar Contribution	£ 2,384	£ (500)
Members/Supporters	£ 16,000	£ 500
National Lottery	£ 8,000	£ 250
Truemark Trust	£ 85,000	£ 500
A Woodger Bequest	£ 500	£ 500
Warm Hub	£ 250	£ 500
Midhurst Lodge Masons	£ 500	£ 500
Woolmer Lodge Masons	£ 138,920	£ 11,439
Return of donated funds to St Marys PCC	£ 0	£ 11,360
6 Management and Administration of the Charity		
General committee members' expenses	£ 0	£ 0
Accountancy fees	£ 190	£ 170
	£ 190	£ 170

LISS COMMUNITY ASSOCIATION CIO

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025 (Continued)**

7 Employee Costs

	<u>2025</u>		<u>2024</u>	
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Maintenance & security	17,081		16,170	0
Management	23,925		22,162	0
After School Club Supervision	0		16,882	0
Administration	16,617		15,585	0
Pension costs	440		468	0
	<u>58,063</u>	<u>0</u>	<u>71,267</u>	<u>0</u>

LISS COMMUNITY ASSOCIATION CIO

England & Wales - Charity number 1175723

Accounts

Liss Community Association CIO



Registered Charity Number: 1175723

Trustees' Report

FOR THE YEAR ENDED 31 MARCH 2024

The Triangle
Mill Road
Liss
Hampshire
GU33 7DX

LISS COMMUNITY ASSOCIATION CIO

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Liss Community Association CIO

A Registered Charity – Number 1175723

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

The members of the Trustees present their report for the year.

The Trustees of the Charity during all or part of the period were: -

Chairman
David Thacker

Christopher Dowty
Vice-Chairman

Charmian Porton

Caroline Sedgwick
Treasurer

Sue Halstead

Malcolm Madgwick
Buildings Manager

Sue Jordan (non trustee)
Coffee Bar Manager

Brenda James
Secretary

The Charity's address is: The Triangle Community Centre, Mill Road, Liss, Hampshire, GU33 7DX.

Website: www.liss-triangle-centre.org.uk

The Charity's bankers are Santander plc at Bootle.

The Charity is sometimes known locally as the Triangle Community Centre, or the Triangle Centre, or simply the Triangle.

1. Structure, Governance and Management

The Charity was established by a Deed of Constitution and was registered by the Charity Commission as number 1175723 on 14th November 2017.

The charity is organised as an independent charitable incorporated organisation (association model) with a committee of trustees that comprises members elected at the Annual General Meeting or nominated as stated in the Constitution (by affiliated voluntary organisations, or by local government) and/or co-opted during the year.

The day-to-day management of the Triangle is delegated to a part-time Centre Manager, Karen Feeney and a part-time Bookkeeper, Alex Boyce. One of the Trustees acts as their line manager. All financial decisions greater than £250 and all strategic decisions are retained by the trustees.

2. Objectives and Activities

2.1 The Objects as laid out in the Constitution of the Association are to:

- a) Promote the benefit of the inhabitants of Liss Civil Parish and the neighbourhood defined by the adjacent parishes (hereafter called "the areas of benefit"), without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in 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;
- b) Establish or secure the establishment of a Community Centre (hereafter called "the Centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or person or body) in furtherance of these objects.
- c) Promote such other charitable purposes as may from time to time be determined.

The Association shall be non-party in politics and non-sectarian in religion.

2.2 Public Benefit

The trustees of Liss Community Association CIO believe that the Association provides significant Public Benefits to facilitate development both individual and communal in line with the objectives of the constitution. By effective use of volunteers, raising donations locally and using grants, the Association minimises its charges and fees, to make its facilities and services widely available. The Association places no limitation as to beneficiaries. Approximately 40% of our hirers are community groups who benefit from a 50% reduction in hire charges.

2.3 Aims

The Association aims to make Liss a vibrant community. The aim is supported by making the Triangle an accessible and welcoming hub at the centre of the village. We provide at very low-cost rooms of varying sizes and facilities for all manner of clubs, societies and activities that are useful to village life. We also take initiatives that aim to improve the quality of life in the village.

2.4 People

The current Officers of the Triangle: David Thacker as Chairman, Chris Dowty as Vice-Chairman, Caroline Sedgwick as Treasurer, Brenda James as Secretary, Malcolm Madgwick as Buildings Manager, Charmian Porton and Sue Halstead. In addition, Sue Jordan acts as Coffee Bar Manager. All these individuals continued to make a significant contribution to the Association during the year and we thank them for their hard work.

We would like to express thanks and appreciation to the Trustees, staff and all volunteers for their continued support for the past year. The Trustees meet regularly to monitor finances, and to discuss future plans.

3. Achievements

The "Friends of the Triangle" scheme has continued to support the Association's finances with over 70 regular donors. The administration of the scheme, which includes the collection of gift aid from around 90% of donations received is managed by the office staff and Trish Stemp our office volunteer.

Up until July 2023, the Trustees employed Sandy Turner to run the A.S.C. along with as many staff needed to cover the sessions as necessary. Sandy and her team are to be congratulated for the care and interest they took over many years in the children's welfare.

The benefits to the community that this centre offers cannot be underestimated, and we host classes and activities to suit all ages and interests. Pre-school, baby clinics, Pilates and Italian are just a taster of the wide scope of activities that we offer. The larger societies, such as Liss Horticultural, Liss Area Historical and Liss in Stitches hold their monthly meetings here and appreciate the warm reception that they receive.

The coffee bar is open Monday to Saturday and is run by an active group of volunteers who sell tea, coffee, juices and freshly baked cakes and scones. Their welcoming attitude and low prices mean that they are always busy, and they play a significant role in making the Triangle the successful 'heart' of the village that it is.

We are all proud of the coffee bar, it is the heart of our centre offering a tempting variety of beverages and home baked cakes. The Coffee Bar also provides a meeting place for locals to meet and chat with their friends and neighbours helping to reduce cases of social isolation and reduce mental health problems. We recognise the importance of this facility within the centre and offer grateful thanks to Sue Jordan, who manages the day to day activities and ensures the smooth running of the facility.

Our thanks to the coffee bar committee and their team of volunteers for the excellent service they provide and the time they give up helping us and their monthly donation to The Triangle Centre.

There are currently 8 affiliated groups.

The Triangle couldn't function without the help of willing volunteers who bring with them a wide range of skills. We now have over 100, many serving in the coffee bar, or helping at events. We are always keen to find new participants who can bring with them fresh ideas and a willingness to help the local community.

Chairperson's Report

Welcome all to the AGM.

I hope all is well with you and your families.

The Triangle has had another interesting and challenging year.

The Centre Manager and the Accountant will give you more details of the events and bookings over the last year, as well as the state of the finances, later in the meeting, including the progress of the user forum, which has had good engagement to date.

Personally, I would like to thank the Centre Manager and the Triangle staff for all their hard work over the year again and without whom the Triangle would have struggled. I cannot reiterate how grateful I am to them.

I am also immensely thankful to Sue Jordan and her team of volunteers for their dedication and hospitality with the coffee bar provision, which has proved yet again to be a mainstay of the Triangle and a popular local meeting point.

The biggest change for the Triangle, following the difficult decision the Trustees made, was to close the After School Club (ASC) at the end of the summer term 2023 after 25 years. The Trustees kept the ASC under review after the pandemic, as numbers were falling and costs were not being covered, but our preferred solution of transfer to another provider proved not to be possible. The retirement of the ASC manager and the responsibility and restructuring needed to continue in a heavily regulated sector meant that the Trustees decided, after the year-end, to close the ASC from late July 2023. The Trustees are inordinately grateful for the years of dedication and hard work from all the ASC staff over its 25-year life, with special thanks to Sandy Turner, Jill Arend and Karen Gilbertson, who steered us through the pandemic. We wish them all the best for the future and thank all the families that used the ASC over the years.

In respect of the Triangle's building, the contractors have completed work on the main arch and replaced the lintel thus reinforcing the structure. Also, as I'm sure you'll have noticed, we have had the two classrooms (where the AGM is taking place) redecorated, which was well overdue. Currently, the Centre Manager is working through a programme of improvements to the building, which should enhance each user's experience.

Finally, as with each year, we are looking at Trustee succession planning and encourage all applications to join us and help bring different voices and ideas to the Triangle. If you think you would like to be part of the Triangle, please let the Trustees know.

So, thanks for your support over the year and I look forward to seeing the Triangle used even more. As ever, keep an eye out for our newsletters and please check out our Facebook page.

David Thacker, Chair of the Trustees

Coffee Bar Report

Finance (Full details attached). The overall takings in the Coffee Bar for the year less expenses was £11,586 and in addition to that £466.85 net was donated by customers enjoying the soup hub. £7,200 was transferred to the LCA.

We held three Community Help Days raising £450 for Macmillan by holding a Cake stall, £50 was donated to The Heart Trust and £50 to Liss Area Historical Association both these were from the Coffee Bar sales supporting the events they were having to raise their own funds, a donation box is available on the coffee bar where visitors can place a donation if they so wish.

We are trying to keep our prices down to encourage customers to continue to come in on a regular basis to enjoy socialising and supporting the Triangle. Overall, the Coffee Bar is very well supported but we have noticed a decline in the amount of cake we sell but the toasted teacakes are selling well.

The Library, is very popular thanks to Judith Bartlett who organizes it, keeps it tidy, and regularly updates the books so that fresh ones are always available. Users of the library put a donation in the pot.

A new addition is the Jigsaw Library which has also proved to be very popular.

I would like to express my thanks to the Coffee Bar Team, who all take on specific roles associated with its running - Trish Stemp, Lynda Nicholls, Lorraine Roberts & Marilyn Timney; all huge supporters of the Triangle.

Thank you also to the office, Karen, Alex & Sandie for all their support and last but not least a very big thank you to all the volunteers who not only help with the Coffee Bar and bake cakes etc. but also help with many other Triangle events and of course a huge thank you to all our customers and not forgetting the caretaker, Jason & Jane the cleaner who unlock and clean ready for the opening in the morning.

