

Registered number  
1184759

Hayling Island Community Centre Association CIO

Report and Accounts

31 December 2022

## **Hayling Island Community Centre Association CIO**

**Registered number:** 1184759

### **Trustees Report**

---

The trustees present their report and accounts for the year ended 31 December 2022.

#### **Governing Document**

The organisation is a Charitable Incorporated Organisation and was registered on 5th August 2019.

The charity is governed by a Constitution dated 5th August 2019.

#### **Objectives and Activities**

The Association manages and rents accommodation to local groups and clubs. The objects of the charity are to promote the benefit of the inhabitants of Hayling Island without distinction of sex, gender or political or religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants. To establish or secure the establishment of a community centre (hereinafter called the centre), and to maintain and manage or to co-operate with any local statutory authority in the maintenance and management of such a centre for activities promoted by the CIO and its constituent bodies in furtherance of the above

#### **Trustees**

The following persons served as Trustees during the year:

Mr A P Lenaghan  
Mrs G M Bridgeman  
Mr M R Standing  
Mr W H Taylor  
Mrs M C Rose  
Mr I R Gray  
Mrs A O'Hare  
Mrs L M George  
Mrs K A Dando  
Mr B T Fuller  
Mrs M E M Ingram  
Mrs J R Radford

#### **Direction, management and service delivery**

The trustees are required to make judgements and assessments in the process of preparing the accounts periodically. Furthermore they are responsible for ensuring that the accounting records comply with accounting regulations. Finally they are responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for reviewing and developing visions of the future, fundamental direction, for approving the Managements' annual business plan, monitoring and supporting the management's execution of approved plans.

A Management Team led by a Centre Manager delivers a business plan approved by the Board, an offering to the market and a

#### **Achievements and Performance**

2022 has seen the Centre continue to get to nearly full operational usage. Most groups have returned with some new bookings now a regular feature. The room hire income of the centre has continued to grow. A fundraising campaign was set up in September 2020 to encourage local residents to help support the centre for the future with a target of £60,000 during the pandemic. This has currently reached £60,338 which is fantastic and shows how much our local community value the centre and its continued existence. The cafe was reopened in April 2021 and appears to continue to be a great success and service for the community and a regular source of income for the Centre without the liability. The Centre was delighted to host its annual Christmas Party in December 2022.

#### **Financial Review**

The charity's main source of income is from rents receivable. For the current year, the Income and Expenditure Account shows a net loss of £9,481 and the assets and reserves stand at £ 181,523 in total assets set out on the Balance Sheet.

#### **Investment & Reserves Policy**

The charity periodically reviews its investment policy to establish whether funds can be invested, reinvested or reallocated. Monies have typically been held in bank accounts. All interest earned is re-invested.

#### **Trustees Responsibilities**

**Hayling Island Community Centre Association CIO****Registered number: 1184759****Trustees Report**

---

The trustees and directors are responsible for preparing the report and accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss for that period. In preparing those accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and

This report was approved by the board on 29 September 2023 and signed by its order.

Mrs L M George  
Trustee  
Secretary

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF**

### **HAYLING ISLAND COMMUNITY CENTRE ASSOCIATION CIO**

---

I report on the accounts of the Charity for the year ended 31 December 2021, which are set out on pages 3 to 12.

#### **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 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 I do not express an audit opinion on the view given by the accounts.

#### **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.

**V J Rogers FCCA**

**Chartered Certified Accountant**

**AccountArt  
5 St Thomas Avenue  
Hayling Island  
Hampshire  
PO11 0ET**

**Date:**

**Hayling Island Community Centre Association CIO**  
**Income and Expenditure Account**  
**for the year ended 31 December 2022**

---

	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Turnover</b>	323,339	282,515
Cost of sales	(173,264)	(47,892)
<b>Gross surplus</b>	<u>150,075</u>	<u>234,623</u>
Administrative expenses	(159,759)	(111,239)
<b>Operating (loss)/surplus</b>	<u>(9,684)</u>	<u>123,384</u>
Interest receivable	203	180
<b>(Loss)/surplus before taxation</b>	<u>(9,481)</u>	<u>123,564</u>
Tax on (loss)/profit	-	-
<b>(Loss)/surplus for the financial year</b>	<u>(9,481)</u>	<u>123,564</u>

**Hayling Island Community Centre Association CIO**  
**Registered number:** 1184759  
**Balance Sheet**  
**as at 31 December 2022**

	<b>Notes</b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	19,499	15,037
<b>Current assets</b>			
Debtors	4	118,420	119,362
Cash at bank and in hand		<u>162,004</u>	<u>168,426</u>
		280,424	287,788
<b>Creditors: amounts falling due within one year</b>	5	(118,400)	(111,821)
<b>Net current assets</b>		<u>162,024</u>	<u>175,967</u>
<b>Net assets</b>		<u>181,523</u>	<u>191,004</u>
<b>Capital and reserves</b>			
Net assets account		181,523	191,004
<b>Shareholder's funds</b>		<u>181,523</u>	<u>191,004</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs L M George  
Director

Approved by the board on 29 September 2023



**Hayling Island Community Centre Association CIO**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

---

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	10% reducing balance
Fixtures, fittings, tools and equipment	10% reducing balance

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.



