

Charity Number 1210077

The Crofton Community Hub

Annual Report and Financial Statements
for the period 17 September 2024 to 30 April 2025

The Crofton Community Hub

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Reference and Administrative Details

Trustees Mr S Dugan, Chairman

Mrs K Mandry

Mr J Forrest

Mr S Murray

Mrs J Needham

Mr G Ross

Principal Office

Crofton Community Centre Stubbington Lane Stubbington
Fareham PO14 2PP

Charity Registration Number: 1210077

The Crofton Community Association

Reference and Administrative Details (continued)

Bankers

Unity Trust Bank Plc, 9 Brindley Place, Birmingham, B1 2HB

Accountant/Bookkeeper

J Humphry Associates Limited, 11a Stubbington Green, Fareham, Hampshire, PO14 2JG

Auditor

MMO Limited
Chartered Accountants and Statutory Auditors Wellesley House
204 London Road, Waterlooville, Hampshire, PO7 7AN

Solicitors

Churchers, 12 High Street, Fareham PO16 7BL

Trustees' Report
For the Period 17 September 2024 to 30 April 2025

This is the first Annual Return submitted by the Crofton Community Hub, a charitable incorporated organisation first registered on 17 September 2024. It was formed to enable the transfer of all assets and liabilities from the Crofton Community Association, an unincorporated charity (charity number 301794) that, owing to its scale of operations with numerous staff, was no longer best served by its unincorporated legal status.

The transfer of assets and liabilities was enacted on 1 March 2025. Whilst this return is for the period 17 September 2024 - 30 April 2025 it is therefore a reflection of active operations of the Crofton Community Hub from 1 March 2025 - 30 April 2025.

Governing Document

The charity is controlled by its governing document. The charity is a Charitable Incorporated Organisation registered on 17 September 2024.

Charitable Objects

To further or benefit the residents of the Stubbington and Hill Head wards of Fareham Borough Council and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents 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 the objective of improving the conditions of life for the residents. in furtherance of these objects but not otherwise, the trustees shall have power: to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

Key activities

The application to become a CIO brought into focus the requirement for Trustees to carefully review the operations of the charity. In this initial period Trustees have put a focus on:

1. A full risk analysis covering multiple aspects of the charity with a focus on (but not to the exclusion of other factors) governance, finance, buildings and staff structures.
2. A review of charitable activity and public benefit.

3. A review of Membership Fees, an historical aspect of the Crofton Community Association that Trustees view as a potential barrier to local beneficiaries. The cessation of Member Fees will need careful consideration alongside the current forecast annual deficits.
4. A review of income and the need to address an annual deficit that has been predominantly triggered by the COVID pandemic and higher utility bills.
5. The impending lease renewal agreement with Fareham Borough Council from whom the charity facilities are leased.
6. To assess how new trustees can be recruited and selected.

Public benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. The trustees consider that they have acted in the public benefit.

Recruitment and Appointment of Trustees

As required by the governing document, all Trustees will be required to stand down and be reappointed at the first Annual General Meeting of the charity.

Approved by CCH Trustees 08/01/2026

Crofton Community Hub

Charity Number: 1210077

Crofton Community Hub
Annual Accounts
For The Year Ending 30th April 2025

ACCOUNTANTS REPORT

We have prepared these accounts, without audit, from the records and information supplied

J. Humphry Associates Ltd

8 January 2026

Independent Examiner's Report to the Trustees of Crofton Community Hub

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Charities with gross income exceeding £25,000 must be examined by a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or*
- 2. the accounts do not accord with those records; or*
- 3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.*

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



James Piper FMAAT ATT FIAB

J Humphry Associates Ltd
11a The Green
Stubbington
PO14 2JG
Dated 08 January 2026

Financial Statements

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£	£
Income Resources						
Hire	1.1	35,816			35,816	-
Fundraising & Donations	1.2	59			59	-
Subscriptions	1.3	771			771	-
Interest	1.3	171			171	-
Vending income	1.3	-8			-8	-
Total Incoming Resources		36,809			36,809	
Resources expended						
Community Hub expenses	2.1	14,101			14,101	-
Management & Admin fees	2.2	1,560			1,380	-
Employment costs	2.3	26,926			26,926	-
Depreciation	2.4	2,218			2,218	-
Total resources expended		44,805			44,805	-
Net incoming/(outgoing resources before transfers)		-7,996			-7,996	
Transfers between funds in/(Out)						
Net movements in funds		-7,996			-7,996	-
Total funds brought forward		415,162			415,162	-
Total funds carried forward		407,165			407,165	-

