

**PETERSFIELD COMMUNITY ASSOCIATION**

**PETERSFIELD COMMUNITY ASSOCIATION**

**REGISTERED CHARITY NUMBER 1179587**

**ACCOUNTS  
and  
TRUSTEES REPORT**

**FOR THE YEAR ENDED 31 MARCH 2024**



**PETERSFIELD COMMUNITY ASSOCIATION  
REGISTERED CHARITY NUMBER 1179587**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

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**CHARITY INFORMATION**

Trustees: Mrs E (Liz) Moss – Chair  
Mr Mike Park – Buildings Manager  
Mrs Lyndsey Gilbey  
Mrs Gill Jolly  
Ms Liz Payze (retired 22.3.24)  
Mr Roger Pendell (retired 22.3.24)  
Mr Laurie Redstone – Temp Treasurer (Dec)  
Mr Bill Organ  
Mr John Williams (resigned 9.5.23)  
Mr Luc Blais (resigned 11.12.23) – Treasurer  
Ms Megan Sheeham (appointed 21.6.23)  
Noel Thompson (appointed 9.10.23)

Charity Number: 1179587

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: Natwest Bank  
38 High Street  
Alton  
Hants  
GU34 1BF

## **PETERSFIELD COMMUNITY ASSOCIATION**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Petersfield Community Association has existed as a charity since 25/5/71.

In 2018 the Charitable Trust (301916) was changed to a Charitable Incorporated Organisation (CIO) and given a new charity number 1179587

A committee of trustees elect all officers. 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 usually meets when matters arise that cannot wait until a full committee meeting is convened.

Trustee Management meetings occurred on 21 April, 30 June, 6 October 2023 and 5 January, 22 March 2024.

Outside representatives were Cllr B Bentley, East Hants District Town Council, Cllr J Deane, Petersfield Town Council until May, then Cllr L Bevan (EHDC) and Cllr Phil Shaw (PTC)

The AGM was held on 21 July 2023.

#### **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, centre assistant and a total of 4 volunteers during the year. A caretaker and assistant caretakers were also employed for cleaning and some maintenance.

**PETERSFIELD COMMUNITY ASSOCIATION**

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)**

**ACHIEVEMENTS AND PERFORMANCE**

**Usage of the centre**

	<b>2023-24</b>	<b>2022-23</b>
<b>No. of Bookings taken for year (4 rooms plus kitchen)</b>	2869	2798

<b>Number of Hirers of Rooms in Centre</b>	<b>2023-24</b>	<b>2022-23</b>
Regular (most weekly or more, all at least monthly)	69	55
Occasional (less than monthly)	18	18
Casual (once only)	35	40
Total No. of hirers	122	113

