



# **2018 ANNUAL REPORT**



## **The Essential Heart of Alton**

Alton Community Association - Registered Charity: 1173885

## SUMMARY OF ACTIVITIES

**Just look what happens here in the essential heart of Alton!**

- Our popular Youth provision runs once a week
- We have regular social and live music events
- We host a huge Leisure Learning programme offering daytime and evening classes in a wide range of subjects
- We are home to the Alton University of the Third Age (U3A) which has over 500 members, providing courses, talks etc.
- We hire out Shop Mobility scooters by the hour, day or week to help people with walking difficulties
- We have a Community Club for the elderly providing entertainment, visits and a hot meal on one day a week
- We are home to many local services, clubs & societies.
- Our mini-bus is available for hire at competitive rates
- We have rooms of all sizes available at affordable rates.
- We set out the rooms to meet hirers' needs at no extra cost.
- Our café is open 5 days a week for coffees, lunches & teas
- We have a licensed bar which is opened for events and if required by a room hirer

**Each week about 1,000 people use the Centre, making it an essential resource for Alton and neighbouring communities**

**We will improve the Centre's appearance  
and its facilities as funds permit**

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## Alton Community Association supporters



Hampshire County Council



East Hampshire District Council



Alton Town Council

## CHAIRMAN'S REPORT

**Introduction:** The year ending 31<sup>st</sup> August 2018 was much more challenging than the previous one and I think has been one of most difficult years for some time. It has been a very busy time and we have been working as hard as ever but for us the years of austerity are far from over.

**Successes:** East Hampshire District Council had kept our grant funding at £6000 for several years but at the end of January 2018 they notified us that we would not be getting any grant for 2018/19 even though the grant was due to be paid to us on 1<sup>st</sup> April. Fortunately, after much pressure and lobbying from ourselves and other community organisations they paid out the grant as usual but with the warning that this would be the last one we would receive.

We are grateful that Alton Town Council maintained their grant at £8000 for the fifth year running. This revenue is vital for us as we use it to maintain our essential services.

We have yet again benefitted from capital grant funding from HCC but phase 4 which overflowed into the Autumn was totally taken up with Fire Security work. EHDC as our Landlord has had to shoulder the Lion's share of the work and the expenditure. Unfortunately, as in most of these cases there is precious little to show for all the time and money spent but we are now confident that we have a very safe building

In April we lost all our Youth Provision funding from HCC but thanks to the generosity of Alton Town Council, Radian Housing and Alton Lions we managed to secure the services of Community First to keep one session a week going for some of our most vulnerable young people.

Likewise, we have kept our Elderly Day Care service going by working with Altonian Care, out top floor tenants, and a Memory Café for Dementia sufferers by working with them and Dementia Friends.

**Concerns:** Our major concern is the problem of decreasing Local Authority funding which we rely on to keep our essential services going and our room hire charges low. We know not to expect any revenue grants from HCC nor from EHDC for many months. There is increasing pressure on other grant giving bodies most of whom will not give revenue grants. It is almost inevitable that we will have to raise room hire charges again this year to recompense for the money we have lost from the Council grants.

As it seems unlikely that we will be having a new Centre for a while, we must continue to spend most of our income on keeping our old building up to current standards.

**Future Plans:** We look forward to knowing whether or not we will be getting a new or revamped Community Building during 2018/19. In the meantime, we continue to seek more capital grant aid to improve the appearance, comfort and efficiency of the present building.

**Thanks:** My thanks as ever go to our very dedicated team of Management Trustees with particular thanks to Andy Grice who has picked up the Health and Safety mantle which this year meant shouldering the responsibility for the Fire Security works. Our manager, Maria Elliott left us in May but returned as a Trustee to take over as Hon. Sec. Stephen Lewis moved in the opposite direction resigning as a Trustee to become our Facilities Supervisor while Miranda Thompson-Webb took over as our Operations manager. I am delighted to say that the rest of our loyal staff team is still with us although we sadly had to say goodbye to our long serving Playgroup team when the Playgroup closed in November after 40 years. We also had to part with our own Youth Workers when the changes happened in the Youth Club.

