

HAVANT COUNCIL OF COMMUNITY SERVICE

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2009

Constitution

The HCCS is constituted under the terms of a constitution dates 13 November 1994.

Charitable Objectives

- a. The charity is established to promote and effect any charitable purposes for the benefit of the community in and bordering the Borough of Havant and in particular, but not exclusively, so as to restrict the generality of the foregoing charitable purposes in the advancement of education, the furtherance of health and safety and the relief of or assistance to those in infirmity (by virtue of age or for any other cause), poverty or distress, or in disablement and/or sickness of mind and body.
- b. To promote and organise co-operation in the achievement of the above charitable purposes and to that end to bring together in Council representatives of the statutory authorities and voluntary organisations engaged in the furtherance of the above charitable purposes within the Borough of Havant.

Trustees

The majority of trustees are recruited from member organisations and are voted on at the Annual General Meeting. A trustee pack is given to every new trustee.

Description of Organisation

The charity is managed by an Executive Committee of Trustees that meets quarterly and by a Policy & Finance Committee, which also meet quarterly.

The Chief Executive Officer has responsibility for the day-to-day management of our activities and suitably qualified and experienced staff assists her.

Review of Financial Position

In the main, our finances are in a healthy position. Where deficits arose, there was an adequate level of reserves considered to be appropriate although much of the reserves are in the form of restricted funds that are held for specific purposes.

Grants Received

The major grants received were as follows:

	£
Havant Borough Council	73300.00
Hampshire County Council	50620.00
Hampshire County Council Social Services	28488.00
Chichester District Council/West Sussex County Council	16300.00

HAVANT COUNCIL OF COMMUNITY SERVICE

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2009

Executive Committee

The members of the Executive Committee (The Trustees) for 2008/09 are listed on page 1 of these accounts.

Details of Grants Made

No grants were made in this financial year.

Volunteers

Community Services rely heavily on the support of volunteers to deliver the services.

Meals Service

Resulting in a surplus.

Jubilee and Emsworth Centres

The under use of the Emsworth Centre has been addressed but we continue to work with other local organisations and the council to find ways of increasing use.

Transport Services

There was an operating surplus on this service as predicted.

Shopmobility

There is a loss due in main to depreciation of equipment.

Internal Control and Risk Management

The Trustees continue to keep under review their systems of internal financial control. The systems have been designed to provide reasonable assurance against material misstatement or loss. They include:

- Business plan and an annual budget
- Regular consideration by the trustees of financial results, variance from budgets and performance against non-financial annual plan
- Delegation of authority and separation of duties

The internal financial controls conform to guidelines issued by the Charity Commission.

A risk assessment has been carried out and a Reserves Policy has been developed.

HAVANT COUNCIL OF COMMUNITY SERVICE

REPORT TO TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2009

The trustees have reviewed the Charity's needs for reserves in line with Charity Commission guidelines and have this year set aside £70,040 to meet commitments on its operations and plan for the future. This is to safeguard the charity's commitments to staff and projects in the event of delays in receipt of grants or other anticipated funds.

This is divided as follows:

£30518 general reserves to meet salary and general running costs equivalent to slightly more than 1 months salary costs or less than one month's total running costs.

£39522 is set-aside in a premises reserve to enable HCCS to secure more permanent accommodation in the future.

We should, however, be aiming to increase our general reserves to 3 months running costs although it is accepted that this might not be possible in the near future with current grant reductions.

The level of our reserve is considered to be adequate to meet major risks.

HAVANT COUNCIL OF COMMUNITY SERVICE
STATEMENT OF TRUSTEES RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2009

The responsibilities of the trustees detailed below should be read in conjunction with the auditors' report as a means of distinguishing their respective responsibilities in relation to the financial statements.

Preparation of accounts

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its income and expenditure for that period.

Accounting policies

In preparing the financial statements the trustees have used appropriate accounting policies, consistently applied and supported by reasonable and prudent judgements and estimates, and all accounting standards which they consider to be applicable have been followed.

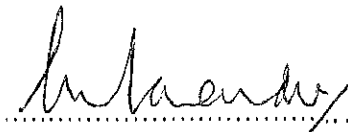
Accounting records

The trustees have responsibility for ensuring that the charity keeps accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Acts.

General responsibility

The trustees have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to detect irregularities.

On behalf of the Trustees:-



Trustee

Dated 22nd Sept 09.

AUDITORS REPORT TO THE TRUSTEES OF
HAVANT COUNCIL OF COMMUNITY SERVICE
FOR THE YEAR ENDED 31 MARCH 2009

We have audited the financial statements on pages 5 to 16, which have been prepared under the historical cost convention and the accounting policies set out on page 7.

Respective responsibilities of Trustees and Auditors

As described on page 5 the charity's trustees are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit of those statements and to report our opinion to you. We have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act.

