Portchester and District Community Association CIO

Report of the Trustees

For the year ended 31 December 2025

Reference and Administrative Information

Charity Registration Number	1154548
Principal Address	2 New Parade 38 West Street Portchester Fareham Hampshire PO16 9UY
Trustees	Margaret Gilmore (Chair) Nicolas Hall Pamela Wayman Joanne Lowrey Trudy Bishop Carole Bailey Fran MacEmrie (Until 21 August 2025) Adrian Walter Jodie Downs (Until 1 April 2025)
Senior Management	Laura Hall-Guy Clare Mitchell

Objects of the Charity

The objects of the Portchester and District Community Association are:

- to promote the benefit for the inhabitants of the area of benefit without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
- to establish, or secure the establishment of, a community centre and/or other community premises, and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the objects;
- to promote such other charitable purposes as may from time to time be determined.

The charity is non-party in politics and non-sectarian in religion. The area of benefit is Portchester and the surrounding neighbourhoods.

The annual review which forms part of the Trustees Annual Report to the Charity Commission shows the activities that we have carried out throughout the year to achieve these objects.

Trustees Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and under United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which gives a true and fair view of the state of the affairs of the charity and the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the. constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for prevention and detection of fraud and other irregularities. The trustees are reponsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination may differ from legislation in other jurisdictions.

Approved by the Board and signed on its behalf by:

Signed on Original

A Walter
Trustee and Treasurer

15 April 2026

Portchester and District Community Association CIO

Charity Registration Number 1154548

BALANCE SHEET

31-Dec-25

	Note	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	*31-Dec-24*
ASSETS					
Fixed Assets					
Property	*9*	£ 6,413	£ -	£ 6,413	*£ 8,000*
Total Fixed Assets		£ 6,413	£ -	£ 6,413	*£ 8,000*
Current Assets					
Stocks	*10*	£ 50	£ -	£ 50	*£ 50*
Debtors and Prepayments	*11*	£ 5,526	£ -	£ 5,526	*£ 5,636*
Bank and Cash		£ 86,879	£ 82,105	£ 168,983	*£ 172,714*
Total Current Assets		£ 92,454	£ 82,105	£ 174,559	*£ 178,400*
LIABILITIES					
Current Liabilities					
Creditors	*13*	£ 6,529	£ -	£ 6,529	*£ 579*
Total Current Liabilities		£ 6,529	£ -	£ 6,529	*£ 579*
Net Current Assets		£ 85,925	£ 82,105	£ 168,030	*£ 177,821*
Net Assets		**£ 92,338**	**£ 82,105**	**£ 174,443**	***£ 185,821***

For the year ended 2025 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for:

(i) Ensuring the company keeps accounting records which comply with Section 386 and
(ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial year in accordance with Section 393, and which otherwise comply with the requirements of the Companies Act relating to the accounts, so far as applicable to the Company.

Approved by the Board on

Signed on their behalf by

Signed on Original

A Walter
Trustee and Treasurer
15 April 2026

Portchester and District Community Association CIO

STATEMENT OF FINANCIAL ACTIVITIES

For year ended 31 Dec 25

	Note	2025			*2024*
Income from:		Unrestricted Funds	Restricted Funds	Total	
Donations & Grants		£ 10,565	£ 36,996	£ 47,561	*£ 27,576*
Charitable Activites		£ 30,483	£ 7,150	£ 37,633	*£ 36,668*
Other Trading Activities		£ 34,823	£ -	£ 34,823	*£ 34,559*
Interest		£ 3,350	£ -	£ 3,350	*£ 183*
Total Income	*2*	£ 79,221	£ 44,146	£ 123,367	*£ 98,986*
Expenditure on					
Charitable Activities		£ 116,898	£ 17,847	£ 134,745	*£ 131,045*
Total Expenditure	*3*	£ 116,898	£ 17,847	£ 134,745	*£ 184,419*
Property Adjustment		£ -	£ -	£ -	*£ 1,298*
Net Movement in Funds		£ (37,677)	£ 26,299	£ (11,378)	*£ (30,762)*
Total Funds Brought Forward		£ 119,825	£ 65,995	**£ 185,821**	*£ 216,583*
Total Funds Carried Forward		**£ 82,148**	**£ 92,295**	**£ 174,443**	***£ 185,821***

Movement on all reserves and all recognised gains and losses are shown above.

All of the organisation's operations are classed as continuing.