My grateful thanks to all those who have helped us to survive this difficult year.

**Pat Lerew**

## VICE-CHAIRMAN'S REPORT

The assets – lease, minibus and bank accounts – of the unincorporated charity were formally transferred to the CIO during the year so the old charity will be closed.

ACA Policies and Procedures are being regularly reviewed on a rolling three-year cycle.

**Haydn Chappell**

## OPERATION MANAGER'S REPORT

### Successes

Building Improvements: During this year we have continued to make improvements to our building. We have replaced flooring to the foyer and back corridor and also refurbished the bar. EHDC have carried out Fire Safety works to bring our building up to date with current fire regulatory requirements. The flat on the third floor has been redecorated and is now home to Altonian Care and the entrance to the building has been improved.

Projects: Our main project this year has been to work in partnership with Dementia Friends to establish a Memory Cafe at the Centre. This has been a great success with what began as a monthly project swiftly moving to fortnightly and now weekly. This venture is now well established and making a huge difference to the lives of those suffering with dementia and their families.

Events: We attended the New Directions event held at Alton College for the second time this year and once again it proved to be a useful and enjoyable event.

Fundraising: As usual we have been busy with our fundraising events and this year our total was £4601.96. This was reached with two Psychic fairs, Glam Rock disco, ACAfest live music event, Regency Market, Halloween Disco and Christmas Cracker. We would like to thank all our staff and volunteers who give their time for free to make all these amazing events happen. Our fundraising has become such an important part of our work due to the dwindling funding pots available.

**Assembly Rooms:** We continue to manage the Assembly Rooms and, despite its challenges, staff have a real affection for the building and the many activities that it hosts.

**Concerns:** Ever reducing funding.

Being able to find volunteers to assist with projects and fundraising events.

Ensuring that our building is a safe and welcoming place to visit.

The loss of our Playgroup after 40 years.

**Future Plans:** To respond to the needs of our community.

Maintain the works programme to the building.

### Thankyou:

This year has also seen our Centre Manager of 10 years step down, to spend more time with her family. Our Deputy Manager is now Operations Manager and deals with the daily Operation of the Association and we also have a Facilities Supervisor who looks after the building maintenance and the caretaking staff.

Both the outgoing Manager and the New Operations Manager would like to thank the amazing staff, Trustees and volunteers for all their hard work during the past year. These people make the centre the welcoming, helpful place that it is and without them there would be no Alton Community Association. Also, a big thank you to all of our customers, we know that you all love the Centre as much as we do and we strive to provide you with the very best service that we possibly can.

Thank you to everyone who has supported us with funding, Rotary, Lions, ATC, Radian, HCC, Sobell, Alton Beer Festival, Co-op, Local Councillors and everyone who has supported us by attending a fundraising event, joining as a member or buying a raffle ticket. We rely on you all to continue to provide the services that we offer.

**Maria Elliott and Miranda Thompson-Webb**

## EAST HAMPSHIRE LEISURE LEARNING

East Hampshire Leisure Learning is the Association's Adult Education programme. We have been running for a number of years, expanding the programme where possible into different areas or with new courses. Our terms are ten weeks and we run three terms a year, each term we provide classes for on average 350 students from Alton and the surrounding areas. As always those who are ACA members who can benefit from a 10% members discount. We believe our courses provide great value for money for our students.

- Flexibility, should students needs change, due to ill health or family commitments we will always try where possible to accommodate them.
- We listen to our student's ideas or suggestions for new courses or new venues for us to run some of our existing courses should there be sufficient need for us to do so.
- Students can also continue to benefit from one off 'taster session' to see if a new course suits them. This will also give students a chance to try something a little different without the financial commitment of a full 10 week course if they are unsure.
- We will continue to offer students the ACA Members 10% discount.

### Concerns

The annual worry of continuing to source funding and attracting new learners whilst retaining our existing students in these financially difficult times along with the added concerns of ensuring our courses remain financially viable and competitively priced when compared with other providers.

