COMPANY REGISTRATION NUMBER 08233813 (England and Wales)

PORTCHESTER COMMUNITY CENTRE LIMITED
(A company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31st DECEMBER 2025

PORTCHESTER
COMMUNITY CENTRE

Charity Number 1150814

PORTCHESTER COMMUNITY CENTRE LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 31st DECEMBER 2025

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PORTCHESTER COMMUNITY CENTRE LIMITED

TRUSTEES ANNUAL REPORT

YEAR ENDED 31st DECEMBER 2025

OBJECTIVES OF THE CHARITY

Portchester Community Centre Limited is a charity created on the 28th September 2012 to manage and operate the community centre in Portchester, for the benefit of all the residents of Portchester and the surrounding area.

Our aim is to provide an environment and the support services whereby people from the community are motivated and enabled, to develop and operate their own clubs, activities, services for the benefit of the whole community.

The emphasis is to not just provide services to the community, but to encourage the community to work together to provide the services they want, for each other, whilst ensuring a diverse and cohesive service provision. We undertake regular networking with other providers in the area to establish comprehensive provision enabling us to signpost where appropriate, and streamlining provision to ensure the needs of the community are met.

Where somebody wants to establish and run their own club or activity, and they meet the criteria of our Code of Conduct, we work with them by providing them with the support they need to develop their idea and establish the activity.

Where there are gaps in community provision or in the demographics of the users of the Community Centre, the community outreach worker seeks to identify these needs, enabling us to provide the service ourselves, until someone from within the community wishes to continue the service themselves. Where groups become established and able to support themselves, we encourage interested parties to take over the activity and continue to run it. This encourages involvement and ideas ownership from the community to the community.

Regular focus groups take place and market research within the community (not just those users at the Centre), to ensure we are identifying and providing the services that the community wants and maximising the use of the Community Centre within the community.

In order to ensure that we are meeting our goals for the Community Centre we monitor the numbers and range of users using the services, to ensure that we are reaching out to as much of the community and to as wider spectrum of users as possible.

VISION

Our vision is a Community Centre where a wide range of activities are run for the whole community, so that all users, of all ages can socialise with other members of the community in activities of entertainment and art, and improving their health, fitness, and general wellbeing.

It is about bringing the community together, to develop programs of activities and services that benefit the whole community, with the Community Centre properly at the heart of the Portchester community.

REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the period ended 31st December 2025.

Registered charity name	Portchester Community Centre Limited	
Charity registration number	1150814	
Company registration number	08233813	
Charity address	Portchester Community Centre Westlands Grove Portchester Fareham Hampshire PO16 9AD	
Registered office	3 Acorn Business Centre Northarbour Road Cosham Portsmouth Hampshire PO6 3TH	
Trustees	James Blake	
	Richard Carlyle	resigned 9 December 2025
	Karen Fryatt	(Chair of the Trustees)
	John Knight	
	Cllr. Paul Nother	
	Susan Walker	resigned 8 June 2026
	Cllr. Paul Whittle	
	Cllr. Lisa Whittle	appointed 3 June 2025

ACHIEVEMENTS AND PERFORMANCE IN 2025:

We continued to build on the successes reported in 2024. During 2025, the Centre became more independent following the end of its shared management arrangement with Portchester Community School in June 2025. Bringing management in-house generated savings and enabled the charity to establish its own management structure to support future operational and strategic development.

While the trustees restructured the organisation and recruited for the vacant management role, a small group of trustees took a more active role in the Centre. This allowed them to understand its day-to-day operations, improve bookings and invest in essential maintenance, while the Centre continued to operate as a fully functioning community facility.

During 2025, we continued to grow and attract new hirers and bookings. We retained established groups from previous years and introduced additional services for the community. Provision for younger children included the nursery, baby sensory groups and play days for pre-school children. After-school activities for school-age children included dance, exercise and, more recently, drama and Brownies groups.