Basis of Opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes an examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate in the circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material mis-statement, whether caused by error or other irregularity. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the charity's affairs as at 31 March 2009 and of its incoming resources and application of resources for the year then ended and have been properly prepared in accordance with the Charities Act 1993.



MMO Limited
Chartered Accountants

Dated 12/06/09.....

STATEMENT OF FINANCIAL ACTIVITIESFOR THE YEAR ENDED 31 MARCH 2009

	Notes	Unrestricted funds 2009 £	Restricted funds 2009 £	Total 2009 £	Total 2008 £
Income and expenditure					
Incoming resources					
Donations and gifts		-	126	126	138
Investment income		2,988	387	3,375	4,975
Grants	1	76,442	255,592	332,034	255,138
Other income	2	54,160	448,055	502,215	520,898
Total incoming resources	10	<u>133,590</u>	<u>704,160</u>	<u>837,750</u>	<u>781,149</u>
Resources expended					
Costs of activities in furtherance of the charity's objects	3	-	574,588	574,588	513,417
Support costs	4	91,900	49,841	141,741	153,491
Management and administration	5	33,442	57,668	91,110	100,359
Total resources expended	6	<u>125,342</u>	<u>682,097</u>	<u>807,439</u>	<u>767,267</u>
Net incoming / (outgoing) resources before transfers		8,248	22,063	30,311	13,882
Transfer between funds		- 6,753	6,753	-	-
Net incoming / (outgoing) resources for the year		1,495	28,816	30,311	13,882
Balance brought forward		68,545	108,755	177,300	163,418
Balance carried forward		<u>70,040</u>	<u>137,571</u>	<u>207,611</u>	<u>177,300</u>

BALANCE SHEET

AS AT 31 MARCH 2009

	Notes	Unrestricted funds 2009 £	Restricted funds 2009 £	Total 2009 £	Total 2008 £
Fixed assets					
Tangible	7	1,451	16,051	17,502	24,328
Current assets					
Stock		-	1,312	1,312	1,267
Debtors and prepayments	8	94,480	-	94,480	98,574
Cash at bank and in hand		8,823	132,326	141,149	114,593
		<u>103,303</u>	<u>133,638</u>	<u>236,941</u>	<u>214,434</u>
Current liabilities					
Sundry creditors	9	37,349	9,483	46,832	61,462
Net current assets		<u>65,954</u>	<u>124,155</u>	<u>190,109</u>	<u>152,972</u>
Net assets		<u>67,405</u>	<u>140,206</u>	<u>207,611</u>	<u>177,300</u>

Funds

Development

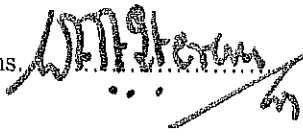
Unrestricted funds	70,040	-	70,040	68,545
Restricted funds	-	110,333	110,333	84,255

Care Services

Unrestricted funds	-	-	-	-
Restricted funds	-	27,238	27,238	24,500

10	<u>70,040</u>	<u>137,571</u>	<u>207,611</u>	<u>177,300</u>
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G Lavender.....  Chairman

Col. W Stevens.....  Treasurer

The financial statements were approved by the executive committee on 22nd Sept 2009.
The accompanying notes form part of these financial statements.

HAVANT COUNCIL OF COMMUNITY SERVICE

STATEMENT OF ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 MARCH 2009

1 Accounting policies

1.1 Basis of preparation

The accounts are prepared under the historical cost convention.

The accounts have been prepared in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

1.2 Incoming resources

Grants are recognised as income when receivable.

Grants and donations received for a specific project are treated as restricted funds available only for the use on such projects. Deficits on restricted funds are carried forward to the extent that the Management Committee is satisfied that they will be covered by future funding.

Membership fees are recognised on a cash basis.

1.3 Resources expended

All expenditure is brought into the accounts on the accruals basis.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Office and kitchen furniture and equipment	25% written down value
Motor vehicles	25% written down value

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

1 Grants	2009	2008
	£	£
Restricted		
Transport	8,062	8,062
Shopmobility	34,300	37,500
Call & Go	37,971	36,240
Volunteer Bureau	21,415	19,755
Volunteer Bureau Admin Support	6,898	3,750
Extended services	73,887	53,178
Innovation	40,000	20,000
Memory club	4,999	-
Health Trainers	28,060	-
	<hr/>	<hr/>
	255,592	178,485
Unrestricted		
Development fund	76,442	76,653
	<hr/>	<hr/>
	332,034	255,138
2 Other income	2009	2008
	£	£
Restricted		
Meals	117,265	132,510
Jubilee & Emsworth centres	34,039	31,544
Emsworth lunch club	-	359
Jubilee lunch club	1,092	2,040
Transport services	197,574	191,556
Shopmobility	22,605	27,270
Call & Go	1,989	4,992
Malmesbury lawn day centre	73,491	78,767
Volunteer Bureau	-	5
	<hr/>	<hr/>
	448,055	469,043
Unrestricted		
Development fund	54,160	51,855
	<hr/>	<hr/>
	502,215	520,898