**Sue Jordan
Coffee Bar Organiser**

Events Report

We had a busy cinema year in 2023-24 with the following films being shown: My Fair Lady, Harold Fry, Hallelujah, Barbie, Empire of the Light, Living we also tried a Film & Food event, showing the comedy Book Club which was very well received and enjoyed by many. We tried something new at Christmas with a showing of an Andre Rieu Christmas Concert. We also held a Christmas children's activity morning with film. Our fundraising activities were slightly reduced

during this financial year due to the scaffold and works taking place in the front classroom. We intend to increase the events on offer during year ending April 2025 to help boost our fundraising income.

In early September we enjoyed another very successful Beer and Music Festival which resulted in another £4,600 being raised for the centre with approximately 400 people coming along and enjoying the excellent choice of beers and ciders, the Hogmoor Gin Bar, the Scouts BBQ and the fantastic live music. We would like to thank our sponsors who helped us to fund the cost of the drinks and Cllr Roger Mullenger who gave us a grant for the entertainment.

In June 2023 we held our Art Exhibition which was enjoyed by all those that came along, we had approximately 100 exhibits by local artists and made over £1,000.

In October we held our annual quiz which was attended by 60 people. The food on offer was a delicious Grazing Platter which people enjoyed whilst Karen Feeney, Centre Manager, was once again our quiz master.

The Christmas Fair in early December was well attended with Liss Band playing carols for us with a host of stalls indoors and we served Hot Chocolate (with Baileys), mulled wine, local Christmas Ales outside with a hog roast van providing the food.

4. Performance

Our contribution to the quality of life within our community remains our highest priority. The walking group still meets twice weekly and the many people who join the walk enjoy not only the exercise but also the social element when they enjoy coffee together on their return to the Triangle.

We have continued to host activities that are appreciated locally on the artistic, social and educational fronts including weekly art classes, monthly art workshops, and social opportunities through our diverse regular events from the beer festival, art exhibition to the popular open gardens event. We also continue to host classes in second languages, the after-school club, nursery and exercise groups.

5. Sustainability

The Triangle continues to stand in the centre of Liss as a valued community resource, and we believe it will do so for years to come. Covering our running costs remains the challenge – our lettings and events income does not cover all our staff and other costs so we will always need to source additional income such as grants to support these and keep the building open.

Whilst financially secure at the moment, the trustees continue to review finances regularly to ensure we can continue to pay our staff, our biggest cost, and keep the building open day to day whilst utility costs rise, balancing the need to cover running costs against the need to invest in the facilities and fabric of the building.

6. Financial Report

Our accounts paint a rather different picture than in the past, certainly compared to the pre-Covid-19 years. We have made a substantial deficit for the year of £66,896 compared to the deficit of £32,517 in 2022-23. This is principally down to two things: the repair costs for the front gable end of the classrooms and the closure costs of the After School Club ("ASC"). This has made a big dent in our reserves.

Our total income for the year was £95,155 (£106,834 2022-23). We have returned to our usual sources of funding: lettings, events and grants/donations. Whilst we received more in the way of grants/donations, proceeds from the ASC were down and so were those from events.

2023-24 is not, we hope, a typical year. Stripping out the ASC, and the one-off repairs, the underlying running costs are around £100k. This means it costs around £275 per day to run the Triangle Centre. Lettings contribute around one-third of that, and net fund-raising under one fifth, so we need to find more external funding to keep this building open. Our reserves won't last long.

We are actively reviewing our room hire rates and intend to introduce price rises, but this income will never cover all our costs. We need more donations. One-way residents can help us to start, or increase, regular gift aid donations. We would like to recruit more residents to this and the feedback from our recent user forum has encouraged us to approach existing donors and find better ways of generating publicity around this scheme.

We must also keep our costs under control and with staffing being the bulk of those we need to make sure we work efficiently. We have changed working procedures for our caretaker and substantially reduced the weekly hours for this role as a result.

£22,799 of the total income was from donations and grants (£12,069 2022-23).

These came from a mixture of sources. The coffee bar group provided donations of £7,779. EHDC councillors Ian James and Roger Mullenger made councillor grants of £822 and £513 respectively. We also received £11,439 from the South Downs National Park from the levies they raise on building developers in our area. This was put towards the work on the gable end of the front classroom. The Freemasons locally kindly gave us £500 towards our running costs. We returned £500 to St Mary's Parochial Church Council as there was a surplus left over from the Warm Hub donation they gave us for the winter of 22-23.

The trustees would like to record their thanks for all this continued support and to Karen Feeney, our centre manager, for making the applications for funds.

We are repaying the Bounceback Loan from Santander pic and £14,000 was outstanding at 31 March. The interest rate is 2.5% and repayments continue until the summer of 2026 unless we decide to repay early.

Lettings income hides an improvement at £37,947 (£38,839 2022-23). The 2022-23 figures included £6,000 income as a notional charge to the After School Club which was included in ASC direct costs. This allows for the fact that the Hall and Annexe could not be let to any other users during ASC sessions. As the ASC was only open for one term in 2023-24 the notional charge has been reduced to £2,200, so the underlying comparison is £35,747 in 2023-24 to £32,239, an 11% improvement which is very welcome.

Events income (gross) dropped to £16,981 from £18,858, excluding the Friends of the Triangle scheme. The building work in early spring in the front gable end compromised our events planning and we had fewer events than in the preceding year.

The Friends of the Triangle donated £7,119. Most of this comes to us under the gift aid scheme which is a very efficient way to donate funds, as we receive 20p from the Government for every 80p donated to us by tax payers. Those who don't pay tax can still donate regularly under our Friends scheme but we will not receive any extra from the Government.

The After School Club did not return to the levels of income and attendance we saw pre-pandemic. In 2018-19 our income was £38,524 which more than covered direct costs including the notional room rent. In 2022-23 gross income was only £26,073, only slightly more than the direct staff cost and not covering indirect staff and space costs. Generally most children were attending only 2-3 days per week and not for a full 3 hour session even then. The trustees kept the situation under review but our preferred solution of transfer to another provider proved not to be possible. The retirement of the ASC manager and the responsibility and restructuring needed to continue in a heavily regulated sector meant that the trustees decided to close the ASC from late July 2023. Thus in 2023-24 we had just one term's income of £8,558. Our costs were substantially more than this as regular salary was augmented by redundancy and pay in lieu of notice.

The trustees are inordinately grateful for the years of dedication and hard work from all the ASC staff over its 25 year life, with special thanks to Sandy Turner, Jill Arend and Karen Gilbertson who steered us through the difficult Covid-19 years. We wish them all the best for the future.

The standout cost in the year was the work carried out to repair the cracks in the front gable end of the classrooms. The entire top of the gable wall was removed and two steel lintels inserted to support the wall. One of these was a bespoke curved structure faced with decorative bricks to match the existing external appearance. The scaffolding was up much longer than we expected while we waited for the bespoke lintel but to all our relief the work was completed in the early part of 2024. The total invoiced cost came in at over £37k, much more than estimated, but part was covered by a grant from South Downs National Park at £11k.

Our grateful thanks go to LizAnn Atkinson and Alex Boyce for their enthusiastic support as book-keeper, coping with invoicing, banking, credit control, pensions and payroll. LizAnn retired from the Triangle Centre completely during the year and Alex Boyce has been her able replacement.

We would also like to put on record our thanks to Sarah Redfern for her production of the year-end accounts and certification process.

The Association has a reserves policy. The current position is as follows:

Working capital reserve: £27,000 – this is normally run at the level of three months' worth of expenditure

Business Contingency reserve: £9,000 – this is another one month's worth of expenditure

Repairs and Redecoration: £15,000

Capital Replacement: £5,000 – A small reserve for equipment and emergency building repairs.

Structural modifications: £15,000 – This reserve is to cover costs not covered by grants.

We continue to review our overall reserves policy to ensure that it is still appropriate given our development plans and the current financial climate.

The attached financial statement shows the current state of the finances of the Association. The Trustees believe the situation to be satisfactory but we will continue to monitor our financial situation on a monthly basis.

7. Future Plans

We see the kitchen and coffee bar as an underused commodity and would like to make more of this facility by increasing events that use this area, this includes some pop-up food evenings or more community events in the afternoons. We recently undertook a survey in the coffee bar of the type of events people would like to see within the centre. We have studied the results and will be implementing some of the ideas that were put forward including more talks, quizzes, social evenings and musical events.

Within the building, work to be completed includes repair of the ceiling and redecoration of the hall, annexe and also the coffee bar.

We have upgraded our software to enable a more modern way of communicating to Friends and supporters who wish to know about our forthcoming events.

Our concern about saving energy and ensuring we are running efficiently and effectively are also high on the agenda for us and we are seeking a consultation with an energy expert to help us to make changes within the building to help, not only with our energy bills, but also to reduce our carbon footprint. We are in the process of adopting a policy to help us meet our goals.

As always, our future plans also include expanding the classes and opportunities within the centre for our community and any suggestions on what people would like to see taking place here at The Triangle would be gratefully received.

