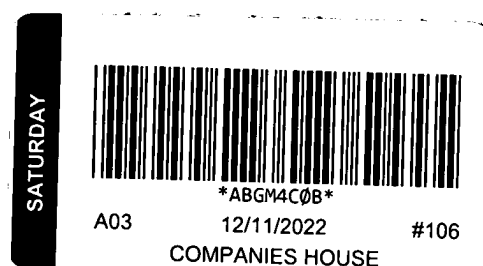


Company number: 3162873

Charity number: 1053806



Community Action Hampshire
Report and Financial Statements
31 March 2022



Community Action Hampshire

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For the year ended 31 March 2022

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Community Action Hampshire

Report of the trustees

For the year ended 31 March 2022

Reference and Administrative Details

Charity Number: 1053806 registered in England and Wales
Company Number: 3162873 incorporated and registered in England and Wales
Registered Office: Westgate Chambers, Staple Gardens, Winchester, SO23 8SR
Telephone: 01962 854971 Fax: 01962 841160
Website: www.actionhampshire.org Email: info@actionhants.org.uk

Our advisers

Independent examiner: Fleur Holden, Sayer Vincent LLP, Invicta House, 108 – 114 Golden Lane, London EC1Y 0TL
Principal bankers: Unity Trust Bank plc, Nine Brindley Place, Birmingham B1 2HB
Investment Managers: CCLA Investment Managers Ltd, Senator House, 85 Queen Victoria Street, London, EC4V 4ET

Directors and trustees

The directors of the company in office during the year and up to the date of this report, who are trustees for the purposes of charity law, were:

Michael Southgate (Chairman)
Oliver Rowe – resigned 24 December 2021
Colin Brown
Margaret Geary
Savannah King
Julie Amies
Richard Barritt
Katharine English
Kate Shurety – appointed 1 August 2022

Company Secretary:

Sarah Hurford-Potter – resigned 31 October 2022
Denise Lavers – appointed 31 October 2022

Key management personnel

Senior Leadership Team

Chief Executive Officer	Sue Dovey – resigned 31 August 2021
Interim CEO	Kate Shurety – appointed 5 July 2021, resigned 31 May 2022
Chief Executive Officer	Leah Campbell – appointed 1 April 2022
Head of Services	Kirsty Rowlinson – resigned 30 April 2021
Head of Finance and Contracts	Sarah Hurford-Potter – resigned 31 October 2022
Head of Enterprise	Nikki Prentice-Jones
Head of Charitable Services	Leah Campbell – appointed 1 June 2021, CEO from 1 April 2022
Head of Operations	Denise Lavers – appointed 9 May 2022
Head of VCSE Support and Engagement	Nicky Judd – appointed 18 July 2022

Community Action Hampshire

Report of the trustees

For the year ended 31 March 2022

Report of the Trustees

The trustees are pleased to present their annual trustees' report together with the financial statements for the charity for the year ended 31 March 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and 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 2019).

Our Purpose and Activities

The objectives of the Charity are:

- To promote any charitable purpose for the benefit of the community within Hampshire and in particular the advancement of education, the protection of health and relief of poverty, distress and sickness;
- To promote and organise co-operation in the achievement of the above purposes and to that end to bring together representatives of the statutory authorities and voluntary organisations engaged in the furtherance of the above purpose.

Our vision is of a strong not-for-profit sector in Hampshire, with a mission to help and inspire the not-for-profit sector to be the best it can be. All of our work is driven and underpinned by our values:

- Enterprising
- Empowering
- Bold
- Informative

The trustees have given due regard to public benefit when planning the charity's activities, in accordance with Sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

The Charity benefits organisations and communities by helping to provide the skills, knowledge, resources, advice and information needed to fully realise potential. These benefits are directly related to the aims of the charity and are fully compliant with Principles 1 and 2 of the Charity Commission Principles on Public Benefit.

Our key charitable activities can be summarised in four main categories:

1. Support for Voluntary & Community Groups;
2. Support for Communities (including Affordable Housing in rural communities and community buildings advice);
3. Social Enterprise;
4. Engagement & Research.

Community Action Hampshire

Report of the trustees

For the year ended 31 March 2022

Achievements and Performance

1. Support for Voluntary and Community Groups

Membership

Action Hampshire members can benefit from a range of offers, including guidance and information, support and training, one to one meetings with our CEO, membership of our Community Buildings Advice Service, submissions to our fortnightly Jobs and Volunteering Bulletin and a discount on our room hire costs.

Action Hampshire publications

We have continued to publish a newsletter with information for the voluntary, community and social enterprise sector. Following the temporary change to the newsletter we sent out through the pandemic, 'Important Things You Need to Know Right Now', we have gone back to our original newsletter, 'News You Can Use'.

'News You Can Use' is sent out biweekly, with our Member Newsletter being sent out on the alternate weeks. 'News You Can Use' includes updates from Action Hampshire, a list of funding opportunities, important news, tips and freebies for VCSE organisations, a section on celebrating our community and any featured jobs. Our Member Newsletter contains a section about what is going on at Action Hampshire and within the sector, news items from both Action Hampshire and our members (featuring our Member of the Month), an update from our CEO, a feature on member benefits and further tips, freebies and funding opportunities which are not sent out to non-members.

Each week, there is also a "Job Opportunities" email which goes out showing the latest job postings, as well as an "Events Calendar" email showing any upcoming events.

As at the end of March 2022 'News You Can Use' had 1786 subscribers and an average open rate of 33.5%, equating to an average of 598 people opening it each week.

Staying connected

Action Hampshire has supported a number of networks within the not-for-profit sector:

- Hampshire Leadership Forum
- CEOs network
- Social & community enterprise network
- Hampshire CVS network
- Hampshire Good Neighbour Schemes Group
- Community Buildings Networks covering all of Hampshire's 11 districts (we organize a network covering 3 districts, the district CVSs and a local authority organize the other networks with our support)

Additionally, using an online platform, each of these groups is supported through closed member groups, enabling members to discuss, debate and to share information on topical and relevant issues. This has been particularly important through the months of the Covid crisis when people have not been able to meet face to face. These groups have enabled voluntary sector staff and volunteers to gain support and reassurance, to quickly access the latest guidance on Covid measures and restrictions and to act as peer

Community Action Hampshire

Report of the trustees

For the year ended 31 March 2022

support groups. An example of the benefits of this approach has been how the community buildings group, which has 200 members, has shared practical information about how to make community buildings Covid compliant enabling their communities to continue to feel safe using them during the pandemic.

Action Hampshire is also a member of the following national bodies:

- Action with Communities in Rural England (ACRE)
- NAVCA (National Association for Voluntary Community Action)

This enables us to access a wide range of national information and support. This has been particularly important through the Covid crisis to ensure that we have had access to the latest guidance and Covid support measures, in order to inform the wider VCSE Sector in Hampshire. Many VCSEs wanted to continue to deliver their services but needed information and resources in order to do so in a Covid compliant way.

Action Hampshire has provided support to sector representatives on:

- Hampshire Health & Wellbeing Board
- The Hampshire Partnership (formerly the Hampshire Senate)
- Enterprise M3 (Local Economic Partnership) Board
- Hampshire PREVENT Board
- Hampshire Safeguarding Children Board
- Hampshire Safeguarding Adults Board
- Hampshire Children's Trust Executive Board
- The Solent LEP Skills Group

It is also important to be involved with and link into external groups and partnerships in order to keep our finger on the pulse with what is happening in our community and provide a voice for the not-for-profit sector and communities. Over the past year Action Hampshire staff have been involved with:

- Loddon and Test LEADER Programme Local Action Group
- Hampshire Homes Hub
- Hampshire Rural Forum (AH Ambassador Rosalind Rutt is a member of the Steering Group)
- Action with Communities in Rural England (ACRE)
- Winchester Villages Trust

During the year, Action Hampshire provided the secretariat role for the Hampshire Rural Forum. Responding to the pandemic, all meetings and workshops were cancelled and updates kept to a minimum. The main focus of activity was undertaking research for a report, Hampshire Rural Economy and it's recovery post Covid-19, which was finalised in January 2021. Rural Forum members responded to a survey and participated in a series of discussion group sessions. This contributed to the wider work undertaken by Hampshire County Council and other agencies to plan for the county's economic recovery.