**Hayling Island Community Centre Association CIO**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

---

***Leased assets***

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2022 Number</b>	<b>2021 Number</b>
Average number of persons employed by the company	<u>6</u>	<u>6</u>

**Hayling Island Community Centre Association CIO**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

---

**3 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 January 2022	18,172
Transferred from HICCA charity	1,763
Disposals	4,866
At 31 December 2022	<u>24,801</u>
<b>Depreciation</b>	
At 1 January 2022	3,135
Charge for the year	2,167
At 31 December 2022	<u>5,302</u>
<b>Net book value</b>	
At 31 December 2022	<u>19,499</u>
At 31 December 2021	<u>15,037</u>

**4 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
Trade debtors	78,771	77,913
Tennis Account	25,821	27,257
Other debtors	13,828	14,192
	<u>118,420</u>	<u>119,362</u>

**5 Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
HPP	17,760	15,888
Obligations under finance lease and hire purchase contracts	43	-
Trade creditors	(352)	13
Save our Centre fund	27,307	27,307
Taxation and social security costs	(951)	(951)
Other creditors	74,593	69,564
	<u>118,400</u>	<u>111,821</u>

**6 Other information**

Hayling Island Community Centre Association CIO is a private company limited by shares and incorporated in England. Its registered office is:

**Hayling Island Community Centre Association CIO**  
**Detailed profit and loss account**  
**for the year ended 31 December 2022**

*This schedule does not form part of the statutory accounts*

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	323,339	282,515
Cost of sales	(173,264)	(47,892)
<b>Gross profit</b>	<u>150,075</u>	<u>234,623</u>
Administrative expenses	(159,759)	(111,239)
<b>Operating (loss)/profit</b>	<u>(9,684)</u>	<u>123,384</u>
Interest receivable	203	180
<b>(Loss)/profit before tax</b>	<u>(9,481)</u>	<u>123,564</u>

**Hayling Island Community Centre Association CIO**  
**Detailed profit and loss account**  
**for the year ended 31 December 2022**

*This schedule does not form part of the statutory accounts*

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>		
Save our Centre	5,066	20,834
Room hire	71,600	85,066
Restricted donations (project funds)	-	27,468
Community pantry (restricted)	45,168	48,564
Hayling Helper	-	543
Covid grants	-	19,901
Government Grants	118,375	42,134
Donations	-	2,658
Subscriptions	5,600	-
Coach trips	21,058	2,370
Other income	56,472	32,977
	<u>323,339</u>	<u>282,515</u>
<b>Direct costs</b>		
Purchases	12,978	407
Coach trip refunds	18,648	-
Connect4Hicca expenses	46,480	-
Function costs	-	2,049
Fundraising	-	2,873
Hayling Helper expense	-	1,066
Community Pantry costs	93,467	41,497
Other direct costs	1,691	-
	<u>173,264</u>	<u>47,892</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	105,479	71,497
Pensions	1,427	1,530
Employer's NI	985	1,688
Staff training and welfare	120	-
	<u>108,011</u>	<u>74,715</u>
Premises costs:		
Rent	614	-
Light and heat	14,830	13,026
Cleaning and waste	13,461	6,319
	<u>28,905</u>	<u>19,345</u>
General administrative expenses:		
Telephone and internet	1,865	1,687
Postage	46	43
Stationery and printing	856	1,047
Office costs	-	77
Licenses and Professional fees	3,683	4,935
Bank charges	2,075	2,265
Insurance	4,028	1,759
Equipment hire	2,364	1,857
Computer expenses and consumables	1,250	35
Repairs and maintenance	1,394	1,266
Depreciation	2,167	1,671
Sundry expenses	691	-

**Hayling Island Community Centre Association CIO**  
**Detailed profit and loss account**  
**for the year ended 31 December 2022**

*This schedule does not form part of the statutory accounts*

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
	<u>20,419</u>	<u>16,642</u>
Legal and professional costs:		
Advertising and PR	<u>2,424</u>	<u>537</u>
	<u>2,424</u>	<u>537</u>