LISS COMMUNITY ASSOCIATION CIO

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
OF LISS COMMUNITY ASSOCIATION CIO**

I report on the accounts of the Trust for the year ended 31 March 2024, which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Sarah Redfern ACMA, ATT

Address: 5 Longacre Close, Liss, Hampshire, GU33 7UZ

Date:

17/7/24



LISS COMMUNITY ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> £	<u>2023</u> £
Incoming Resources:					
Group registrations					167
Donations and grants	5	11,360	11,439	22,799	12,069
Lettings		37,947		37,947	38,839
After School Club		8,558		8,558	25,907
Office services to users (copier etc)		246		246	267
Miscellaneous income		141		141	120
Fundraising	4	24,088		24,088	29,133
Deposit interest (gross)		1,376		1,376	332
Total income:		<u>83,716</u>	<u>11,439</u>	<u>95,155</u>	<u>106,834</u>
Costs of Generating Funds					
Costs of fundraising	4	<u>7,045</u>	<u>0</u>	<u>7,045</u>	<u>7,058</u>
Resources Expended					
Direct Charitable Expenditure					
Staff costs (After School Club)	8	16,882		16,882	24,050
After School Club direct costs		4,165		4,165	6,710
		<u>21,047</u>	<u>0</u>	<u>21,047</u>	<u>30,760</u>
Indirect Charitable Expenditure					
Property and ground maintenance		31,376	11,439	42,815	7,676
Water rates and waste collection		3,033		3,033	3,679
Insurance		1,555		1,555	1,560
Light and heat		7,585		7,585	8,610
Cleaning materials		1,830		1,830	1,849
Staff costs (all less After School Club)	8	54,385		54,385	54,871
Depreciation		0	11,830	11,830	12,207
		<u>99,764</u>	<u>23,269</u>	<u>123,033</u>	<u>90,452</u>

LISS COMMUNITY ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

	Note	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>	<u>2023</u>
		£	£	£	£
Support Costs:					
Telephone, computer and fax		792		792	769
Postage, stationery and photocopying		595		595	1,507
Subscriptions		445		445	182
Training Costs		53		53	490
Accountancy fees	6	170		170	160
Legal, professional & bank fees		7,786		7,786	4,702
Sundry equipment and repairs		141		141	489
Performance Licences		602		602	1,803
Miscellaneous expenses and staff welfare		328		328	254
Bad debts		14		14	725
		<u>10,926</u>	<u>0</u>	<u>10,926</u>	<u>11,081</u>
Total resources expended		<u>138,782</u>	<u>23,269</u>	<u>162,051</u>	<u>139,351</u>
Net movement in funds		(55,066)	(11,830)	(66,896)	(32,517)
Fund balances brought forward at 1 April 2023		35,603	184,995	220,599	253,116
Transfer of restricted funds balance		100,625	(100,625)	0	0
Fund balances carried forward at 31 March 2024		<u>81,162</u>	<u>72,540</u>	<u>153,703</u>	<u>220,599</u>

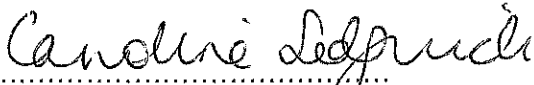
The notes on pages 13 to 17 form part of these accounts

LISS COMMUNITY ASSOCIATION
BALANCE SHEET AS AT 31 MARCH 2024

	<u>2024</u>	<u>2023</u>
<u>Notes</u>	£	£
Fixed Assets		
Property improvements	2 66,493	2 76,811
Furniture & equipment	2 6,046	2 7,558
	<u>72,539</u>	<u>84,369</u>
Current Assets		
Debtors	5,935	4,206
Stock	374	334
Cash and bank		
Deposit account 1	1	1
Deposit account 2	125,280	153,904
Deposit account 3	203	0
Current account	4,563	1,968
Cash	243	327
	<u>136,599</u>	<u>160,740</u>
Current Liabilities		
Creditors: amounts falling due within one year	(55,435)	(24,510)
Net Current Assets	<u>81,164</u>	<u>136,230</u>
Net Assets	<u>153,703</u>	<u>220,599</u>
Represented by:		
Income Funds		
Unrestricted funds	3	
Designated funds	35,000	90,000
General Purpose	46,162	46,229
Restricted income funds	3 72,540	84,370
	<u>153,702</u>	<u>220,599</u>

Approved by the Board of Trustees on


.....
David Thacker, Chair of Trustees


.....
Caroline Sedgwick, Treasurer

The notes on pages 13 to 17 form part of these accounts

LISS COMMUNITY ASSOCIATION CIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting Policies

General

These accounts have been prepared under the historic cost convention in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities.

Depreciation

Depreciation is provided on the property improvements to the Community Centre building and furniture and equipment at the following rates based on the estimated useful life of these fixed assets and their anticipated value:

Property improvements	4% pa	(straight line basis)
Furniture and equipment	20% pa	(reducing balance basis)

The Association acquired the freehold of the building in March 2020 for £1 and the prior lease from HCC ended on 31st December 2021.

2 Fixed assets

	<u>Property Improvements</u>	<u>Furniture and Equipment</u>	<u>Total</u>
	£	£	£
Cost at 1 April 2023	257,942	102,317	360,259
Additions in current year	0	0	0
Cost at 31 March 2024	<u>257,942</u>	<u>102,317</u>	<u>360,259</u>
Depreciation at 1 April 2023	181,130	94,759	275,890
Charge for current year	10,318	1,512	11,829
Depreciation charge at 31 March 2024	<u>191,448</u>	<u>96,271</u>	<u>287,719</u>
Net book value at 31 March 2024	<u>66,494</u>	<u>6,046</u>	<u>72,540</u>
Net book value at 31 March 2023	<u>76,812</u>	<u>7,558</u>	<u>84,370</u>

LISS COMMUNITY ASSOCIATION CIO

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

3 Summary of Net Assets by Funds

	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>	<u>Total</u>
	General Purpose	Designated		
	£	£	£	£
Fixed Assets			72,540	72,540
Working capital reserve	27,000	0		27,000
Business contingency	9,000	0		9,000
Repairs and redecoration	0	15,000		15,000
Capital replacement	0	5,000		5,000
Structural modifications		15,000		15,000
Other	<u>10,162</u>			<u>10,162</u>
	<u>46,162</u>	<u>35,000</u>	<u>72,540</u>	<u>153,702</u>

4 Fundraising

	<u>Organiser's Costs</u>	<u>Proceeds</u>	<u>Net 2024</u>	<u>2023</u>
	£	£	£	£
Friends of the Triangle	-	7,119	7,119	10,275
Christmas Activities	305	1,641	1,336	934
Quiz Night	162	648	486	1,302
Film Festival	0	0	0	0
Art Exhibition	1,183	2,228	1,045	1,330
Cinema	1,930	4,284	2,354	3,990
Beer Festival	2,840	7,448	4,608	4,593
Open Gardens	0	0	0	0
Elsa McTaggart	0	0	0	290
Other	625	720	95	-639
Totals	<u>7,045</u>	<u>24,088</u>	<u>17,043</u>	<u>22,075</u>

LISS COMMUNITY ASSOCIATION CIO

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

5 Donations and Grants

	<u>2024</u>		<u>2023</u>	
	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>
	£	£	£	£
Local Authority Grants				
General Costs				
Ian James EHDC (Painting)		822		0
Roger Mullenger EHDC (Fridge)		513		0
SDNP Gable End	11,439			
EHDC Councillor Grants				772
Coffee Bar Contribution		7,779		6,963
Members/Supporters		2,246		3,023
Woolmer Forest Lodge Masons donation		500		
St Mary's Church (Warm Hub donation)				1,311
Return of donated funds to St Mary's PCC		-500		
	<u>11,439</u>	<u>11,360</u>		<u>12,069</u>

6 Management and Administration of the Charity

	<u>2024</u>	<u>2023</u>
	£	£
General committee members' expenses	0	0
Accountancy fees	170	160
	<u>170</u>	<u>160</u>

LISS COMMUNITY ASSOCIATION CIO

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

7 Employee Costs

	<u>2024</u>		<u>2023</u>	
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Maintenance & security	16,170		19,936	0
Management	22,162		21,048	0
After School Club Supervision	16,882		24,050	0
Administration	15,585		13,450	0
Pension costs	468		437	0
	<u>71,267</u>	<u>0</u>	<u>78,921</u>	<u>0</u>

LISS COMMUNITY ASSOCIATION CIO

England & Wales - Charity number 1175723

Accounts

Liss Community Association CIO



Registered Charity Number: 1175723

Trustees' Report

FOR THE YEAR ENDED 31 MARCH 2023

The Triangle
Mill Road
Liss
Hampshire
GU33 7DX

LISS COMMUNITY ASSOCIATION CIO

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Liss Community Association CIO

A Registered Charity – Number 1175723

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

The members of the Trustees present their report for the year.

The Trustees of the Charity during all or part of the period were: -

Chairman
David Thacker

Christopher Dowty
Vice-Chairman

Charmian Porton

Caroline Sedgwick
Treasurer

Sue Halstead

Malcolm Madgwick
Buildings Manager

Sue Jordan (non trustee)
Coffee Bar Manager

The Charity's address is: The Triangle Community Centre, Mill Road, Liss, Hampshire, GU33 7DX.

Website: www.liss-triangle-centre.org.uk

The Charity's bankers are Santander plc at Bootle.

The Charity is sometimes known locally as the Triangle Community Centre, or the Triangle Centre, or simply the Triangle.

1. Structure, Governance and Management

The Charity was established by a Deed of Constitution and was registered by the Charity Commission as number 1175723 on 14th November 2017.

The charity is organised as an independent charitable incorporated organisation (association model) with a committee of trustees that comprises members elected at the Annual General Meeting or nominated as stated in the Constitution (by affiliated voluntary organisations, or by local government) and/or co-opted during the year.

The day-to-day management of the Triangle is delegated to a part-time Centre Manager, Karen Feeney and a part-time Book Keeper, Liz Ann Atkinson. One of the Trustees acts as their line manager. All financial decisions greater than £250 and all strategic decisions are retained by the trustees.

2. Objectives and Activities

2.1 The Objects as laid out in the Constitution of the Association are to:

- a) Promote the benefit of the inhabitants of Liss Civil Parish and the neighbourhood defined by the adjacent parishes (hereafter called "the areas of benefit"), without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in 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;
- b) Establish or secure the establishment of a Community Centre (hereafter called "the Centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or person or body) in furtherance of these objects.
- c) Promote such other charitable purposes as may from time to time be determined.

The Association shall be non-party in politics and non-sectarian in religion.

2.2 Public Benefit

The trustees of Liss Community Association CIO believe that the Association provides significant Public Benefits to facilitate development both individual and communal in line with the objectives of the constitution. By effective use of volunteers, raising donations locally and using grants, the Association minimises its charges and fees, to make its facilities and services widely available. The Association places no limitation as to beneficiaries. Approximately 40% of our hirers are community groups who benefit from a 50% reduction in hire charges.

2.3 Aims

The Association aims to make Liss a vibrant community. The aim is supported by making the Triangle an accessible and welcoming hub at the centre of the village. We provide at very low-cost rooms of varying sizes and facilities for all manner of clubs, societies and activities that are useful to village life. We also take initiatives that aim to improve the quality of life in the village.

2.4 People

The current Officers of the Triangle: David Thacker as Chairman, Chris Dowty as Vice-Chairman, Caroline Sedgwick as Treasurer, Malcolm Madgwick as Buildings Manager, Charmian Porton as After School Club Liaison and Sue Halstead. In addition, Sue Jordan acts as Coffee Bar Manager. All these individuals continued to make a significant contribution to the Association during the year and we thank them for their hard work.

