

Horndean Community Association

Annual Report and Financial Statements

For the Year ending June 30 2023

**Horndean Community Association
Reference and Administration details**

Charity Name	Horndean Community Association
Charity Registration number	301854 (unincorporated)
Principal Office	Merchistoun Hall 106 Portsmouth Road PO8 9LJ
Registered Office	Merchistoun Hall 106 Portsmouth Road PO8 9LJ
Trustees	John Topley Margaret Plumridge Yvonne Sprack Carol Cockett Brendan Charles
Association Manager	Brendan Charles
Solicitor	Hampshire County Council Legal team
Bankers	National Westminster PLC 93 London Road Waterlooville PO7 7EG
Independent examiner	Tanya Dowthwaite Community First Leigh Park Community Centre Havant

INTRODUCTION

Horndean Community Association is a registered charity operating in the area of Horndean parish and its environs on the southern fringes of the East Hampshire District Council area. It is also within the jurisdiction of Hampshire County Council.

OBJECTS OF THE CHARITY

The objects of the Association are to encourage and promote, education, social welfare and recreation for the inhabitants of Horndean and to manage a community centre for the local community – Merchistoun Hall and its Park (Grade II listed)

The trustees regularly review the association's activities, and at least once a year hold a major strategy review to ensure that future plans are compatible with the objectives and the opportunities within the area of benefit and to ensure that the activities planned are in line with the Charity Commission's guidance on public benefit.

THE ACTIVITIES OF THE CHARITY

The Association is involved in the development of the following activities

- The provision of leisure and educational activities & services.
- The provision of facilities for other organisations running similar activities
- The provision of hiring space to organisations for private meetings and functions.
- The maintenance and development of the site for community use

It achieves this by working both on its own and more often through working in partnership with other agencies. Through this activity Horndean Community Association demonstrates its ability to:

- Work in partnership & collaborate with a wider community
- Promote to a far wider audience its services, activities and events
- Provide funding to support the needs of the local community

STRUCTURAL GOVERNANCE AND MANAGEMENT

Horndean Community Association is governed by a board of trustees. The trustees hold regular Trustees meetings though these were halted during covid. In the interim the trustees are in communication by email and additional decision making meetings are held when necessary.

The decisions of the trustees are implemented by the staff led by the Association Manager and by nominated trustees and other volunteers. At the end of the year, there were 3 full time equivalent employees. This includes the staff of the "Minnows" pre-school.

There are 5 trustees of the Association.

Horndean Community Association also benefits from the work of a number of volunteers who help to ensure the Association functions effectively. We have with the permission of the charity commission appointed 2 staff to the board of trustees. All safeguards are in place to ensure that there is no conflict of interest. The public are made aware of the opportunity to become a trustee through internal communications to our users and volunteers, through our website, through appeals in other local magazines and community fora and occasionally through press releases. Trustees can either be appointed at the Annual General Meeting or by co-option during the year.

OVERVIEW OF THE RECREATIONAL, EDUCATIONAL AND SOCIAL ACTIVITY

The Association provides a comprehensive programme of sessions that meet the aims of the Association

Our approach continues to be:

To retain our community services at a cost that does not discriminate

That our hiring rates for voluntary, not for profit and community groups remain at a level that

acknowledges their status

The development of projects that meet the changing needs of our community

The development of existing partnerships and the creation of new ones

DIRECTLY MANAGED ACTIVITIES

Some of these activities are part of the silver stars programme and attendees get a discounted rate with the silver stars card. We will be looking to develop new activities as and when we can. Our current groups are :-

1. Movement2Music
2. The Monday Morning Social
3. The Monday Afternoon Social
4. Short Mat Bowls
5. Tea Dance
6. Bridge
7. Fencing

Unfortunately we had to close the Minnows Preschool as it was no longer viable.

OUR VOLUNTEERS

Once again the Association and Horndean residents owe much to the many volunteers who give freely of their time to help in the smooth running of Horndean Community Association. They provide essential administrative assistance, raise money, lead and help with so many activities to make Merchistoun Hall a good place to be. The trustees wish to express their gratitude and thanks to them all as the association would not exist without them.