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

3	Costs of activities in furtherance of the charity's objects	2009	2008
	Restricted	£	£
	Meals service	106,532	125,274
	Transport services	179,820	182,477
	Jubilee and Emsworth centres	18,546	20,599
	Shopmobility	36,729	39,768
	Malmesbury Lawn day centre	64,004	68,292
	Call & Go	28,758	33,872
	Development projects	140,199	43,135
		574,588	513,417

4	Support costs	Unrestricted	Restricted	Total	Total
		2009	2009	2009	2008
		£	£	£	£
	Staff costs	91,900	-	91,900	97,553
	Office overheads	-	2,004	2,004	2,656
	Light and heat	-	8,263	8,263	4,894
	Telephone	-	711	711	732
	Insurance	-	5,524	5,524	5,676
	Training	-	380	380	-
	Computer expenses	-	126	126	47
	Stationery	-	134	134	273
	Professional fees	-	99	99	100
	Sundries	-	32,600	32,600	41,560
		91,900	49,841	141,741	153,491

5	Management and administration	Unrestricted	Restricted	Total	Total
		2009	2009	2009	2008
		£	£	£	£
	Establishment costs	15,900	-	15,900	16,015
	Depreciation	99	-	99	491
	Loss on the disposal of fixed assets	720	-	720	-
	Computer costs	1,850	-	1,850	2,219
	Printing, postage and stationery	6,037	-	6,037	6,058
	Advertising	279	-	279	816
	Telephone	1,479	-	1,479	1,115
	Sundry	1,090	-	1,090	1,367
	Auditors remuneration	2,807	-	2,807	2,037
	Bank charges	2,350	-	2,350	2,070
	Books and subscriptions	831	-	831	503
	Administration charge	-	57,668	57,668	67,668
		33,442	57,668	91,110	100,359

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

6 Total resources expended

	Staff Costs	Depreciation	Other Costs	Total 2009	Total 2008
	£	£	£	£	£
Direct charitable expenditure	283,924	5,741	284,923	574,588	513,417
Support costs	91,900	-	49,841	141,741	153,491
Management and administration	57,668	-	33,442	91,110	100,359
	433,492	5,741	368,206	807,439	767,267

	2009	2008
	£	£
Staff costs		
Wages and salaries	339,492	329,927
Social security costs	18,707	19,095
Pension costs	17,124	15,544
Management & Admin	57,668	67,668
Training	501	2,403
	433,492	434,637

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund.

	2009	2008
	£	£
Other costs		
Establishment costs	153,822	107,159
Cost of meals	35,470	40,738
Transport costs	128,861	127,607
Miscellaneous	50,053	49,194
	368,206	324,698

Employee's

	2009	2008
No of employees who earned between £10,000 and £60,000	10	9

No of employee earned in excess of £60,000

The average number of people employed by function was:

	2009	2008
Other	38	52

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

7 **Tangible fixed assets**

	Office and kitchen equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2008	40,753	145,514	186,267
Additions	1,481	-	1,481
Disposals	-29,960	-	-29,960
At 31 March 2009	12,274	145,514	157,788
Depreciation			
At 1 April 2008	33,245	128,694	161,939
Charge for the year	1,626	4,200	5,826
On disposals	-27,479	-	-27,479
At 31 March 2009	7,392	132,894	140,286
Net book value			
At 31 March 2009	4,882	12,620	17,502
At 31 March 2008	7,508	16,820	24,328

The net book value at 31 March 2009 represents assets used for:

Direct charitable purposes	3,431	12,620	16,051
Other purposes	1,451	-	1,451
	4,882	12,620	17,502

HAVANT COUNCIL OF COMMUNITY SERVICE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2008

8 Debtors

	Unrestricted funds 2009 £	Restricted funds 2009 £	Total 2009 £	Total 2008 £
Prepayments	3,894	-	3,894	11,551
Trade debtors	90,586	-	90,586	87,023
	<u>94,480</u>	<u>-</u>	<u>94,480</u>	<u>98,574</u>

9 Creditors

	Unrestricted funds 2009 £	Restricted funds 2009 £	Total 2009 £	Total 2008 £
Accruals	30,613	-250	30,363	25,353
Trade creditors	6,736	9,733	16,469	36,109
	<u>37,349</u>	<u>9,483</u>	<u>46,832</u>	<u>61,462</u>

