

PETERSFIELD COMMUNITY ASSOCIATION

REGISTERED CHARITY NUMBER 301916

**ACCOUNTS
and
TRUSTEES REPORT**

FOR THE YEAR ENDED 31 MARCH 2019



**PETERSFIELD COMMUNITY ASSOCIATION
REGISTERED CHARITY NUMBER 301916**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

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PETERSFIELD COMMUNITY ASSOCIATION

CHARITY INFORMATION

Trustees: Mr Les Jarman - President
Mrs E (Liz) Moss – Chair
Mr Les Mitchinson –Vice Chair
Mr Curtis Bone – House (rtd Feb 2019)
Mr John Wigley
Mr Colin Smith
Mr L Redstone
Mrs D Syms
Mr R Pendell
Mr Bill Organ
Ms L Payze –

Land Trustees Mr L Jarman
Mr K W Burrage

Charity Number: 301916

Principal Office: Petersfield Community Association
The Centre
Love lane
Petersfield
Hampshire GU31 4BW

Independent Examiner: Mr G R Beer MA (Cantab) FCA
4, Chilgrove House, Marden Way
Petersfield
Hampshire
GU31 4PU

Bankers: Barclays Bank PLC
Bournemouth Group
Business Banking
Leicester LE87 2BB

Lloyds, The Square
Petersfield
Hampshire

**PETERSFIELD COMMUNITY ASSOCIATION
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2019**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The constitution was adopted on 12/10/93 and registered with the Charity Commission as a Charitable Trust - number 301916.

A committee of trustees comprises of members elected at an AGM or co-opted during the year. The day-to-day management is delegated to a part-time manager.

The named Officers of the Association together with the Centre Manager form a Senior Management Team (SMT), which meets regularly prior to each meeting of the full committee or when matters arise that cannot wait until a full committee meeting is convened. The treasurer, whilst not a trustee, also attended most meetings and the management committee meetings.

In the year under report, the management committee met on six occasions on 7 June 2018, 9 August 2018, 11 October 2018, 6 December 2018, 7 February and 28 March 2019. Outside representation came from Cllr B Bentley, East Hants District Council, Cllr H. Ayer, Petersfield Town Council, Cllr Russell Oppenheimer, Hampshire County Council (1 meeting as guest)

The Annual General Meeting and Election of Officers was held on 21 September 2018 and was attended by representatives of many of the main groups who use the centre on a regular basis.

There was also a Special General Meeting on 27 June 2018, which was called to vote on a proposal to change the Charitable Trust to a charitable Incorporated organisation. The motion was carried.

Objectives (public benefit)

The objectives of the Association, as laid out in the constitution are:

To promote the benefit of the inhabitants of Petersfield and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, 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 object of improving the conditions of life for the said inhabitants.

To maintain and manage the Community Centre in furtherance of these objects.

Activities

The rooms of the community centre are hired out to groups and clubs from Petersfield and the surrounding area, in accordance with the objectives.

Staff and Volunteers

The office (open weekday mornings) was staffed by a salaried manager and a total of 5 volunteers during the year. A caretaker and assistant caretaker were also employed for cleaning and some maintenance.

**PETERSFIELD COMMUNITY ASSOCIATION
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2019 (CONTINUED)**

ACHIEVEMENTS AND PERFORMANCE

Usage of the centre 2018-2019

	2018-19	2017-18
No. of Bookings taken for year (4 rooms plus kitchen)	3500	3367

Number of Hirers of Rooms in Centre	2018-19	2017-18
Regular (most weekly or more, all at least monthly)	60	68
Occasional (less than monthly)	19	14
Casual (once only)	27	47
Total No. of hirers	106	129

New Groups Started

Relate
 Bridge Practice
 Teen Yoga
 Community Dance
 Photography for students
 Adult photography classes
 La Jolie Ronde (French for children)
 Petersfield Jazz and Blues
 U3A Chairbics and gentle exercise
 Family history Free Talks
 Tai chi Practice

Groups Finished

Hampshire Astrology
 U3A Yoga
 Bridge Lessons Weds
 Teen Yoga
 Community Dance
 MP surgery
 Relate
 Ballare Dance
 Photography for students
 Teen Yoga
 La Jolie Ronde (French for children)

Amendments to existing groups

PAD extra class Friday evenings
 Tai Chi stopped Tuesday class
 Fiddlesticks reduced one class
 Baby Sensory reduced one class
 U3A Scrabble changed day and frequency

**PETERSFIELD COMMUNITY ASSOCIATION
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2019 (CONTINUED)**

FUTURE PLANS

This will be the final trustees report for Petersfield Community Association under the charity number 301916 since the Special General Meeting was held in June 2018 and voted to go ahead with the transition to a Charitable Incorporated Organisation (number 1179587)

MAINTENANCE OF PREMISES

Maintenance and improvements to the Centre and its land is the responsibility solely of the Petersfield Community Association and is carried out under the supervision of the House Manager, a member of the committee, along with the Centre Manager.

