

Horndean Community Association

Annual Report and Financial Statements
For the Year ending June 30 2024

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. We are currently managing 8 activities/groups

Short mat bowls

Monday morning social

Monday afternoon social

Fencing

Bridge

Kurling

Monday dancercise

Community library

And our social programme included

50.s dance night

Regular Skittles evenings

Quiz Night

Halloween Party

60.s night

Barn dance

Family xmas party

Rock and roll night

Xmas Lunches

We are accommodating Horndean Baptist church in one of our offices

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 . During the year a trustee, Margaret Plumridge made a loan to the organisation of £6,500. The loan is repayable over 10 years at a interest rate of 4%.

**A REVIEW OF THE YEAR AT MERCHISTOUN HALL
HORNDEAN COMMUNITY ASSOCIATION JULY 2023 – JUNE 2024**

Activities

We hosted the following regular meetings :-

Horndean WI

Horndean U3A various meetings

Now that Jive

Artscape

Art group

Ghost hunts

Colourwheel

Tai chi

Chair yoga

Yoga

Various meetings

We also hosted :-

Polling station

Muddyboots open days

Community first training events

Energise Southdowns

Gale Brewery residents

Parties for both adults and children

Wedding celebrations

**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 £13,459. Below is an outline of the main works and costs throughout this year.

Repairs and renewals July 23 – June 24

Action	Cost	Notes
	£	
Painting and Decorating	289.95	Building improvements
Garden	55.13	Park maintenance
Heaters	71.97	
Radiators	13003.80	Improvements to building for users and energy efficiency
General Maintenance		
Safety signs etc	38.32	Health and Safety

Organisational review to June 2024

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 believe that the community association needs to generate at least £84,000 per annum minimum 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.
- We are still in the throes of getting over covid which clearly destroyed most of our programme and we have had to find new activities and audiences in order

to support our own charitable programme. It has been hard work but as you can see from the income analysis that it has borne fruit as there are clearly signs of improvement.

- However, the organisation continues to operate on a financial knife edge. It is entirely dependent on the trustees ability to market the property for functions and parties. We are spending as much money as we can to keep the property in good repair in order to help with the marketing but it is little compared to what is actually required which we believe should be in the region of £30,000 to £50,000 per annum for house and park. Dealing with any trees (90% have TPO's) costs in the region of £700-£1000 a time. Needless to say we are working towards increasing our income. we must thank the staff here for continuing to support us throughout all this.
- The trustees continue to move forward positively and are still working on the plan to sell a small piece of land. The income gained will be used to set up an income generating trust fund which should help to secure the organisation's future.
- The loss shown by the expenditure was primarily created by the payment of legal fees relating to the land sale and a number of bad debts.
- It would be easy to lose sight of our objectives when finance is so important to the continuation of the charity. We are still trying to develop appropriate programmes for the community and believe firmly that the more commercial ventures should support these.
- The Community library which we set up when the local authority one closed is one example. It fits perfectly into the room at the back of the building which we couldn't hire out because of its configuration. We make no money out of the library but it is providing a service to the community. People are still surprised when they see that it is actually 'a library' and not just a table with a few books on it. Our thanks go to all the members of the local community who have donated books which is helping us renew the stock much of which was very out of date when we received it.



Horndean Community Association

Balance Sheet to June 2024

	To June 2024	To June 2023	
Assets			
Fixed Assets	4,510,546		4,514,471
Property – Cost or valuation	4,500,000	4,500,000	
Plant and Machinery - Cost	4,820	4,820	
Plant/Machinery - Accumulated Depreciation	(4,820)	(4,820)	
Office equipment and IT – 7,493		7,333	
Office equipment and IT - Accumulated Depreciation	(5,070)	(4,321)	
Fixtures and fittings - Cost	33,357	33,357	
Fixtures and fittings - Accumulated Depreciation	(25,234)	(21,898)	
Noncurrent Assets	0	0	
Intangible Assets	0	0	
Total Fixed Assets	4,510,546		4,514,471
Current Assets			
Current Assets			
stock bar/catering	60	1,000	
Trade Debtors	6,690	5,420	
Prepayments			
Bank			
Nat West Current Account	3,381	10,471	
Petty Cash	209	6	
Reception and bar till	234	487	
Minnows Cash	0	4	
Library	0	462	
Business	508	501	

Reserves		
Horndean card payment account	0	2,685
Account floats	75	75
Community First Holding Account	0	6,000
Total Current Assets	11,157	27,111
Total Assets	4,521,703	4,541,582

