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Liss Parish Council

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# Liss Community Association



Registered Charity Number: 1050032

## **Trustees' Report**

### **FOR THE YEAR ENDED 31 MARCH 2020**

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The Triangle  
Mill Road  
Liss  
Hampshire  
GU33 7DX

# LISS COMMUNITY ASSOCIATION

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## Liss Community Association

A Registered Charity – Number 1050032

### ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2020

The members of the General Committee present their report for the year.

The members of the General Committee who were also Trustees of the Charity during all or part of the period were:-

Rev. Richard Hutchings  
*Chairman*

Christopher Dowty  
*Vice-Chairman*

Charmian Porton

Sandra Cartwright  
*Staff Manager*

Caroline Sedgwick  
*Treasurer*

Malcolm Madgwick  
*Buildings Manager*

Linda Li Davies  
*Events Manager*

Sue Jordan  
*Coffee Bar Manager*

Sue Jordan  
Mike Boocock

Mike Jordan  
Judith Bartlett

Sue Halstead  
Martin Sedgwick

The Charity's address is: The Triangle Community Centre, Mill Road, Liss, Hampshire, GU33 7DX.

Website: [www.liss-triangle-centre.org.uk](http://www.liss-triangle-centre.org.uk)

The Charity's bankers are Santander plc at Bootle.

The Charity is sometimes known locally as the Triangle Community Centre, or the Triangle Centre, or simply the Triangle.

#### **1. Structure, Governance and Management**

The Charity was established by a Deed of Constitution dated 10<sup>th</sup> May 1995 and was registered by the Charity Commission as number 1050032 on 20<sup>th</sup> October 1995.

The charity is organised as an independent unincorporated association with a General Committee of trustees that comprises members elected at the Annual General Meeting, or nominated as stated in the Constitution (by affiliated voluntary organisations, or by local government) and/or co-opted during the year.

The day to day management of the Triangle is delegated to a part-time Centre Manager, Karen Feeney and a part-time Book Keeper, Liz Ann Atkinson. One of the Trustees acts as their line manager. All financial decisions greater than £250 and all strategic decisions are retained by the trustees.

## **2. Objectives and Activities**

**2.1 The Objects** as laid out in the Constitution of the Association are to:

- a) Promote the benefit of the inhabitants of Liss Civil Parish and the neighbourhood defined by the adjacent parishes (hereafter called “the areas of benefit”), without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
- b) Establish or secure the establishment of a Community Centre (hereafter called “the Centre”) and to maintain and manage the same (whether alone or in co-operation with any local authority or person or body) in furtherance of these objects;
- c) Promote such other charitable purposes as may from time to time be determined.

The Association shall be non-party in politics and non-sectarian in religion.

### **2.2 Public Benefit**

The trustees of Liss Community Association believe that the Association provides significant Public Benefits to facilitate development both individual and communal in line with the objectives of the constitution. By effective use of volunteers, raising donations locally and using grants, the Association minimises its charges and fees, to make its facilities and services widely available. The Association places no limitation as to beneficiaries. Approximately 40% of our hirers are community groups who benefit from a 50% reduction in hire charges.

### **2.3 Aims**

The Association aims to make Liss a vibrant community. The aim is supported by making the Triangle an accessible and welcoming hub at the centre of the village. We provide at very low cost rooms of varying sizes and facilities for all manner of clubs, societies and activities that are useful to village life. We also take initiatives that aim to improve the quality of life in the village.

### **2.4 People**

The Officers of the Triangle: Richard Hutchings as Chairman, Sandra Cartwright as Staff Manager, Chris Dowty and Charmian Porton as Vice-Chairman, Caroline Sedgwick as Treasurer, Malcolm Madgwick as Buildings Manager, Sue Jordan as Coffee Bar Manager and Linda Li-Davies as Events Manager. All of these individuals continued to make a significant contribution to the Association during the year and we thank them for their hard work.

We would like to express thanks and appreciation to the Trustees, staff and all volunteers for their continued support for the past year. The Executive Committee meet regularly to monitor finances, and to discuss future plans.

Brenda James took on the role of minute secretary and has done an excellent job.