Comprehensive Risk Assessments and a Fire Risk Assessment of the building are carried out annually by the Manager under the supervision of the House Manager.

In the year under report, the following repairs and improvements were carried out:

The building continues to need regular maintenance such as;
Boilers servicing and repairs
Annual checks on Fire Alarm, fire equipment and emergency lighting
Annual checks on CCTV and security system
Deep clean of carpets and flooring
Annual hedge trimming

The major project for the year was the upgrading of all LED lighting. This is both more environmentally friendly and cost effective with an immediate drop in electricity usage noted.

Due to age/breakdown, the kitchen water heater and 70 club room chairs were also replaced during the year. The exhibition room door was also replaced and a new industrial vacuum cleaner purchased. Finally, the office computers were overhauled, upgraded and wired in to the router since the wifi signals can be unreliable.

The House Manager, Curtis Bone, stepped down from the House Committee in February 2018. His post as House Manager remained unfilled for the remainder of the financial year in question with any maintenance issues in the meantime being handled by the Centre Manager and Caretaker.

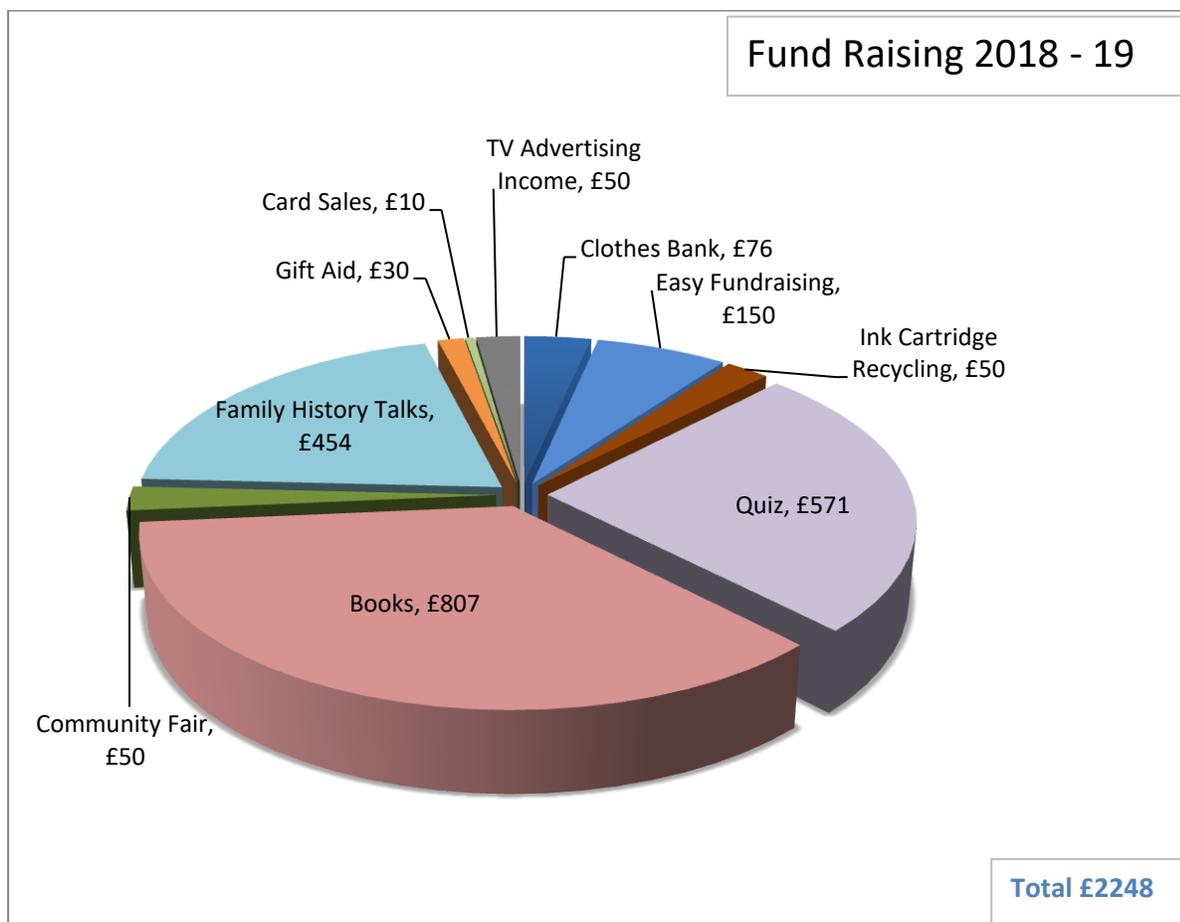
**PETERSFIELD COMMUNITY ASSOCIATION
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2019 (CONTINUED)**