We also offered daily classes for a wide range of ages, including exercise, arts and crafts, sewing and educational support for SATs, GCSEs and O levels. Some activities supported people with neurodiverse needs, enabling them to participate on an equal basis in activities such as badminton and table tennis.

We continued to support health services by hosting monthly blood donation sessions, NHS training events and venues for GP-led seasonal vaccination campaigns. We also provided facilities for the Strong and Steady group, which supports people recovering from serious illness, as well as regular DrugLink and smoking cessation sessions and training courses.

A new addition in 2025 was ‘Dare to Dream’, which supported young people in pursuing their ambitions. We also supported the local education authority in providing services designed to encourage and reintegrate children into mainstream schooling.

One of our most successful activities was the Dementia Hub, which began in 2024 and expanded during 2025 to provide several sessions each week. These included a coffee morning offering help and support to people who had recently received a diagnosis, and two further full-day sessions that gave family carers a much-needed break while their loved ones were cared for safely. The service provided continuity for people living with dementia and helped to build trust with their families. It remains a welcoming and highly valued service for participants, families and Centre staff.

During 2025, we continued to host Coral’s Kitchen, which provided weekly support to people who needed additional assistance. Participants developed cooking skills while their carers had time to rest, and then served a meal to their carers and support workers.

At the year end, the Centre had 57 regular hirers and seven Centre-run groups. Examples of the groups and activities hosted at the Centre included:

- health and wellbeing activities, including yoga, Pilates and meditation, which created opportunities for social engagement and healthy activity within the community;
- a varied programme of hirings, including bridge, the Beekeepers Association, country dancing, sound baths, Omnibus, the repair and recycling group and a weekly nursery cooking class;
- weekly Sunday morning hire by an African church community and prayer meetings held on alternate Saturday mornings; and
- increased use of the Centre by South Asian and Arabic communities for Mehndi parties and celebrations associated with births, graduations and pre-wedding ceremonies, as well as celebrations of life following funerals.

ACHIEVEMENTS AND PERFORMANCE IN 2025 ***(continued)***

Events:

We continued to organise our own events during the year.

The annual beer festival was again well attended, and the profits contributed towards essential maintenance and improvements.

We repeated many popular community events and expanded our programme of children's parties. In addition to parties held throughout the year, we organised special events for Easter and Halloween and held a Christmas Breakfast with Santa, which was open to all and included provision for children with special and complex health needs.

The Centre also hosted celebrations and gatherings throughout all stages of life, including baby showers, birthdays, engagements, weddings, anniversaries and funeral wakes, sometimes at very short notice.

Plans:

The outlook is more positive. Following the recruitment process undertaken during 2025, a Centre Manager commenced in February 2026.

In 2026, we intend to build on the success of the annual beer festival and, in response to customer demand, reintroduce the Cider and Sausage Festival.

Bookings remained robust, and hirers appeared to have greater confidence and financial stability.

Following a food hygiene inspection in January 2026, the Centre received a five-star rating from the local authority. This supports the continued operation of the Courtyard Café and the provision of catering at events, much of which will be delivered by volunteers.

We will continue to target hirings that promote wellbeing and social support, and to encourage new hirers who can help us reach a broader cross-section of the community.

Management:

In 2025, the Centre moved to a self-managed model. A group of trustees initially oversaw day-to-day management while the charity recruited a Centre Manager.

This change provided an opportunity to review all aspects of the Centre's operations, including supplier contracts and financial management, and to identify savings that could be reinvested in essential maintenance. The trustees also reviewed staffing arrangements to ensure that the Centre remained appropriately staffed whenever the building was in use, while considering the future use of volunteers and bank staff to support out-of-hours events. During the year, we:

- implemented strategies to reduce costs and increase income in order to protect the charity's financial position;
- planned and commenced a thorough maintenance program, to improve and upgrade various parts of the Community Centre; and
- changed a number of essential contracts to improve service quality and value

ACHIEVEMENTS AND PERFORMANCE IN 2025 ***(continued)***

Volunteers and partnerships:

We continued to develop our valued volunteer base and to secure sponsorship for events from local businesses.

