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# **Liss Community Association CIO**



Registered Charity Number: 1175723

## **Trustees' Report**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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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](http://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 14<sup>th</sup> 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 Feeney, 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> £
<b>Incoming Resources:</b>					
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>
<b>Resources Expended</b>					
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>
<b>Total resources expended</b>		<u>139,351</u>	<u>0</u>	<u>139,351</u>	<u>128,041</u>
<b>Net movement in funds</b>		<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>

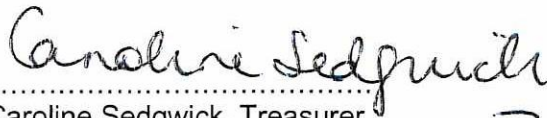
The notes on pages 14 to 17 form part of these accounts

**LISS COMMUNITY ASSOCIATION**  
BALANCE SHEET AS AT 31 MARCH 2023

		<u>2023</u>	<u>2022</u>
	<u>Notes</u>	£	£
<b>Fixed Assets</b>			
Property improvements	2	76,811	87,129
Furniture & equipment	2	7,558	9,447
		<u>84,369</u>	<u>96,576</u>
<b>Current Assets</b>			
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>
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year			
		(24,510)	(30,247)
<b>Net Current Assets</b>		<u>135,730</u>	<u>156,540</u>
<b>Net Assets</b>		<u>220,599</u>	<u>253,116</u>
Represented by:			
<b>Income Funds</b>			
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 31<sup>st</sup> 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 Donatons and Grants

	<u>2023</u>		<u>2022</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		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>