### Future Plans

For the next financial year we will be planning to:

- Review our courses and the areas courses are offered to see if there is places we can expand into new areas or improve the provision as a whole.

- Continue to seek to expand our workshops and evening courses to allow more flexibility for people with daytime commitments.
- Investigate ways to ensure our courses are attractively priced while still remaining viable to run.

I would like once again to add my personal thank you to all our Adult Learning tutors for their co-operation, their hard work and continued high standards of teaching; it is much appreciated.

**Marie Nottridge**

Adult Education Co-ordinator

## YOUTH CLUB

Our youth provision is currently provided by Community First as we were unable to do so after Hampshire County Council withdrew all its funding for Youth Work. It meant we also had to lose our own Youth Leadership Team. We are grateful to Alton Town Council, Radian Housing and Alton Lions for providing the funding for the Community First involvement. Unfortunately, it is only for one year.

This report comes from Becka Jarvis, from Community First Youth Work team.

Our Linked session continues to be a lot of fun and we run cooking & craft activities every week as well as playing games & puzzles, chilling out, chatting & generally having fun. We chat about issues that are important to our young people, such as school issues, mobile phones, friendships, relationships & similar.



Many of our young people have additional needs of some kind whether on the autistic spectrum, transgender, or finding it hard to

socialise, but everyone joins in & everyone has fun, & they all support each other.

**Becka Jarvis**

## MEMORY LANE CAFÉ

This year we began a new service working in partnership with Altonian Care and Dementia-friendly Alton to provide a free fortnightly drop in café for those with dementia or memory loss to come along with their carers for companionship and support.

We provide craft activities, quizzes and games and more importantly tea and cake! This is a friendly and informal group which is offered free to the local community and is dependent on any grants we can secure. This group is run by Marina, Kathy and Katrin from our Community Club and Sharon and Jane who organise the craft activities.

We have between 12 to 22 people at each session and getting busier all the time. From January 2019 due to increased local need for this type of service we will be running the sessions every week.

## COMMUNITY CLUB

There have been lots of changes in the community club this year. We started in September working in partnership with Altonian Care with a new Manager (Stephanie) and 5 members attending, but due to other commitments left the club in February. The Community Club is now run by Marina, with her assistant Kathy and Katrin who comes in every week to volunteer.

The club operates every Tuesday from 10am-3pm and we are now up to 12 regular members. We have introduced a weekly theme to base all our activities around 1 subject a week. We have enjoyed trips out to Chawton House for a lovely buffet lunch and walk around the gardens and have been to Southsea for fish and chips at the beach. We had a party for the Royal Wedding with music, food and most importantly bunting! We have tried our hand at rock painting and made some butterflies to decorate our room.

For next year we are planning a trip to Milestones Museum in Basingstoke with a grant from HiWCF older persons fund and a

giant monopoly game where all the streets and places are in Alton.

I would like to thank Kathy and Katrin for all their hard work, they are amazing, and the club members love them. Also, my thanks to Peter at the Regency Café for our lovely dinners and to Norman for being our minibus driver.

## Marina

## MEMBERSHIP

The membership numbers for 2017/2018 are showing an increase in members from the 240 in January 2018 to a final total in August 2018 of 258. This is an increase of 63 members from the final total of August 2017. We are attracting more members from the leisure learning classes and centre users which is encouraging us to hope for higher numbers of supporters for 2018/2019.

Membership provides the following benefits

- 10% discount on room hire for 'one off' events
- 10% discount on minibus hire
- 10% discount on Shopmobility scooter/wheelchair hire
- 50% discount on photocopying
- 10% discount on all leisure learning courses:

Art for All Abilities

Painting and Drawing (All abilities)

German (several levels)

French (several levels)

Italian (several levels)

Spanish (several levels)

Body Moves (Dance your way to fitness)

Tai Chi for Health

Tai Chi (beginners/improvers)

Tai Chi (seated class)

Yoga (beginners/improvers)

## FIRE SAFETY SUMMARY

During 2018/19 the Community Centre building has been upgraded to meet current fire regulations. EHDC as the landlord has undertaken structural improvements. Although these are mainly hidden as they are largely in the roof spaces, they are vital to slow down the spread of fire during an emergency. These include: -

- Constructing curtain walls in roof spaces
- Upgrading some doors (e.g. the Garden Room and the Rear Lobby area)
- Upgrading the windows in the Garden Room
- Installation of an automatic fire shutter for the reception area.