Voluntary & Community Sector Emergency Partnership

The National Emergency Partnership was mobilised in response to the Covid pandemic to enable national VCSE crisis response organisations such as the British Red Cross and FareShare to link with local charities, ensuring that those most affected by Covid had access to the support they needed (there were over 50,000 people shielding in Hampshire at times and many needed support with shopping, prescriptions etc). Action Hampshire's CEO acted as the Liaison Lead for Hampshire on the NEP throughout the year, linking national resources into Local Resilience Fora (LRF) arrangements.

Community Action Hampshire

Report of the trustees

For the year ended 31 March 2022

Fratton Big Local

Action Hampshire is the “Locally Trusted Organization” for Fratton Big Local (FBL) – a £1,000,000 10 year project aimed at regenerating the Fratton area. This means we are supporting the Fratton Big Local board with community developments, finance and project management expertise that will support them to invest in the future of Fratton. The Big Local programmer is managed nationally by Local Trust, and is funded by the Big Lottery Fund.

The FBL partnership has continued to support the Fratton Road Traders Association. This year has been different due to the COVID-19 Pandemic and whilst we haven’t been able to do all of our normal annual events, FBL have been able to hold various events.

Other FBL activities during the year included:

- Festival of Lights: A socially distanced lantern parade was held as part of WE SHINE. With the theme being ship of the gods.
- Open Spaces: Fox Box Café continued until September 2021 when the pilot period ended and the Fox Box Café closed and was handed back to PCC. It was very popular, particularly during the lockdown.
- Inspiring Fratton Awards: FBL ran the 3rd Inspiring Fratton Awards in partnership with MP Stephen Morgan. This event was in combination with a volunteers thank you event.
- Community Grants: A couple of grants were given and support, including for a youth project and for Fratton Community Centre.
- Volunteering support for residents in the community who have been self-isolating, helping with things such as Prescription Collections, Dog Walking, etc.
- Socially Distanced Picnic: FBL’s first face to face event since the pandemic began and was instead of the normal annual Fratton Family Festival.
- FBL worked with other groups and supported other local events, such as Where there is Light.

2. Support for Communities

New homes

Housing: Hampshire Homes Hub

From April 2021 and following the end of grant funding, Hampshire Homes Hub has continued to provide services to support communities to deliver much needed homes and has sought to bring in an income to maintain these services. Contracts for the provision of services were put together along with a MoU for early stage groups who are not yet incorporated. We have also continued to offer services that are paid for at the time of delivery, such as housing need surveys.

There has been a change in the team with a new Hub manager and a reduction in staffing levels from 3.4 FTE to 2.6 FTE.

Between April 2021 and March 2022 we have supported 25-30 community led housing groups and parish councils who want to deliver housing for their communities, in both urban and rural parts of the county. This has included providing advice about the different community led housing models and establishing a group, supporting parish council working groups and carrying out housing need surveys, as well as assisting with site finding, selecting a housing association and public consultations.

Community Action Hampshire

Report of the trustees

For the year ended 31 March 2022

We have hosted two successful online training events with a range of external speakers. One in April focused on delivering sustainable low carbon homes and the other in October promoted group self-build. We have also supported parish councils and housing associations to deliver online consultations and we continue to make use of online platforms to provide training and give presentations to groups and organisations.

We have delivered an income through carrying out housing need surveys as well as providing direct enabling support to a local authority. We also received a small grant to support our work promoting group self-build.

Part of this year has been focused on a service review and we have actively engaged with stakeholders in order to shape a new service which can become financially sustainable and in which we can continue to support communities to deliver the homes they need. The team has also been researching a new service that would complement the existing housing services and deliver an income. We have been working with a potential delivery partner and approaching potential funders.

The team have continued to engage with active groups and parish/town councils to support them to progress a scheme as well as promoting our housing need survey and research services. We have met regularly with the Hampshire Homes Hub Steering Group and kept all partners updated.

12 affordable homes for local people have been delivered at Pamber where we provided a presentation at the opening event about the delivery of rural affordable housing. 12 Homes are due to complete at Odiham in the next couple of months and a further 8 homes will soon begin on site at Curdridge.

Community buildings

Our community buildings support work during 2021-22 has, like last year, been very much dominated by the covid-19 pandemic. Kevin worked hard to keep Hampshire's community halls and associations up to date with the regulations and the various grant schemes to support businesses / organisations through the pandemic.

As in 2020-21, Action Hampshire is very grateful to ACRE for their timely, clear, and readable pandemic guidance, which we passed on to our contacts.

Over the year, Kevin sent 17 email bulletins specifically to community buildings (the most recent one to 366 contacts, increased from 363 at the end of 2020-21), to keep them informed about the lockdown rules, grants available, and the evolving guidance from ACRE around reopening community buildings. This also involved frequent updates to Action Hampshire's website – the front page for our community buildings guidance can be viewed here:

<https://actionhampshire.org/what-we-do/community-buildings/>

Our usage of Zoom for video meetings has continued, as in-person training was either illegal or advised against for most of the year. We ran 6 online briefings, with a total attendance of 91 people. Three of these were general sessions, discussing the latest pandemic situation and guidance, along with looking forward to the future and how community buildings can become more financially sustainable. One session was organised in partnership with solicitors Paris Smith, who chose community buildings as the theme for their annual online training seminar. The other two focused on safeguarding issues, as part of a National Lottery funded project led by ACRE.

Community Action Hampshire

Report of the trustees

For the year ended 31 March 2022

Action Hampshire's account with the Basecamp message board system continued to be well-used, with 194 community buildings representatives at 31 March 2022 (up from 174 the previous year).

Here are some comments from our community buildings contacts:

"Many thanks for all the great work you have done during the pandemic. We would otherwise have been completely lost." Email from retiring trustee of community association: "Thanks for all the excellent advice and support during the pandemic - it really was a huge help."

"We are extremely grateful to Action Hampshire for keeping us updated with all the information that contributes to our ability to run the hall successfully. We are particularly appreciative for the updates over the past extraordinary 18 months."

"Congratulations on 'Basecamp' a brilliant medium for information and guidance, well done!"

"Many thanks for all your support and help. It has been invaluable."

"Thank you for hosting the community building webinars this week. I attended the Safeguarding and bookings system sessions both of which I found very helpful."

Protect Duty consultation

We mentioned the Government's Protect Duty consultation in one news bulletin and passed on ACRE's suggested response (this relates to the proposed introduction of a legal requirement for some public places to ensure preparedness for and protection from terrorist attacks). 10 community buildings said they would respond or had already done so. Action Hampshire submitted a response, mainly noting that the proposed capacity threshold of 100 people would bring many small organisations into the scope of the legislation. 'Small' here meaning with no paid management staff, so the burden of following any new requirements would fall on volunteer charity trustees. One community buildings contact replied:

"Kevin, you do a simply great job. A succinct email telling us what is relevant to us. I will respond to the [Protect Duty] consultation now. Without your email I would never have the time as a volunteer to wade through all the paperwork, and would most likely not to the consultation."