**Groups Using the Centre**

- |   |   |                                    |
|---|---|------------------------------------|
| Age Concern Lunch Club                      | Green A Team                                  | Petersfield Stitchers              |
| Altonian Care Ltd                           | Hampshire County Federation of WI             | Petersfield Womans Institute       |
| Ancient Order of Foresters                  | Hidden Hearing                                | Petersfield Youth Theatre          |
| Art Life                                    | History Group                                 | Philatelic Federation              |
| Arts Society                                | Holiday at Home                               | Pilates - Emma Cordingley          |
| Bereavement Counselling Charity             | Hope Church                                   | Private Booking - child's part x 9 |
| Beth Svarovska Pilates                      | Junior Phoenix                                | Private Booking - adult events x 2 |
| Beth Svarovska Seated Pilates               | Kitbags Live On                               | Private Dance Practice             |
|   | Kowasabi Japanese Community                   |                                    |
| Bicycle Buddies                             | School  | Private Tutor                      |
| Bjarnar Folk                                | Kumon Maths & English                         | Restorative Yoga                   |
| Bluebird Care                               | Lions Bridge Competition                      | Rural Refugee Network              |
| Bobbie's Yoga                               | Liss Forest Ballet                            | Sailors Linedanz Club              |
| Bowmen of Petersfield                       | Little City UK                                | Smokefree Hampshire                |
| Bridge Practice                             | Meritts Meadow                                | Solent Stamps (for Panda Fairs)    |
| Broadway Park                               | Mini First Aid                                | Stop Domestic Abuse                |
| Canine Partners                             | Mummy Matters Course                          | Stroke Support                     |
| Co Dependents Anonymous                     | Online Therapy                                | Tai Chi Group                      |
| Create                                      | Pact Christmas Dinner                         | Tai Chi Practice                   |
| Creative Art Group                          | Papercraft                                    | The Creation Station               |
| D Hinds MP surgery                          | PERCH (Climate Group)                         | The Grange Surgery                 |
| Petersfield & District Dog Training Society |   |                                    |
|   | Petersfield & District Angling Club           | The Square Strummers               |
|   | Petersfield & District Beekeepers Association | Trainmaster                        |
| Draw with George                            | Petersfield & District Philatelic Society     | Travel Agency                      |
| East Hants Conservative Association         |   | U3A (20 groups over the year)      |
| East Hants Primary Care Network             | Petersfield Academy of Dance                  | Upholstery                         |
| Friday Bridge Group                         | Petersfield Bridge Club                       | Watercolour Improvers              |
| Friends of Petersfield Hospital             | Petersfield Climate Action Network            | Winton House                       |
| Gaming Group                                | Petersfield Conservative Association          | Women of This Town                 |
| Garden Furniture Sales                      | Petersfield Jazz & Blues                      | Young Farmers Club                 |
| Gerald Pilkington First Aid                 | Petersfield Photographic Society              |                                    |

## **PETERSFIELD COMMUNITY ASSOCIATION**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)**

#### **CHAIR'S REPORT: 2023-2024**

The PCA continues to be a well-used and respected community facility. Our wide range of groups and activities ensure a good level of income allowing us to keep room hire prices stable and probably the lowest in the area. Hire charges did increase by 5% this year after a 5 year freeze, but they will not increase next year.

#### **BUILDINGS**

We have an excellent level of building maintenance thanks to our very talented caretaker/handyman Richard. A 'stitch in time' approach rather than trouble shooting being our adopted mantra. Our next big project is to have solar panels with batteries installed, hopefully within the next few months.

#### **TRUSTEES**

Our trustees have benefitted from 4 new members recently although 2 longstanding trustees, Liz Payze and Roger Pendell, have stood down in accordance of our constitution. We also said goodbye to the treasurer, Luc Blais, who held the position for the period Nov 2022 – Dec 2023. His lasting legacy was to safely invest our spare funds in a number of good interest accounts through Flagstone. They continue to achieve a good rate of interest. We continue to seek appropriate grants and funds towards big projects. Smaller amounts have been successfully gained from lottery fund enabling the purchase of such items as new chairs and a state-of-the-art cleaner.

#### **STAFF & VOLUNTEERS**

Emma continues to run a tight ship as PCA manager, her excellent people skills and knowledge of everything PCA related makes her invaluable to the Association. She is well supported by a brilliant team of volunteers and paid staff. New to us this year is Jenny and also the Centre Assistant, Rick. Coco has returned to duties from her sabbatical in Japan, so we have let go of the temporary cleaners. Richard has repainted much of the exterior of the building and has performed many money saving jobs around the centre, he is always an asset to the PCA.

This is my final year as Chair, it has been an absolute honour and delight to have been allowed to serve for such a long time.

Liz Moss  
Chair of Trustees

## **PETERSFIELD COMMUNITY ASSOCIATION**

### **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, Mike Park, 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.

Minor day-to-day maintenance issues are handled by the Centre Manager and Caretaker.

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 – a new fire alarm panel was fitted.