Our volunteers supported the book library, provided cover at the Centre, offered first aid and health and safety advice, assisted with IT and provided practical help at events.

We will continue to expand the volunteer base and the range of activities available at the Centre.

Marketing and publicity:

The Centre maintained a strong reputation within the community. Its facilities and events were promoted through word of mouth, local businesses, community noticeboards, social media and the Centre's website.

FINANCIAL REVIEW

The Statement of Financial Activities, set out on page 10, shows the income and expenditure of the charity for the year ended 31st December 2025, with comparative showing the year ended 31st December 2024.

Despite the economic environment the charity recorded an increase in its unrestricted revenue generation for the year ended 31 December 2025 to £184,031 (2024 - £169,833). Although the charity's operating costs increased to £187,674 (2024 - £164,114), this included a significant investment of £21,597 during the year into building repairs and maintenance as part of a program of works aimed at improving and upgrading various parts of the Community Centre. This program of upgrading the Community Centre was ongoing at 31 December 2025, and is expected to continue through 2026.

As a result of these factors, the charity recorded a modest loss on unrestricted funds for the year of £3,643 (2024 - surplus of £5,719).

The charity's bank balances continue to be carefully managed to ensure the charity has sufficient resources to meet its obligations as they fall due and to continue the successful operation of the charity on a sustainable basis, for the foreseeable future. The bank balance as at the 31st December 2025 was £42,516.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisation

The charity is an incorporated company limited by guarantee, registered with the Charity Commission and the Registrar of Companies in England and Wales. The charity was established to operate the newly constructed community centre in Portchester for the benefit of the local inhabitants of Portchester, which was opened and started activities on 7th January 2013.

The charity was under the control of its Board of Trustees throughout the period and is governed by its Memorandum and Articles of Association. The Board of Trustees is made up of an equal number of representatives appointed by Fareham Borough Council and Portchester Community School, plus further Trustees appointed from the community and local businesses, to provide a balanced Board of Trustees. The Board of Trustees meet regularly to assess the performance of the charity and to make strategic decisions on the charity's ongoing activities. Such decisions are made by the Trustees of the charity on a majority vote basis, where each trustee has one vote.

The operational management of the community centre is performed by the Centre Managers who report directly to the Trustees.

Risk Management

The Board of Trustees carefully monitors the financial performance of the charity and the availability of its financial resources. The management accounts of the charity are evaluated by the Trustees at every board meeting and appropriate action is taken where necessary to address risks as they arise. The charity's budget is monitored closely, and every effort is made to ensure our operations are as efficient possible.

Prospective Trustees can apply to the existing Board of Trustees if they wish to become a trustee of the charity. New Trustees are briefed as to their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association, and the charities policies and procedure manual. They will also be briefed on the board structure, budgeting and other financial matters and the general operating procedures of the charity.

Reserves Policy

The aim of the Trustees is for the charity to maintain a positive cash flow to meet its financial commitments. The eventual aim is to build up sufficient unrestricted funds in reserves to cover future potential maintenance costs on the building and to allow the community centre to remain open without trading for a period of three months.

Public benefit statement

The Board of Trustees are satisfied that they have fully complied with the duty in section 4 of the 2011 Charities Act to have due regard to public benefit guidance issued by the Charity Commission, and that the mission, aims and activities of Portchester Community Centre Limited meet with these criteria.

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Responsibilities of the Trustees

The Trustees (who are also directors of Portchester Community Centre Limited for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP 2015 (FRS 102).
- 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 presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records which 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 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.

Small company provisions
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered office:
3 Acorn Business Centre
Northarbour road
Cosham
Hampshire
PO6 3TH

Signed by order of the Trustees.

James Blake
Trustee
29 September 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PORTCHESTER COMMUNITY CENTRE LIMITED

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31st December 2025, which are set out on pages 9 to 17.

Responsibilities and basis of report

As the charity trustees of the charitable company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable 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 charitable 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 the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act: or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 386 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
- 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 to enable a proper understanding of the accounts to be reached.