It has been the responsibility of trustees to oversee remaining fire safety improvements that are not related to the actual building structure. These have been carried out with the guidance of the Hampshire Fire and Rescue Service and are designed to meet the latest fire safety requirements. This has included: -

- Installing new fire doors where necessary
- Re-furbishing and adjusting frames, door closers, latches to existing fire doors
- Installing extra magnetic door hold backs linked to the alarm system
- Updating fire safety signage including escape plans in every room and by every fire alarm
- Ensuring all staff are trained in fire safety including use of extinguishers
- Improving fire evacuation procedures with a system of allocated tasks for fire marshals
- Installation of extra smoke detectors and emergency lighting

## COMMUNITY CENTRE MINIBUS

The trustees have been keen to keep our minibus going this year despite a number of mechanical challenges! The minibus is used to transport elderly users to the lunchtime clubs, but is also used for other similar requests on a non-regular basis, as well as being available to hire for groups such as air cadets and scouts.

We are very grateful to Top Marks Coaches of Ropley for their help and generosity in offering their expertise and time free of charge to help the local community. This solved the problems we have had with the side door and rear tailgate lift.

**Andy Grice**





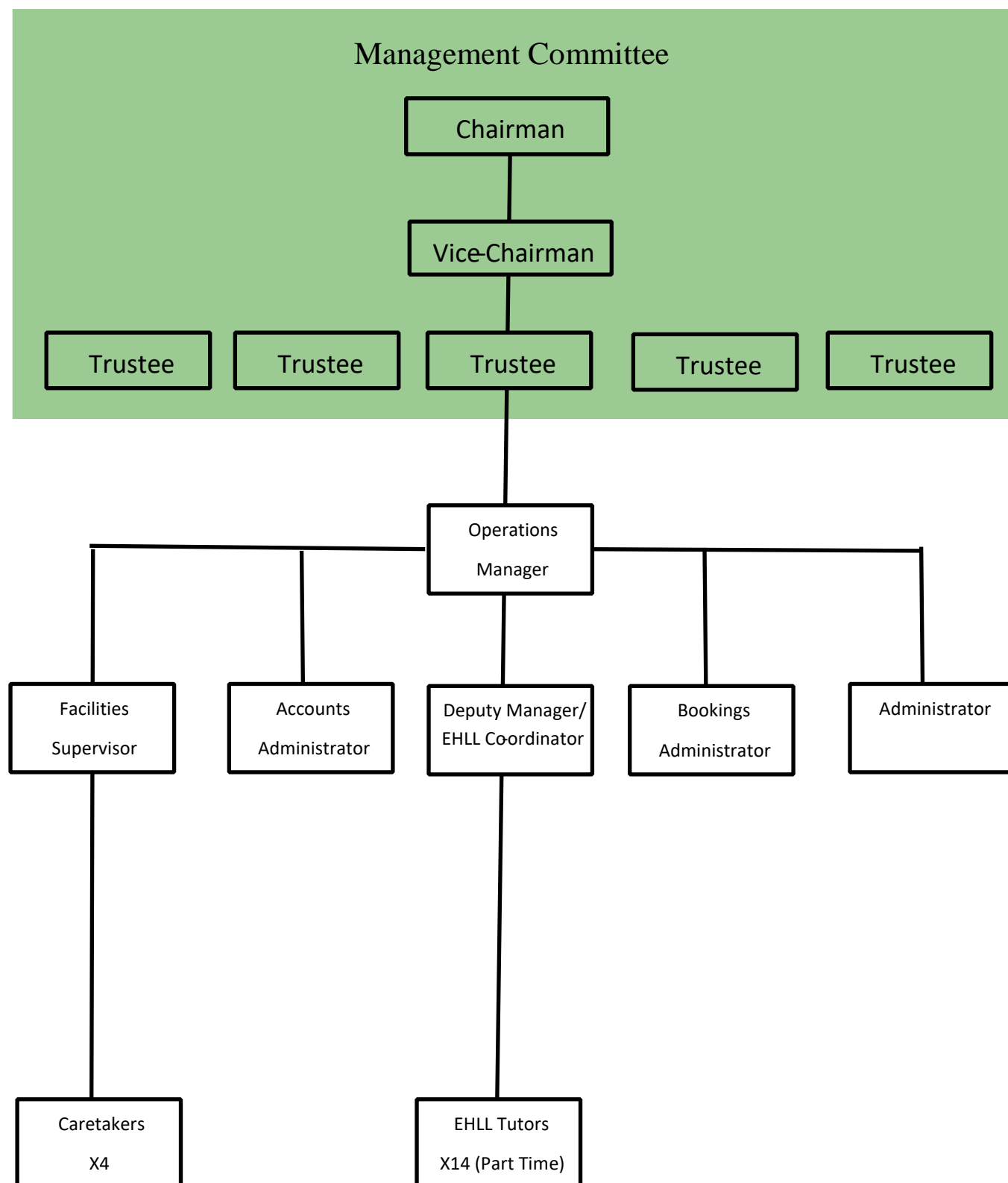
## CLUBS & SOCIETIES using ALTON COMMUNITY CENTRE