Rural

Action Hampshire's CEO has acted as the Liaison Lead for Hampshire for the Voluntary and Community Sector Emergency Partnership (VCSEP) throughout the pandemic. This has enabled AH to ask questions about access of rural dwellers to support, including testing & vaccinations. This role is now turning from crisis response work to recovery work, again enabling us to cite examples of rural communities that have thrived during the pandemic and have been examples of good practice in self- help.

As a member of the County Council's Winter Grants Panel, we have asked for allocation to rural areas to be part of the final review (currently awaited).

We have raised the issue of people living in rural communities having access to testing & vaccinations (most of the centres are based in urban settings), both locally and nationally. Community buildings have offered their venue but been turned down. We have raised this with the national Voluntary and Community Sector

Community Action Hampshire

Report of the trustees

For the year ended 31 March 2022

Emergencies Partnership (Chief Exec is a member) and with the local British Red Cross local resilience group. Also monitoring nationally through ACRE network.

A member of staff is on the board of Winchester Villages Trust which provides small grants to individuals in need in Winchester District's rural hinterland. She took part in three virtual trustee meetings during Q1-2, one of which was to agree processes when home visits not allowed. 50% of grants awarded related in some way to pandemic situation (eg. job loss, keeping school lunch club open).

Communities Against Cancer project (which gives grants to communities / groups to raise awareness of cancer symptoms and reducing risk) has now widened its coverage to include rural areas.

Hampshire Rural Forum activity (Action Hampshire delivers secretariat role)

Gathering intelligence about impact of Covid-19 and interventions to assist in recovery of rural businesses, enterprises and communities. This was done at the invitation of the Local Resilience Forum. First stage was a survey to identify main impact of Covid-19 on different sectors of the rural economy plus people's thoughts about a future (107 responses and additional five via email).

Emerging themes were explored in greater depth during four themed focus group discussions (total of 29 businesses / organisations represented). Final report produced following a meeting with local authorities, the LEPs and National Parks to discuss the data. Seven recommendations made to inform strategic decision making and rural policy development and to help ensure resilience as businesses, enterprises and communities emerge from the impact of the pandemic. The report has now been sent to all Forum members, Councillors, LEPs, National Park Authorities.

Those who participated in the Hampshire Rural Forum intelligence gathering felt that their experiences and input into making the case for recovery of the rural economy were valued and they welcomed the opportunity. "I'll do anything to fight the corner for rural businesses". So many of them are small and not necessarily included in the more strategic planning that is happening. Some were shut at the time and had had to furlough staff, others had moved to online business but still faced a drop in income.

The issue of connectivity has resonated with EM3 LEP and there has been a meeting to discuss a proposed broadband infrastructure project (between Basingstoke and Guildford) which would deliver better access for rural locations on the route. The Rural Forum was approached by the ELM Convenor Partnership in Hampshire and asked to circulate its consultation survey to members. It has also been asked to act as a key stakeholder for the next stage of consultation. Activity in 2020 raised the profile of the Rural Forum. It is now being recognised as an effective way to cascade information to rural businesses and communities, to ensure rural input into consultations and to collect evidence to support decision making.

Indirect outcome – 52 additional contacts have been added to the Rural Forum membership list as a result of the survey. This has widened the reach of the Forum in rural Hampshire.

3. Social Enterprise

We have continued to deliver the learning programme for the Lloyds Bank Social Entrepreneurs start up programme, with study day and action learning sessions continuing via zoom.

Community Action Hampshire

Report of the trustees

For the year ended 31 March 2022

Over the last 12 months, the SE team have virtually delivered:

15	Study Days
8	Action Learning sets
30	Assessment interviews to recruit to the 2021/22 Lloyds start-up programme
2	Dragons Den assessment panels
52	Weekly virtual coffee mornings
1	Graduation celebration event

Lloyds' start-up programme

Seventeen students graduated from the 2021/22 programme and met for the very first time in person for their Graduation celebration event, which took place in Winchester in October 2021.

Cohort 10 – 2021/22

Students on the 10th and final year of the Lloyds Bank funded start-up programme, started their learning programme in September 2021. The new students are developing a wide range of projects, from tree climbing and drone flying to gardening, and projects supporting children and young people's mental health and wellbeing to tackling period poverty. Based on feedback from students, the 5 study day sessions and 3 action learning sessions delivered to date have all been delivered online.

Ongoing discussions are being held with SSE to partner via a Memorandum of Understanding for future programmes, post finishing Cohort 10 on the Lloyds Bank Social Entrepreneurs start up programme.

4. Research and Engagement

Over the past year, there has been less opportunity for Action Hampshire to deliver our usual research and engagement remit, due to the ramifications of Covid. Covid has impacted this work in several ways:

1. We have needed to redirect our focus to the provision of advice and information. This has been incredibly well received, and our weekly Covid newsletter "Important stuff you need to know right now" has now reached 51 editions and over 1,600 subscribers each week.
2. Our beneficiaries are struggling to keep up with demand for their services and are being asked by stakeholders for significant amounts of information. We felt that carrying out our normal research activities risked adding to their burden, rather than easing it.

Our major piece of research during this period was the 2021 Hampshire State of the VCSE Sector report, which was published in October 2021. A collaborative piece of research with the rest of the Hampshire CVS Network, this report explored the size and scale of the VCSE sector in Hampshire, and looked in particular at the impact of Covid on the sector. The report was launched at a virtual event, and is accompanied by a number of interactive graphics. The report is available at <https://actionhampshire.org.uk/about-us/hampshires-vcse-sector/state-of-the-sector/>. A follow-up study and case studies are planned for early 2022.

Action Hampshire also contributed to a piece of research exploring the usefulness of the national volunteering schemes in Hampshire during the pandemic, pulled together by the Hive in Portsmouth.

Community Action Hampshire

Report of the trustees

For the year ended 31 March 2022

Voluntary sector

We have several pieces of research 'in the pipeline' for 2021/22:

1. Research about grant giving and funding priorities on behalf the Hampshire and Isle of Wight Community Foundation
2. Focus groups with VCSEs to understand their needs going forward
3. New research into the state of the sector funded by Hampshire County Council, through a programme known as 'COMF'

Rural recovery

We have continued to provide the secretariat function for the Hampshire Rural Forum although activity has been curtailed by the pandemic. The main focus this year has been on keeping members up to date on what is going on through regular mail outs. This has also helped to maintain contact.

Wessex Cancer Alliance

Our Communities Against Cancer project, funded by Wessex Cancer Alliance continues to engage with seldom heard groups in raising awareness of cancer, particularly for those who experience health inequalities. The project has been supporting community groups to deliver cancer awareness messages focusing on how to reduce risk, the importance of early diagnosis, signs and symptoms and the importance of cancer screening. Links have been made between different groups to enable collaboration and support partnership working. Groups have also been connected with health professionals to support the messaging. Despite this year's restrictions, community groups have engaged well and worked creatively in spreading awareness in their communities. The current programme is being formally evaluated by Macmillan Survivorship Research Group at the University of Southampton.

Community engagement

The Warmth Matters programme, funded by SSEN and delivered in partnership with Surrey Community Action, has been providing support and guidance to households facing the challenge of paying utility bills and keeping warm and safe. There has been a focus on supporting eligible individuals and families to sign up for the Priority Services Register so that they receive additional assistance in event the of a power cut whether planned or an emergency.

Financial Review

Net Incoming/Outgoing Resources

Unrestricted funds show net outgoing resources for the year of £340,824 before accounting for an actuarial gain on the pension fund of £761,000, and a gain on investments of £238,651, and transfers to restricted funds of £122,106. Restricted funds show net outgoing resources for the year, after transfers as above of £92,836.