Annual checks on CCTV and security system

Deep clean of carpets and flooring

Annual hedge trimming

The exhibition room was redecorated and chairs/chair trolley renewed, the exhibition room roof was cleared of moss

The committee room was redecorated

The bank was cut back and 4 rogue Sycamore trees removed from same

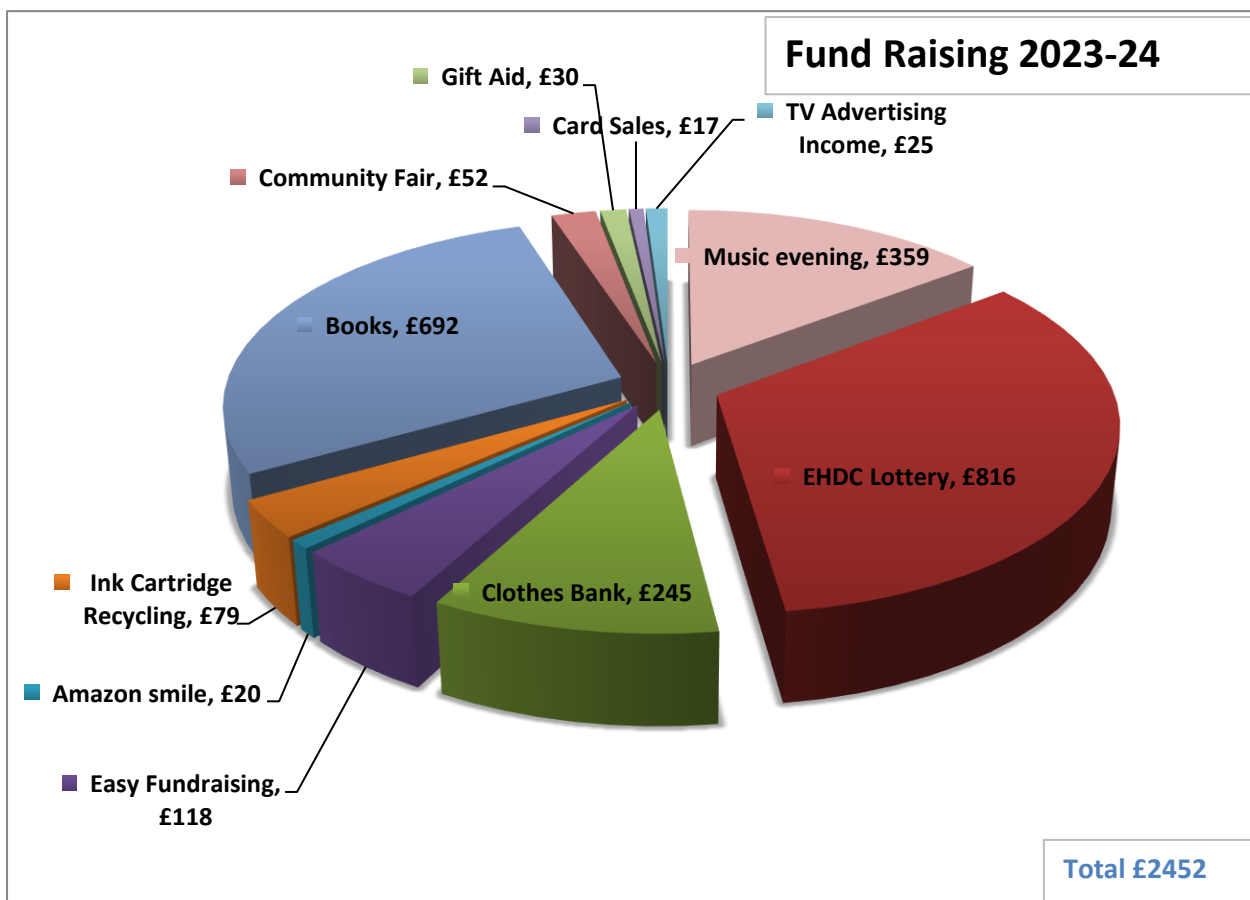
**PETERSFIELD COMMUNITY ASSOCIATION  
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)**

**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.

The Community Fair is organised by the Stroke Support Group and run jointly with us. Most money raised goes to them, although table hire and some donations also come to us.

