

REGISTERED COMPANY NUMBER: 15870219 (England and Wales)
REGISTERED CHARITY NUMBER: 1210439

Report of the Trustees and
Unaudited Financial Statements
for the Period 1st April 2025 to 31st December 2025
for
HEENE COMMUNITY ASSOCIATION LTD

Streets (Worthing) Limited
Chartered Accountants
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

HEENE COMMUNITY ASSOCIATION LTD

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for the Period 1st April 2025 to 31st December 2025

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HEENE COMMUNITY ASSOCIATION LTD

Report of the Trustees **for the Period 1st April 2025 to 31st December 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1st April 2025 to 31st December 2025. The trustees have adopted the provisions of 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 and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote the benefit of the inhabitants of Heene Municipal Ward and the neighbourhood in Worthing, West Sussex, 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 the object of improving the conditions of life for the said inhabitants;

To establish, or secure the establishment of, a Community Centre and to maintain and manage the same in furtherance of these objects.

Significant activities

This is the first period for the Centre since converting from an un-incorporated charity.

The Centre is a very popular community hub offering a wide range of activities to individuals and groups of all ages. Such as ballet, yoga, short mat bowls, painting classes, language classes, health & wellbeing. The centre also hosts classes run by external organisations such as the NHS for young mothers, first aid training, and cardiac rehabilitation. The Centre also has its own Cafe which has proved very popular and is often full to capacity, being used by both Centre users and the general public.

Public benefit

The trustees have considered the Charities Commission general guidance on public benefit when reviewing the aims, objectives and planned activities of the charity.

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the year

The Heene continues to be a thriving Community Centre.

There was a major change to the legal structure of The Heene, so we are now a company limited by guarantee and therefore our charity number had to change.

The in house Café was still very busy, providing a friendly welcoming environment for users and hirers of all ages. New chairs were purchased, giving it a more modern look. To accommodate the increasing numbers, planning permission was sought and granted for a Conservatory extension to the Café area. The building work for this started in December.

The Easter Raffle, raised £512 & was hugely popular, with our chocolate lovers!

There was no Summer Fayre this year, due to a lack of volunteers but The Christmas Fayre was as popular as ever, raising £2500.00.

Following the revamp of the garden area last year, there was a major overhaul of the garden beds. These were planted with wild flowers and Agapanthus.

Routine maintenance took place throughout the year. 45 purple chairs were purchased using a Grant from Chalk Cliff Trust. Room bookings remain at a very healthy level.

As a reward for those who have become members, we offered a monthly prize draw, which proved popular so will continue next year.

FINANCIAL REVIEW

Financial position

The charity in line with the charities commission guidance on reserves holds six months reserves against all eventualities. These reserves are held in bank deposit accounts

HEENE COMMUNITY ASSOCIATION LTD

Report of the Trustees
for the Period 1st April 2025 to 31st December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

15870219 (England and Wales)

Registered Charity number

1210439

Registered office

Heene Community Centre
Heene Road
Worthing
West Sussex
BN11 4PL

Trustees

SD Jones
Mrs J Adams
NA Atkins
N Barden
Mrs K Henshaw
Miss A Shaw
Mrs EA Snook
Mrs J Baker (resigned 19.5.25)
C M G Barden (resigned 21.10.25)
MB Howell (resigned 21.5.25)

Company Secretary

SD Jones

Independent Examiner

Streets (Worthing) Limited
Chartered Accountants
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

Approved by order of the board of trustees on 4th June 2026 and signed on its behalf by:



N Barden - Trustee

10/6/26

Independent Examiner's Report to the Trustees of
Heene Community Association Ltd

Independent examiner's report to the trustees of Heene Community Association Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 1st April 2025 to 31st December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

T Mills FCA
The Institute of Chartered Accountants in England and Wales

Streets (Worthing) Limited
Chartered Accountants
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