We would like to express thanks and appreciation to the Trustees, staff and all volunteers for their continued support for the past year. The Trustees meet regularly to monitor finances, and to discuss future plans.

3. Achievements

The "Friends of the Triangle" scheme has continued to support the Association's finances with over 82 regular donors. The administration of the scheme, which includes the collection of gift aid from around 90% of donations received is managed by the office staff and Trish Stemp our office volunteer.

The Trustees employ Sandy Turner to run the A.S.C. along with as many staff needed to cover the sessions as necessary. Sandy and her team are to be congratulated for the care and interest they take in the children's welfare. Their very topical art-work, displayed on the coffee bar wall, is much admired by our visitors. The Walking Bus from the Infant and Junior schools is an essential part of this service and much appreciated by parents. Understandably, numbers of children attending are still affected by parent's change of working patterns following Covid.

The benefits to the community that this centre offers cannot be underestimated, and we host classes and activities to suit all ages and interests. Pre-school, baby clinics, Pilates and Italian are just a taster of the wide scope of activities that we offer. The larger societies, such as Liss Horticultural and Liss Area Historical, hold their monthly meetings here, and appreciate the warm reception that they receive.

An important aspect of the building's use is also to provide a place to meet for the many retired residents of Liss who cannot easily get about. Younger residents, many of whose children attend First Steps Pre-School and the Triangle After School Club are also frequent users, often taking advantage of the excellent coffee bar. The coffee bar is open Monday to Saturday and is run by an active group of volunteers who sell tea, coffee, juices and freshly baked cakes and scones. Their welcoming attitude and low prices mean that they are always busy, and they play a significant role in making the Triangle the successful 'heart' of the village that it is.

We are all proud of the coffee bar, the heart of our centre, packed to capacity most mornings, and offering a tempting variety of beverages and home baked cakes. Checking the volunteer rota, monitoring and shopping for supplies, in addition to serving behind the counter, falls to the Coffee Bar manager, Sue Jordan.

Our thanks to the coffee bar committee and their team of volunteers for the excellent service they provide and the time they give up helping us and their monthly donation to The Triangle Centre.

There are currently 12 affiliated groups.

The Triangle couldn't function without the help of willing volunteers who bring with them a wide range of skills. We now have over 100, many serving in the coffee bar, or helping at events. We are always keen to find new participants who can bring with them fresh ideas and a willingness to help the local community.

Chairperson's Report

Here at the Triangle, the last year has had its ups and downs. We've seen off the worst of the pandemic, hopefully, and people are getting back to normal activities.

I will leave it to the Centre Manager and the Treasurer to give you more details of the events and bookings over the last year, as well as the state of the finances, later in the meeting. One thing arises as a consequence of the bookings and finances is that we will be undertaking a review of our pricing in the coming year and will be consulting with users for the fairest way. On a personal note, I would like to thank the Centre Manager and the Triangle staff for all their hard work yet over the year again. They are the faces of the Triangle and always have a welcoming smile for the users.

We are also immensely thankful to Sue Jordan and her team for their dedication with the coffee bar provision, which has proved yet again to be a mainstay of the Triangle and a popular local meeting point.

The biggest change for the Triangle, following the difficult decision the Trustees made, was to close the After School Club (ASC) at the end of the summer term after 25 years. The Trustees kept the ASC under review after the pandemic, as numbers were falling and costs were not being covered, but our preferred solution of transfer to another provider proved not to be possible. The retirement of the ASC manager and the responsibility and restructuring needed to continue in a heavily regulated sector meant that the Trustees decided, after the year-end, to close the ASC from late July 2023. The Trustees are inordinately grateful for the years of dedication and hard work from all the ASC staff over its 25 year life, with special thanks to Sandy Turner, Jill Arend and Karen Gilbertson, who steered us through the pandemic. We wish them all the best for the future and thank all the families that used the ASC over the years.

In respect of the building, we have commenced some significant repair work, as you can see from the scaffolding at the front. Hopefully, you will not be inconvenienced by any repairs, but please be careful when these are underway.

Finally, we are looking at Trustee succession planning and encourage all applications to join us and help bring different voices and ideas to the Triangle. If you think you would like to be part of the Triangle, please let me know. So, thanks for your support over the year and I look forward to seeing the Triangle used more and more. Keep an eye out for our newsletters and please check out our Facebook page.

David Thacker, Chair of the Trustees

The Coffee Bar

Finance. The overall takings for the year was £11,348 compared with £8506 at the end of 2021 when it was still having post COVID effects! Pre COVID the average intake was £10,300.

However, we were still able to replace the freezer £362, which is used for ice cream and cake storage. We held three Community Help Days raising £400 for Macmillan by holding a Cake stall as well. £50 for The Heart Trust and £50 for Liss Area Historical Association both these were from the Coffee Bar sales supporting the events they were having to raise their own funds.

We are trying to keep our prices down to encourage customers to continue to come in on a regular basis to enjoy socialising and support the Triangle. On the whole the Coffee Bar is very well supported but we have noticed a decline in the amount of cake we sell but the toasted teacakes are selling really well.

I would like to express my thanks to the Coffee Bar Team, who all take on specific roles associated with its running - Trish Stemp, Lynda Nicholls, Lorraine Roberts & Marilyn Timney; all huge supporters of the Triangle. Thank you also to the office, Karen, LizAnn & Sandie for all their support and last but not least a very big thank you to all the volunteers who not only help with the Coffee Bar and bake cakes and scones but also help with many other Triangle events and of course a huge thank you to all our customers and not forgetting the caretakers, Jim & Laurence, & Jane who unlock and clean ready for the opening in the morning.

Sue Jordan Coffee Bar Organiser

Events

We saw a return to an almost 'normal way of life' in early 2022 and we were very happy that we could resume our programme of fundraising events. We had a busy year for cinema with the following films showing: Belfast, Downton Abbey (with a cream tea), Operation Mincemeat, The Courier, The Duke, The Last Letter from your Lover, West Side Story and to celebrate the Queen's Platinum Jubilee in June, we held a 50's inspired afternoon tea and showed the 1953 Oscar winning film The Greatest Show on Earth.

In June we held our Open Gardens event and 15 gardens were kindly opened across the village for visitors to enjoy. We used the services of AMK to transport visitors to some of the outlying gardens and we thank them for the excellent service they provided. Refreshments were once again provided here at The Triangle and Peter Catt kindly helped us financially to fund the bus whilst providing some excellent plants for us to raffle.

In early September we enjoyed our annual Beer and Music Festival which turned out to be our best fund-raising event ever! We raised over £5,000 and we were delighted that over 300 people came and partook of the excellent choice of beers and ciders, the Hogmoor Gin Bar, the Scouts BBQ and the fantastic live music. We would like to thank our sponsors, but in particular, White Rose Garage who made a considerable donation to the cost of the beer.

In October we held our annual quiz which was attended by 90 people. The food was once again provided by volunteers and Karen Feeney, the Centre Manager, took on the role of quizmaster. A fun night was enjoyed by all

The Christmas Fair was held in early December and we enjoyed two sessions of Liss Band performing carols for us. The event was well attended and we had a good mix of stalls selling gifts from paintings to candles.

Instead of a Film Festival in March 2023, we decided to try a different approach with a 'Month of Movies'. This saw us showing Mrs Harris Goes to Paris, The Lost King (with a talk by a member of the Richard III Society) and See How They Run (with afternoon tea).

4. Performance

Our contribution to the quality of life within our community remains our highest priority. The walking group still meets twice weekly and the many people who join the walk enjoy not only the exercise but also the social element when they enjoy coffee together on their return to the Triangle.

We have continued to host activities that are appreciated locally on the artistic, social and educational fronts including weekly art classes, monthly art workshops, and social opportunities through our diverse regular events from the beer festival, art exhibition to the popular open gardens event. We also continue to host classes in second languages, the after-school club, nursery and exercise groups.

5. Sustainability

The Triangle continues to stand in the centre of Liss as a valued community resource, and we believe it will do so for years to come. Covering our running costs remains the challenge – our lettings and events income does not cover all our staff and other costs so we will always need to source additional income such as grants to support these and keep the building open.

Whilst financially secure at the moment, the trustees continue to review finances regularly to ensure we can continue to pay our staff, our biggest cost, and keep the building open day to day whilst utility costs rise, balancing the need to cover running costs against the need to invest in the facilities and fabric of the building.

6. Financial Report

Our total income for the year was £106,634 (£126,754 2021-22). 2022-23 was the first year of "normal" financial operations. Despite the challenges of day to day operations in the pandemic years, we were very lucky to have received generous financial support from central and local government. This has now dried up and we have returned to our usual sources of funding: lettings, events and grants. As you can see from the figures these are insufficient to cover our operating costs. We have had to draw on our financial reserves. This is OK for a couple of years but long-term is not sustainable. We need to think about how we can maximise our lettings and events and seek out grants for operating costs. This latter is not easy as most grant-givers prefer to donate for specific projects or capital building costs or are put off by our reserves. Their preferred demographics often do not coincide with our wide range of users.

We must also keep our costs under control and with staffing being the bulk of those we need to make sure we work efficiently. We have already made changes to night-time procedures to reduce caretaker hours at unsociable times. We are planning a meeting with Triangle Centre users in the autumn to seek their suggestions for increasing revenue and reducing costs.

£11,569 of the total income was from donations and grants (£54,153 2021-22). These came from a mixture of sources. The coffee bar group provided donations of £6,963. Keith Budden and Russell Oppenheimer as EHDC councillors provided £772 from their councillor grants. St Mary's Church pop up breakfast provided £1,312 to kick-start the warm hub we ran on Tuesday lunchtimes. We also received donations in memory of Daphne Martin, Mike Jordan and Martin Sedgwick, all sadly lost to us in the year. The trustees would like to record their thanks for all this continued support and to Karen Feeny, our centre manager, for ensuring we made all the necessary applications for funds.

We are repaying the Bounceback Loan from Santander plc and £20,000 was outstanding at 31 March. The interest rate is 2.5% and repayments continue until the summer of 2026 unless we decide to repay early.

Lettings income showed improvement at £38,839 (£32,805 2021-22) including £6,000 as a notional charge to the After School Club and is included in ASC direct costs. This allows for the fact that the Hall and Annexe cannot be let to any other users during ASC sessions.