We were overwhelmed with the generosity of Olive Piazza who had bequeathed LCA £20,000 in her will. News of her generosity arrived into the office on the day we locked down. Olive will never know how much she has helped us through these difficult times and her generosity has gone some way to keeping the Triangle viable. Stuart Rees, our much loved cinema technical guru and dear friend to all of us here at The Triangle also left us a very generous amount of over £12,000 when he passed away and we would also like to thank the late Barbara Rouse who remembered The Triangle in her will earlier this year.

### 3. Achievements

The "Friends of the Triangle" scheme has continued to support the Association's finances with over 80 regular donors. The administration of the scheme, which includes the collection of gift aid from around 90% of donations received is managed by the office staff and Trish Stemp our office volunteer.

The Trustees employ Sandy Turner to run the A.S.C. along with as many staff needed to cover the sessions. Most days are at maximum intake, and Sandy and her team are to be congratulated for the care and interest they take in the children's welfare. Their very topical art-work, displayed on the coffee bar wall, is much admired by our visitors. The Walking Bus from the Infant and Junior schools is an essential part of this service and much appreciated by parents.

The benefits to the community that this centre offers cannot be underestimated, and we do indeed host classes and activities to suit all ages and interests. Pre-school, baby clinics, Pilates and Italian are just a taster of the wide scope of activities that we offer. The larger societies, such as Liss Horticultural and Liss Historical, hold their monthly meetings here, and appreciate the warm reception that they receive. Walking for Health, supported by EHDC continues to run 2 mornings a week, and our thanks to our walk leaders for their work.

The building continues to be well used providing an important meeting point for local groups, societies and clubs, which in turn provide much needed services to local residents of all ages. Both Liss Horticultural and Liss Area Historical societies regularly use the centre together with other community groups including the Archaeology Group, East Hants Self Sufficiency Group and Liss Investment Club. In addition there are many classes held on a weekly and monthly basis including Pilates, Yoga, Tai Chi, Art and language classes.

An important aspect of the building's use is also to provide a place to meet for the many retired residents of Liss who cannot easily get about. Younger residents, many of whose children attend the Triangles Pre-School and the Triangle After School Club are also frequent users, often taking advantage of the excellent coffee bar. The coffee bar (managed independently from the centre) is open Monday to Saturday and is run by an active group of volunteers who sell tea, coffee, juices and freshly baked cakes and scones. Their welcoming attitude and low prices means that they are always busy and they play a significant role in making the Triangle the successful 'heart' of the village that it is. The coffee bar also runs Community Help Days monthly when all the profits are donated to local charities. Our thanks to the coffee bar committee and their team of volunteers for the excellent service they provide and the time they give up to help us and their monthly donation to The Triangle Centre.

We are all proud of the coffee bar, the heart of our centre, packed to capacity most mornings, and offering a tempting variety of beverages and home baked cakes. Checking the volunteer rota, monitoring and shopping for supplies, in addition to serving behind the counter, falls to the Coffee Bar manager, Sue Jordan.

There are currently 17 affiliated voluntary groups.

The Triangle couldn't function without the help of willing volunteers who bring with them a wide range of skills. We now have over 100, many serving in the coffee bar, or helping at events. We are always keen to find new participants who can bring with them fresh ideas and a willingness to help the local community.

Taking on ownership of the building necessitates extra maintenance liabilities, therefore the need to keep good reserves and a healthy bank balance. During the summer of 2019 and following a grant from HCC work was completed on the roof which included additional insulation and then several sections being re-tiled, thanks to Martin Payne who did an excellent job. We also redecorated the hall, stairs and landing areas during the 2019 Christmas period. Thanks to Barbara Murrell who completed this work to a very high standard and to Tesco's for the grant.

All the time that we fulfil our mission and objectives by offering an increasing number of activities and interests to cater for all members of our community, we can be content, though not complacent, that we keep to the right path. Caring communities do not just happen – we are fortunate to have a lovely old building here that is the real central meeting place for people to come and form friendships.

## **Chairpersons Report**

It has been my pleasure to take the role of Chair of Trustees for the Liss Community Association for the past few months; unfortunately, an earlier than expected move to my first Vicar post curtailed this position before the year that I thought would be the minimum time.