FUND RAISING

The Association has no regular revenue support from any Local Government body.

Occasional donations and legacies provide welcome assistance when they occur but cannot be considered a reliable source of income. The Association depends on raising the necessary funding to meet all the running expenses of the centre through hire charges and internal fundraising activities.

In the year under report, the various fundraising activities and donations yielded income as shown in the graphic below (fund raising expenses have been deducted):



**PETERSFIELD COMMUNITY ASSOCIATION
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2019 (CONTINUED)**

FINANCIAL REVIEW – GEOFF LAMBELL

A copy of the Association's approved Annual Finance Report, for the period 1st April 2018 to 31st March 2019, is attached to this report for reference.

Overview

The accounts show a net income of £19,480 which is a steady result (£20,020 in 2018).

The final balance of the Charitable Trust has been confirmed as £107,396.

Our income is driven mainly by

Room Hire / Fundraising / Donations and grants.

We are grateful to

. Hope Church for a donation of £300 to assist with our replacement curtains

. EHDC for a grant of £1500 to assist with our new room lights.

Our costs have also been carefully managed and we review our contracts when up for renewal to ensure we are getting the best deals for the centre.

Income

The income of £80,626 (£76,609 in 2018), of this - £72,015 came from our room hire, which is a great result, we are grateful to all the centre users for their continuing support.

Other sources of income are through the centre's fundraising activities, and the donations and grants mentioned above.

Expenditure

The total expenditure of £61,146 (£56,589 in 2018), This is comprised mainly by

.planned projects at the centre £17,088

.general maintenance of £6,764 and

.staff costs £24,632 which rose by 2% - in line with the Civil Service pay scales.

Reserves

The CIO will start with a balance of £107,396, which is a good result and helps put the centre on a stable footing against the risk of large unplanned / planned maintenance bills.

Changes in income as groups come and go is also a risk which we are mindful of.

Future Expenditure

There are no planned maintenance projects of a large cost currently scheduled though we are aware of the need to keep the condition of the internal ceilings in the Main Hall and Club Room assessed.

The planning for the ceiling replacement is delayed until the centre can recruit a House Manager, to get the ball rolling.

The Trustees have taken the decision that room charges will be held at the current rates for the next financial year.

Staff Pensions

The centre has complied with its legal duties in this area and continues to make the necessary contributions.

Independent Examiner

Mr GR Beer chartered accountant has certified these accounts as accurate.

**PETERSFIELD COMMUNITY ASSOCIATION
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2019 (CONTINUED)**

Financial Review, Investment Policy and Reserves

Reserves Policy

Unrestricted funds are needed:

- a. To provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice and
- b. To cover administration fund-raising and support costs without which the charity could not function.

The trustees consider it prudent that unrestricted reserves should be sufficient:

- a. To cover one year's administration, fund-raising and support costs;
- b. To provide a pool equal to 10% of the average charitable expenditure over the preceding years from which funds can be designated to specific projects.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

PETERSFIELD COMMUNITY ASSOCIATION

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

I report to the trustees on my examination of the accounts of Petersfield Community Association for the year ended 31 March 2019.

Responsibilities and Basis of Report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with 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 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)b of the 2011 Act.

Independent examiner’s statement

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 in this report in order to enable a proper understanding of the accounts to be reached.