Music evening	£359	£12 expenses
EHDC Lottery	£816	
Clothes Bank	£245	2 payments (one relating to previous year)
Easy Fundraising	£118	
Amazon smile	£20	Final payment (now discontinued)
Ink Cartridge Recycling	£79	
Books	£692	
Community Fair	£52	
Gift Aid	£30	
Card Sales	£17	
TV Advertising Income	£25	
<b>Total</b>	<b>£2,452</b>	





## PETERSFIELD COMMUNITY ASSOCIATION

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

#### FINANCIAL REVIEW –

##### Overview

The financial results for 2023-24 showed a year of consolidation with both the number of hirers (122) and Bookings (2869) increasing from the previous year and an overall surplus of income (£66,579) over expenditure (£60,712) of £5,867. The total net Assets including reserves increased to £138,221. (This excludes the value of the building and land).

The Reserves are deposited in interest bearing bonds managed through the Charities Aid Foundation which at current interest rates are giving a return of some 5% p.a. This compares favourably to the less than 1% interest paid while invested with National Savings.

This level of reserves is maintained in accordance with the Association's policy of ensuring that it can continue to function serving the people of Petersfield and surrounding areas – our primary charitable function. It also ensures that we can respond to any structural repairs, renovation, maintenance and improvements needed to keep the centre building fully functional and fit for purpose.

Fundraising activities yielded £2452 in FY23/24. The detail is listed in the preceding page. While this represents only 3.7% of the total revenue, it is a welcome contribution to our funds. We are grateful to those who support these activities and encourage others to participate as every penny raised in this way goes towards keeping the level of room charges lower than might otherwise be necessary.

The estimated value of the Freehold Property remains at £1,253,385 as an estimate, as explained in the notes to the accounts shown below. This cannot be realised until such time as the PCA decides to cease its work and the property is sold. Even then the rules of the Charity Commission mean that any money realised from the sale would have to pass to any successor organisation with the same charitable aims.

We maintain our policy of paying our staff at rates in line with local government salary scales and where appropriate at levels set by the National Living Wage.

As acting treasurer, I am profoundly grateful to the Centre Manager, Emma and the volunteers who man the office for the scrupulous, efficient and professional way they maintain the day-to-day accounts, and to our Examiner for the discharge of his responsibilities.

In summary, The Petersfield Community Association is in a good financial state and well able to maintain the essential services it provides to our community, now and for the foreseeable future.

Laurie Redstone  
Trustee and Acting Treasurer

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (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 2024**

I report to the trustees on my examination of the accounts of Petersfield Community Association for the year ended 31 March 2024.

**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

2024

**PETERSFIELD COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024**

	<b>2024</b> .....				<b>2023</b> .....			
Note	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Totals 2024 £	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Totals 2023 £
<b>Incoming Resources</b>								
Hiring	57,777	0	0	57,777	56,734	0	0	56,734
Storage	1,872	0	0	1,872	1,790	0	0	1,790
Vending	520	0	0	520	557	0	0	557
Fund Raising	2,465	0	0	2,465	1,724	0	0	1,724
Grants and other Income	1,277	1,000	0	2,277	2,505	1,600	0	4,105
Interest	1,291	0	0	1,291	120	0	0	120
Legacy & Donations	257	0	0	257	309	0	0	309
Damage Account	120	0	0	120	61	0	0	61
<b>Total resources incoming</b>	<b>65,579</b>	<b>1,000</b>	<b>0</b>	<b>66,579</b>	<b>63,800</b>	<b>1,600</b>	<b>0</b>	<b>65,400</b>
<b>Resources Expended</b>								
Vending	344	0	0	344	886	0	0	886
Fund Raising	13	0	0	13	0	0	0	0
M & R Internal	2,685	1,000	0	3,685	5,004	1,599	0	6,603
M & R External	2,294	0	0	2,294	1,368	0	0	1,368
Projects	7,755	0	0	7,755	15,301	20,757	0	36,058
Licences & Subscriptions	1,561	0	0	1,561	599	0	0	599
Salaries & Wages	34,289	0	0	34,289	30,472	0	0	30,472
Overheads	10,771	0	0	10,771	10,474	0	0	10,474
<b>Total resources expended</b>	<b>59,712</b>	<b>1,000</b>	<b>0</b>	<b>60,712</b>	<b>64,104</b>	<b>22,356</b>	<b>0</b>	<b>86,460</b>