As I write, the Triangle Centre is gearing up for what I am sure will be a very successful Film Festival 2020. The past few months have been an exciting time for the Triangle, with lots of different events including a very successful Beer Festival, a great contribution to the Village Christmas Fair, our Volunteer Christmas event. None of these things would be possible without the amazing and generous contribution of time by all of our volunteers – to whom I and the Trustees are so very grateful. We have had a number of new regular hirings since the last AGM – notably St Mary's Church has been holding services here.

My time in the Chair has also seen the start of changes in the way the Trustees conduct their business. We have moved to a model of Trustee meetings and User Forums; rather than the previous Executive and General Committees. As with all these sorts of changes they take time to bed in, and that process is still going on as I leave post. In particular, the User Forums are yet to gain significant traction – these are the major opportunity for anyone who uses our Centre to come and have a say, to tell us what is going well and what could go better. So, my plea to all our users is to make use of this gathering to get your voice heard. The business of the Trustees has started a journey towards a risk-based approach. This is not simply the familiar territory of Health and Safety, but a wider look at the risks to the Liss Community Association and the Triangle Centre as a whole; I believe this will bring a clearer focus to Trustee business and help them be most effective over time as we progress towards ownership of our building. On that note, the one frustration of my time in the Chair has been not completing the purchase of the building. This has nothing to do with anything the Trustees can influence, but rather has arisen out of a number of difficulties Hampshire County Council have had in preparing everything at their end so that they can legally sell the building to us. These issues resolved at the end of 2019, which allowed the normal conveyancing process to start – my real hope is that this will have completed by the AGM!

Finally, thank you to everyone that is involved in the life of the Triangle Centre and make it a vibrant and dynamic place to be. Thank you to the volunteers who keep it running, to our user groups who hire out parts of the building and to all that come along to different events and breath life into bricks and mortar. A great big thank you to the staff at the Centre, without whom none of this would happen! Finally, thank you so much to my fellow Trustees, who have got on board with a number of rapid changes in governance, and who commit their energy and time to the benefit of us all.

## ***Richard Hutchins ex-Chair of Trustees***

### **The Coffee Bar**

The Coffee Bar continues to run with the help of many wonderful volunteers who provide cakes and scones for the customers to enjoy. We welcomed two new volunteers. Martin Sedgwick stepped down as Treasurer; Trish Stemp kindly volunteered to take over.

We continue with the Community Help Days once a month to give local groups an opportunity to promote their group and raise funds. They receive the takings from the sales of refreshments that morning which on average is £77 and they can also bring along items to sell eg a Cakes, raffle etc to raise further funds! Groups that have taken part so far are Crossover, Historical Society, Liss band, Liss schools, LUPIN, Liss in Bloom, Rosemary Foundation, Liss Heart Trust, Athletic, football & Netball clubs. Lesley Finnegan who kindly organized these mornings has now stepped down having moved to Liphook.

We also held a Macmillan Coffee morning in September in conjunction with East Hill House and raised £957 which was rounded up £1000.

The Christmas Fair was a great success with The Coffee Bar producing huge quantities of mulled wines and homemade mince pies with donations going to LCA.

**Finance** – The overall takings for the year are much the same as last year averaging £900 per month gross, £500 of which is transferred each month to the LCA funds. However, it was agreed by the Coffee Bar Organising Team that this would be increased to £600 per month with effect from 1st September 2019.

I would like to express my thanks to the Coffee Bar Team, who all take on specific roles associated with it - Lynda, Lorraine, Lesley, Marilyn, Trish and Martin; all huge supporters of the Triangle. Thank you also to the office, Karen, Liz Ann and also Tracey who do a wonderful job of keeping an eye on the rota and sending out emails. Last but not least a very big thank you to all the volunteers who not only help with the Coffee Bar but also with the many Triangle events, and love it and of course a huge thank you to all our customers, and to Jim & Jane who unlock and clean ready for us to start our morning.

Finally, Corona Virus – Covid 19 hit the Nation and the Government imposed a strict National Lockdown from 23 March 2020 which shut down everywhere including the Triangle! The Lockdown went on until 5<sup>th</sup> July 2020.