Events income (gross) increased to £18,858 excluding the Friends of the Triangle scheme

The Friends of the Triangle donated £10,275, around one-third of which was gift aid relief remitted by HMRC. Most of this comes to us under the gift aid scheme which is a very efficient way to donate funds, as we receive 20p from the Government for every 80p donated to us by tax payers. Those who don't pay tax can still donate regularly under our Friends scheme but we will not receive any extra from the Government. We would like to recruit more residents to this so if you have good suggestions on how best to do so we would love to hear from you. Anyone keen to take responsibility for this will be welcomed with open arms.

Sadly the After School Club has not returned to the levels of income and attendance we saw pre-pandemic. In 2018-19 our income was £38,524 which more than covered direct costs including the notional room rent. In 2022-23 gross income was only £25,907, only slightly more than the direct staff cost and not covering indirect staff and space costs. Generally most children were attending only 2-3 days per week and not for a full 3 hour session even then

Our grateful thanks go to LizAnn Atkinson for her enthusiastic support as our book-keeper, coping with invoicing, banking, credit control, pensions and payroll. We are very grateful for her return on a temporary basis last year; LizAnn has now decided to retire from the Triangle Centre completely and is looking forward to her other interests including becoming a new grandmother. We would also like to put on record our thanks to Sarah Redfern for her production of the year-end accounts and certification process.

The Association has a reserves policy. The current position is as follows:

Working capital reserve: £27,000 – this is normally run at the level of three months' worth of expenditure but has been increased to provide an additional buffer.

Business Contingency reserve: £18,000 – this would normally be another one month's worth of expenditure but we have increased this to reflect the uncertain times.

Repairs and Redecoration: £15,000

Capital Replacement: £5,000 – A small reserve for equipment and emergency building repairs.

Structural modifications: £70,000 – This reserve is to cover costs not covered by grants plus further amounts for other structural work which will be required in the next 12-24 months. This is set out in more detail in the next section.

We continue to review our overall reserves policy to ensure that it is still appropriate given our development plans and the current financial climate.

The attached financial statement shows the current state of the finances of the Association. The Trustees believe the situation to be satisfactory but we will continue to monitor our financial situation on a monthly basis.

7. Future Plans

Work began on repairing the failing front wall of the building in early Summer 2023 and continues as we wait for a bespoke window lintel to be produced. Once this work is completed, the front and back classrooms will then be redecorated.

The ceilings in the hall and annexe need to be replastered and then redecoration needs to take place in both of these rooms. We still have plans to install more cost-effective LED lighting in the hall and annexe and the floors need repair and refinishing in hall, annexe and classrooms.

Other works that are currently being discussed include resurfacing the front of the building as the existing paving stones are now uneven. We are considering upgrading the way in which we communicate with our customers with a more comprehensive system of sending out information on forthcoming events and news from The Triangle. This will include training and the installation of more up to date software where needed. It is imperative that we can increase our customer base and encourage more visitors to the centre to ensure our continued success.

We are looking at our list of annual events and planning new ones for 2023-2024 which will include Film & Food nights, Children's film events and more community events in the afternoons when the centre is underused.

We are looking at ways to strengthen the board of Trustees with volunteers who have skills that we require including HR expertise.

Work has begun on upgrading the kitchen and installing a new sink and slimline dishwasher which will be of benefit to the daily routine in the coffee bar as well as a benefit to users of the centre.

We are always keen to listen to the community and would welcome ideas for any classes or activities that may help us to increase our income.

LISS COMMUNITY ASSOCIATION CIO

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
OF LISS COMMUNITY ASSOCIATION CIO

I report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Sarah Redfern ACMA, ATT
Address: 5 Longacre Close, Liss, Hampshire, GU33 7UZ
Date:

12/9/2023



LISS COMMUNITY ASSOCIATION CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>	<u>2022</u>
		£	£	£	£
Incoming Resources:					
Group registrations		167		167	229
Donations and grants	5	12,069		12,069	54,153
Lettings		38,839		38,839	32,805
After School Club		25,907		25,907	23,652
Office services to users (copier etc)		267		267	282
Miscellaneous income		120		120	205
Fundraising	4	29,133		29,133	19,839
Deposit interest (gross)		332		332	18
Total income:		<u>106,834</u>	<u>0</u>	<u>106,834</u>	<u>131,183</u>
Costs of Generating Funds					
Costs of fundraising	4	<u>7,058</u>	<u>0</u>	<u>7,058</u>	<u>4,875</u>
Resources Expended					
Direct Charitable Expenditure					
Staff costs (After School Club)	8	24,050		24,050	22,320
After School Club direct costs		6,710		6,710	6,684
		<u>30,760</u>	<u>0</u>	<u>30,760</u>	<u>29,004</u>
Indirect Charitable Expenditure					
Property and ground maintenance		7,676	0	7,676	8,756
Water rates and waste collection		3,679		3,679	2,519
Insurance		1,560		1,560	1,592
Light and heat		8,610		8,610	4,612
Cleaning materials		1,849		1,849	1,437
Staff costs (all less After School Club)	8	54,871		54,871	50,863
Depreciation		<u>12,207</u>		<u>12,207</u>	<u>12,679</u>
		<u>90,452</u>	<u>0</u>	<u>90,452</u>	<u>82,459</u>

LISS COMMUNITY ASSOCIATION CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023 (Continued)**

	Note	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>	<u>2022</u>
		£	£	£	£
Support Costs:					
Telephone, computer and fax		769		769	611
Postage, stationery and photocopying		1,507		1,507	1,354
Subscriptions		182		182	8
Training Costs		490		490	121
Accountancy fees	6	160		160	150
Legal, professional & bank fees		4,702		4,702	6,533
Sundry equipment and repairs		489		489	990
Performance Licences		1,803		1,803	1,409
Miscellaneous expenses and staff welfare		254		254	527
Bad debts		<u>725</u>		<u>725</u>	<u>0</u>
		<u>11,081</u>	<u>0</u>	<u>11,081</u>	<u>11,703</u>
Total resources expended		<u>139,351</u>	<u>0</u>	<u>139,351</u>	<u>128,041</u>
Net movement in funds		<u>(32,517)</u>	<u>0</u>	<u>(32,517)</u>	<u>3,142</u>
Fund balances brought forward at 1 April 2022		68,120	184,995	253,116	249,974
Transfer of restricted funds balance			0	0	0
Fund balances carried forward at 31 March 2023		<u>35,603</u>	<u>184,995</u>	<u>220,599</u>	<u>253,116</u>

The notes on pages 14 to 17 form part of these accounts

LISS COMMUNITY ASSOCIATION
BALANCE SHEET AS AT 31 MARCH 2023

		<u>2023</u>		<u>2022</u>
	<u>Notes</u>	£	£	£
Fixed Assets				
Property improvements	2	76,811	2	87,129
Furniture & equipment	2	7,558	2	9,447
		<u>84,369</u>		<u>96,576</u>
Current Assets				
Debtors		4,206		8,190
Stock		334	287	
Cash and bank				
Deposit account 1		1	6,366	
Deposit account 2	153,904		145,563	
Deposit account 3		0	16,645	
Current account	1,968		9,655	
Cash		327	66	
		<u>160,740</u>	<u>186,787</u>	
Current Liabilities				
Creditors: amounts falling due within one year		(24,510)	(30,247)	
Net Current Assets		<u>135,730</u>		<u>156,540</u>
Net Assets		<u>220,599</u>		<u>253,116</u>
Represented by:				
Income Funds				
Unrestricted funds	3			
Designated funds		90,000		90,000
General Purpose		46,229		66,540
Restricted income funds	3	84,370		96,576
		<u>220,599</u>		<u>253,116</u>

Approved by the Board of Trustees on

.....
David Thacker, Chair of Trustees

.....
Caroline Sedgwick, Treasurer

The notes on pages 14 to 17 form part of these accounts

LISS COMMUNITY ASSOCIATION CIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting Policies

General

These accounts have been prepared under the historic cost convention in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities.

Depreciation

Depreciation is provided on the property improvements to the Community Centre building and furniture and equipment at the following rates based on the estimated useful life of these fixed assets and their anticipated value:

Property improvements	4% pa	(straight line basis)
Furniture and equipment	20% pa	(reducing balance basis)

The Association acquired the freehold of the building in March 2020 for £1 and the prior lease from HCC ended on 31st December 2021.

2 Fixed assets

	<u>Property Improvements</u>	<u>Furniture and Equipment</u>	<u>Total</u>
	£	£	£
Cost at 1 April 2022	257,942	102,317	360,259
Additions in current year	0	0	0
Cost at 31 March 2023	<u>257,942</u>	<u>102,317</u>	<u>360,259</u>
Depreciation at 1 April 2021	170,812	92,870	263,682
Charge for current year	10,318	1,889	12,207
Depreciation charge at 31 March 2023	<u>181,130</u>	<u>94,759</u>	<u>275,890</u>
Net book value at 31 March 2023	<u>76,812</u>	<u>7,558</u>	<u>84,370</u>
Net book value at 31 March 2022	<u>87,129</u>	<u>9,447</u>	<u>96,576</u>

LISS COMMUNITY ASSOCIATION CIO

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023 (Continued)**

3 Summary of Net Assets by Funds

	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>	<u>Total</u>
	General Purpose	Designated		
	£	£	£	£
Fixed Assets			84,370	84,370
Working capital reserve	27,000	0		20,000
Business contingency	18,000	0		25,000
Repairs and redecoration	0	15,000		15,000
Capital replacement	0	5,000		5,000
Structural modifications		70,000		70,000
Other	<u>1,229</u>			<u>1,229</u>
	<u>46,229</u>	<u>90,000</u>	<u>84,370</u>	<u>220,599</u>

4 Fundraising

	<u>Organiser's Costs</u>	<u>Proceeds</u>	<u>Net 2023</u>	<u>2022</u>
	£	£	£	£
Friends of the Triangle	-	10,275	10,275	7,031
Christmas Activities	138	1,072	934	1,015
Quiz Night	103	1,405	1,302	1,934
Film Festival	0	0	0	1,816
Art Exhibition	0	0	0	1,369
Cinema	2,187	6,177	3,990	1,326
Beer Festival	2,897	7,490	4,593	626
Music Event (Elsa McTaggart)	552	812	290	390
Little Women & Afternoon Tea	0	0	0	154
Open Gardens	439	1,769	1,330	0
Other	742	103	-639	-697
Totals	<u>7,058</u>	<u>29,133</u>	<u>22,075</u>	<u>14,964</u>