The charity received core infrastructure funding from Hampshire County Council, totaling 8% (2021: 6%) of its grant income for the year. A further 7% (2021: 6%) of grant income was provided by Defra via an agreement with Action with Communities in Rural England (ACRE). Grants from all sources represent 47% (2021: 69%) of the charity's total incoming resources.

The statement of financial activities shows income and expenditure in respect of each of the charity's main areas of activity.

Community Action Hampshire

Report of the trustees

For the year ended 31 March 2022

Reserves and investment policies and going concern

The charity's reserves increased significantly in early 2014 as a result of the sale of its single major asset, Beaconsfield House. Before the sale this had been Action Hampshire's operational base. The sale proceeds were invested in a planned way to support and develop the organisation, securing its ability to meet the needs of current and future members in an increasingly difficult financial environment, and also to fund the ongoing cost of its leased premises at Westgate Chambers.

In August 2013 the Board appointed CCLA as external investment managers and takes their advice in investment strategy. Long term investments have been made in a range of CCLA funds, with the object of securing a sustainable income while maintaining capital value. CCLA reports regularly to the Investment Group and to the Board. Investment income from CCLA of £73,378 was slightly under the income target for the financial year. This met the requirement to maintain capital value. Full details of the 2021-22 performance are given in the financial statements at note 13. In calendar year 2022 the forecast annual investment income is £60,000.

The Board maintains current accounts with Unity Trust Bank plc and Lloyds Bank plc.

The charity aims to maintain free reserves at a minimum of six months of budgeted, unrestricted expenditure. At 31 March 2022, after taking into account the pension scheme liability, unrestricted reserves were £736,742. Of these £nil related to fixed assets. Designated funds totaling £150,000 were held in respect of premises lease and maintenance, general business development and SSE Hampshire development.

Unrestricted reserves represent 14.8 months' worth of unrestricted expenditure.

There is no expectation that the pension fund will need to be distributed in full during the next twelve months and therefore there will be no requirement to make good the pension scheme liability of £1,586,000. As at 31 March 2022, the charity had cash reserves of £120,165, together with £23,605 and £2,407,536 of investments held in the CCLA COIF Charities Deposit and Investment Funds respectively.

Activities have had to change due to the coronavirus pandemic. The senior leadership team and trustees are working on revised plans for the future, supporting our members and beneficiaries and taking advantage of emerging opportunities.

Restricted funds are designed to be self-sufficient and to support themselves from their own reserves.

Plans for Future Periods

Traditional grant income, from both local and national government, has declined by approximately 80% over the last five years. We are assuming that it will reduce further and may be gone completely in future years. Work has been underway for a number of years to reduce the organisation's reliance on grant income, and the senior management team continues to work on diversifying its income streams.

In April 2019 the Charity went into partnership with IncuHive, marketing unutilised space in our Westgate Chambers premises. We now have two co-working spaces with individual desks, several offices and a meeting room available to hire. This has proved very successful, and has generated significant income for the Charity. A charity/social enterprise hub 'Impact SE' was launched in 2022.

Community Action Hampshire

Report of the trustees

For the year ended 31 March 2022

Structure, Governance and Management

Governing Document

Community Action Hampshire, whose operating name is Action Hampshire, is a company limited by guarantee and is a registered charity. It was incorporated in 1996 and was previously an unincorporated association formed in 1951. Full voting members of the charity (excluding unincorporated groups) guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of a winding up. The total number of such guarantees at 31 March 2022 was 53 (2020:80). A new paid membership scheme was introduced in February 2020, member numbers fell as a result, but are increasing steadily.

As of 31 March 2022, Action Hampshire had 53 full voting members. Full members comprise voluntary, community and social enterprise organisations (including unincorporated groups and individuals). Associate members are private or public sector organisations with an interest in the voluntary, community or social enterprise sector, including social enterprises that are private limited companies.

The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The governing document is the company's Articles of Association, a single document adopted at a general meeting held in November 2009 to reflect the Companies Act 2006. Revised and updated Articles of Association were adopted at the Annual General Meeting in November 2013, but with no change to the charity's objects.

Recruitment and appointment of trustees

When recruiting trustees, the organisation ensures that the Board has a comprehensive range of skills and that the trustees come from all areas of Hampshire.

Trustees elected for the first time must be proposed by a member. Members elect trustees at the Annual General Meeting. The number of trustees shall not exceed fifteen nor be less than nine, of whom a simple majority must be elected. At 31 March 2022, there were 8 trustees. The trustees may act notwithstanding any vacancies in their number.

In accordance with the Articles of Association, one third of the non-co-opted trustees stands down at the Annual General Meeting and can seek re-election. No trustee may serve continuously for more than nine years unless holding the office of chairman. Trustees can be co-opted by elected trustees; they leave office at the Annual General Meeting following their co-option unless re co-opted.

Induction and training of trustees

New trustees receive a full, planned induction. They are fully briefed on their legal responsibilities under charity and company law, the content of the Articles of Association, the committee and decision-making processes, the business plan, and recent financial performance of the charity. During the induction period they meet key employees and other trustees. All trustees are expected to attend trustee training events and, when possible, organisational training events and away days.

Community Action Hampshire

Report of the trustees

For the year ended 31 March 2022

Organisation

The Board of trustees is responsible for setting the overall direction and policies of the organisation. The Board also has a Finance Committee. The Chief Executive is responsible to the Board for the implementation of policies and decisions.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with any supplier or contractor must be disclosed to the full Board of trustees in the same way as any other contractual relationship with a related party. Related party transactions are reported in note 10.

Pay policy for senior staff

The Board of trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All trustees give their time freely and no trustee received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in note 8 and note 10 to the accounts.

The pay of senior staff is reviewed annually and normally increased in accordance with cost-of-living increases, when finances allow.

Risk Management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise

This work has identified that financial sustainability is the major financial risk for the charity. Active management of the charity's working capital and regular cash flow forecasting are key elements in the management of this risk, drawing down on earnings and capital from long-term investments when needed. In April 2019 the charity entered a partnership with IncuHive, a local company marketing co-working space. This has generated additional income for the charity using unoccupied space in the Winchester premises.

Attention has also been drawn to non-financial risks arising from shortfalls in staffing, governance and legal obligations. These risks are managed by having robust policies and procedures in place across all operational areas.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of Community Action Hampshire for the purposes of company law) are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accountancy Standards (United Kingdom Generally Accepted Accounting Practice).

Community Action Hampshire

Report of the trustees

For the year ended 31 March 2022

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements the trustees are required to:

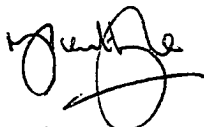
- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

By order of the Board of trustees



Mike Southgate
Chairman
26 October 2022

Independent examiner's report

To the members of

Community Action Hampshire

I report to the charity trustees on my examination of the accounts of Community Action Hampshire for the year ended 31 March 2022.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the act')/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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accounts in England and Wales, 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.