DUTY OF CARE - SAFEGUARDING

Staff, Trustees, and volunteers in sensitive areas are all subject to a robust induction and recruitment procedures where safeguarding is integral

The Association has in place both a Safeguarding & Deputy Safeguarding Officer who continue to be trained to ensure that the association is up to date with all relevant practises and legislation in this area

This commitment is supported by

- The requirements of the Disclosure & Barring Services (DBS) in support of our vulnerable beneficiaries to include relevant checks on relevant staff & volunteers as administered through the DBS
- The reporting requirements of the Charities Commission
- Our policies and procedures

This is further supported by the information & advice delivered through our engagement with relevant partners.

RELATED PARTY TRANSACTIONS

There were no trustee payments made

A REVIEW OF THE YEAR AT MERCHISTOUN HALL

HORNDEN COMMUNITY ASSOCIATION JULY 2022 – JUNE 2023

Activities

Following Covid, many groups meeting before Covid had ceased to exist and now no longer meet. We have found that we need to develop a different type of programme and we continue to do this. We have formed an events and activities group to develop this programme. This is mainly managed by volunteers and we are grateful to the members for all the time and effort they put in to making these activities a great success. We are always looking for new volunteers to join us.

Through that group we provided the following :-

Regular skittles nights monthly

Halloween Party

60/70 Dance

50's Dance

Summer Fayre

Toy Sales

Fun in the house (free activity for children) August, October, December, April, May

Xmas Fayre and Santa at HTC

We hosted the following regular meetings :-

U3A horndean groups and activities

Now that's Jive

Robert Art

Colour wheel

Tai chi

Yoga

Perform (moved during the year)

Willow Tai Chi

Various Ghost hunts

Residents Association and other meetings

We also hosted :-

Training via Community First e.g Paediatric First Aid, Food Hygiene

Weddings, Birthday parties, Baby showers, Children's birthday parties

MANAGING THE COMMUNITY ASSOCIATION'S ASSETS –

MERCHISTOUN HALL AND PARK

The trustees are managing to the best of their ability the building and the park with extremely limited and sometimes virtually no finance. As you all know the building is Grade 11 listed, as is the garage (workshop) and this listing itself brings its own expense. The trustees manage by setting priorities concentrating on those things that can be done within the financial limitations.

Repairs and renewals

The total spent on repairs and renewals this year is £13362.97. Below is an outline of the main works and costs throughout this year.

Repairs and renewals July 22 – June 23

Action	Cost	Notes
	£	
Repairs to roof	596.40	Structural maintenance
Tree maintenance	300	Health and Safety
Repairs to hedging and fencing	2585.83	Security measure
Gates final payment	8304.24	Security measure
lighting	347.11	Energy efficiency measure
New bench	144.90	Replace J Palmers bench that had been vandalised
clearance	250	
Refurbishment of rm 6/7	144.84	Building maintenance
Electrical repairs	60	Health and Safety
Refurbishment of building	77.76	Building maintenance
Planting – baskets etc	191.89	Park maintenance
Repairs to gates	360	Unnecessary damage by the residents

Financial review to June 2023

Key challenges for the organisation

- The organisation is asset rich and cash poor
- The land and building itself can be as much a liability as an asset. The ability for a small unincorporated charity to raise sufficient income to refurbish and upgrade the manor house and park to meet its Grade 11 listed status is limited.
- The trustees have continuing to develop strategies to both decrease expenditure, including continuing to review the staff costs, and increase the income through new programme developments and social enterprise.
- The trustees have not changed from their view that the community association needs to generate at least £80,000 per annum if it is to cover its costs effectively and £100,000 if it is to provide income for the restoration and up-keep of this Grade 11 listed building and park.

