

Registered number  
1184759

Hayling Island Community Centre Association CIO

Report and Accounts

31 December 2024

## Hayling Island Community Centre Association CIO

Registered number: 1184759

### Trustees Report

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The trustees present their report and accounts for the year ended 31 December 2024.

#### 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	(resigned 9.11.23)
Mr M R Standing	
Mrs M C Rose	
Mrs L M George	(resigned 3.7.24)
Mrs J R Radford	
Mr W Biggs	
Mrs J Jevon	
Ms E Bowers	Chairman

#### 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.

The Centre Manager delivers a quarterly report to the Board of trustees. This includes an update of the current services offered to

#### Achievements and Performance

During 2024, the centre has seen an increase in its usage, seeing a lot of the clubs and organisations successfully returned to pre-covid figures and usage. It has been used as a location to host such community events as Comedy nights, Boogie Bingo evenings as well as being used by external organisations such as the TSB Bank and NHS Health and Wellbeing groups offering services like Diabetes Eye Screening and Cardiac Clinic, due to its convenient location, to name but a few. The ???????? of the cafe space and this has been a huge success with all that use the centre. The 'Outreach' community projects run by and in conjunction with the centre have all secured funding from various sources to ensure their continuing availability to serve and meet the ever-changing requirements of the community of Hayling Island.

#### 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 £13,116 and the assets and reserves stand at £ 195,494 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.

Monies have been invested in treasury deposits which earn interests. The charity reviews its Reserves Policy on an annual basis and aims to have a bank balance that will cover a minimum of three months of running costs of the centre. The Save our Centre Fund has been reclassified as The Contingency Fund to cover this.

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

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**Trustees Responsibilities**

The trustees 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 trustees 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 11 September 2025 and signed by its order.

Mr M R Standing  
Trustee  
Treasurer

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF**

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

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

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	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
<b>Income</b>	178,159	189,239
Cost of sales	(144)	(615)
<b>Gross surplus</b>	<u>178,015</u>	<u>188,624</u>
Administrative expenses	(212,313)	(190,444)
<b>Operating loss</b>	<u>(34,298)</u>	<u>(1,820)</u>
Interest receivable	628	-
<b>Loss before taxation</b>	<u>(33,670)</u>	<u>(1,820)</u>
Tax on loss	-	-
<b>Loss for the financial year</b>	<u><u>(33,670)</u></u>	<u><u>(1,820)</u></u>
<b>Restricted fund surplus or loss:</b>		
Community Pantry	(10,416)	28,970
Connect4hicca	9,517	(488)
Coach trips	4,589	757
<b>Combined surplus/(loss)</b>	(29,980)	27,419

**Hayling Island Community Centre Association CIO**  
**Registered number:** 1184759  
**Balance Sheet**  
**as at 31 December 2024**

	<b>Notes</b>	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	20,706	20,779
<b>Current assets</b>			
Debtors	4	40,226	45,639
Cash at bank and in hand	5	<u>132,247</u>	<u>141,079</u>
		172,473	186,718
<b>Creditors: amounts falling due within one year</b>	6	(14,549)	1,445
<b>Net current assets</b>		<u>157,924</u>	<u>188,163</u>
<b>Net assets</b>		<u>178,630</u>	<u>208,942</u>
<b>Capital and reserves</b>			
Net assets account		178,630	208,942
<b>Shareholder's funds</b>		<u>178,630</u>	<u>208,942</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.

Mr M R Standing  
Trustee

Approved by the board on 11 September 2025

**Hayling Island Community Centre Association CIO**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

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**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 2024**

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***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.