## **Events**

Writing this report during the Coronavirus lockdown has cheered me up greatly as I realise we have enjoyed a stellar fundraising year.

The monies raised from our events raised £15,487 net of costs, (making it financially our most successful year ever) and we would like to thank all those involved both with the organisation of these events, and everyone who supported by attending and spending!

A thank you is also due to all the retailers in the village who sponsor our myriad events, especially the Film Festival and the Beer Festival and also for their generosity in donating raffle prizes throughout the year.

The 2019 Beer Festival at the end of August will be remembered for two reasons - not a drop of beer was left at the end of the evening and the profit for this event was double that of the previous year - £3,760 !

We were also lucky in having other sell out events including the Spring Quiz. The popularity of the Spring Quiz is undoubtedly due to the devious and cunning questions devised by our quizmaster - Nigel Halliday, not to mention the culinary efforts of the catering team!! We would like to say a very big thank you to Nigel and team 'Samantha' for all the hard work they put into this event which raised £1,484.

The sell-out Elsa McTaggart concert highlighting the music of Eva Cassidy proved to be very popular and we expect to welcome Elsa back to the Triangle as soon as audiences are allowed to congregate.

The Liss Open Gardens day in June attracted attendees from a wide area and they were able to visit a selection of gardens of various sizes, plantings, and many with exceptional horticultural features. Once again the catering team provided an excellent selection of lunches and the choice of afternoon tea with scones and cream.

There was a good turnout for the Village Fair in December and once again Tracey Stokes master minded the Craft Market and Triangle Raffle which together raised £1,356.

In January we repeated the Bridge Tea and we must say a big thank you to the Liss Bridge Club - both for the excellent support from their members, and also for the loan of equipment.

## **Film Festival February 2020**

The 2020 Film Festival, realising £2,765, was brilliantly organised once again by Marilyn Timney and her team of volunteers and, local stock broking firm Redmayne Bentley, were once again our headline sponsors.

The film selection for the Friday opening Gala evening was 'Judy' - another sell out event. Prior to the film there was a performance from the Community choir and after a canapés and fizz reception the Festival was officially opened by our Villager of the Year, Ros Humphreys.

The Saturday matinee - Saving Mr Banks with the option of afternoon tea also proved popular as did Sunday's film – Downton Abbey – the follow on to the very popular TV series.

## **CINEMA**

We continued with our programme of films, which provided an income of £1429, with a performance on Saturday nights and Sunday afternoons.

Our income from cinema has begun to decline over the last couple of years .There are several factors which have contributed to this decline – greater competition from venues in the locality showing the same films , and the easy access to the many streaming services eg Netflix and Sky .

Also there are a limited number of films that we know our regular audiences might enjoy - just occasionally we manage to find one with universal appeal such as Bohemian Rhapsody. We intend to reflect on our current cinema offering and see how it might be enhanced and improved.

## **4. Performance**

Our contribution to the quality of life within our community remains our highest priority. The 'Walking to Health' scheme continues to help increase the physical activity of some of our villagers and encourages them to make exercise a regular part of their daily routine. They also enjoy and benefit from the social interaction that these 'guided' walks provide. This section of our community are also regular users of our coffee bar – a place they know they can call into and be sure of a friendly smile and a welcoming chat – something highly valued by those who live alone and have no means of transport.

We have continued to host activities that are appreciated locally on the artistic, social and educational fronts including weekly art classes, monthly art workshops, and social opportunities through our diverse regular events from the beer festival to the popular open gardens event. We also continue to host classes in second languages, the after school club, nursery and exercise groups.

## **5. Sustainability**

The Triangle continues to stand in the centre of Liss as a valued community resource, and we believe it will do so for years to come. Prudent financial management left us with substantial cash reserves in March 2020 that gave us the confidence to close our doors on a temporary basis, and undertake to keep our staff on full salaries for at least three months.