Horndean Community Association

Balance sheet to June 30 2023

		To June 2023		To June 2022
Assets				
Fixed Assets				
Fixed Assets		4,514,471		3,019,689
Property - Cost	4,500,000		3,000,000	
Plant and Machinery - Cost	4,820		4,820	
Plant/Machinery - Accumulated Depreciation	(4,820)		(4,618)	
Office equipment and IT - Cost	7,333		6,976	
Office equipment and IT - Accumulated Depreciation	(4,321)		(3,588)	
Fixtures and fittings - Cost	33,357		30,536	
Fixtures and fittings - Accumulated Depreciation	(21,898)		(18,562)	
Noncurrent Assets	0		0	
Intangible Assets	0		0	
Total Fixed Assets		4,514,471		3,015,555
Current Assets				
Current Assets		6,420		9,916
stock bar/ catering	1,000		1,000	
Trade Debtors	5,420		4,317	
Prepayments	0		4,599	
Bank		20,691		72,025
Nat West Current Account	10,471		20,766	
Petty Cash	6		6	
Reception and bar till	487		1,438	
Minnows Cash library	4		4	
Business Reserves	462		4,539	
Horndean card payment account	501		38,012	
Account floats	2,685		1,184	
Community First Holding Account(salaries)	75		75	
Community First Holding Account(salaries)	6,000		6,000	
Total Current Assets	27,111			81,941

Total Assets	4,541,582	4,541,582	3,100,621	3,097,496
Liabilities				
Current Liabilities				
Current Liabilities				
Trade Creditors	12,872		16,627	
Accruals	8,060		13,623	
Bank Overdraft	0		0	
Other Current	0		0	
Liabilities				
Total Current Liabilities		20,933		30,250
Future Liabilities				
Long Term Liabilities				
Long term Loans & Mortgages	25,344		29,486	
Total Future Liabilities		25,343		
Total Liabilities		46,276		30,250
Total Net Assets		4,495,306		3,037,761
Equity				
Equity	4,495,306		3,037,761	
Capital introduced	(139,283)		(139,283)	
Property revaluation	1,500,000			
Profit And Loss - Prior Years	3,177,044		3,205,099	
Profit And Loss - Current Year	(42,455)		(28,055)	
Total Equity		4,495,306		3,037,761

Statement of Financial Activities

Incoming resources (see note 1)

	Totals 2022/23 £	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	2021//22
Voluntary income	1895	1895		1895	9538
Activities for generating funds	33164	33164		33164	39255
Investment income	0				0
Charitable activities	22682	22682		22682	58289
Other incoming resources	2896	2896		2896	6664
Total	60637	60637		60637	113746

Resources expended (See Note 2)

	Totals 2022/23 £	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	2021/22
Fundraising and trading costs	26858	26858		26858	32017
Charitable activities	71964	54123	17841	71,964	107446
Governance & other costs	3190	3190		3190	2663
Other resources expended	1080	1080		1080	476
Total	103092	85,251	17841	103092	142602

Horndean Community Association

Notes to the Financial Statements for the Year Ended June 30th 2020

Accounting Policies

Incoming resources

Recognition of incoming resources	These are included in the statement of Financial Activities (SOFA) when <ul style="list-style-type: none"> • The charity becomes entitled to the resources • The trustees are virtually certain they will receive the resources ; and • The monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross.
Grants and Donations	Grants and donations are only included when the charity has unconditional entitlement to the resources
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included at the same time as the gift to which they relate
Contractual income and performance related gifts	This is only included once the goods or services have been delivered
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity Gifts in kind for use by the charity are included as incoming resources when receivable
Donated goods and service	These are only included in incoming resources (with the equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the Trustees Annual Report
Investment Income	This is included in the accounts when receivable
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay our resources
Governance costs	Include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output provided, such grants are only recognised once the recipient of the grant has provided the specified service or output.

Grants payable without payment conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity
Support Costs	Support costs include central functions and have been allocated to activity cost categories. On a basis consistent with the use of resources,

ASSETS

Tangible fixed assets for use by the charity	These are capitalised if they can be used for more than one year. And the cost at least £500. They are valued at cost or , if gifted, at the value to the charity on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at the trustees best estimate of market value
Stocks and work in progress	These are valued at the lower of cost or market value

Note 1**Analysis of incoming resources****Voluntary Income**

	This year 2022/23	2021/2022
	£	£
Membership and silver stars cards	815	765
Donations	1049	939
Government covid grant		7834
Total	1895	9538

Activities for generating funds

	This year 2022/23	2021/22
	£	£
Hire of building by external parties	21730	21632
Sales bar and catering	7925	15753
Social Activity tickets	1900	1155
Fundraising	1609	715
Outreach Commission		
Total	33164	39255