LISS COMMUNITY ASSOCIATION CIO

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023(Continued)**

5 Donatlons and Grants

	<u>2023</u>		<u>2022</u>	
	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Local Authority Grants				
General Costs				
EHDC Restart Grant		0		12,000
EHDC Supporting Community Grant		0		6,667
EHDC Councillor Community Grant Scheme				
Building Improvements		0		920
EHDC Covid Bounce back Grant		0		4,000
EHDC Councillor Grant Scheme		772		500
Liss Parish Council		0		3,000
Capitals Grants				
SDNP Community Infrastructure Levy		0		12,836
CJRS Grant	0	0	4,429	0
Coffee Bar Contribution		6,963		8,400
Members/Supporters		3,023		1,401
St Mary's Church, Liss Pop Up B'Fast		<u>1,311</u>		
	<u>0</u>	<u>12,069</u>	<u>4,429</u>	<u>49,724</u>

6 Management and Adminlstration of the Charity

	<u>2023</u>	<u>2022</u>
	£	£
General committee members' expenses	0	0
Accountancy fees	160	150
	<u>160</u>	<u>150</u>

LISS COMMUNITY ASSOCIATION CIO

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023 (Continued)**

7 Employee Costs

	<u>2023</u>		<u>2022</u>	
	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Maintenance & security	19,936		18,957	
Management	21,048		19,238	
After School Club Supervision	24,050		17,891	4,429
Administration	13,450		12,298	
Pension costs	437		370	
	<u>78,921</u>	<u>0</u>	<u>68,754</u>	<u>4,429</u>

LISS COMMUNITY ASSOCIATION CIO

England & Wales - Charity number 1175723

Accounts

Liss Community Association CIO



Registered Charity Number: 1175723

Trustees' Report

FOR THE YEAR ENDED 31 MARCH 2022

The Triangle
Mill Road
Liss
Hampshire
GU33 7DX

LISS COMMUNITY ASSOCIATION CIO

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Liss Community Association CIO

A Registered Charity – Number 1175723

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

The members of the Trustees present their report for the year.

The Trustees of the Charity during all or part of the period were: -

Chairman
David Thacker

Christopher Dowty
Vice-Chairman

Charmian Porton

Caroline Sedgwick
Treasurer

Sue Halstead

Malcolm Madgwick
Buildings Manager

Sue Jordan (non trustee)
Coffee Bar Manager

The Charity's address is: The Triangle Community Centre, Mill Road, Liss, Hampshire, GU33 7DX.

Website: www.liss-triangle-centre.org.uk

The Charity's bankers are Santander plc at Bootle.

The Charity is sometimes known locally as the Triangle Community Centre, or the Triangle Centre, or simply the Triangle.

1. Structure, Governance and Management

The Charity was established by a Deed of Constitution and was registered by the Charity Commission as number 1175723 on 14th November 2017.

The charity is organised as an independent charitable incorporated organisation (association model) with a committee of trustees that comprises members elected at the Annual General Meeting or nominated as stated in the Constitution (by affiliated voluntary organisations, or by local government) and/or co-opted during the year.

The day-to-day management of the Triangle is delegated to a part-time Centre Manager, Karen Feeney and a part-time Book Keeper, Liz Ann Atkinson. One of the Trustees acts as their line manager. All financial decisions greater than £250 and all strategic decisions are retained by the trustees.

2. Objectives and Activities

2.1 The Objects as laid out in the Constitution of the Association are to:

- a) Promote the benefit of the inhabitants of Liss Civil Parish and the neighbourhood defined by the adjacent parishes (hereafter called "the areas of benefit"), without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in 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;
- b) Establish or secure the establishment of a Community Centre (hereafter called "the Centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or person or body) in furtherance of these objects.
- c) Promote such other charitable purposes as may from time to time be determined.

The Association shall be non-party in politics and non-sectarian in religion.

2.2 Public Benefit

The trustees of Liss Community Association CIO believe that the Association provides significant Public Benefits to facilitate development both individual and communal in line with the objectives of the constitution. By effective use of volunteers, raising donations locally and using grants, the Association minimises its charges and fees, to make its facilities and services widely available. The Association places no limitation as to beneficiaries. Approximately 40% of our hirers are community groups who benefit from a 50% reduction in hire charges.

2.3 Aims

The Association aims to make Liss a vibrant community. The aim is supported by making the Triangle an accessible and welcoming hub at the centre of the village. We provide at very low-cost rooms of varying sizes and facilities for all manner of clubs, societies and activities that are useful to village life. We also take initiatives that aim to improve the quality of life in the village.

2.4 People

The current Officers of the Triangle: David Thacker as Chairman, Chris Dowty as Vice-Chairman, Caroline Sedgwick as Treasurer, Malcolm Madgwick as Buildings Manager, Charmian Porton as After School Club Liaison and Sue Halstead. In addition, Sue Jordan acts as Coffee Bar Manager. All these individuals continued to make a significant contribution to the Association during the year and we thank them for their hard work.

We would like to express thanks and appreciation to the Trustees, staff and all volunteers for their continued support for the past year. The Trustees meet regularly to monitor finances, and to discuss future plans.

3. Achievements

The "Friends of the Triangle" scheme has continued to support the Association's finances with over 65 regular donors. The administration of the scheme, which includes the collection of gift aid from around 90% of donations received is managed by the office staff and Trish Stemp our office volunteer.

The Trustees employ Sandy Turner to run the A.S.C. along with as many staff needed to cover the sessions as necessary. Sandy and her team are to be congratulated for the care and interest they take in the children's welfare. Their very topical art-work, displayed on the coffee bar wall, is much admired by our visitors. The Walking Bus from the Infant and Junior schools is an essential part of this service and much appreciated by parents. Understandably, numbers of children attending are still affected by parent's change of working patterns following Covid.

The benefits to the community that this centre offers cannot be underestimated, and we host classes and activities to suit all ages and interests. Pre-school, baby clinics, Pilates and Italian are just a taster of the wide scope of activities that we offer. The larger societies, such as Liss Horticultural and Liss Area Historical, hold their monthly meetings here, and appreciate the warm reception that they receive.

An important aspect of the building's use is also to provide a place to meet for the many retired residents of Liss who cannot easily get about. Younger residents, many of whose children attend First Steps Pre-School and the Triangle After School Club are also frequent users, often taking advantage of the excellent coffee bar. The coffee bar is open Monday to Saturday and is run by an active group of volunteers who sell tea, coffee, juices and freshly baked cakes and scones. Their welcoming attitude and low prices mean that they are always busy, and they play a significant role in making the Triangle the successful 'heart' of the village that it is. The coffee bar also runs Community Help Days monthly when all the profits are donated to local charities.

We are all proud of the coffee bar, the heart of our centre, packed to capacity most mornings, and offering a tempting variety of beverages and home baked cakes. Checking the volunteer rota, monitoring and shopping for supplies, in addition to serving behind the counter, falls to the Coffee Bar manager, Sue Jordan.

Our thanks to the coffee bar committee and their team of volunteers for the excellent service they provide and the time they give up helping us and their monthly donation to The Triangle Centre.

There are currently 12 affiliated groups.

The Triangle couldn't function without the help of willing volunteers who bring with them a wide range of skills. We now have over 100, many serving in the coffee bar, or helping at events. We are always keen to find new participants who can bring with them fresh ideas and a willingness to help the local community.

Chairperson's Report

Another strange year has passed and with any luck we've seen the worst of the pandemic. Now we are being advised to adapt to live with the Covid-19 virus and to treat it like any other annual illness, where possible. There are still people who prefer to wear a face-covering and this may be the new normal for our society. Everything revolves around personal choices and making the right ones to keep those we love safe. Hence, cleanliness is key.

In respect of the Triangle, regular cleaning continues to take place and, again, I would like to thank the Centre Manager and the cleaning staff personally for their hard work. If you use any of the Triangle's facilities, please be mindful of the time and cost it takes to keep the Triangle clean and, where possible, clean up afterwards.

After a year of uncertainty, events and bookings have been recovering, as we move out of restrictions. We have been able to host the Art Exhibition, Elsa McTaggart, the Quiz Night, the return of the Christmas Market in person, the Film Festival and the regular cinema days. The Film Festival was the last event involving Linda Li-Davis who has moved from the area but we would all like to thank Linda for her many years of organising events and for the notable financial contribution these events made to the Triangle.

Another notable departure from the Triangle was our office assistant Tracey Stokes who worked hard on many additional fundraising events, most notably the Christmas Fair. Our thanks to Tracey for many years of being the 'face of The Triangle' as visitors came to the office! We are pleased to say that Sandie O'Hanlon joined us in November 2021 and has proved to be a ray of sunshine and her infectious smile greets all that pop in to see us.

We are also immensely thankful to Sue Jordan and her team for their dedication with the coffee bar provision, which has proved yet again to be a mainstay of the Triangle and a popular local meeting point.

The After School Club (ASC) offering returned to regularity, although with some challenges including parents who previously used the ASC, but now work from home. However, Sandy Turner and her staff have continued to provide dedicated service and the Trustees are grateful for their work.

Finally, we have had a full building survey, fire and electrical assessments and have installed two canopies – one over the front entrance and the other over the annexe door. The building survey has identified a few issues and we have sought funding to assist with the repair work.

So, dare I say, we could be heading back to some form of normality. If that's the case, I look forward to seeing the Triangle used more and more. Keep an eye out for our newsletters and please check out our Facebook page.

David Thacker, Chair of the Trustees

The Coffee Bar

Corona Virus – COVID 19 National Lockdown. After several closures through 2020 and into 2021 the Coffee Bar was finally reopened on 12th April 2021 serving customers initially in the courtyard only, until 16th May when we finally opened indoors much to the delight of customers and the volunteers. We continued to follow the advice of the government for the safety of all who came to the Triangle. The number of customers gradually increased throughout the year as classes restarted in September and cyclists popped in.