Fleur Holden FCA

Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

28 October 2022

Community Action Hampshire

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2022

	Note	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Income from:					
Donations and grants	3	50,646	-	50,646	44,800
Charitable activities					
Support for Voluntary & Community Groups	4	1,501	96,523	98,024	206,246
Support for Communities	4	500	65,961	66,461	235,719
Policy & Information	4	20,137	-	20,137	13,521
Support for Social Enterprise	4	4,878	63,453	68,331	178,339
Engagement and Research	4	13,444	-	13,444	9,000
Grant Making	4	-	184,091	184,091	37,559
Rental income		92,633	-	92,633	81,851
Investments		73,378	-	73,378	68,138
Total income		257,117	410,028	667,145	875,173
Expenditure on:					
Raising funds	5	22,085	-	22,085	23,110
Charitable activities					
Support for Voluntary & Community Groups	5	90,842	119,377	210,219	285,542
Support for Communities	5	175,174	195,013	370,187	295,406
Policy & Information	5	130,290	-	130,290	167,898
Support for Social Enterprise	5	135,036	113,646	248,682	309,563
Engagement and Research	5	38,321	8,560	46,881	7,700
Grant Making	5	6,193	188,373	194,566	27,703
Total expenditure		597,941	624,970	1,222,911	1,116,922
Net income/(expenditure) before net gains / (losses) on investments		(340,824)	(214,942)	(555,766)	(241,749)
Net gains on investments		238,651	-	238,651	394,715
Net income / (expenditure) for the year	7	(102,173)	(214,942)	(317,115)	152,966
Transfers between funds		(122,106)	122,106	-	-
Net (expenditure) / income before other recognised gains and losses		(224,279)	(92,836)	(317,115)	152,966
Actuarial gains/ (losses) on defined benefit pension schemes		761,000	-	761,000	(80,000)
Net movement in funds		536,721	(92,836)	443,885	72,966
Reconciliation of funds:					
Total funds brought forward		200,021	157,821	357,842	284,875
Total funds carried forward		736,742	64,985	801,727	357,842

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 19 to the financial statements.

Community Action Hampshire

Balance sheet

Company no. 3162873

As at 31 March 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Investments	13		2,434,340		2,712,362
			<u>2,434,340</u>		<u>2,712,362</u>
Current assets:					
Debtors	14	54,639		176,384	
Cash at bank and in hand		120,165		116,409	
		<u>174,804</u>		<u>292,793</u>	
Liabilities:					
Creditors: amounts falling due within one year	15	221,417		435,313	
		<u>221,417</u>		<u>435,313</u>	
Net current (liabilities)/assets			<u>(46,613)</u>		<u>(142,520)</u>
Net assets excluding pension liability			<u>2,387,727</u>		<u>2,569,842</u>
Defined benefit pension scheme liability	17		1,586,000		2,212,000
Total net assets			<u>801,727</u>		<u>357,842</u>
The funds of the charity:	19a				
Restricted income funds			64,985		157,821
Unrestricted income funds:					
Designated funds		150,000		185,000	
Fair value reserve		1,273,957		1,035,306	
General funds		898,785		1,191,715	
Pension reserve		(1,586,000)		(2,212,000)	
		<u>150,000</u>		<u>185,000</u>	
		<u>1,273,957</u>		<u>1,035,306</u>	
		<u>898,785</u>		<u>1,191,715</u>	
		<u>(1,586,000)</u>		<u>(2,212,000)</u>	
Total unrestricted funds			<u>736,742</u>		<u>200,021</u>
Total charity funds			<u>801,727</u>		<u>357,842</u>

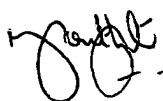
The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

(i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476,

(ii) The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 26 October 2022 and signed on their behalf by



Mike Southgate
Chairman

Community Action Hampshire

Statement of cash flows

For the year ended 31 March 2022

	Note	2022 £	£	2021 £	£
Cash flows from operating activities	20				
Net cash (used in)/provided by operating activities		(586,295)		(22,185)	
Cash flows from investing activities:					
Dividends and interest from investments		73,378		68,138	
Proceeds from sale of investments		590,000		30,000	
Purchase of investments		(73,327)		(67,816)	
Net cash provided by investing activities		590,051		30,322	
Change in cash and cash equivalents in the year		3,756		8,137	
Cash and cash equivalents at the beginning of the year		116,409		108,272	
Cash and cash equivalents at the end of the year		120,165		116,409	

1 Accounting policies

a) Statutory information

Community Action Hampshire is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is Westgate Chambers, Staple Gardens, Winchester, SO23 8SR.

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note. In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

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

The charity has net assets of £801,729 at the year end. This includes a deficit in respect of the Local Government Pension Scheme of £1,586,000. There is no expectation that the pension fund will need to be distributed in full during the next twelve months and therefore there will be no requirement to make good the pension fund liability. Net current liabilities are £46,611, but the charity has a cash balance of £120,165 and investments of £2,434,340. There was a net increase in funds for the year of £443,885. On this basis, the trustees consider it appropriate to prepare the financial statements on the going concern basis. This assumes that the charity will continue in operational existence for the foreseeable future. In making this assessment the trustees have reviewed the balance sheet, the likely future cash flows of the charity and have considered the funds available at this point in time.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Investment income receivable

Interest on funds held on deposit and income from investment funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the income paid or payable by the bank or fund.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services, and other activities undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1 Accounting policies (continued)

i) Allocation of support and governance costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned based on staff time attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

j) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k) Tangible and intangible fixed assets

Fixed assets are capitalised where the purchase price exceeds £1,000. Depreciation and amortisation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation and amortisation are provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The useful lives are as follows:

● Furniture, Fixtures & Fittings	5 years
● Equipment	3 years
● Computers	3 years
● Intangible assets (software)	3 years

l) Listed investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities and any excess of fair value over the historic cost of the investments will be shown as a fair value reserve in the balance sheet. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

m) Non-listed investments

Non-listed investments are recognised at cost.

n) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

p) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

r) Pensions

The charity participates in a defined benefit pension scheme. The assets of the scheme are held and managed separately from those of the charity.

The charity has adopted the full requirements of Financial Reporting Standard 102 – Accounting for Defined Benefit Schemes (FRS102). Current or past service costs and gains, as determined by the scheme's actuary, are charged to the statement of financial activities. Pension finance costs or income are included within total resources expended or incoming resources as applicable. Actuarial gains and losses arising are recognised within 'gains and losses' on the statement of financial activities.

The deficit on the scheme, representing the shortfall of the value of the scheme assets below the present value of the scheme liabilities is recognised as a liability on the balance sheet to the extent that the employer charity has a legal or constructive obligation for the liability. A corresponding pension reserve is included within total unrestricted funds.

Community Action Hampshire

Notes to the financial statements

For the year ended 31 March 2022

2 Detailed comparatives for the statement of financial activities

	Unrestricted £	Restricted £	2021 Total £
Income from:			
Donations and grants	44,800	-	44,800
Charitable activities	112,748	649,487	762,235
Investments	68,138	-	68,138
Total income	225,686	649,487	875,173
Expenditure on:			
Raising funds	23,110	-	23,110
Charitable activities	514,783	579,029	1,093,812
Total expenditure	537,893	579,029	1,116,922
Net expenditure before losses on investments	(312,207)	70,458	(241,749)
Net gains/(losses) on investments	394,715	-	394,715
Net expenditure	82,508	70,458	152,966
Transfers between funds	(32,200)	32,200	-
Net expenditure before other recognised gains and losses	50,308	102,658	152,966
Actuarial (losses)/gains on defined benefit pension	(80,000)	-	(80,000)
Net movement in funds	(29,692)	102,658	72,966
Total funds brought forward	229,712	55,163	284,875
Total funds carried forward	200,020	157,821	357,842

3 Income from donations and grants

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Hampshire County Council (HCC) grants	50,646	-	50,646	44,800	-	44,800
	50,646	-	50,646	44,800	-	44,800