Investment income

	This year 2022/23	2021/22
	£	£
Total	0	0

Incoming resources from**Charitable activities**

	This year 2022/23	2021/22
	£	£
Contribution from activities by users	6121	8436
Hire of building to other community users	7498	4738
Contribution to Minnows (grant & fees)	6899	42609
Project and activity grants	1500	2500
Loan of equipment	300	0
Contribution from library	364	0
Total	22682	58289

Other Income

	This year 2022/23	2021/22
	£	£
Refunds/insurance claims		
Returned deposits		
Employment allowance		3886
Employment allowance furlough	2756	2601
Other miscellaneous	140	177
Total	2896	6664

Note 2**Analysis of resources expended****Fundraising and trading costs**

	2022/23	2021/22
	£	£
Sales bar and catering	2003	4760
Fundraising costs	53	
Overheads	10886	12370
Managerial costs	13916	14887
Total	26858	32017

Charitable Activities

	2022/23	2021/22
	£	£
Community Activities	1387	3270
Community activity supported by grants	7841	36455
Overheads	25400	28862
Managerial costs	33471	34735
Depreciation	3865	4134
Total	71,964	107446

Governance & other costs

	2022/23	2021/22
	£	£
Governance	3190	2663
Other	1080	476
	4270	3139

Note 3**Trustees Expenses -**

No trustees were paid expenses this financial year

Note 4

Independent examiner for reporting on the accounts

£

Note 5

Paid employers for the period to June 30 2023

No of staff 2 Full time equivalent approximately

	HCA 2023	2022	Minnows 2023	2022	Total 2023	2022
	£	£	£	£	£	£
Salaries	43850	45592	8648	34145	54229	73376
National Insurance	2475	2484	377	1467	2852	3951
Pension	956	1034	120	833	1076	1867
Total	47281	49110	9145	36445	58157	79194

Administration costs £ 396

Employment allowance £2851

Final redundancy pay for minnows staff included

Note 6**Defined contribution pension scheme**

Horndean Community Association honours its legal requirement by offering a pension scheme for eligible staff. This is paid using the three stage incremental process with relevant percentages deducted from staff salaries and balances honoured by the Association. The Association uses the NEST provision.

Note 7**Horndean Community Association Grants received to June 2023**

c/f	Date	Description	New this year	Spend on Capital Projects	Recharge against running costs	c/f June 23
1000		Screen				1000
	15/9/22	EHDC Cllr Woodard Curtains	1000	1000		
	13/10/22	EHDC Cllr Hatter curtains	500	500		
	26/6/23	HCC trees	1000			1000
1000			2500	1500		2000

Note 8**Debtors**

	2023	2022
	£	£
Trade Debtors	5420	4317
Totals	5420	4317

Note 9**Creditors**

Creditors	2023	2022
	£	£
Trade creditors	1087	9652
Wages	11785	6975
Accruals	8060	13622
Total	20932	30249

Note 10**Fixed Assets**

The Community Association owns the Building – Merchistoun Hall, Horndean a Grade 2 listed Manor house and the surrounding 4.5 acre park. The Association Trustees allow the public access to this park. These assets are used to house activities that further the charities aims.

The land and buildings were valued at £4.5M on 10 November 2022 by Pearsons . The Property was last valued at £2.8K in 2008. We have adjusted the balance sheet to reflect the increase in value

Note 11**The Asset register**

The value of the equipment on the asset register is shown under the following headings

- Plant and Machinery
- Office equipment and IT
- Fixtures and Fittings

Stock Value**Note 12**

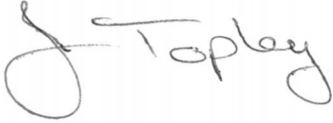
Bar £650

Catering

£350

Total**£1000**

Signed

A handwritten signature in black ink, appearing to read "J. Topley". The signature is fluid and cursive, with a large loop at the beginning and a trailing flourish.

Date

11/06/2024

The Horndean Community Association

Independent Examiners Report to the Trustees of The Horndean Community Association

I report on the accounts of the charity for the year end 30 June 2023.

Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The 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 the Independent examiners 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 next statement.

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 Charities Act 2011; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.


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Tanya Dowthwaite (FCA)
Leigh Park Community Centre
Dunsbury Way
Havant
PO9 5BG

Date 10th June 2024