Signed:

Danny Porter FCA Dated: 29 September 2026

for and on behalf of TC Group
3 Acorn Business Centre, Northarbour Road, Cosham, Portsmouth PO6 3TH

PORTCHESTER COMMUNITY CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31st DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES					
Incoming resources from activities for generating funds:					
Voluntary income	**2**	**103**	–	**103**	123
Community fundraising and events	**2**	**21,661**	–	**21,661**	19,100
Incoming resources from charitable activities	**3**	**162,267**	–	**162,267**	150,610
TOTAL INCOMING RESOURCES		**184,031**	–	**184,031**	169,833
RESOURCES EXPENDED					
Costs of generating funds:					
Community fundraising and events		**(10,922)**	–	**(10,922)**	(8,755)
Charitable activities	**4**	**(176,752)**	–	**(176,752)**	(155,359)
TOTAL RESOURCES EXPENDED		**(187,674)**	–	**(187,674)**	(164,114)
NET MOVEMENT IN FUNDS		**(3,643)**	–	**(3,643)**	5,719
RECONCILIATION OF FUNDS					
Brought forward at 1st January 2025		**14,572**	–	**14,572**	8,853
Transfers between funds		–	–	–	–
TOTAL FUNDS CARRIED FORWARD		**10,929**	–	**10,929**	14,572
NOTE:					
Total incoming resources		**184,031**	–	**184,031**	169,833
Total resources expended		**(187,674)**	–	**(187,674)**	(164,114)
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		**(3,643)**	–	**(3,643)**	5,719

The Statement of Financial Activities includes all gains and losses in the period and, therefore. a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on page 10 to 17 form part of these financial statements.

PORTCHESTER COMMUNITY CENTRE LIMITED

BALANCE SHEET

YEAR ENDED 31st DECEMBER 2025

	Note	At 31st Dec 2025 £	At 31st Dec 2024 £
FIXED ASSETS			
Tangible assets	**8**	**6,301**	9,184
CURRENT ASSETS			
Debtors	**9**	**15,566**	9,354
Cash at bank and in hand		**42,516**	17,398
		58,082	26,752
CREDITORS: Amounts falling due within one year	**10**	**(39,875)**	(21,364)
NET CURRENT ASSETS		**18,207**	5,388
CREDITORS: Amounts falling due after one year	**10**	**(13,579)**	–
NET ASSETS		**10,929**	14,572
FUNDS			
Restricted income funds	**12**	–	–
Unrestricted income funds	**11**	**10,929**	14,572
TOTAL FUNDS		**10,929**	14,572

These financial statements have been prepared in 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.

For the year ending 31st December 2025 the charitable company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the Trustees on 29 September 2026, and are signed on their behalf by:

James Blake
Trustee

Company Registration Number 08233813

The notes on page 10 to 17 form part of these financial statements.

1. ACCOUNTING POLICIES

Company information

Portchester Community Centre Limited (08233813) is a company limited by guarantee incorporated in England and Wales and is a registered charity (1150814). The registered office is 3 Acorn Business Centre, Northarbour Road, Cosham, Portsmouth PO6 3TH.

Basis of accounting

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.

Portchester Community Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The year ended 31 December 2025 continued to be a financially difficult year for the charity, as like many organisations in the UK during that period, the charity was affected by the cost-of-living crisis, with high-cost inflation impacting the charity's own costs.

As set out in the statement on the Responsibilities of the Trustees on pages 5 to 6, in preparing these financial statements the trustees are required to prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate. In satisfaction of this responsibility the trustees have considered their expectations for the charity over the next 12 months and the charity's ability to meet its liabilities as they fall due, based upon the information available to the trustees at the date of these financial statements.

These forecasts suggest that the charity will be able to generate sufficient resources to enable it to continue to operate for the foreseeable future. Accordingly, the Trustees have prepared the financial statements on the going concern basis.