Our reserves were bolstered in a variety of ways over a period of 6 weeks after the Government sent us into full lockdown in March 2020. From the government we received a cash grant of £25,000 distributed via EHDC as we are a rateable property (albeit with full rates relief in the past). From HMRC we claimed the maximum possible under the Coronavirus Job Retention Scheme for those staff who were furloughed. The ASC staff were sent home until September and will be furloughed again in January 2021. The remainder of our staff are on flexible furlough. We continue to pay 100% of salaries, now that the CJRS scheme has been extended until April 2021, making up the excess over the HMRC grant. We believe doing so is part of our support to the community.

We expect to make further grant applications via EHDC as Lockdown 3 progresses.

We also received a substantial windfall legacy of £20,000 from the estate of Olive Piazza, a generous former trustee and Triangle Centre supporter.

The coffee bar also gave us a lump sum donation of £10,000.

We were successful in a precautionary application for £30,000 of Bounceback Loan from Santander plc. This loan will be interest free until summer 2021 and then repayable over 10 years. We hope that this won't be needed but see it as cash flow planning whilst favourable terms are available.

We believe we have adequate funds to both maintain the building so that it remains available to the village and support our staff until the end of 2021 at least (at end of November 2020 funds were well in excess of March 2020 levels). The challenges will last well into 2021/2022 as we encourage hirers and users to return safely, hold fundraising events to replenish the funds laid out in 2020/21 and look for more new sources of income and grants. We continue to apply for small grants so we can undertake repair and refurbishments. Improvements to our porch area will be funded by money allocated to us by South Downs National Park from developer levies. This money has already been secured so that the work can go ahead.

In March 2020 the new Charity called Liss Community Association CIO (Chartered Incorporation Organisation) finally completed the purchase of the Triangle Centre for £1. A CIO is a new type of charity introduced in the last few years which has limited liability, meaning that the trustees no longer bear personal responsibility for any liabilities of the Triangle Centre. This affords better protection where we have employed staff, enter into legal agreements and hold significant assets such as land. We have adopted the 'association' model for the CIO as this allows us the wider membership we already have and with continuity of name there will be no practical difference. The old association will be dissolved as final legal steps are completed.

## **6. Financial Report**

Overall the Association returned a satisfactory performance. The accounts show a surplus for the year of £1,091 (deficit £2,877 2018-19) and with less grant income than in previous years as well, this result reflects the hard work of our office staff, After School Club team and the many volunteers in raising funds. Cash reserves were £98,507.

Our total income for the year was £183,390 (£126,587 2018-19) and we were delighted to receive a grant of £2,700 from Liss Parish Council, £43,585 from HCC for roof repairs, £2,421 from EHDC for floor repairs and £867 from Councillor Russell Oppenheimer. The trustees would like to record their thanks for their continued support.

Our funds were boosted through the generosity of our supporters past and present: Stuart Rees, who was well known to many, left us £12,820 in his will and Barbara Rouse also left us £2,000. Nick Wilson, one of our parish councillors, made a personal donation of £1,000 as lockdown commenced in March. We are honoured to be remembered and considered in this way.

Our fundraising takes several forms: the lettings income from use of the building, our gift aid scheme – donors become 'Friends of the Triangle', and our events programme. Our events have been extremely productive and well received by the local community and raised the fantastic sum of £15,587 (an increase of £1,230 over the last year) and a breakdown of activities can be found under note 4 in the accounts. The Trustees are grateful to Linda Li-Davies and Marilyn Timney and their team of volunteers for their dedicated support and enormous time commitment. The surplus on events is calculated after allowing for direct costs such as printing, publicity and catering.

We don't record in our accounts the value of the time that our volunteers donate to us. This is extremely precious – if we had to pay for all the time spent in running our activities and services then our accounts would look very different. Just one example, on my estimate the time spent on putting in place and running our Film Festival is in excess of £1,300, using the National Living Wage of £8.21 per hour.

We also don't reallocate office staff costs to recognise the time they spend on assisting with and directly organising events during the year. We thank all the many people involved, since without such a great team, paid and unpaid, we couldn't possibly deliver everything we do and keep the Triangle Centre open to the community.

Lettings income was £41,665 (£36,824 2018-19) including £6,000 which represents a notional charge to the After School Club and is included in ASC direct costs. This allows for the fact that the Hall and Annexe cannot be let to any

other users during ASC sessions. Lettings returned to 2017-18 levels as new hirers took up slots vacated by others in 2018-19.