Alton Community Centre is fortunate to have a number of organisations and individuals who regularly book rooms. Not only does this help to keep the centre going, but it also extends the range of services and activities available to the people of Alton. This section underlines the fact that we value our customers and to draw attention to what they are doing. We apologise if anyone has been missed out, but it should give readers a good idea of what regularly goes on.

Alanon	Alton & District Stamp Club
Alton Bottle Collectors Club	Alton Group WI
Basingstoke Substance Misuse Team	Alton Horticultural Society
Youth Services	Community First Training
Cruse	EHDC (training, polling station etc.)
East Hampshire Leisure Learning (see page 6)	Friday Prayer Group
Hampshire County Council	Hilary Bishop Dance Class
Zumba Group	Alton Counselling Service
Loddon Alliance	Mid Hants Railway Preservation Society, Alton
Hannah Lacy Dance Classes	National Blood Donors
NYS Training	Pole Dancing
Altonian Care	Dog Training
University of the Third Age, Alton (U3A)*	Various band practices

\* The U3A is the centre's single biggest external room hirer. They hold a wide range of classes during the year for people who are 50+. The course programme includes 45 different class topics, nearly all held at the Community Centre.

## ORGANISATION CHART







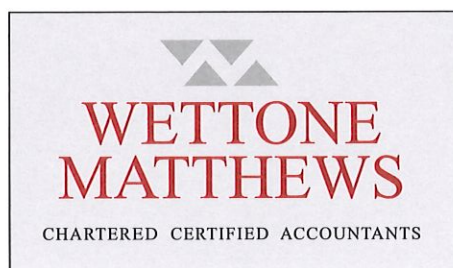
## The Essential Heart of Alton

**Alton Community Association**  
Amery Street, Alton, Hampshire. GU34 1HN



REGISTERED COMPANY NUMBER: CE011358 (England and Wales)  
REGISTERED CHARITY NUMBER: 1173885

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 20 JULY 2017 TO 31 AUGUST 2018  
FOR  
ALTON COMMUNITY ASSOCIATION CIO**



Wettone Matthews Limited  
Chartered Certified Accountants  
Market House  
21 Lenten Street  
Alton  
GU34 1HG

**ALTON COMMUNITY ASSOCIATION CIO**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE PERIOD 20 JULY 2017 TO 31 AUGUST 2018**

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## **ALTON COMMUNITY ASSOCIATION CIO**

### **REPORT OF THE TRUSTEES FOR THE PERIOD 20 JULY 2017 TO 31 AUGUST 2018**

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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 20 July 2017 to 31 August 2018. 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 2015).

#### **INCORPORATION**

The charitable company was incorporated on 20 July 2017 and commenced trading on 1 August 2017.