1. **ACCOUNTING POLICIES** ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from the hire of the community centre's facilities and rooms is recognised at the date of the hire.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

Resources expended.

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with voluntary income and the costs of fundraising purposes. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fixed assets and depreciation

All fixed assets are initially recorded at cost. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office Equipment	- 25% straight line

Fund's structure

The charity has a number of restricted income funds to account for a situation where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

Unrestricted income funds are funds available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds set aside by the Trustees out of unrestricted income funds for specific future purposes or projects.

2. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Voluntary income				
Donations – Miscellaneous	**103**	–	**103**	123
Community fundraising and events				
Fundraising events and other income	**21,661**	–	**21,661**	19,100
	21,764	–	**21,764**	19,223

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Services provided to users of the community centre				
Community user groups	**71,951**	–	**71,951**	47,155
Commercial user groups providing services to the public	**65,364**	–	**65,364**	78,827
Private hire by members of the public	**24,952**	–	**24,952**	24,628
Government grants				
Local government grants	–	–	–	–
	162,267	–	**162,267**	150,610

4. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Staff salaries	**75,045**	–	**75,045**	64,572
Costs of community own provisioning	**194**	–	**194**	258
Centre management charges	**6,480**	–	**6,480**	20,529
Rent	**4,905**	–	**4,905**	4,905
Utility and energy costs	**30,416**	–	**30,416**	24,141
General maintenance and cleaning costs	**26,629**	–	**26,629**	27,610
Print, post and stationery, advertising	**1,132**	–	**1,132**	756
Card machine charges and loan interest	**1,645**	–	**1,645**	1,349
Telephone and internet	**380**	–	**380**	768
Building repairs and improvements	**21,597**	–	**21,597**	–
Insurance	**1,474**	–	**1,474**	1,292
Licensing costs	**2,109**	–	**2,109**	2,744
Accountancy fees	**1,800**	–	**1,800**	4,068
Unrecovered debtors	–	–	–	84
Depreciation of office equipment	**2,946**	–	**2,946**	2,283
	176,752	–	**176,752**	155,359

5. NET INCOMING RESOURCES FOR THE PERIOD

This is stated after charging:

	2025	2024
	£	£
Depreciation	**2,946**	2,283

6. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	**71,263**	62,306
Training and other staff costs	**3,782**	2,266
	75,045	64,572

Particulars of employees:

The average number of employees during the year was as follows:

	2025	2024
	No	No
Number of centre staff	**9**	11
	9	11

During the year Portchester Community School continued to provide members of its staff to assist with the management of the charity. Such persons were employees of Portchester Community School and not the charity, hence are not included in the figures above. During the year ended 31st December 2025 the charity paid Portchester Community School £6,480 (2024 - £20,529) in respect of the management services provided by employees of Portchester Community School.

No remuneration was paid to Trustees during the period.

7. RELATED PARTY TRANSACTIONS

Richard Carlyle is the Headteacher of Portchester Community School. At the 31st December 2025, it is the charity's view that there is no longer any aggregate balance owed to Portchester Community School £nil (2024 - £3,185).

Councillors Paul Whittle, Lisa Whittle and Paul Nother were councillors of Fareham Borough Council. During the year ended 31st December 2025, the charity paid rents totalling £4,905 (2024 - £4,905) to Fareham Borough Council for the use of the community centre building.

Fareham Borough Council also provided a loan facility of £24,000 to the charity during the year to assist with funding certain planned costs including an extensive program of necessary and urgent repairs at the Portchester Community Centre. The loan is unsecured, repayable in 28 monthly instalments, incurs interest at 2.25% and can only be used by the charity to fund the planned expenditure.

James Blake and John Knight are employees of the accountancy firm, the TC Group. During the year ended 31st December 2025 the TC Group provided payroll and accountancy services to the charity totalling £1,800 (2024 - £4,068).