G R Beer MA FCA
4, Chilgrove House
Marden Way
Petersfield, Hampshire GU31 4PU

2019

PETERSFIELD COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019

Incoming Resources	Unrestricted Funds £	Totals 2019 £	Totals 2018 £
Hiring	72,015	72,015	66,686
Storage	1,724	1,724	1,685
Vending	572	572	591
Fund Raising	3,050	3,050	3,466
Other Income	631	631	743
Interest	569	569	283
Waitrose Community Fund	0	0	500
Lloyds Community Fund	0	0	2,000
East Hampshire D.C.	1,500	1,500	0
Legacy & Donations	460	460	645
Damage Account	105	105	10
Total resources incoming	80,626	80,626	76,609
Resources Expended			
Vending	267	267	1,416
Fund Raising	802	802	957
M & R Internal	5,705	5,705	3,760
M & R External	1,059	1,059	655
Projects	17,088	17,088	13,878
Licences & Subscriptions	1,100	1,100	1,682
Advertising	30	30	0
Salaries & Wages	24,632	24,632	24,109
Overheads	10,463	10,463	10,132
Total resources expended	61,146	61,146	56,589
Net Incoming resources / (resources expended)	19,480	19,480	20,020
Funds brought forward at 1 April 2018	87,916	87,916	67,896
Funds carried forward at 31 March 2019	£107,396	£107,396	£87,916

PETERSFIELD COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 31 MARCH 2019

	Note	2019 £	£	2018 £	£
		Unrestricted Funds		Unrestricted Funds	
Investments					
NS&I account		97,337		76,768	
		<hr/>	97,337	<hr/>	76,768
Current Assets					
Debtors and prepayments		2,785		2,503	
Petty Cash		198		202	
Lloyds Bank Current account		326		861	
Barclays Bank Current account		10,449		12,253	
		<hr/>		<hr/>	
		13,758		15,819	
Creditors Amounts falling due within one year	7	<u>(3,699)</u>	10,059	<u>(4,671)</u>	11,148
			<hr/>		<hr/>
Total net Assets			<u>£107,396</u>		<u>£87,916</u>
The Funds of the Charity:					
Unrestricted Funds			107,396		87,916
			<hr/>		<hr/>
Total Charity Funds			<u>£107,396</u>		<u>£87,916</u>

We approve the attached accounts and confirm that we have made available all relevant records and information for their preparation.

.....
Mrs E. Moss - Chairman

.....
Mr G. Lambell - Treasurer

..... 2019

The notes on pages 13 to 17 form part of these accounts.

PETERSFIELD COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the charity is responsible in law.

The charity constitutes a public benefit entity as defined by FRS 102

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

(c) Income Recognition

All income and donations are recognized when received. Tax refunds are recognized when the incoming resource to which they relate is received. Grants and legacies are accounted for when the charity is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognized when it is receivable. All incoming resources are accounted for gross.

(d) Expenditure Recognition

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the charity. All other expenditure is generally recognized when it is incurred and is accounted for gross.

(e) Pensions

The Charity has registered with NEST and employees have joined the defined contribution "money purchase" scheme and the charity's contributions are shown in Note 3.

2. Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

PETERSFIELD COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019 (Continued)

3. Analysis of employee costs

	2019 £	2018 £
Salaries	24,515	24,051
Staff Pension costs	117	58
Social Security Costs	-	-
Total	<u>£24,632</u>	<u>£24,109</u>

No employee received emoluments of over £60,000 during the year (2018 – nil).

Average number employees for the year was 4 (2018- 4).

Average number of full time equivalent employees for the year was 2 (2018 – 2).

4. Legal and Professional costs

	2019 £	2018 £
Independent Examiner's Fees	380	350
Licenses	<u>856</u>	<u>1,443</u>

5. Donated Services

The trustees receive no remuneration for their services.