Portchester and District Community Association CIO

Notes to the Accounts dated 31 December 2025

Note 1 - Accounting policies

a. Basis of Preparation

The financial statements are prepared under the historic cost convention (as modified by the revaluation of fixed asset investments) and in accordance with applicable accounting standards: Charities Acts and Charities Statement of Recommended Practice 2026.

b. Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

c. Assets

Tangible fixed assets are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation, less their residual value, over their expected useful lives on the following basis:

Fixtures and fittings	25% Reducing Balance
Equipment	25% Reducing Balance

d. Income

i) Donations are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the donation or grant and it is reasonably certain that it will be received and the value can be measured with sufficient reliability.
ii) Income from fund raising is reported gross in the SOFA.
iii) Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. Income from grants, including capital grants, is included in income when these are receivable except as follows:

a) when donors specify that grants given to the charity must be used in future accounting periods, the income is deferred until those periods

b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, it is deferred and not included in income until the preconditions for use have been met

When donors specifiy that grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in the income of restricted funds when receivable.
iv) Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in Kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in Kind for use by the charity are included in the SOFA as income when receivable. No amounts are included in the financial statements for services donated by volunteers but their value is described in the trustees' annual report.
v) Donated services and facilties are only recognised when sold, as it is impractical to measure the fair value of donated goods.
vi) No material items of deferred income has been included in the accounts.

e. Expenditure and Liabilities

i) Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure and the amount can be measured with reasonable certainty.
ii) All expenditure is accounted for on an accruals basis.
iii) Support costs are allocated between governance and other support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to Sections and other projects on a basis consistent with the use of resources, in particular core staff time.

Note 2 - Income

	2025			*2024*
Donations	Unrestricted Funds	Restricted Funds	Total	*All Funds*
Donation/Fundraising	£ 7,781	£ 4,177	£ 11,958	*£ 11,527*
Gift Aid	£ -	£ -	£ -	*£ -*
Grants	£ 2,785	£ 32,819	£ 35,603	*£ 16,049*
	£ 10,565	£ 36,996	£ 47,561	*£ 27,576*
Charitable Activities				
Room Hire	£ 15,955	£ -	£ 15,955	*£ 11,663*
Memberships	£ 1,150	£ -	£ 1,150	*£ 1,024*
Subscriptions	£ 13,378	£ 7,150	£ 20,528	*£ 23,981*
	£ 30,483	£ 7,150	£ 37,633	*£ 36,668*
Other Trading Activities				
Sale of Donated Books	£ 18,784	£ -	£ 18,784	*£ 18,232*
Other Sales	£ 50	£ -	£ 50	*£ 2,120*
Rent of Flat	£ 6,918	£ -	£ 6,918	*£ 8,400*
Pitch Fees	£ 6,030	£ -	£ 6,030	*£ 3,921*
Printing/Photocopying	£ 1,061	£ -	£ 1,061	*£ -*
Advertising	£ 531	£ -	£ 531	*£ -*
Games	£ 215	£ -	£ 215	*£ -*
Misc	£ 1,234	£ -	£ 1,234	*£ 1,886*
	£ 34,823	£ -	£ 34,823	*£ 34,559*
Interest				
Interest	£ 3,350	£ -	£ 3,350	*£ 183*
Total Income	£ 79,221	£ 44,146	£ 123,367	*£ 98,986*

Note 3 - Expenditure

Charitable Activities				
Rent	£ 23,000	£ -	£ 23,000	*£ 23,000*
General & Water Rates	£ 618	£ -	£ 618	*£ 267*
Electricity/Bldg Insurance	£ 6,267	£ 2,368	£ 8,635	*£ 6,208*
Equipment Hire	£ 2,267	£ -	£ 2,267	*£ 3,093*
Repairs & Renewals	£ 3,580	£ 1,446	£ 5,026	*£ 4,662*
Cleaning	£ 5,652	£ -	£ 5,652	*£ 4,964*
Insurance	£ 1,808	£ -	£ 1,808	*£ 1,919*
Internet & Website	£ 538	£ -	£ 538	*£ 487*
Stationery, Printing & Post	£ 2,474	£ -	£ 2,474	*£ 2,418*
Subscriptions	£ 1,683	£ -	£ 1,683	*£ 1,301*
Telephone	£ 917	£ -	£ 917	*£ 1,009*
Refreshments	£ 7,802	£ 14,033	£ 21,835	*£ 22,369*
Room Hire	£ 5,789	£ -	£ 5,789	*£ 5,562*
Training/Recruitment	£ 52	£ -	£ 52	*£ -*
Activity Tutors	£ 507	£ -	£ 507	*£ 1,065*
Misc Purchases	£ 2,547	£ -	£ 2,547	*£ 3,127*
Petanque Closed	£ 4,228	£ -	£ 4,228	*£ -*
Support				
Salaries - Administration	£ 39,116	£ -	£ 39,116	*£ 41,738*
Bank Charges	£ 793	£ -	£ 793	*£ 610*
Travel	£ 223	£ -	£ 223	*£ 290*
Advertising	£ 30	£ -	£ 30	*£ 378*
Consultancy	£ 2,245	£ -	£ 2,245	*£ 1,927*
Account Examination	£ 340	£ -	£ 340	*£ 330*
Legal & Professional Fees	£ 2,259	£ -	£ 2,259	*£ 1,437*
Gifts	£ 28	£ -	£ 28	*£ 217*
Depreciation	£ 2,138	£ -	£ 2,138	*£ 2,667*
Total Expenditure	£ 116,898	£ 17,847	£ 134,745	*£ 131,045*