8. TANGIBLE FIXED ASSETS

	Office equipment £	Total £
COST		
At 1 January 2025	49,763	49,763
Additions	**63**	**63**
At 31 December 2025	**49,826**	**49,826**
DEPRECIATION		
At 1 January 2025	40,579	40,579
Charge for the period	**2,946**	**2,946**
At 31 December 2025	**43,525**	**43,525**
NET BOOK VALUE		
At 31 December 2025	**6,301**	**6,301**
At 31 December 2024	9,184	9,184

9. DEBTORS

	At 31st Dec 2025 £	At 31st Dec 2024 £
Amounts receivable from facility hirers	**10,871**	4,317
Prepayments and accrued income	**4,695**	5,037
	15,566	9,354

10. CREDITORS

	At 31st Dec 2025 £	At 31st Dec 2024 £
Loan from Fareham Borough Council	**10,824**	–
Amounts owed to third party suppliers	**4,667**	3,174
Accruals	**3,137**	3,892
Deferred income	**11,375**	7,498
Payroll creditors (including wages and taxes)	**1,447**	1,925
Other creditors	**8,425**	4,875
Amounts falling due within one year	**39,875**	21,364
	£	£
Loan from Fareham Borough Council	**13,579**	–
Amounts falling due after one year	**13,579**	–

11. UNRESTRICTED INCOME FUNDS

2025 analysis	Balance at 31 Dec 2024 £	**Incoming resources £**	**Outgoing resources £**	**Transfers £**	**Balance 31 Dec 2025 £**
General fund	(5,428)	**184,031**	**(187,674)**	10,000	**929**
Sinking maintenance fund	20,000	–	–	(10,000)	**10,000**
Unrestricted funds	14,572	**184,031**	**(187,674)**	_	**10,929**

General fund
The General fund is the 'free reserves' of the charity allowing for all designated funds.

Sinking maintenance fund
The Sinking maintenance fund is a designated fund created by the Trustees to provide for potential future costs of maintaining the Portchester Community Centre building. During the year the Trustees established an extensive program of necessary and urgent repairs at the Portchester Community Centre, amounting to circa £30,000. Fareham Borough Council provided financial support in the form of a loan to assist with managing the charity's cash flow during the repair work. At 31 December 2025, circa £10,000 of the estimated £30,000 total of the repair program remained, scheduled to be completed during 2026.

2024 comparative	Balance at 31 Dec 2023 £	Incoming resources £	Outgoing resources £	Transfers £	Balance 31 Dec 2024 £
General fund	(20,744)	169,833	(164,114)	9,597	(5,428)
Sinking maintenance fund	20,000	–	–	–	20,000
Unrestricted funds	(744)	169,833	(164,114)	9,597	14,572

12. RESTRICTED INCOME FUNDS

2025 analysis	Balance at 31 Dec 2024 £	**Incoming resources £**	**Resources expended £**	**Transfers £**	**Balance at 31 Dec 2025 £**
Lighting fund	–	–	–	–	–
Restricted funds	–	–	–	–	–

2024 comparative	Balance at 31 Dec 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Dec 2024 £
Lighting fund	9,597	–	–	(9,597)	–
Restricted funds	9,597	–	–	(9,597)	–

Lighting fund
The Lighting fund was established in 2023 to fund the costs of upgrading the lighting within the Community Centre onto energy efficient LED lights. The installation works, included within fixed assets, were completed in February 2024 and fully utilised the funds received.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

2025 analysis	**Unrestricted funds**	**Restricted funds**	**Balance 31 Dec 2025**
		£	**£**
Tangible fixed assets	**6,301**	–	**6,301**
Cash at bank and in hand	**42,516**	–	**42,516**
Loan from Fareham Borough Council	**(24,403)**	–	**(24,403)**
Other net current liabilities	**(13,485)**	–	**(13,485)**
Total Funds	**10,929**	–	**10,929**

2024 comparative	Unrestricted funds	Restricted funds	Balance 31 Dec 2024
		£	£
Tangible fixed assets	9,184	–	9,184
Cash at bank and in hand	17,398	–	17,398
Other net current liabilities	(12,010)	–	(12,010)
Total Funds	14,572	–	14,572