The Coffee Bar committee has continued to give us a monthly donation of £500 rising to £600. We are very grateful for this money. The financial results of the Coffee Bar are not included in these accounts, only the donations they make to us.

The Friends of the Triangle, plus tax relief through the gift aid scheme, donated £8,788, almost identical to last year. This is a very efficient way to donate funds, as we receive 20p from the Government for every 80p donated to us by tax payers. Those who don't pay tax can still donate regularly under our Friends scheme but we will not receive any extra from the Government. We would like to recruit more residents to this so if you have good suggestions on how best to do so we would love to hear from you.

The After School Club has had another successful year showing a surplus of £1,911 (£6,984 2018-19) and the Trustees would like to record their thanks to the ASC staff for their commitment and hard work. The ASC represents a significant part of our community support.

We continue to focus on costs and ensure that we take advantage of fixed term contracts and beneficial rates wherever possible although opportunities to make genuine savings still remain difficult to find.

Our grateful thanks go to LizAnn Atkinson for her continuing enthusiastic support as our book-keeper, coping with invoicing, banking, credit control, pensions and payroll. The demands of modern finance and regulation make her job an ever more challenging one. We would also like to put on record our thanks to Sarah Redfern for her production of the year end accounts and certification process.

The Association has a reserves policy. The current position is as follows:

Working capital reserve: £21,950 – this is run at the level of two months expenditure.

Business Contingency reserve: £57,086 – we have increased this to reflect the uncertain times and the impact of lockdowns and Covid19 generally on the building's use.

Repairs and Redecoration: £7,000

Capital Replacement: £3,000 – A small reserve for equipment and emergency building repairs.

Structural modifications: £15,000 –We would like to remodel the porch area and provide a weather shelter outside the Annexe door. This reserve is to cover costs not covered by grants plus further amounts for other structural work which may be required in the next 12-24 months.

We continue to review our overall reserves policy to ensure that it is still appropriate given our development plans and the current financial climate.

The attached financial statement shows the current state of the finances of the Association. The Trustees believe the situation to be satisfactory but we will continue to monitor our financial situation on a monthly basis.

## **7. Future Plans**

It is a necessity for us to continue to attract new volunteers and trustees who can help us to maintain the excellent community facilities and opportunities that we provide. We hope by introducing more events aimed at the slightly younger generation within the community we can facilitate a succession plan and ensure that The Triangle Centre has a long and secure future. Events such as the Halloween children's disco, student fundraisers and lighthearted quizzes are all in our diary and we will continue to build on these types of fundraising opportunities. We will also continue to monitor the success of the monthly cinema and see if more ways can be found to increase the revenue we make on these occasions.

Plans are still to add a canopy porch to the front of the building and also to the side Annexe door. The money has been granted by South Down National Park for this work to be carried out and it is the hope that this will be completed in 2020/21.

It is also planned to replace the bi-fold door between the Hall and Annexe to provide more adequate sound proofing and allow more privacy for users in both spaces.

A re-decoration plan is in place to paint the hall and classrooms in 2021/22. The lighting in both classrooms and hall and annexe is also being discussed. We are looking at cost effective methods of lighting and being able to offer more mood lighting for events.

We are always keen to listen to the community and would welcome ideas for any classes or activities that may help us to increase our income.

## LISS COMMUNITY ASSOCIATION

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF LISS COMMUNITY ASSOCIATION

I report on the accounts of the Trust for the year ended 31 March 2020, which are set out on pages 13 to 19.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Sarah Redfern ACMA, ATT

Address: 5 Longacre Close, Liss, Hampshire, GU33 7UZ

Date:

**LISS COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2020**

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> £	<u>2019</u> £
<b>Incoming Resources:</b>					
Group registrations		250		250	292
Donations and grants	5	25,441	48,873	74,314	17,622
Lettings		41,665		41,665	36,824
After School Club		34,181		34,181	38,524
Office services to users (copier etc)		521		521	424
Miscellaneous income		173		173	388
Fundraising	4	32,016		32,016	32,276
Deposit interest (gross)		270		270	237
		<u>134,517</u>	48,873	<u>183,390</u>	<u>126,587</u>
Costs of Generating Funds					
Costs of fundraising	4	<u>7,641</u>	<u>0</u>	<u>7,641</u>	<u>9,601</u>
<b>Resources Expended</b>					
Direct Charitable Expenditure					
Staff costs (After School Club)	7	24,907		24,907	24,093
After School Club direct costs		7,363	0	7,363	7,447
		<u>32,270</u>	<u>0</u>	<u>32,270</u>	<u>31,540</u>
Indirect Charitable Expenditure					
Property and ground maintenance		3,726	48,685	52,411	2,640
Rent		2,000		2,000	2,000
Water rates and waste collection		2,102		2,102	1,934
Insurance		1,554		1,554	1,561
Light and heat		8,109		8,109	1,398
Cleaning materials		1,472		1,472	1,398
Staff costs (all less After School Club)	7	48,823		48,823	49,965
Depreciation		<u>12,950</u>		<u>12,950</u>	<u>12,752</u>
		<u>80,736</u>	<u>48,685</u>	<u>129,421</u>	<u>76,808</u>

## LISS COMMUNITY ASSOCIATION

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020 (Continued)

	Note	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>	<u>2019</u>
		£	£	£	£
<b>Support Costs:</b>					
Telephone, computer and fax		945		945	733
Postage, stationery and photocopying		1,828		1,828	1,340
Subscriptions		0		0	160
Training costs		549		549	670
Accountancy fees	6	140		140	130
Legal, professional & bank fees		4,207		4,207	5,529
Sundry equipment and repairs		1,506		1,506	712
Performance Licences		1,634		1,634	1,637
Miscellaneous expenses and staff welfare		1,780		1,780	604
Bad debts		379		379	0
		<u>12,967</u>	<u>0</u>	<u>12,967</u>	<u>11,515</u>
<b>Total resources expended</b>		133,614	48,685	182,299	129,464
<b>Net movement in funds</b>		903	188	1,091	<span style="color: red;">(2,877)</span>
Fund balances brought forward at 1 April 2019		52,374	155,419	207,793	210,670
Transfer of restricted funds balance		0	0	0	0
Fund balances carried forward at 31 March 2020		<u>£53,277</u>	<u>£155,607</u>	<u>£208,884</u>	<u>£207,793</u>

The notes on pages 15 to 19 form part of these accounts

**LISS COMMUNITY ASSOCIATION**  
BALANCE SHEET AS AT 31 MARCH 2020

		<u>2020</u>		<u>2019</u>	
	<u>Notes</u>	£	£	£	£
<b>Fixed Assets</b>					
Leasehold improvements	2		92,375		102,101
Furniture & equipment	2		12,898		12,104
			105,273		114,205
<b>Current Assets</b>					
Debtors		9,705		8,127	
Stock		299		205	
Cash and bank					
Deposit account 1		6,164		6,127	
Deposit account 2		33,375		33,175	
Deposit account 3		16,611		16,578	
Current account		40,769		33,666	
Cash		48		659	
			106,971		98,537
<b>Current Liabilities</b>					
Creditors: amounts falling due within one year					
		(3,360)		(4,949)	
<b>Net Current Assets</b>			103,611		93,588
<b>Net Assets</b>			£208,884		£207,793
Represented by:					
<b>Income Funds</b>					
Unrestricted funds	3				
Designated funds			77,925	3	77,925
Other			25,686		15,663
Restricted income funds	3		105,273		114,205
			£208,884		£207,793

Approved by the Board of Trustees on

.....  
Charmian Porton, Acting Chairman

.....  
Caroline Sedgwick, Treasurer

The notes on pages 15 to 19 form part of these accounts

## LISS COMMUNITY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

#### 1 Accounting Policies

##### General

These accounts have been prepared under the historic cost convention in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities.

##### Depreciation

Depreciation is provided on the leasehold improvements to the Community Centre building and furniture and equipment at the following rates based on the estimated useful life of these fixed assets and their anticipated value:

Leasehold improvements	4% pa	(straight line basis)
Furniture and equipment	20% pa	(reducing balance basis)

The Association has a lease on the property until 1 January 2022.