Community Action Hampshire

Notes to the financial statements

For the year ended 31 March 2022

4 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
ICS VCSE	-	25,000	25,000	-	-	-
Local Trust for Fratton Big Local	-	47,723	47,723	-	96,086	96,086
BOSS	1,501	-	1,501	-	-	-
Fees, contracts and charges	-	23,800	23,800	-	110,160	110,160
Sub-total for Voluntary & Community Groups	1,501	96,523	98,024	-	206,246	206,246
Defra for Rural Community Action Network	-	45,675	45,675	-	45,675	45,675
Hampshire Homes Hub	-	19,866	19,866	-	178,250	178,250
HMRC CJRS	-	-	-	8,596	-	8,596
Fees	500	420	920	3,198	-	3,198
Sub-total for Support for Communities	500	65,961	66,461	11,794	223,925	235,719
Fees and charges	20,137	-	20,137	5,879	-	5,879
HMRC CJRS	-	-	-	7,642	-	7,642
Sub-total for Policy & Information	20,137	-	20,137	95,372	-	13,521
Lloyds Bank for School for Social	-	37,353	37,353	-	90,084	90,084
Solent LEP	-	26,100	26,100	-	43,500	43,500
Big Lottery Fund Building Better Opportunities	-	-	-	-	43,614	43,614
HMRC CJRS	1,925	-	1,925	334	-	334
Fees, charges and other income	2,953	-	2,953	807	-	807
Sub-total for Social Enterprise	4,878	63,453	68,331	1,141	177,198	178,339
Fees, contracts and charges	13,444	-	13,444	-	9,000	9,000
Sub-total for Engagement and Research	13,444	-	13,444	-	9,000	9,000
WCA Communities Against Cancer	-	179,091	179,091	-	23,118	23,118
HMRC CJRS	-	-	-	4,441	-	4,441
Local Trust for Fratton Big Local	-	5,000	5,000	-	10,000	10,000
Sub-total for Grant Making	-	184,091	184,091	4,441	33,118	37,559
Total income from charitable activities	40,460	410,028	450,488	112,748	649,487	680,384

5 Analysis of expenditure (current year)

	Charitable activities								2022 Total £	2021 Total £	
	Cost of raising funds £	Support for Voluntary & Community Groups £	Support for Communities £	Policy & Information £	Support for Social Enterprise £	Engagement and Research £	Grant Making £	Governance costs £			Support costs £
Staff costs (Note 8)	6,051	108,484	171,770	54,902	85,980	15,367	38,690	2,488	240,936	724,668	704,248
Other staff costs	-	48	666	-	53	49	167	-	4,162	5,145	2,401
Trustees' costs	-	-	-	-	-	-	-	-	-	-	262
Operating costs	7,458	20,056	54,001	24,794	66,080	11,079	12,436	1,865	146,623	344,392	404,874
Grants payable	-	-	-	-	-	2,182	143,274	-	-	145,455	(2,151)
Depreciation/amortisation	-	-	-	-	-	-	-	-	-	-	4,076
Independent examination and accountancy	-	-	-	-	-	-	-	3,251	-	3,251	3,213
	13,509	128,588	226,437	79,696	152,114	28,676	194,566	7,604	391,721	1,222,911	1,116,923
Support costs	8,413	80,078	141,013	49,631	94,728	17,858	-	-	(391,721)	-	-
Governance costs	163	1,554	2,737	963	1,840	347	-	(7,604)	-	-	-
Total expenditure 2022	22,085	210,220	370,187	130,290	248,682	46,881	194,566	-	-	1,222,911	
Total expenditure 2021	23,110	285,542	295,406	167,898	309,563	7,700	27,703	-	-	-	1,116,923

Community Action Hampshire

Notes to the financial statements

For the year ended 31 March 2021

5 Analysis of expenditure (prior year)

	Charitable activities								2021 Total £	
	Cost of raising funds £	Support for Voluntary & Community Groups £	Support for Communities £	Policy & Information £	Support for Social Enterprise £	Engagement and Research £	Grant Making £	Governance costs £		Support costs £
Staff costs (Note 8)	6,977	73,925	137,093	65,766	87,376	1,608	21,657	6,188	303,658	704,248
Other staff costs	-	-	223	-	740	28	-	-	1,410	2,401
Trustees' costs	-	-	-	-	-	-	-	262	-	262
Operating costs	8,331	113,218	56,362	39,377	116,935	1,469	8,197	2,387	58,598	404,874
Grants payable	-	-	-	-	-	-	(2,151)	-	-	(2,151)
Depreciation/amortisation	-	-	-	4,076	-	-	-	-	-	4,076
Independent examination and accountancy	-	-	-	-	-	-	-	3,213	-	3,213
	15,308	187,143	193,678	109,218	205,051	3,105	27,703	12,050	363,666	1,116,923
Support costs	7,802	95,386	98,716	55,667	104,512	1,583	-	-	(363,666)	-
Governance costs	-	3,013	3,013	3,013	-	3,012	-	(12,050)	-	-
Total expenditure 2021	23,110	285,542	295,406	167,898	309,563	7,700	27,703	-	-	1,116,923

Community Action Hampshire

Notes to the financial statements

For the year ended 31 March 2022

6 Grant Making

	Grants to institutions £	2022 £	2021 £
Wessex Cancer Alliance / Communities Against Cancer	134,208	134,208	(5,511)
Fratton Big Local Community Grants	9,066	9,066	3,360
	<u>143,274</u>	<u>143,274</u>	<u>(2,151)</u>

Wessex Cancer Alliance / Communities Against Cancer

28 grants were paid to eligible community groups/organisations in 2021/22, ranging from £400 to £30,000.

Fratton Big Local Community Grants

4 grants were paid to eligible community groups in Fratton, totaling £9,066 and ranging in value from £600 to £6,759.

7 Net incoming resources for the year

This is stated after charging:

	2022 £	2021 £
Depreciation and amortisation	-	4,076
Operating lease rentals:		
Property	92,484	98,738
Other	494	283
Independent examination fee (excluding VAT)	<u>3,800</u>	<u>3,250</u>

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	470,582	465,897
Social security costs	42,476	45,323
Operating costs of defined benefit pension schemes	202,000	190,000
Contributions to defined contribution pension schemes	9,611	3,029
	<u>724,668</u>	<u>704,248</u>

No employee earned more than £60,000 during the year (2021: nil).

The total employee benefits including pension contributions and employer's NI of the key management personnel were £155,000 (2021: £203,000).

No termination payments were made to any employees (2021: £Nil).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represent the payment or reimbursement of travel and subsistence costs totalling £0 (2021: £0) incurred by 0 (2021: 0) members relating to attendance at meetings of the trustees. All meetings were held virtually during 2021/22.

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022 No.	2021 No.
Support for Voluntary & Community Groups	3.5	2.8
Support for Communities	4.5	6.1
Policy & Information	-	2.0
Support for Social Enterprise	2.5	3.0
Engagement and Research	2.4	0.5
Support and administration	8.3	8.0
	<u>21.2</u>	<u>22.3</u>

10 Related party transactions

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Julie Amies, a Trustee appointed in October 2019 is CEO of Energise Me, a charity which has rented 2 rooms in Westgate Chambers from March 2018. Rental income received from Energise Me 2022: £32,400 (2021: £32,400).

11 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

12 Fixed assets

	Intangible Computer software £	Tangible Fixtures and fittings £	Tangible Computer equipment £	Total £
Cost				
At the start of the year	24,857	36,586	12,977	74,420
At the end of the year	24,857	36,586	12,977	74,420
Depreciation/amortisation				
At the start of the year	24,857	36,586	12,977	74,420
At the end of the year	24,857	36,586	12,977	74,420
Net book value				
At the end of the year	-	-	-	-
At the start of the year	-	-	-	-

All of the above assets are used for charitable purposes.