**PETERSFIELD COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024 (Continued)**

	<b>2004</b> .....				<b>2003</b> .....				
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Totals 2024 £	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Totals 2023 £
<b>Net Incoming resources / (resources expended)</b>		5,867	0	0	5,867	(304)	(20,756)	0	(21,060)
Transfer between funds		0	0	0	0	1	(1)	0	0
Funds brought forward at 1 April 2023		132,354	0	1,253,385	1,385,739	132,657	20,757	1,253,385	1,376,248
Funds carried forward at 31 March 2024		<u>£138,221</u>	<u>0</u>	<u>£1,253,385</u>	<u>£1,391,606</u>	<u>£132,354</u>	<u>0</u>	<u>£1,253,385</u>	<u>£1,385,739</u>

**PETERSFIELD COMMUNITY ASSOCIATION**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

		<b>2024</b> .....				<b>2023</b> .....			
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Totals 2024 £	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Totals 2023 £
<b>Fixed Assets</b>									
Tangible Assets	2	0	0	1,253,385	1,253,385	0	0	1,253,385	1,253,385
Investments – NS&I & CAF		130,616	0	0	130,616	129,032	0	0	129,032
<b>Total Fixed Assets</b>		<u>130,616</u>	<u>0</u>	<u>1,253,385</u>	<u>1,384,001</u>	<u>129,032</u>	<u>0</u>	<u>1,253,385</u>	<u>1,382,417</u>
<b>Current Assets</b>									
Debtors and prepayments		1,239	0	0	1,239	973	0	0	973
Petty Cash		42	0	0	42	95	0	0	95
NatWest Current Account		9,728	0	0	9,728	4,871	0	0	4,871
<b>Total Current Assets</b>		<u>11,009</u>	<u>0</u>	<u>0</u>	<u>11,009</u>	<u>5,939</u>	<u>0</u>	<u>0</u>	<u>5,939</u>
<b>Creditors</b> Amounts falling due within one year	9	(3,404)	0	0	(3,404)	(2,617)	0	0	(2,617)
<b>Net Current Assets</b>		<u>7,605</u>	<u>0</u>	<u>0</u>	<u>7,605</u>	<u>3,322</u>	<u>0</u>	<u>0</u>	<u>3,322</u>
<b>Net Assets</b>		<u>£138,221</u>	<u>0</u>	<u>£1,253,385</u>	<u>£1,391,606</u>	<u>£132,354</u>	<u>£0</u>	<u>£1,253,385</u>	<u>£1,385,739</u>
<b>The Funds of the Charity:</b>									
Unrestricted Funds	8	138,221	0	0	138,221	132,354	0	0	132,354
Restricted Funds		0	0	0	0	0	0	0	0
Endowment Fund	8	0	0	1,253,385	1,253,385	0	0	1,253,385	1,253,385
<b>Total Charity Funds</b>		<u>£138,221</u>	<u>0</u>	<u>£1,253,385</u>	<u>£1,391,606</u>	<u>£132,354</u>	<u>£0</u>	<u>£1,253,385</u>	<u>£1,385,739</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..... 2024

Mr Laurie Redstone – Treasurer..... 2024

The notes on pages 15 to 18 form part of these accounts.