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

10 Restricted funds

	Balance 1 April 2008 £	Incoming resources £	Outgoing resources £	Transfers between funds £	Balance 31 March 2009 £
Development					
Volunteer bureau	456	21,416	24,034	2,162	-
Volunteer bureau support worker	-	-	-	-	-
Volunteer bureau admin supp worker	-	6,898	6,898	-	-
Harbour side training scheme	171	-	-	-	171
Under fourteens scheme	5,632	-	-	-	5,632
Childrens fund	49	-	-	-	49
Community emergency fund	4,457	-	-	-	4,457
Older person fund	9,201	-	-	-	9,201
Carer development worker	8,163	-	-	-	8,163
Training fund	717	-	-	-	717
Young carers	221	-	-	-	221
Extended Services	36,693	73,887	78,600	-	31,980
Innovation project	17,772	40,000	25,906	-	31,866
Projects fund	723	-	-	-	723
Memory club	-	4,999	-	-	4,999
Health trainers	-	28,060	15,906	-	12,154
	84,255	175,260	151,344	2,162	110,333
Care					
Meals service	-	117,358	114,280	3,078	-
Jubilee and Emsworth centres	-	33,596	41,265	7,669	-
Emsworth Lunch Club	345	443	-	-	788
Jubilee Lunch Club	1,049	1,092	717	-	1,424
Emsworth lunch club transport fund	11	-	-	-	11
Transport services	2,155	205,704	201,439	-	6,420
Malmesbury Lawn day centre	706	73,491	73,002	-	1,195
Call & Go	-420	39,959	37,986	-	1,553
Shopmobility	20,654	57,257	62,064	-	15,847
	24,500	528,900	530,753	4,591	27,238
	108,755	704,160	682,097	6,753	137,571

In prior years Meals service deficits have been cleared by a transfer from the unrestricted development fund. A transfer of the current years Meals service surplus has been transferred back to the unrestricted fund to repay the previous years transfers.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

10 (cont) Unrestricted funds

	Balance			Transfers	Balance
	1 April	Incoming	Outgoing	between	31 March
	2008	resources	resources	funds	2009
	£	£	£	£	£
Development	29,023	133,590	125,342	-6,753	30,518
Property fund	39,522	-	-	-	39,522
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	68,545	133,590	125,342	-6,753	70,040
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	177,300	837,750	807,439	-	207,611

HAVANT COUNCIL OF COMMUNITY SERVICENOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31 MARCH 2009**11 Analysis of net assets between funds**

	Tangible fixed assets £	Net current assets £	Total 2009 £	Total 2008 £
Restricted funds				
Development				
Volunteer bureau	768	-768	-	968
Volunteer bureau admin supp worker	-	-	-	-512
Harbour side training scheme	-	171	171	171
Under fourteens scheme	-	5,632	5,632	5,632
Childrens fund	-	49	49	49
Community emergency fund	-	4,457	4,457	4,457
Older person fund	-	9,201	9,201	9,201
Carer development worker	-	8,163	8,163	8,163
Training fund	-	717	717	717
Young carers	-	221	221	221
Projects fund	-	723	723	723
Extended services	-	31,980	31,980	36,693
Innovations	-	31,866	31,866	17,772
Memory club	-	4,999	4,999	-
Health trainers	-	28,060	12,154	-
	<hr/> 768	<hr/> 125,471	<hr/> 110,333	<hr/> 84,255
Care				
Meals service	-	-	-	-
Jubilee and emsworth centres	2,125	-2,125	-	-
Emsworth Lunch Club	-	788	788	345
Jubilee Lunch Club	-	1,424	1,424	1,049
Emsworth lunch club transport fund	-	11	11	11
Transport services	3,427	2,993	6,420	2,155
Special transport	503	-503	-	0
Malmesbury Lawn day centre	-	1,195	1,195	706
Call & Go	-	1,553	1,553	-420
Shopmobility	9,228	6,619	15,847	20,654
	<hr/> 15,283	<hr/> 11,955	<hr/> 27,238	<hr/> 24,500
	<hr/> <hr/> 16,051	<hr/> <hr/> 137,426	<hr/> <hr/> 137,571	<hr/> <hr/> 108,755

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2009

11 (cont)	Tangible fixed assets £	Net current assets £	Total 2009 £	Total 2008 £
Unrestricted funds				
Development	1,451	29,067	30,518	29,023
Property maintenance fund	-	39,522	39,522	39,522
	1,451	68,589	70,040	68,545
	17,502	206,015	207,611	177,300

12 Property at Emsworth

HCCS owns part of the premises at 35/37 South Street, Emsworth comprising the temporary building adjacent to the main building. This property is not recorded in the accounts as an asset as the original cost of £200 has been written off and the trustees believe that the market value is negligible.

13 Annual commitments under operating leases

HCCS had the following commitments under operating leases at the year end.

	2009	2008
Other operating leases		
Payable within one year	-	4,943
Payable between two to five years	-	-
	-	4,943

14 Pension fund

There is a potential liability relating to the pension fund which cannot be quantified, professional advise is going to be sought on this matter.