Community Action Hampshire

Notes to the financial statements

For the year ended 31 March 2022

13 Investments

	2022 £	2021 £
Fair value at the start of the year	2,712,362	2,279,731
Additions at cost	73,327	67,816
Disposal proceeds	(590,000)	(30,000)
Net (loss)/gain on change in fair value	238,651	394,715
Investment in Community Infrastructure Partnership CIC	-	100
Fair value at the end of the year	<u>2,434,340</u>	<u>2,712,362</u>

Investments comprise:

	2022 £	2021 £
CCLA COIF Charities Investment Fund	2,407,536	2,568,884
CCLA COIF Charities Deposit Fund	23,605	140,278
Investment in Subsidiary – AH Activate Ltd	100	100
Investment in Community Infrastructure Partnership CIC	100	100
Investment in Cirican	3,000	3,000
	<u>2,434,340</u>	<u>2,712,362</u>

The charity owns 100% of the share capital of AH Activate Limited, a company limited by shares (company number 10495826) and based in the UK. There is no activity within AH Activate Limited and consolidated accounts have therefore not been prepared. The company has a share capital of £100.

During 2019/20 the charity made a £3,000 investment in Cirican LLP, a Limited Liability Partnership with ACRE and 16 other Rural Community Councils.

During 2019/20 the charity made a £100 investment in Community Infrastructure Partnership a Community Interest Company with 6 other CVSs.

14 Debtors

	2022 £	2021 £
Trade debtors	30,802	157,884
Prepayments	23,838	18,500
	<u>54,639</u>	<u>176,384</u>

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	25,575	21,731
Taxation and social security	6,709	13,220
Other creditors	2,218	23,493
Accruals	8,607	50,752
Deferred income (Note 16)	178,308	326,116
	<u>221,417</u>	<u>435,313</u>

16 Deferred income

	2022 £	2021 £
Balance at the beginning of the year	326,116	49,134
Amount released to income in the year	(326,116)	(49,134)
Amount deferred in the year	178,308	326,116
Balance at the end of the year	<u>178,308</u>	<u>326,116</u>

Deferred income comprises £150,978 grant receivable for Wessex Cancer Alliance 'Communities Against Cancer' project, and £1,330 grant received for the Accelerating Women in Enterprise project starting in 2022/23.

17 Pension scheme

The disclosures below relate to the funded liabilities within the Hampshire County Council Pension Fund (the Fund) which is part of the Local Government Pension Scheme. Action Hampshire participates in the Fund which up to 31 March 2014 provided defined benefits based on members' final pensionable salary. From 1 April 2014 the scheme provides benefits based on members' career average salary, with preserved rights for benefits earned under the final salary provisions.

Membership of the Local Government Pension Scheme was open to all the charity's existing employees as at 31 December 2018, new employees from 1 January 2019 are eligible to join the NEST pension scheme. At 31 March 2022 95% of eligible employees were members (2021 87%) of a pension scheme. The employer's contribution to the LGPS for 2021/22 is 21.8%, and the employee's contribution is between 5.5% and 8.5% of gross salary. All contributors to the LGPS receive regular information from the Hampshire Pension Fund.

In accordance with Financial Reporting Standard 102, disclosure of certain information concerning assets, liabilities, income and expenditure related to pension schemes is required.

Contributions for the year ending 31 March 2022

The Employer's regular contributions to the Fund for the accounting period ending 31 March 2022 are £72,000 (2021 £86,000).

Assumptions

The latest actuarial valuation of the Hampshire County Council Pension Fund and Action Hampshire's liabilities took place on 31 March 2019. Liabilities have been estimated by the independent qualified actuary on an actuarial basis using the projected unit credit method. The principal assumptions used by the independent qualified actuaries in updating the latest valuations of the Fund for FRS102 purposes were:

Principal Financial Assumptions

	2022 % p.a	2021 % p.a
Discount Rate	2.7	2.1
CPI Inflation	3.0	2.7
Rate of increase to pensions in payment	3.0	2.7
Pension accounts revaluation rate	3.0	2.7
Rate of general increase in salaries	4.0	3.7

Principal Demographic Assumptions

Assumed Life Expectancy at 65	2022	2021
Males		
Member aged 65 at accounting date	22.9	23.1
Member aged 45 at accounting date	24.7	24.8
Females		
Member aged 65 at accounting date	25.4	25.5
Member aged 45 at accounting date	27.1	27.3

Asset allocation

The approximate split for the fund as a whole (based on data supplied by the Fund Administering Authority) is shown in the table below. Also shown are the assumed rates of return adopted by the employer for the purposes of FRS102.

	2022 % p.a	2021 % p.a
Equities	55.7	57.0
Property	6.9	6.1
Government Bonds	18.0	17.3
Multi Asset Credit	9.2	-
Cash	.9	1.4
Other	9.3	18.2
Total	100.0	100.0

Community Action Hampshire

Notes to the financial statements

For the year ended 31 March 2022

17 Pension scheme (continued)

Reconciliation of funded status of Action Hampshire to balance sheet	2022 £m	2021 £m
Fair value of assets	5.74	5.43
Present value of funded defined benefit obligation	(7.33)	(7.65)
Pension liability recognised on the balance sheet	(1.59)	(2.21)

Analysis of amount charged to net incoming resources	2022 £m	2021 £m
Current service cost	0.16	0.14
Past service costs	0.00	0.00
Interest on net defined benefit liability / (asset)	0.05	0.05
Total expense recognised	0.20	0.19

Changes to the fair value of liabilities during the year	2022 £m	2021 £m
Opening present value of liabilities	7.65	6.40
Current service cost	0.16	0.14
Interest cost on pension scheme liabilities	0.16	0.15
Contributions by participants	0.02	0.03
Actuarial (gains)/losses on liabilities*	(0.49)	1.09
Net benefits paid out**	(0.17)	(0.16)
Closing present value of liabilities	7.33	7.65

*Includes changes to actuarial assumptions.

**Consists of net cash-flow out of the Fund in respect of the Employer, excluding contributions and any death in service lump sums paid, and including an approximate allowance for the expected death in service lump sums.

Changes to the fair value of assets during the year	2022 £m	2021 £m
Opening fair value of assets	5.43	4.30
Interest income on assets	0.11	0.10
Actuarial gains/(losses) on assets	0.28	1.08
Contributions by the employer	0.07	0.08
Contributions by participants	0.02	0.03
Net benefits paid out	(0.17)	(0.16)
Closing fair value of assets	5.74	5.43

Actual return on assets	2022 £m	2021 £m
Interest income on assets	0.11	0.10
Gain / (loss) on assets	0.28	1.08
Closing fair value of assets	0.39	1.18

Community Action Hampshire

Notes to the financial statements

For the year ended 31 March 2022

18a Analysis of net assets between funds (current year)

	General unrestricted, Fair Value and Pension Reserve £	Designated £	Restricted £	Total funds £
Investments	2,284,340	150,000	-	2,434,340
Net current (liabilities) / assets	(111,598)	-	64,985	(46,613)
Defined benefit pension liability	(1,586,000)	-	-	(1,586,000)
Net assets at 31 March 2022	586,742	150,000	64,985	801,727

18b Analysis of net assets between funds (prior year)

	General unrestricted, Fair Value and Pension Reserve £	Designated £	Restricted £	Total funds £
Investments	2,527,362	185,000	-	2,712,362
Net current assets	(300,341)	-	157,821	(142,520)
Defined benefit pension liability	(2,212,000)	-	-	(2,212,000)
Net assets at 31 March 2021	15,021	185,000	157,821	357,842

Community Action Hampshire

Notes to the financial statements

For the year ended 31 March 2022

19a Movements in funds (current year)