**2 Employees**

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	10	10
Average number of volunteers	50	50

**3 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 January 2024	25,517
Additions	3,033
At 31 December 2024	<u>28,550</u>
<b>Depreciation</b>	
At 1 January 2024	2,572
Charge for the year	5,272
At 31 December 2024	<u>7,844</u>
<b>Net book value</b>	
At 31 December 2024	<u>20,706</u>
At 31 December 2023	<u>22,945</u>



**Hayling Island Community Centre Association CIO**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

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<b>4 Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	10,318	11,366
Tennis Account	-	(94)
Other debtors	29,908	34,367
	<u>40,226</u>	<u>45,639</u>
<b>5 Bank Balances</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Save our centre (restricted) - Contingency fund	47,754	48,134
Pantry (restricted)	41,241	56,796
Coach Trips	28,462	6,092
Other centre accounts	14,790	30,057
	<u>132,247</u>	<u>141,079</u>
<b>6 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	56
HPP	12,172	(167)
Trade creditors	1,357	(352)
Taxation and social security costs	57	(951)
Other creditors	963	(31)
	<u>14,549</u>	<u>(1,445)</u>

**7 Other information**

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

Station Road  
Hayling Island  
Hampshire  
PO11 0HB

**Hayling Island Community Centre Association CIO**  
**Detailed profit and loss account**  
**for the year ended 31 December 2024**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Sales - excluding restricted funds</b>	178,159	189,239
Cost of sales	(144)	(615)
<b>Gross profit</b>	<u>178,015</u>	<u>188,624</u>
Administrative expenses	(212,313)	(190,444)
<b>Operating loss</b>	<u>(34,298)</u>	<u>(1,820)</u>
Interest receivable	628	-
<b>Loss before tax</b>	<u>(33,670)</u>	<u>(1,820)</u>

**Hayling Island Community Centre Association CIO**  
**Detailed profit and loss account**  
**for the year ended 31 December 2024**

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

	<i>Restricted</i>	<b>2024</b>	<i>Restricted</i>	<b>2023</b>
		£		£
<b>Incoming Resources</b>				
Save our Centre		2,742		5,630
Room hire		129,615		146,146
Community pantry (restricted) - Income	37,709		80,407	
Surplus/(Loss)				
Connect4Hicca	50,564		47,757	
(Loss)/Surplus				
Government Grants		-		11,043
Function income		9,861		12,505
Donations		14,249		9,000
Coach trips	21,805		38,183	
Surplus				
Other income		21,692		4,915
		<u>110,078</u>		<u>189,239</u>
		178,159		166,347
<b>Direct costs</b>				
Purchases		40		5
Discounts allowed		104		-
Community Pantry costs	48,125		51,437	
Connect4Hicca expenses	41,047		48,245	
Coach trip expenses	17,216		37,426	
Other direct costs		-		610
		<u>106,388</u>		<u>137,108</u>
		144		615
<b>Administrative expenses</b>				
Employee costs:				
Wages and salaries		118,378		126,090
Subcontractor costs - caretakers		1,451		-
Pensions		1,291		2,179
Volunteers expenses		879		-
Bonuses		-		665
Employer's NI		1,492		1,860
Temporary staff and recruitment		34		-
Staff training and welfare		456		439
Trustees meetings		85		-
		<u>124,066</u>		<u>131,233</u>
Premises costs:				
Rent - cricket club		1,270		-
Light and heat		50,170		20,515
Security		863		-
Cleaning and waste		11,195		11,608
		<u>63,498</u>		<u>32,123</u>
General administrative expenses:				
Telephone and internet		2,202		1,889
Postage		-		47
Stationery and printing		1,949		622
Licenses and Professional fees		2,492		13,341
Information and publications		-		50
Bank charges		(171)		2,338
Insurance		2,331		1,893
Equipment expensed		-		616
Equipment hire		1,718		1,481
Computer expenses and consumables		645		1,475
Repairs and maintenance less insurance claim		3,510		2,927
Depreciation (2 years worth)		5,271		-
Sundry expenses		1,412		409
		<u>21,359</u>		<u>27,088</u>
Legal and professional costs:				
Accountancy fees		3,390		-
		<u>3,390</u>		<u>-</u>
		<u>212,313</u>		<u>190,444</u>