#### **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**

CE011358 (England and Wales)

##### **Registered Charity number**

1173885

##### **Registered office**

Alton Community Centre  
Amery Street  
Alton  
Hampshire  
GU34 1HN

##### **Trustees**

Mrs P K Lerew	- appointed 20/7/2017 – elected 5/3/2018
S J Lewis	- appointed 20/7/2017 – elected 5/3/2018
	- resigned 10/5/2018
D Gay	- appointed 20/7/2017
	- resigned 5/3/2018
H Chappell	- appointed 20/7/2017 – elected 5/3/2018
B Alexander	- appointed 20/7/2017
	- resigned 5/3/2018
Mrs N Jokiel	- appointed 20/7/2017 – elected 5/3/2018
Mrs M Elliot	- appointed 28/6/2018
N Branch	- elected 5/3/2018
A Grice	- elected 5/3/2018

##### **Independent examiner**

Wettone Matthews Limited  
Chartered Certified Accountants  
Market House  
21 Lenten Street  
Alton  
GU34 1HG

#### **TREASURER'S REPORT**

I rejoined the Board of Trustees in March 2018 at which time it was clear that the Playgroup activity was running at a significant loss, and endangering the viability of the Association. Various efforts to improve the position were not successful, and the activity was closed down in August 2018. All associated redundancy costs paid after the year-end have been included in these accounts.



**REPORT OF THE TRUSTEES  
FOR THE PERIOD 20 JULY 2017 TO 31 AUGUST 2018**

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The Association became a Charitable Incorporated Organisation (CIO) on 1 September 2017; these accounts reflect the transfer of the assets and liabilities of the previous structure into the new CIO, causing a one-off distortion of the figures as described in Note 2 on page 8.

During the year a further £49,200 of refurbishment work was carried out, managed by Trustees and fully funded by grants from the County and District Councils and others. These leasehold improvements have been written off in these accounts.

Towards the end of the year fire safety surveys were commenced by the Association and the District Council as landlord, resulting in a major project costing around £95,000, of which the Association's share (for non-structural works) is around £20,000. Grants towards this from the County Council in the region of £10,000 are expected. The balance of approximately £10,000 is to be paid to the District Council over 4 years commencing 31 March 2019 in accordance with a Loan Agreement dated 21 August 2018, and will be charged in full as an expense in the accounts for the year to 31 August 2019.

Obtaining grants to support core running costs is proving more and more difficult. The annual grants received from the Town and District Councils have been particularly welcome and, indeed, are essential if the Association's main charitable activity is to continue, ie hiring rooms at prices which are affordable to the Association's numerous not-for-profit customers. Unfortunately both of these sources of revenue funding are under threat as both councils seek to cut their costs and we will therefore need to look at raising our prices. Grants for specific projects have helped to improve facilities and services - with particular thanks to local Councillors for their help.

The trading deficit for the year was almost entirely caused by the problems with the Playgroup, causing liquid un-restricted reserves to fall from £29,016 to £12,439. The business plan for the year ending 31 August 2019 calls for a surplus of around £6,000 to help rebuild these reserves back to an acceptable level.

Approved by order of the board of trustees on 1 February 2019 and signed on its behalf by:



Mrs P K Lerew - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ALTON COMMUNITY ASSOCIATION CIO**

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**Independent examiner's report to the trustees of Alton Community Association CIO ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the period ended 20 July 2017 to 31 August 2018.

**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 registered member of Chartered Certified Accountants 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



Phil du Gay  
Chartered Certified Accountants  
Wettone Matthews Limited  
Chartered Certified Accountants  
Market House  
21 Lenten Street  
Alton  
GU34 1HG

1 February 2019

ALTON COMMUNITY ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 20 JULY 2017 TO 31 AUGUST 2018