#### 2 Fixed assets

	<u>Leasehold Improvements</u>	<u>Furniture and Equipment</u>	<u>Total</u>
	£	£	£
Cost at 1 April 2019	243,144	96,436	339,580
Additions in current year Projector	0	4,018	4,018
Cost at 31 March 2020	<u>243,144</u>	<u>100,454</u>	<u>343,598</u>
Depreciation at 1 April 2019	141,043	84,332	211,869
Charge for current year	9,726	3,224	12,950
Depreciation charge at 31 March 2020	<u>150,769</u>	<u>87,556</u>	<u>224,819</u>
Net book value at 31 March 2020	<u>£92,375</u>	<u>£12,898</u>	<u>£105,273</u>
Net book value at 31 March 2019	<u>£102,101</u>	<u>£12,104</u>	<u>£114,205</u>

## LISS COMMUNITY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020(Continued)

#### 3 Summary of Net Assets by Funds

	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>	<u>Total</u>
	General Purpose	Designated		
	£	£	£	£
Fixed Assets			105,273	105,273
Working capital reserve		21,950		21,950
Business contingency	25,686	30,975		56,661
Repairs and redecoration		7,000		7,000
Capital replacement		3,000		3,000
Structural modifications		15,000		15,000
	<u>£25,686</u>	<u>£77,925</u>	<u>£105,273</u>	<u>£208,884</u>

#### 4 Fundraising

	<u>Organiser's Costs</u>	<u>Proceeds</u>	<u>Net 2020</u>	<u>2019</u>
	£	£	£	£
Friends of the Triangle	-	8,788	8,788	8,318
Mother's Day Tea		15	15	470
Christmas Activities	249	1,595	1,346	1,452
Cinema	1,661	3,410	1,749	2,271
Discos	128	312	184	194
Film Festival	1,611	4,548	2,937	2,492
Quiz Night (Spring 2019)	160	1,795	1,635	1,569
Quiz Night (Autumn 2019)	179	1,537	1,358	1,016
Spring Quiz 2018	3	572	569	
Bridge Tea	51	602	551	383
Open Gardens	430	2,176	1,746	0
Elsa McTaggart	772	1,195	423	0
Bar at private events		150	150	376
Beer Festival	1,600	5,261	3,661	1,712
Art Exhibition	0	0	0	1,436
1914-18 Remembrance	0	0	0	285
Table Top Sales		60	60	422
Misc	797		-797	278
Totals	<u>£7,641</u>	<u>£32,016</u>	<u>£15,587</u>	<u>£22,675</u>

## LISS COMMUNITY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020 (Continued)

#### 5 Donations and Grants

	<u>2020</u>		<u>2019</u>	
	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>
	£	£	£	£
Local Authority Grants				
General Costs				
HCC		0		0
EHDC				5,700
Liss PC		2,700		2,700
Capitals Grants				
HCC – Roof Repairs	43,585	0		
EHDC	2,421	0	0	890
Tesco Decorations	2,000	0	0	
Russell Oppenheimer	867	0	0	0
Stuart Rees Memory		12,820		
Barbara Rouse Memory		2,000		0
Nick Wilson		1,000	0	
Coffee Bar Contribution		6,100		7,021
Members/Supporters		821		1,311
	<u>£48,873</u>	<u>£25,441</u>	<u>£0</u>	<u>£17,622</u>

#### 6 Management and Administration of the Charity

	<u>2020</u>	<u>2019</u>
	£	£
General committee member's expenses	0	0
Accountancy fees	140	130
	<u>140</u>	<u>130</u>

**LISS COMMUNITY ASSOCIATION**

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2020 (Continued)

**7 Employee Costs**

	<u>2020</u>		<u>2019</u>	
	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Maintenance & security	18,300		18,300	19,357
Management	17,150		17,150	18,005
After School Club Supervision	24,907	0	24,907	24,093
Administration	13,080		13,080	12,328
Employers NI+ Pension	293		293	275
	<u>£73,730</u>	<u>0</u>	<u>£73,730</u>	<u>£74,058</u>