6. Commitments

The trustees have not committed to or authorized a capital purchase at the year end. (2018- £12,740)

7. Creditors: Amounts falling due within one year.

	2019 £	2018 £
Trade Creditors	68	1,265
Key Money	840	855
Deposits	-	50
Advance Bookings	1,251	1,069
Accruals	<u>1,540</u>	<u>1,432</u>
	<u>£3,699</u>	<u>£4,671</u>

**PETERSFIELD COMMUNITY ASSOCIATION
DEPARTMENTAL ANALYSES FOR THE YEAR ENDED 31 MARCH 2019**

	2019 £	2018 £
Hiring		
Main Hall Community Hire	6,055	5,838
Main Hall Business Hire	18,057	15,742
Club Room Community Hire	7,184	6,880
Club Room Business Hire	6,399	6,858
Committee Room Community Hire	4,421	3,825
Committee Room Business Hire	4,517	3,844
Exhibition Room Community Hire	11,867	12,204
Exhibition Room Business Hire	10,765	9,036
Kitchen Hire	2,750	2,459
	<u>£72,015</u>	<u>£66,686</u>
Fund Raising		
Advertising TV Display	50	41
Quiz	1,373	1,695
Music Evening	0	246
Easy Fund Raising	150	140
Eco Recycle	76	198
Inkjet Recycle	50	54
Ebay Sales	0	15
Card Sales	10	6
Books	807	785
Family History Talks	454	42
Community Fair	50	139
Gift Aid Income	30	105
	<u>3,050</u>	<u>3,466</u>
Less: Fund Raising expenses	<u>(802)</u>	<u>(957)</u>
	<u>£2,248</u>	<u>£2,509</u>
Other Income		
Wayleave	0	100
Equipment Hire	560	495
Photocopying	60	0
Telephone	1	1
Cancellations	10	93
Car Parking	0	44
Sound System	0	10
	<u>631</u>	<u>743</u>

**PETERSFIELD COMMUNITY ASSOCIATION
DEPARTMENTAL ANALYSES FOR THE YEAR ENDED 31 MARCH 2019 (CONTINUED)**

	2019	2018
	£	£
M & R Internal		
Health & Safety	0	41
Window Cleaning	192	224
Interior General	379	50
Cleaning Materials	1,060	717
Club Room Maintenance	1,073	0
Exhibition Room Maintenance	534	30
Main Hall Maintenance	20	2
Committee Room Maintenance	-	708
Toilet Refurbishment	252	72
Boiler Maintenance	371	216
Cannon Hygiene	312	249
Electrical Legal	0	153
Electrical Spares & General	18	121
Equipment Specific	441	1,154
Kitchen Expenses	1,023	23
Sound System	30	0
	<u>£5,705</u>	<u>£3,760</u>
M & R External		
Exterior General	333	2
Gardening	726	653
	<u>£1,059</u>	<u>£655</u>
Projects		
Lights upgrade	16,152	0
Carpets	362	10,893
Kitchen Improvements	0	1,506
Computer replacements	574	0
Decoration	0	690
Door Screen	0	789
	<u>£17,088</u>	<u>£13,878</u>

**PETERSFIELD COMMUNITY ASSOCIATION
DEPARTMENTAL ANALYSES FOR THE YEAR ENDED 31 MARCH 2019 (CONTINUED)**

	2019	2018	2018
		£	£
Salaries & Wages			
Manager's Salary	11,874		11,640
Clerical	1,452		1,422
Caretaker's Salary	7,098		6,955
Assistant Caretaker's Salary	3,594		3,507
Handyman and Casual Labour	251		251
Payroll Expenses	246		276
Pension Contributions	117		58
	<u>£24,632</u>		<u>£24,109</u>
Licences & Subscriptions			
Licences	856		1,443
Subscriptions	244		239
	<u>£1,100</u>		<u>£1,682</u>
Overheads			
Security			
Kestrel Guards	272	229	
CIA Intruder & Fire Alarms	1,054	539	
Insurance	<u>1,326</u>	<u>1,303</u>	2,071
Post & Communication			
Website	72	72	
Postage & Carriage	58	60	
Telephone	508	369	
Broadband	225	251	
Internet Protection	<u>91</u>	<u>72</u>	824
Office Expenses			
First Aid	16	5	
Travelling	5	20	
Printing & Stationery	108	149	
Office Expenses	290	327	
Staff Refreshments	54	33	
Hospitality	52	48	
Training Costs	<u>0</u>	<u>119</u>	721
Electricity, Gas & Water			
Electricity	2,535	2,331	
Gas	1,186	1,713	
Water Rates	<u>1,803</u>	<u>1,713</u>	5,757
Sundries			
Council Tax	296	287	
Independent Examiner's Fee	380	350	
Volunteers Expenses	<u>132</u>	<u>122</u>	
	808		759
	<u>£10,463</u>		<u>£10,132</u>