Current Liabilities			
Trade Creditors	4,972	12,872	
Accruals	9,462	8,060	
Bank Overdraft	0	0	
Other Current Liabilities	5047	0	
Total Current Liabilities	19,481		20,933
Future Liabilities			
Long Term Liabilities			
Long term Loans & Mortgages	27,866	25,344	
Total Future Liabilities	27866		25344
Total Liabilities	47,347		46,276
Total Net Assets	4,474,356		4,495,306
Equity			
Equity	4,474,356	4,495,306	
Property Revaluation	0	1,500,000	
Profit And Loss - Prior Years	4,495,306	3,037,761	
Profit And Loss - Current Year	(20,950)	(42,455)	
Total Equity	4,474,356		4,495,306

Statement of Financial Activities

Incoming resources (see note 1)

	Totals 2023/24 £	Unrestricted Funds £	Restricted Funds £	Total 2023/43 £	2022/23
Voluntary income	874	874	0	874	1895
Activities for generating funds	44422	44422	0	44422	33194
Investment income	0	0	0	0	0
Charitable activities	28922	15351	13571	28922	22682
Other incoming resources	1141	1141	0	1141	2896
Total	75359	61788	13571	75359	60637

Resources expended (See Note 2)

	Totals 2023/24 £	Unrestricted Funds £	Restricted Funds £	Total 2023/24 £	2022/23
Fundraising and trading costs	26988	26988		26988	26858
Charitable activities	63683	50112	13571	63683	71964
Governance & other costs	1969	1969		1969	3190
Other resources expended	5469	5469		5469	1080
Total	96,309	84,538	13571	96309	103092

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 2023/24	2022/2023
	£	£
Membership and silver stars cards	663	815
Donations	211	1049
Total	874	1895

Activities for generating funds

	This year 2023/24	2022/23
	£	£
Hire of building by external parties	22540	21730
Sales bar and catering	16562	7925
Social Activity tickets	4266	1900
Fundraising	1054	1609
Outreach Commission		
Total	44422	33164

Investment income

	This year 2023/24	2022/23
	£	£
Total	0	0

Incoming resources from**Charitable activities**

	This year 2023/24	2022/23
	£	£
Contribution from activities by users	7502	6121
Hire of building to other community users	7214	7498
Contribution to Minnows (grant & fees)	0	6899
Project and activity grants	13571	1500
Loan of equipment	210	0
Contribution from library	425	0
Total	28922	22682

Other Income

	This year 2023/24	2022/23
	£	£
Refunds/insurance claims		
Returned deposits		
Employment allowance		
Employment allowance furlough		2756
Other miscellaneous	1141	140
Total	1141	2896

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

	2023/24	2022/23
	£	£
Sales bar and catering	4,932	2003
Fundraising costs		53
Overheads	9660	10886
Managerial costs	12396	13916
Total	26988	26858

Charitable Activities

	2023/24	2022/23
	£	£
Community Activities	935	1387
Community activity supported by grants	-	7841
library	267	-
Overheads	23620	25400
Managerial costs	34776	33471
Depreciation	4085	3865
Total	63683	71964

Governance & other costs

	2023/24	2022/23
	£	£
Governance	1969	3190
Other	5469	1080
	7438	4270

Note 3

Trustees Expenses - there were no trustee expenses this year

No trustees were paid expenses this financial year

Note 4

Independent examiner for reporting on the accounts

£150

Note 5**Paid employees for the period to June 30 2024**

No of staff	2	Full time equivalent approximately
Cost of staff	£46072	

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 2024**

c/f	Date	Description	New this year	Spend on Capital Projects	Recharge against running costs	c/f June 24
1000		Screen grant				1000
619	22/01/24	dishwasher	619	619		
451	24/06/24	trimmer	451			451
1000	28/6/24	Tree work	1000			1000
8632	25/4/24	radiators	8632	8632		
4320	8/5/24	radiators	4320	4320		
16022			15022	13571		2451

Note 8**Debtors**

	2024	2023
	£	£
Trade Debtors	6690	5420
Totals	6690	5420

Note 9**Creditors**

Creditors	2024	2023
	£	£
Trade creditors	4972	1097
Wages	5047	11785
Accruals	9462	8060
Total	19481	20932

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

£60

20

Catering

£0

Total

£60

	19
Bar	£60
Catering	£0
Total	£60



C. COCKETT
CHAIRPERSON
18th July 2025

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 2024.

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

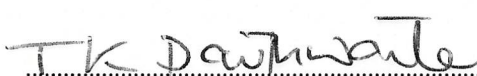
In connection with my examination, no matter has come to my attention:

(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 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.



.....

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

Date 16th July 2025