## **PETERSFIELD COMMUNITY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

#### **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.

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)**

(e) Tangible Fixed Assets

The Freehold Property being The Centre in Love Lane, Petersfield and adjoining land was transferred at nil cost from PCA Land Trustees. The Trustees had revalued The Centre at its insurance value in 2020 and it is now included as an Endowment Fund in the Balance Sheet. The land adjoining The Centre has not been revalued as a value for it has been unobtainable.

The Trustees consider that as The Centre property and adjoining land has a high residual value there is no need to charge depreciation on it in the year. This position will be reviewed at each year end in future.

(f) 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. Tangible Assets**

	Freehold Property £
Cost or estimated cost at 1 April 2023	1,253,385
Addition	0
Revaluation	0
At 31 March 2024	<u>1,253,385</u>
Accumulated depreciation at 1 April 2023	0
Charge for the year	0
At 31 March 2024	<u>0</u>
Net book value at 31 March 2024	<u>£1,253,385</u>
Net book value at 31 March 2023	<u>£1,253,385</u>

**3. 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.



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

4. Analysis of employee costs

	2024 £	2023 £
Salaries	34,064	30,220
Staff Pension costs	225	252
Social Security Costs	0	0
Total	<u>£34,289</u>	<u>£30,472</u>

No employee received emoluments of over £60,000 during the year (2023 – nil).

Average number employees for the year was 4.5 (2023 - 4).

Average number of full-time equivalent employees for the year was 2 (2023 – 2).

5. Legal and Professional costs

	2024 £	2023 £
Independent Examiner’s Fees	420	400
Licenses	<u>1,162</u>	<u>212</u>

6. Donated Services

The trustees receive no remuneration for their services.

7. Commitments

The trustees have not committed to or authorized a capital purchase at the year end. (2023- nil)

8. Analysis of Fund Assets and Liabilities

	Unrestricted Funds £	Restricted Funds £	Expendable Endowment Fund £	Total £
Tangible Fixed Assets	0	0	1,253,385	1,253,385
Fixed Asset Investment	130,616	0	0	130,616
Current Assets	11,009	0	0	11,009
Current Liabilities	(3,404)	0	0	(3,404)
	<u>£138,221</u>	<u>£0</u>	<u>£1,253,385</u>	<u>£1,391,606</u>

The unrestricted funds of the charity may be applied for any charitable purpose at the discretion of the trustees.

**PETERSFIELD COMMUNITY ASSOCIATION**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)**

**9. Creditors:** Amounts falling due within one year.

	2024	2023
	£	£
Trade Creditors	1,298	55
Key Money	985	920
Advance Bookings	378	338
Accruals	743	1,304
	<u>£3,404</u>	<u>£2,617</u>

**PETERSFIELD COMMUNITY ASSOCIATION**

	2024	2023
<b>DEPARTMENTAL ANALYSES FOR THE YEAR ENDED 31 MARCH 2024</b>		
	£	£
<b>Hiring</b>		
Main Hall Community Hire	8,509	8,365
Main Hall Business Hire	11,241	11,252
Club Room Community Hire	6,692	6,473
Club Room Business Hire	3,937	4,815
Committee Room Community Hire	4,801	4,704
Committee Room Business Hire	2,697	1,674
Exhibition Room Community Hire	11,925	12,093
Exhibition Room Business Hire	6,036	5,232
Kitchen Hire	1,939	2,126
	<u>£57,777</u>	<u>£56,734</u>
<b>Fund Raising</b>		
East Hampshire Lottery	816	735
Music Evening	371	0
Easy Fund Raising	118	106
Eco Recycle	245	0
Inkjet Recycle	79	58
Amazon Smile	20	16
Card Sales	17	40
Books	692	599
Advertising TV Display	25	0
Community Fair	52	140
Gift Aid Income	30	30
	<u>2,465</u>	<u>1,724</u>
Less: Fund Raising expenses	<u>(13)</u>	<u>(0)</u>
	<u>£2,452</u>	<u>£1,724</u>
<b>Grants and other Income</b>		
EHDC Lottery Grant	1,000	1,600
EHDC Community Grant	0	218
Southern Water Grant	0	1,000
Tesco Community Fund	0	500
Petersfield Town Council Grant	0	0
Equipment Hire	353	309
Photocopying and Telephone	39	23
Cancellations	70	10
Wayleave	265	265
PAT Test Donations	0	0
Sanitary Vending Machine	0	0
Sound System	550	180
	<u>2,277</u>	<u>4,105</u>