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2022 £
Restricted funds:					
Rural Community Action Network	-	46,095	(41,612)	-	4,483
School for Social Entrepreneurs	-	37,353	(77,533)	40,180	-
Hampshire Rural Forum	-	5,300	(4,725)	-	575
Power To Change	-	-	1,812	(1,812)	-
Wessex Cancer Alliance	-	179,091	(179,091)	-	-
VCSEP	4,750	17,500	(17,500)	-	4,750
Fratton Big Local	64,068	52,723	(94,445)	-	22,346
COMF	16,835	-	(16,835)	-	-
HIVE NHS First Responders	1,546	(9,000)	7,454	-	-
Solent LEP	11,825	26,100	(37,925)	-	-
Scottish & Southern Electricity Network	9,000	-	(8,560)	-	440
HIWCF Strategic Digital Funding	-	-	16,734	-	16,734
Hampshire Homes Hub	49,797	19,866	(153,401)	83,738	-
Catalyst Digital	-	10,000	(10,000)	-	-
ICS VCSE	-	25,000	(9,343)	-	15,657
Total restricted funds	157,821	410,028	(624,970)	122,106	64,985
Unrestricted funds:					
Designated funds:					
Westgate Chambers Lease & Maintenance	100,000	92,633	(164,895)	72,262	100,000
Action Hampshire Business Development	50,000	-	-	-	50,000
School for Social Entrepreneurs Development	35,000	-	-	(35,000)	-
Total designated funds	185,000	92,633	(164,895)	37,262	150,000
Fair value reserve	1,035,306	238,651	-	-	1,273,957
General funds	1,191,715	164,484	(298,046)	(159,368)	898,785
Total unrestricted funds	2,412,021	495,768	(462,941)	(122,106)	2,322,742
Pension reserve	(2,212,000)	761,000	(135,000)	-	(1,586,000)
Total funds including pension fund liability	357,842	1,666,796	(1,222,911)	-	801,727

The narrative to explain the purpose of each fund is given at the foot of the note below.

Community Action Hampshire

Notes to the financial statements

For the year ended 31 March 2022

19b Movements in funds (prior year)

	At 31 March 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2021 £
Restricted funds:					
Building Better Opportunities	(28,944)	43,614	(14,670)	-	-
Rural Community Action Network	-	45,675	(45,675)	-	-
School for Social Entrepreneurs	-	36,620	(46,807)	10,187	-
Hampshire Rural Forum	-	6,300	(6,300)	-	-
Joining Forces for Families	(2,747)	4,686	(1,939)	-	-
Power To Change	10,061	39,864	(55,664)	5,739	-
Power To Change - COVID	-	13,600	(17,600)	4,000	-
Wessex Cancer Alliance	-	23,118	(23,118)	-	-
VCSEP	-	9,500	(4,750)	-	4,750
Fratton Big Local	32,610	106,086	(74,628)	-	64,068
COMF	-	16,835	-	-	16,835
HIVE	-	12,000	(10,454)	-	1,546
Solent LEP	-	43,500	(31,675)	-	11,825
Scottish & Southern Energy	-	9,000	-	-	9,000
HIWCF Digital	-	55,840	(64,631)	8,791	-
Hampshire Homes Hub	44,183	178,249	(172,635)	-	49,797
Catalyst Digital	-	5,000	(8,483)	3,483	-
Total restricted funds	55,163	649,487	(579,029)	32,200	157,821
Unrestricted funds:					
Designated funds:					
Westgate Chambers Lease & Maintenance	544,000	68,138	(114,489)	(397,649)	100,000
Action Hampshire Business Development	72,563	-	-	(22,563)	50,000
School for Social Entrepreneurs Development	70,000	-	-	(35,000)	35,000
Total designated funds	686,563	68,138	(114,489)	(455,212)	185,000
Fair value reserve	640,591	-	394,715	-	1,035,306
General funds	997,558	105,535	(334,391)	423,012	1,191,715
Total unrestricted funds	2,324,712	173,673	(54,165)	(32,200)	2,412,021
Pension reserve	(2,095,000)	-	(117,000)	-	(2,212,000)
Total funds including pension fund liability	284,875	823,160	(750,194)	-	357,842

19 Movements in funds (continued)

Purposes of restricted funds

Building Better Opportunities

Action Hampshire were a partner in the a Big Lottery Fund and ESF Building Better Opportunities Grant. Funding was received to support participants who were not in paid employment and were interested in setting up their own social enterprise.

Hampshire Rural Forum

Funding for Action Hampshire to provide the secretariat role for the Hampshire Rural Forum.

Joining Forces for Families

Funding for the production of an evaluation study to assess the effectiveness of the Joining Forces for Families project.

Power To Change

Funding to run the Community Business Trade Up programme.

Wessex Cancer Alliance

Funding to cover a social capital project to raise awareness of signs and symptoms of cancer, cancer screening and support early diagnosis within local communities

Fratton Big Local

Grants from Big Local to support the Fratton Big Local project in Portsmouth

Rural Community Action Network

The charity receives funding from Action with Communities in Rural England to finance the work of the Hampshire Rural Community Council

School for Social Entrepreneurs

The school offers a programme for individual social entrepreneurs to develop enterprises working for social benefit. From 2012 Lloyds Bank has been the main sponsor of the programme, with additional sponsorship from PwC for a separate short programme.

Power to Change – COVID

Funding to run a special COVID support programme for Community Businesses.

VCSEP

NAVCA –VCSEP Local Infrastructure Network Grant to support Action Hampshire's liaison role with the National Emergency Partnership.

COMF

Covid Outbreak Management Fund grant to focus on assessing impact of Covid on the Sector and its capacity to support the recovery.

HIVE NHS First Responders

Grant from the NHS to carry out research into volunteering during the pandemic in wider Hampshire. Action Hampshire have been commissioned to liaise with all the CVSs across Hampshire, Southampton and IOW to get data from their volunteer centres.

Solent LEP

Provision of Action Learning facilitators for the Solent LEP Peer to Peer Network Programme.

Scottish and Southern Electricity Network

Providing free, accessible and practical information to assist with day to day budgeting, saving money, saving energy and staying safe easier to understand.

HIWCF Strategic Digital Funding

Delivery of training, workshops and coaching aiming to build digital capacity in the sector.

Catalyst Digital

Developing 'digital' expertise within Action Hampshire.

Hampshire Homes Hub

Funding received from the Community Led Homes Enabler Hub Programme, funded by Ministry of Housing, Communities and Local Government's (MHCLG) Community Housing Fund.

ICS VCSE

Funding to support the ICS area Hampshire & Isle of Wight to be part of the Embedding the VCSE sector in ICS programme.

19 Movement in funds (continued)**Purposes of designated funds****Westgate Chambers Lease & Maintenance**

Funding to provide towards the costs of leasing and maintaining Westgate Chambers, Winchester for the remaining years of the lease.

Action Hampshire Business Development

Funding to support the development of new business initiatives at Action Hampshire, this was delayed due to COVID and is planned to be spent over the next two years.

School for Social Entrepreneurs Development

Funding to support the 5 year contract period of the School for Social Entrepreneurs Hampshire.

Transfers between funds

A transfer of £35,000 was made from the School for Social Entrepreneurs Development designated fund to restricted funds to meet the deficit in external grant funding in 2021/22.

20 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(317,115)	152,966
Depreciation charges	-	4,076
(Gains)/losses on investments	(238,651)	(394,715)
Dividends and interest from investments	(73,378)	(68,138)
Difference between pension cost charges to SOFA and cash contributions paid	135,002	36,900
Decrease/(Increase) in debtors	121,745	(86,551)
(Decrease)/Increase in creditors	(213,898)	333,277
Net cash (used in) / provided by operating activities	(586,295)	(22,185)

21 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2022 £	2021 £
Less than one year	86,000	86,000
One to five years	-	172,000
	86,000	258,000

22 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.