Finance – Trish Stemp. The overall takings for the year were £8,506 compared with the usual average of £10,800 per annum during 'normal' times, pre-Lockdown!

However, we were still able to replace the freezer £362, which stores the cakes and ice creams for events, and 3 charities: Macmillan Coffee Morning raised £100; Liss Heart Trust £100 and Liss Area Historical Society £80 raised from refreshments on their fund-raising days.

I would like to express my thanks to the Coffee Bar Team, who all take on specific roles associated with its running - Trish Stemp, Lynda Nicholls, Lorraine Roberts & Marilyn Timney; all huge supporters of the Triangle. Thank you also to the office, Karen, LizAnn & Sandie for all their support and last but not least a very big thank you to all the volunteers who not only help with the Coffee Bar and bake cakes and scones but also help with many other Triangle events and of course a huge thank you to all our customers and not forgetting Jim & Jane who unlock and clean ready for the opening in the morning.

Events

Due to a rise in Covid cases, the early months of 2021 were still quiet in terms of fundraising but towards the end of 2021 we were able to hold several of our larger fundraising events; the art exhibition in October, a quiz night in October, Elsa McTaggart in November, the Christmas Fair and then the Film Festival in early February 2022. We also recommenced the monthly cinema and showed 23 Walks, Little Women, 6 Minutes to Midnight, Summerland and The Good Liar. We remained vigilant in terms of Covid infections and took the decision not to hold the Beer Festival which had been planned for September 2021 as a surge in cases during August led us to believe it was safer not to hold a high-risk event.

The Film Festival in February 2022 was a big success, and we trialed a new event in the format of a Children's Film and Activity morning which was very much led by First Steps Pre-School. 'A Morning with the Gruffalo' proved very popular, and the classrooms were filled with children and parents enjoying activities and watching The Gruffalo film. We opened the festival with the James Bond film Die Another Day with fizz and canapes (kindly donated by volunteers) and finished the festival with an Italian inspired two course meal and the film The House of Gucci. As always, we run a film with afternoon tea and showed the remake of the classic Blithe Spirit which was very much enjoyed by all that attended.

Grateful thanks should be expressed to the events team who work so hard to ensure the fundraising events that we hold run safely, smoothly and successfully. We are looking for more people to join our events committee to ensure we can share the workload and enjoy the events!

4. Performance

Our contribution to the quality of life within our community remains our highest priority. The walking group still meets twice weekly and the many people who join the walk enjoy not only the exercise but also the social element when they enjoy coffee together on their return to the Triangle.

We have continued to host activities that are appreciated locally on the artistic, social and educational fronts including weekly art classes, monthly art workshops, and social opportunities through our diverse regular events from the beer festival, art exhibition to the popular open gardens event. We also continue to host classes in second languages, the after-school club, nursery and exercise groups.

5. Sustainability

The Triangle continues to stand in the centre of Liss as a valued community resource, and we believe it will do so for years to come.

Grants provided by the government via EHDC and the job retention scheme saw us through the lockdowns. We now have substantial funds to embark on a period of refurbishment of the building. Hirers and users have returned to the building and demand is proving strong. Covering our running costs remains the challenge – our lettings and events income does not cover all our staff and other costs so we will always need to source additional income such as grants to support these and keep the building open.

Whilst financially secure at the moment, the trustees continue to review finances regularly to ensure we can continue to pay our staff, our biggest cost, and keep the building open day to day whilst utility costs rise, balancing the need to cover running costs against the need to invest in the facilities and fabric of the building.

6. Financial Report

After the strange times of 2020-21, our results have returned to a more normal picture. Indeed the total income of £126,754 for this year is almost identical to the total for 2018-2019. 2020-21 was dominated by grants to support us through the pandemic closures and these have fallen away, although still in play for the first six months of the financial year.

From 1 April 2021, the association now operates as a charitable incorporated organisation, with limited liability for the trustees and a new charitable number. The assets and liabilities of the old association were transferred to the new one from that date. The members of the association (the Friends of the Triangle) are now members of Liss Community Association CIO. The land and building were purchased by the CIO from HCC in March 2020, (no rent was payable after that date) and all responsibility for the building now rests with the LCA.

Our total income for the year was £126,754 (£166,316 2020-21) of which £54,153 was from donations and grants (£134,741 2020-21). These came from a mixture of sources so there was £22,667 from EHDC Covid-19 grants and £4,429 from HMRC to fund furloughed staff salaries under the Coronavirus Job Retention Scheme. The coffee bar group provided donations of £8,400. South Downs National Park released grants of £12,836 from the Community Infrastructure Levy paid by developers which funded the installation of our new canopies over the front and annex doors. Keith Budden and Russell Oppenheimer as EHDC councillors provided £1,420 from their councillor grants. Liss Parish Council gave us £3,000. The trustees would like to record their thanks for all this continued support and to Karen Feeney, our centre manager, for ensuring we made all the necessary applications for funds.

We have started repaying the Bounceback Loan from Santander plc and £25,999 was outstanding at 31 March. The interest rate is 2.5% and repayments continue until the summer of 2026 unless we decide to repay early.

Lettings income showed an excellent road to recovery at £32,805 (£13,724 2020-21) including £6,000 which represents a notional charge to the After School Club and is included in ASC direct costs. This allows for the fact that the Hall and Annexe cannot be let to any other users during ASC sessions.

Events income (gross) increased to £12,808, excluding the Friends of the Triangle scheme. A welcome sign of activities recommencing.

The Friends of the Triangle donated £7,031 (with more to come as we make the tax refund claims). Most of this comes to us under the gift aid scheme which is a very efficient way to donate funds, as we receive 20p from the Government for every 80p donated to us by tax payers. Those who don't pay tax can still donate regularly under our Friends scheme but we will not receive any extra from the Government. We would like to recruit more residents to this so if you have good suggestions on how best to do so we would love to hear from you.

The After School Club had a much improved year with normal school working but still remains affected by changes in working patterns. The fees from parents came to £23,652 (£8,502 2020-21), which is a considerable improvement but still below the last full year of 2018-19 which was £38,524. The Trustees would like to record their thanks to the ASC staff for their commitment and hard work.

Our grateful thanks go to LizAnn Atkinson for her enthusiastic support as our book-keeper, coping with invoicing, banking, credit control, pensions and payroll. We also had support from Claire Pope-Vale in the winter of 2021-22 and thank her greatly for the hard work she put in. We would also like to put on record our thanks to Sarah Redfern for her production of the year end accounts and certification process.

The Association has a reserves policy. The current position is as follows:

Working capital reserve: £25,000 – this is normally run at the level of two months' worth of expenditure but has been increased to provide an additional buffer.

Business Contingency reserve: £25,000 – this would normally be another one month's worth of expenditure, but we have increased this to reflect the uncertain times.

Repairs and Redecoration: £15,000

Capital Replacement: £5,000 – A small reserve for equipment and emergency building repairs.

Structural modifications: £70,000 – This reserve is to cover costs not covered by grants plus further amounts for other structural work which may be required in the next 12-24 months.

We continue to review our overall reserves policy to ensure that it is still appropriate given our development plans and the current financial climate.

The attached financial statement shows the current state of the finances of the Association. The Trustees believe the situation to be satisfactory, but we will continue to monitor our financial situation on a monthly basis.

7. Future Plans

Following the survey that was conducted in 2021 we employed the services of a local structural engineer to advise us on the best course of action for the repair of the front façade of the building. We are now in the process of appointing a builder to carry out this work in addition to the re-skimming of the hall and annexe ceilings.

Redecoration of the hall and annexe will take place during 2023 along with window repairs that are required as the wooden frames have deteriorated.

We are seeking to start a 'warm hub' initiative during the winter of 2022 to assist with the rising cost of living.

We are also continuing to look for new ideas for fundraising activities including the possibility of a Tea Dance, a two week arts festival to replace the existing film festival along with ad hoc creative evenings. We will continue to attract new volunteers to help with coffee bar and events to enable us to continue with our fundraising and future proof the charity.

We are always keen to listen to the community and would welcome ideas for any classes or activities that may help us to increase our income.

LISS COMMUNITY ASSOCIATION CIO

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
OF LISS COMMUNITY ASSOCIATION CIO

I report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Sarah Redfern ACMA, ATT
Address: 5 Longacre Close, Liss, Hampshire, GU33 7UZ
Date:

16/11/2022



LISS COMMUNITY ASSOCIATION CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>	<u>2021</u>
		£	£	£	£
Incoming Resources:					
Group registrations		229		229	292
Donations and grants	5	49,724	4,429	54,153	134,741
Lettings		32,805		32,805	13,724
After School Club		23,652		23,652	8,502
Office services to users (copier etc)		282		282	260
Miscellaneous income		205		205	30
Fundraising	4	19,839		19,839	8,557
Deposit interest (gross)		18		18	210
Total income:		<u>126,754</u>	<u>4,429</u>	<u>131,183</u>	<u>166,316</u>
Costs of Generating Funds					
Costs of fundraising	4	<u>4,875</u>	<u>0</u>	<u>4,875</u>	<u>259</u>
Resources Expended					
Direct Charitable Expenditure					
Staff costs (After School Club)	8	20,187	2,133	22,320	22,894
After School Club direct costs		6,684	0	6,684	4,371
		<u>26,871</u>	<u>2,133</u>	<u>29,004</u>	<u>27,265</u>
Indirect Charitable Expenditure					
Property and ground maintenance		8,756	0	8,756	15,648
Water rates and waste collection		2,519		2,519	2,074
Insurance		1,592		1,592	1,583
Light and heat		4,612		4,612	5,565
Cleaning materials		1,437		1,437	2,273
Staff costs (all less After School Club)	8	48,573	2,290	50,863	50,009
Depreciation		<u>12,679</u>		<u>12,679</u>	<u>12,678</u>
		<u>80,169</u>	<u>2,290</u>	<u>82,459</u>	<u>89,830</u>