Balance Sheet

	Notes	2025	2024
Fixed Assets		£	£
Tangible		71,076	-
Total fixed assets		71,076	-
Current Assets			
Stocks		98	-
Sales ledger		2,585	-
Prepayments		5,141	-
Cash in hand and at bank		339,992	-
Current Liabilities			
Trade creditors		-	-
Sundry creditors & accruals		10,588	-
PAYE & Ni		33	-
Payroll control		47	-
Pension fund		1,059	-
Total Current Assets		336,089	-
Liabilities			
Creditors: more than one year		-	-
Total Net Assets and Liabilities		407,165	-
Represented by			
General Fund:			
Unrestricted funds		-	-
Designated funds		206,500	-
Reserves policy		104,000	-
Restricted Funds		-	-
Total Fund		310,500	-
General fund		104,662	-
Increase/decrease current year		-7,997	-
Closing Balance		407,165	-

J Humphry Associates Ltd have assisted in preparing the statements, the trustees are responsible for the accuracy of the information it contains. The Statements were approved by Crofton Community Hub by:

Name: 

Date: 8/1/26

Notes to the Financial Statements

Accounting policies

Basis of financial statements

The financial statements have been prepared under in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (as updated through Update Bulletin 1 published on 2 February 2016 and bulletin 2 published 5 October 2018), the financial reporting standard applicable in UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK generally accepted practice (UK GAAP).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets, and liabilities for which the BR&WA is responsible in law. They do not include the accounts of any connected entity that have their filing requirements.

The accounts have been prepared in GBP, which is the functional currency for the charity and rounded to the nearest whole £.

Fund accounting

Unrestricted funds are general funds which can be used for the charity's ordinary purposes.

Designated funds are general funds set aside by the BR&WC for use in the future. Project funds are designated for particular projects for administration purposes only.

Restricted funds represent (a) income from trusts of endowments which may be expended only on those restricted objects provided in the terms of the trust of bequest, and (b) donations or grants received for a specific object or invited by the charity for a specific object. The funds may only be spent on the specific object for which they were given. Any balance remaining unspent at the year-end must be carried forward as a balance on that fund.

Incoming resources

Income is recognised on an accrual basis allowing for timing differences that may occur in the provision of normal charitable activity, trading, and governance.

Resources expended

Resources expended are calculated on an accrual basis allowing for timing differences that may occur in the provision of normal charitable activity, trading, and governance.

1. Incoming Resources

	Unrestricted	Designated	Restricted	Total 2025	Total 2024
<u>1.1 Hire, Rent and Members</u>	£	£	£	£	£
Hammond wing	16,314			16,314	-
Sports hall	11,384			11,384	-
Crofton hall	8,118			8,118	-
Total hire, rent, members	35,816			35,816	-
<u>1.2 Fundraising and donations</u>					
Donations	8			8	-
Fundraising	51			51	-
Total Fundraising and donation	59			59	-
<u>1.3 Subscriptions and Interest</u>					
Subscription	771			771	-
Vending income	-8			-8	-
Bank interest	171			171	-
Total subscription and interest	934			934	-
Total Income resources	36,809			36,809	-

2. Resources Expended

	Unrestricted	Designated	Restricted	Total 2025	Total 2024
<u>2.1 Community Hub expenses</u>	£	£	£	£	£
Rent	428			428	-
Insurance	566			566	-
Light & heat	8,598			8,598	-
Cleaning	432			432	-
Repairs and main	1,084			1,084	-
PPS	93			83	-
Telephone, Internet & website	1,153			1,153	-
Photocopier charges	109			109	-
Licences	368			368	-
Advertising	1,270			1,270	-

Total Community Hub costs	14,101	14,101	-
<u>2.2 Management & Admin</u>			
Audit fees	537	537	-
Bookkeeping	360	360	-
Pension admin costs	72	72	-
Subscriptions	434	434	-
Card machine	104	104	-
Bank charges	54	54	-
Total Events costs	1,560	1,560	-
<u>2.3 Employment costs</u>			
Wages and salaries	25,482	25,482	-
ER NIC	989	989	-
Pension costs	455	455	-
	26,926	26,926	-
<u>2.4 Depreciation</u>			
Property improvements	921	921	-
Equipment	344	344	-
Computer equipment	278	278	-
Furniture and fittings	675	675	-
	2,218	2,218	-