**PETERSFIELD COMMUNITY ASSOCIATION**

**DEPARTMENTAL ANALYSES FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)**

	2024	2023
	£	£
<b>M &amp; R Internal</b>		
Health & Safety	28	30
Window Cleaning	96	160
Contract Cleaning	46	0
Interior General	259	376
Committee Room Maintenance	181	306
Main Hall Maintenance	18	112
Exhibition Room Maintenance	230	0
Cleaning Materials	873	916
Toilets Maintenance	322	209
Boiler Maintenance	612	227
Cannon Hygiene	179	166
Electrical Legal	72	378
Electrical Spares & General	183	527
Equipment Specific	486	2,965
Kitchen Expenses	94	231
Sound System	6	0
	<u>£3,685</u>	<u>£6,603</u>
<b>M &amp; R External</b>		
Exterior General	633	0
External Works Car Park	618	0
External Decoration	2	0
Gardening	1,041	1,368
	<u>£2,294</u>	<u>£1,368</u>
<b>Projects</b>		
Redecoration	5,877	0
Roof Repairs	558	26,706
Suspended Ceiling Replacement	0	9,352
Tree Works	1,320	0
	<u>£7,755</u>	<u>£36,058</u>

**PETERSFIELD COMMUNITY ASSOCIATION**

**DEPARTMENTAL ANALYSES FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)**

	2024	2024	2023	2023
	£	£	£	£
<b>Salaries &amp; Wages</b>				
Manager's Salary		13,734		14,632
Clerical		1,750		1,710
Centre Assistant		3,371		0
Caretaker's Salary		9,500		8,720
Assistant Caretaker's Salary		4,824		4,358
Handyman and Casual Labour		45		122
Payroll Expenses		840		678
Pension Contributions		225		252
		<u>£34,289</u>		<u>£30,472</u>
<b>Licences &amp; Subscriptions</b>				
Licences		1,162		212
Subscriptions		399		387
		<u>£1,561</u>		<u>£599</u>
<b>Overheads</b>				
<b>Security</b>				
Kestrel Guards	274		350	
CIA Intruder & Fire Alarms	901		980	
Insurance	<u>1,417</u>	2,592	<u>1,226</u>	2,556
<b>Post &amp; Communication</b>				
Website	144		72	
Postage & Carriage	3		(1)	
Telephone and Broadband	878		656	
Internet Protection	<u>0</u>	1,025	<u>0</u>	727
<b>Office Expenses</b>				
First Aid	0		1	
Printing & Stationery	142		447	
Training Costs	166		8	
Travelling	23		0	
Office Expenses	15		35	
Staff Refreshments	134		83	
Hospitality	67		57	
IT Software Costs	<u>184</u>	731	<u>212</u>	843
<b>Electricity, Gas &amp; Water</b>				
Electricity	2,074		2,493	
Gas	894		1,936	
Water Rates	<u>2,521</u>	5,489	<u>1,202</u>	5,631
<b>Sundries</b>				
Council Tax	81		154	
Independent Examiner's Fee	420		400	
Bank Charges – Sum Up & CAF	214		11	
Volunteers Expenses	<u>219</u>		<u>153</u>	
		<u>934</u>		<u>718</u>
		<u>£10,771</u>		<u>£10,475</u>