LISS COMMUNITY ASSOCIATION CIO


**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022 (Continued)**

	Note	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>	<u>2021</u>
		£	£	£	£
Support Costs:					
Telephone, computer and fax		611		611	446
Postage, stationery and photocopying		1,354		1,354	536
Advertising		0		0	259
Subscriptions		8		8	0
Training Costs		121		121	445
Accountancy fees	6	150		150	150
Legal, professional & bank fees		6,533		6,533	1,789
Sundry equipment and repairs		990		990	526
Performance Licences		1,409		1,409	2,041
Miscellaneous expenses and staff welfare		527		527	140
Bad debts		<u>0</u>		<u>0</u>	<u>1,541</u>
		<u>11,703</u>	<u>0</u>	<u>11,703</u>	<u>7,872</u>
Total resources expended		<u>123,612</u>	<u>4,429</u>	<u>128,041</u>	<u>125,227</u>
Net movement in funds		3,142	0	3,142	41,090
Fund balances brought forward					
at 1 April 2021		64,978	184,995	249,974	208,884
Transfer of restricted funds balance			0	0	0
Fund balances carried forward					
at 31 March 2022		<u>68,120</u>	<u>184,995</u>	<u>253,116</u>	<u>249,974</u>

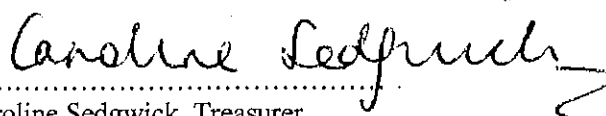
The notes on pages 12 to 15 form part of these accounts

LISS COMMUNITY ASSOCIATION
BALANCE SHEET AS AT 31 MARCH 2022

		<u>2022</u>		<u>2021</u>
	<u>Notes</u>	£	£	£
Fixed Assets				
Property improvements	2	87,129	2	82,649
Furniture & equipment	2	9,447	2	11,809
		<u>96,576</u>		<u>94,458</u>
Current Assets				
Debtors		8,190	2,938	
Stock		287	333	
Cash and bank				
Deposit account 1		6,366	6,177	
Deposit account 2		145,563	145,563	
Deposit account 3		16,645	16,619	
Current account		9,655	15,634	
Cash		66	85	
		<u>186,787</u>	<u>187,349</u>	
Current Liabilities *				
Creditors: amounts falling due within one year		(30,247)	(31,833)	
Net Current Assets		<u>156,540</u>	<u>155,516</u>	
Net Assets		<u>253,116</u>	<u>249,974</u>	
Represented by:				
Income Funds				
Unrestricted funds	3			
Designated funds		90,000		85,000
General Purpose		66,540		70,516
Restricted income funds	3	96,576		94,458
		<u>253,116</u>		<u>249,974</u>

Approved by the Board of Trustees on


 David Thacker, Chair of Trustees



 Caroline Sedgwick, Treasurer

The notes on pages 12 to 15 form part of these accounts

LISS COMMUNITY ASSOCIATION CIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting Policies

General

These accounts have been prepared under the historic cost convention in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities.

Depreciation

Depreciation is provided on the property improvements to the Community Centre building and furniture and equipment at the following rates based on the estimated useful life of these fixed assets and their anticipated value:

Property improvements	4% pa	(straight line basis)
Furniture and equipment	20% pa	(reducing balance basis)

The Association acquired the freehold of the building in March 2020 for £1 and the prior lease from HCC ended on 31st December 2021.

2 Fixed assets

	<u>Property Improvements</u>	<u>Furniture and Equipment</u>	<u>Total</u>
	£	£	£
Cost at 1 April 2021	243,144	102,317	345,461
Additions in current year			
Canopies	14,797		14,797
Cost at 31 March 2022	<u>257,941</u>	<u>102,317</u>	<u>360,258</u>
Depreciation at 1 April 2021	160,495	90,508	224,547
Charge for current year	10,318	2,362	12,679
Depreciation charge at 31 March 2022	<u>170,812</u>	<u>92,870</u>	<u>237,227</u>
Net book value at 31 March 2022	<u>87,129</u>	<u>9,447</u>	<u>96,576</u>
Net book value at 31 March 2021	<u>82,649</u>	<u>11,809</u>	<u>94,458</u>

LISS COMMUNITY ASSOCIATION CIO

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

3 Summary of Net Assets by Funds

	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>	<u>Total</u>
	General Purpose	Designated		
	£	£	£	£
Fixed Assets			96,576	96,576
Working capital reserve	25,000	0		25,000
Business contingency	25,000	0		25,000
Repairs and redecoration	0	15,000		15,000
Capital replacement	0	5,000		5,000
Structural modifications		70,000		70,000
Other	<u>16,540</u>			<u>16,540</u>
	<u>66,540</u>	<u>90,000</u>	<u>96,576</u>	<u>253,116</u>

4 Fundraising

	<u>Organiser's Costs</u>	<u>Proceeds</u>	<u>Net 2022</u>	<u>2021</u>
	£	£	£	£
Friends of the Triangle	-	7,031	7,031	6,754
Christmas Activities	50	1,065	1,015	1,126
Quiz Night	152	2,086	1,934	41
Film Festival	570	2,386	1,816	
Art Exhibition	1,660	3,029	1,369	
Cinema	573	1,899	1,326	
Beer Festival	22	648	626	
Music Event (Elsa McTaggart)	934	1,324	390	377
Little Women & Afternoon Tea	109	263	154	
Other	805	108	-697	
Totals	<u>4,875</u>	<u>19,839</u>	<u>14,964</u>	

LISS COMMUNITY ASSOCIATION CIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022(Continued)

Donations and Grants

	<u>2022</u>		<u>2021</u>	
	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>
	£	£	£	£
Local Authority Grants				
General Costs				
EHDC Restart Grant		12,000		25,000
EHDC Covid				18,190
EHDC Supporting Community Grant		6,667		
EHDC Councillor Community Grant Scheme				
Building Improvements		920		
EHDC Covid Bounce back Grant		4,000		
EHDC Councillor Community Grant Scheme				
Film Festival		500		
Liss PC		3,000		2,700
Capitals Grants				
HCC – Roof Repairs		0	12,920	0
SDNP Community Infrastructure Levy		12,836		0
Street Decorations		0	500	0
EHDC Grant	4,429	0	29,388	0
Pub Bar Contribution		8,400		13,000
Members/Supporters		1,401		4,043
National Lottery				9,000
Ve Piazza Memory				20,000
	<u>4,429</u>	<u>49,724</u>	<u>42,808</u>	<u>91,933</u>

Management and Administration of the Charity

	<u>2022</u>	<u>2021</u>
	£	£
General committee members' expenses	0	0
Accountancy fees	150	140
	<u>150</u>	<u>140</u>

LISS COMMUNITY ASSOCIATION CIO

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022 (Continued)

7 Employee Costs

	<u>2022</u>		<u>2021</u>	
	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>
	£	£	£	£
Maintenance & security	17,945	1,012	18,858	
Management	18,920	318	18,265	
After School Club Supervision	20,187	2,133	22,894	0
Administration	11,332	966	12,454	0
Pension costs	370		432	
	<u>68,754</u>	<u>4,429</u>	<u>72,903</u>	<u>0</u>

LISS COMMUNITY ASSOCIATION CIO

England & Wales - Charity number 1175723

Accounts



Trustees' Annual Report for the period

	Period start date	Period end date
From	1 04 20	To 31 03 21

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

The Triangle Centre	
Mill Road	
Liss	
Postcode	GU33 7DX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Charmian Porton	Chairman		
2	Susan Halstead			
3	Malcom Madgwick			
4	Sandra Cartwright		Resigned April 2020	
5	Caroline Sedgwick	Treasurer		
6	Christopher Dowty			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution registered 14 November 2017
How the charity is constituted (eg. trust, association, company)	Charitable incorporated organisation, Association model
Trustee selection methods (eg. appointed by, elected by)	Elected by members

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- Trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

- To advance education and provide facilities for recreation and leisure for the benefit of the inhabitants of Liss Civil Parish and the surrounding area
- To maintain and manage a community centre
- Such other charitable purposes as may be determined.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The CIO has been formed to take over the activities of Liss Community Association reg charity number 1050032. The CIO provides limited liability for the trustees and a modernised constitution.

No transfer was made to the CIO whilst the purchase of the land and buildings known as The Triangle (Community) Centre was negotiated with Hampshire County Council. The negotiations concluded satisfactorily and it was agreed that the CIO would purchase The Triangle Centre for £1. The purchase completed on 27 March 2020. The transfer of activities will be completed in the future.

This means that the people of Liss now own the freehold of the community centre. This safeguards the building and its use as a community centre for the people of Liss and the surrounding area which relates directly to one of the main objects of the CIO. The building was formerly occupied under a lease from HCC granted in 1997 and which was due to expire in 2022.

No other activities have been undertaken in the period.

In forming the CIO and purchasing the community centre the trustees have considered the Charity Commission's general guidance on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- Contribution made by volunteers.

Summary of the main achievements of the charity during the year

The CIO purchased the land and buildings known as The Triangle (Community) Centre from Hampshire County Council for £1 on 27 March 2020.

This means that the people of Liss now own the freehold of the community centre. This safeguards the building and its use as a community centre for the people of Liss and the surrounding area. The building was formerly occupied under a lease from HCC granted in 1997 and which was due to expire in 2022.

Whilst recognising the challenges of maintaining the fabric of what was the old Victorian village school, the trustees believe that direct ownership of the building will allow it to be secured indefinitely for the local community.

Section E Financial review

Brief statement of the charity's policy on reserves

No reserves held.

Details of any funds materially in deficit

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- Investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) C S Sedgwick

Full name(s) CAROLINE SEDGWICK

Position (eg Secretary, Chair, etc) TREASURER

Date 31. 1. 22.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Liss Community Association CIO

No (if any)
1175723

Receipts and payments accounts

For the period from	Period start date 01/04/2020	To	Period end date 31/03/2021
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donation	-	-	-	-	1
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	-	-	-	-	1
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	-	-	-	-	1
A3 Payments					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
A4 Asset and investment purchases, (see table)					
Purchase of the Triangle Centre, Liss land and building	-	-	-	-	1
Sub total	-	-	-	-	1
Total payments	-	-	-	-	1
Net of receipts/(payments)	-	-	-	-	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	-	-	-	-	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds		-	-	-
		-	-	-
		-	-	-
	Total cash funds (agree balances with receipts and payments account(s))	-	-	-
		Agreement Error	Agreement Error	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	The Triangle Centre Liss land and building	Restricted	1	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>C. S. Sedgwick</i>	CAROLINE SEDGWICK	31.1.22