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	2	176,323	20,399	196,722
Other trading activities	3	232,132	-	232,132
Investment income	4	288	-	288
Other income		-	25,000	25,000
<b>Total</b>		<b>408,743</b>	<b>45,399</b>	<b>454,142</b>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>	5			
Day care centre Monday and Tuesday		12,200	-	12,200
Playgroup		26,146	-	26,146
Shopmobility		167	-	167
Adult Education		46,750	-	46,750
Leasehold improvements		-	34,545	34,545
Youth centre expenses		9,642	-	9,642
Day care expenses		1,261	2,697	3,958
Other operating costs		191,885	-	191,885
Depreciation		4,125	-	4,125
<b>Total</b>		<b>292,176</b>	<b>37,242</b>	<b>329,418</b>
<b>NET INCOME</b>		<b>116,567</b>	<b>8,157</b>	<b>124,724</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>116,567</b>	<b>8,157</b>	<b>124,724</b>

The notes form part of these financial statements

ALTON COMMUNITY ASSOCIATION CIO

**BALANCE SHEET**  
**AT 31 AUGUST 2018**

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
<b>FIXED ASSETS</b>				
Tangible assets	9	104,128	-	104,128
<b>CURRENT ASSETS</b>				
Debtors	10	15,302	161	15,463
Cash at bank and in hand		43,503	10,854	54,357
		<u>58,805</u>	<u>11,015</u>	<u>69,820</u>
<b>CREDITORS</b>				
Amounts falling due within one year	11	(46,366)	(2,858)	(49,224)
<b>NET CURRENT ASSETS</b>		<u>12,439</u>	<u>8,157</u>	<u>20,596</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>116,567</u>	<u>8,157</u>	<u>124,724</u>
<b>NET ASSETS</b>		<u>116,567</u>	<u>8,157</u>	<u>124,724</u>
<b>FUNDS</b>	13			
Unrestricted funds				116,567
Restricted funds				8,157
<b>TOTAL FUNDS</b>				<u>124,724</u>

The notes form part of these financial statements

**ALTON COMMUNITY ASSOCIATION CIO**

**BALANCE SHEET - CONTINUED  
AT 31 AUGUST 2018**

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2018 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 1 February 2019 and were signed on its behalf by:



Mrs P K Lerew -Trustee

The notes form part of these financial statements

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 20 JULY 2017 TO 31 AUGUST 2018**

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**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 2015)', 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.

Long leasehold	- Nil
Motor vehicles	- 25% 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.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE PERIOD 20 JULY 2017 TO 31 AUGUST 2018**

**2. DONATIONS AND LEGACIES**

	£
Gifts	3
Donations	157,668
Toilet provision - EHDC	3,683
Core funding - EHDC	6,000
Core funding - ATC	8,000
Mandatory rate relief	8,760
Sundry grants and donations	12,608
	<u>196,722</u>

Included within donations are unrestricted donations totalling £137,269 and restricted donations totalling £20,399, which represent the transfer of funds from the antecedent organisation.

**3. OTHER TRADING ACTIVITIES**

	£
Course fees	66,781
Day care centre	14,931
Youth centre	9,171
Assembly rooms	27,397
Playgroup	8,753
Letting of rooms	87,931
Minibus hire	2,443
Other operating income	14,725
	<u>232,132</u>

**4. INVESTMENT INCOME**

	£
Interest received	288
	<u>288</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Support costs	Totals
	£	£	£
Day care centre Monday and Tuesday	12,200	-	12,200
Playgroup	26,146	-	26,146
Shopmobility	167	-	167
Adult Education	46,750	-	46,750
Leasehold improvements	34,545	-	34,545
Youth centre expenses	9,642	-	9,642
Day care expenses	3,958	-	3,958
Other operating costs	187,031	4,854	191,885
Depreciation	4,125	-	4,125
	<u>324,564</u>	<u>4,854</u>	<u>329,418</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE PERIOD 20 JULY 2017 TO 31 AUGUST 2018**

**6. NET INCOME/(EXPENDITURE)**

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

Depreciation - owned assets	£ 4,125
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**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 August 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 August 2018.

**8. STAFF COSTS**

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

General staff	26
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No employees received emoluments in excess of £60,000.