4th June 2026

HEENE COMMUNITY ASSOCIATION LTD

Statement of Financial Activities for the Period 1st April 2025 to 31st December 2025

				Period 1.4.25 to 31.12.25	Period 1.8.24 to 31.3.25
	Notes	Unrestricted fund £	Restricted fund £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		342	-	342	-
Charitable activities					
Charity		146,665	2,340	149,005	-
Other trading activities	2	83,540	-	83,540	-
Investment income	3	3,466	-	3,466	-
Transfer from unincorporated charity		186,417	4,568	190,985	-
Total		<u>420,430</u>	<u>6,908</u>	<u>427,338</u>	<u>-</u>
EXPENDITURE ON					
Raising funds		93,916	-	93,916	-
Charitable activities					
Charity		127,799	5,971	133,770	-
Other		4,769	-	4,769	-
Total		<u>226,484</u>	<u>5,971</u>	<u>232,455</u>	<u>-</u>
NET INCOME		193,946	937	194,883	-
RECONCILIATION OF FUNDS					
Total funds brought forward		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		<u><u>193,946</u></u>	<u><u>937</u></u>	<u><u>194,883</u></u>	<u><u>-</u></u>

The notes form part of these financial statements

HEENE COMMUNITY ASSOCIATION LTD

Balance Sheet
31st December 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	7	55,944	-	55,944	-
CURRENT ASSETS					
Debtors	8	6,761	-	6,761	-
Cash at bank and in hand		140,673	937	141,610	-
		<u>147,434</u>	<u>937</u>	<u>148,371</u>	<u>-</u>
CREDITORS					
Amounts falling due within one year	9	(9,432)	-	(9,432)	-
NET CURRENT ASSETS		<u>138,002</u>	<u>937</u>	<u>138,939</u>	<u>-</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>193,946</u>	<u>937</u>	<u>194,883</u>	<u>-</u>
NET ASSETS		<u>193,946</u>	<u>937</u>	<u>194,883</u>	<u>-</u>
FUNDS	10				
Unrestricted funds				193,946	-
Restricted funds				937	-
TOTAL FUNDS				<u>194,883</u>	<u>-</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st December 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31st December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

HEENE COMMUNITY ASSOCIATION LTD

Balance Sheet - continued
31st December 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4th June 2026 and were signed on its behalf by:



N Barden - Trustee

10/6/26

HEENE COMMUNITY ASSOCIATION LTD

Notes to the Financial Statements **for the Period 1st April 2025 to 31st December 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Sports equipment	- 20% on cost
Fixtures and fittings	- 20% on cost
Equipment	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

HEENE COMMUNITY ASSOCIATION LTD

Notes to the Financial Statements - continued
for the Period 1st April 2025 to 31st December 2025

2. OTHER TRADING ACTIVITIES

	Period 1.4.25 to 31.12.25 £	Period 1.8.24 to 31.3.25 £
Café income	83,540	-

3. INVESTMENT INCOME

	Period 1.4.25 to 31.12.25 £	Period 1.8.24 to 31.3.25 £
Deposit account interest	3,466	-

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period 1.4.25 to 31.12.25 £	Period 1.8.24 to 31.3.25 £
Depreciation - owned assets	8,966	-

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st December 2025 nor for the period ended 31st March 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31st December 2025 nor for the period ended 31st March 2025.

6. STAFF COSTS

	Period 1.4.25 to 31.12.25 £	Period 1.8.24 to 31.3.25 £
Wages and salaries	132,536	-
Social security costs	2,519	-
Other pension costs	2,283	-
	137,338	-

HEENE COMMUNITY ASSOCIATION LTD

Notes to the Financial Statements - continued **for the Period 1st April 2025 to 31st December 2025**

6. STAFF COSTS - continued

The average monthly number of employees during the period was as follows:

	Period 1.4.25 to 31.12.25	Period 1.8.24 to 31.3.25
Café	6	-
Office	6	-
	<u>12</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Sports equipment £	Fixtures and fittings £	Equipment £	Totals £
COST					
Additions	5,134	379	29,590	29,807	64,910
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION					
Charge for year	-	57	4,437	4,472	8,966
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE					
At 31st December 2025	5,134	322	25,153	25,335	55,944
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31st March 2025	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2025 £
Trade debtors	3,017	-
VAT	3,744	-
	<u>6,761</u>	<u>-</u>

HEENE COMMUNITY ASSOCIATION LTD

Notes to the Financial Statements - continued
for the Period 1st April 2025 to 31st December 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2025
	£	£
Trade creditors	1,662	-
Social security and other taxes	7,087	-
Pension	683	-
	<u>9,432</u>	<u>-</u>

10. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At
	£	£	31.12.25
			£
Unrestricted funds			
General fund	-	193,946	193,946
Restricted funds			
Restricted funds	-	937	937
TOTAL FUNDS	<u>-</u>	<u>194,883</u>	<u>194,883</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	420,430	(226,484)	193,946
Restricted funds			
Restricted funds	6,908	(5,971)	937
TOTAL FUNDS	<u>427,338</u>	<u>(232,455)</u>	<u>194,883</u>

The Restricted funds represent grants from organisations that have yet to be spent on building improvements and equipment.

HEENE COMMUNITY ASSOCIATION LTD

Notes to the Financial Statements - continued
for the Period 1st April 2025 to 31st December 2025

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31st December 2025.

HEENE COMMUNITY ASSOCIATION LTD

Detailed Statement of Financial Activities
for the Period 1st April 2025 to 31st December 2025

	Period 1.4.25 to 31.12.25 £	Period 1.8.24 to 31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	140	-
Subscriptions	202	-
	<hr/> 342	<hr/> -
Other trading activities		
Café income	83,540	-
Investment income		
Deposit account interest	3,466	-
Charitable activities		
Lettings	133,451	-
Grants	2,340	-
Heene activities	6,107	-
Summer & Christmas Fayre	4,960	-
Equipment hire	742	-
Other income	1,405	-
	<hr/> 149,005	<hr/> -
Transfer from unincorporated charity		
Transfer from unincorporated charity	190,985	-
	<hr/>	<hr/>
Total incoming resources	427,338	-
EXPENDITURE		
Other trading activities		
Purchases	24,351	-
Café wages	65,644	-
Pensions	1,157	-
Repairs & maintenance	2,764	-
	<hr/> 93,916	<hr/> -
Charitable activities		
Wages	66,892	-
Social security	2,519	-
Pensions	1,126	-
Rates and water	980	-
Insurance	2,780	-
Carried forward	74,297	-

This page does not form part of the statutory financial statements

HEENE COMMUNITY ASSOCIATION LTD

Detailed Statement of Financial Activities
for the Period 1st April 2025 to 31st December 2025

	Period 1.4.25 to 31.12.25 £	Period 1.8.24 to 31.3.25 £
Charitable activities		
Brought forward	74,297	-
Light and heat	14,074	-
Broadband & telephone	1,791	-
Postage and stationery	470	-
Advertising	1,163	-
Cleaning & waste	6,465	-
Maintenance	6,720	-
Security & fire alarms	4,212	-
Subscriptions	376	-
Performing Rights Society	2,779	-
Staff training	85	-
Bank & card charges	1,924	-
Sundry expenses	786	-
Professional fees	6,912	-
Payroll & HR costs	1,285	-
Fayre expenses	1,256	-
Depreciation of tangible fixed assets	8,966	-
	<hr/> 133,561	<hr/> -
Support costs		
Governance costs		
Accountancy	1,830	-
Bookkeeping	3,148	-
	<hr/> 4,978	<hr/> -
Total resources expended	<hr/> 232,455	<hr/> -
Net income	<hr/> <hr/> 194,883	<hr/> <hr/> -