**9. TANGIBLE FIXED ASSETS**

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>					
Additions	100,000	37,620	37,101	21,000	195,721
<b>DEPRECIATION</b>					
Charge for year	-	-	-	4,125	4,125
Reclassification/transfer	-	37,619	37,100	12,749	87,468
At 31 August 2018	-	37,619	37,100	16,874	91,593
<b>NET BOOK VALUE</b>					
At 31 August 2018	100,000	1	1	4,126	104,128

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Trade debtors	£ 10,136
Prepayments and accrued income	5,327
	15,463

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE PERIOD 20 JULY 2017 TO 31 AUGUST 2018**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Bank loans and overdrafts (see note 12)	2,858
Trade creditors	7,795
Wages	100
VAT	5,413
Accruals and deferred income	32,292
PAYE	766
	<u>49,224</u>

**12. LOANS**

An analysis of the maturity of loans is given below:

	£
Amounts falling due within one year on demand:	
Bank overdraft	<u>2,858</u>

**13. MOVEMENT IN FUNDS**

	Net movement in funds £	At 31/8/18 £
<b>Unrestricted funds</b>		
General fund	116,567	116,567
<b>Restricted funds</b>		
Day care	10,854	10,854
Minibus	(2,697)	(2,697)
	<u>8,157</u>	<u>8,157</u>
<b>TOTAL FUNDS</b>	<u>124,724</u>	<u>124,724</u>



**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE PERIOD 20 JULY 2017 TO 31 AUGUST 2018**

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	408,743	(292,176)	116,567
<b>Restricted funds</b>			
Day care	10,854	-	10,854
General building	34,545	(34,545)	-
Minibus	-	(2,697)	(2,697)
	<u>45,399</u>	<u>(37,242)</u>	<u>8,157</u>
<b>TOTAL FUNDS</b>	<u><u>454,142</u></u>	<u><u>(329,418)</u></u>	<u><u>124,724</u></u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 August 2018.

**ALTON COMMUNITY ASSOCIATION CIO****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 20 JULY 2017 TO 31 AUGUST 2018**

£

**INCOME AND ENDOWMENTS****Donations and legacies**

Gifts	3
Donations	157,668
Toilet provision - EHDC	3,683
Core funding - EHDC	6,000
Core funding - ATC	8,000
Mandatory rate relief	8,760
Sundry grants and donations	12,608
	<hr/>
	196,722

**Other trading activities**

Course fees	66,781
Day care centre	14,931
Youth centre	9,171
Assembly rooms	27,397
Playgroup	8,753
Letting of rooms	87,931
Minibus hire	2,443
Other operating income	14,725
	<hr/>
	232,132

**Investment income**

Interest received	288
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**Other income**

Property grants	25,000
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<b>Total incoming resources</b>	<hr/> 454,142
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**EXPENDITURE****Charitable activities**

Wages	86,699
Social security	1,498
Pensions	393
Rates and water	11,496
Insurance	5,858
Light and heat	9,341
Telephone	4,271
Computer and office expenses	4,468
Advertising	608
Sundries	907
Carried forward	125,539

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**ALTON COMMUNITY ASSOCIATION CIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 20 JULY 2017 TO 31 AUGUST 2018**

	£
<b>Charitable activities</b>	
Brought forward	125,539
Clothing/training	170
Community activities	1,261
Day care centre	12,200
Youth centre	9,551
Playgroup - unfunded	26,146
Photocopying	1,230
Miscellaneous catering	1,166
Hire of plant and machinery	1,155
Fundraising	1,222
River Wey Café	91
Legal fees and licenses	1,303
Shopmobility	167
Maintenance	46,167
Adult education accommodation	26,211
Tutorial fees and salaries	45,030
Adult education advertising	1,423
Adult education sundries	297
Assembly rooms	20,044
Motor vehicles	4,125
Bad debts	66
	<hr/>
	324,564
<b>Support costs</b>	
<b>Governance costs</b>	
Subscriptions	80
Accountancy and legal fees	3,300
Bank charges and interest	1,474
	<hr/>
	4,854
<b>Total resources expended</b>	<hr/>
	329,418
<b>Net income</b>	<hr/>
	124,724
	<hr/>

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