Note 4 - Analysis of Expenditure on Charitable Activities

	Activities	Support Costs	Total 2025	*Total 2024*
Portchester Hub	£ 34,494	£ 45,334	£ 79,828	*£ 66,810*
Section Activities	£ 25,323	£ 1,831	£ 27,154	*£ 45,820*
Woody's	£ 27,834	£ -	£ 27,834	*£ 24,473*
	£ 87,651	£ 47,165	£ 134,817	*£ 137,103*

Note 5 - Paid Employees

	2025	2024
Salaries and Wages	£ 42,349	£ 41,738
Employers NI Contributions	Nil	Nil
Pensions	£ 539	£ 882
	£ 42,889	£ 42,620

No employee received benefits of more than £60,000
The average number of employees during the years was 3 (2024 - 4)
*The charity operates a defined benefit contribution pension scheme.

Note 6 - Statement of Funds

	1 Jan 25	Income	Expenditure	Transfers	31 Dec 25
Designated Funds					
Outreach Projects	£ 1,591	£ -	£ -	£ (1,591)	£ -
Fundraising Activities	£ 5,000	£ -	£ -	£ (5,000)	£ -
Total	£ 6,591	**£ -**	**£ -**	**£ (6,591)**	**£ -**
Section Funds					
Art Group	£ 1,200	£ -	£ -	£ (200)	£ 1,000
Christmas Event	£ (406)	£ 2,302	£ (2,047)	£ 1,371	£ 1,220
Christmas Parties	£ 92	£ 205	£ -	£ (297)	£ -
Gala	£ 10,000	£ 9,375	£ (4,234)	£ (5,141)	£ 10,000
Lunch Club	£ 10,050	£ 9,886	£ (10,722)	£ (8,214)	£ 1,000
New Age Kurling Club	£ 1,285	£ 1,238	£ (1,713)	£ 191	£ 1,000
Craft Group	£ 1,150	£ 1,142	£ (525)	£ (767)	£ 1,000
Petanque Club	£ 4,228	£ -	£ (4,228)	£ -	£ -
Primetime	£ 1,000	£ 4,992	£ (2,808)	£ (2,184)	£ 1,000
Total	**£ 28,599**	**£ 29,139**	**£ (26,276)**	**£ (15,242)**	**£ 16,220**
General Funds	**£ 84,635**	**£ 43,164**	**£ (79,844)**	**£ 28,173**	**£ 76,128**
Total Unrestricted Funds	**£ 119,825**	**£ 72,303**	**£ (106,120)**	**£ 6,340**	**£ 92,348**
Restricted Funds					
Woodys Pantry	£ 60,942	£ 43,646	£ (27,834)	£ -	£ 76,754
Garden	£ 857	£ -	£ (52)	£ -	£ 805
Defribrilator	£ 1,196	£ 500	£ (160)	£ -	£ 1,536
Emergency Planning	£ 3,000	£ -	£ -	£ -	£ 3,000
Total Restricted Funds	**£ 65,995**	**£ 44,146**	**£ (28,047)**	**£ -**	**£ 82,095**
Total Funds	**£ 185,821**	**£ 116,449**	**£ (134,167)**	**£ 6,340**	**£ 174,443**

Note 7 - Analysis of Net Assets Between Funds

	Unrestricted (incl Designated)	Restricted	Total Funds
Fixed Assets	£ 6,413	£ -	£ 6,413
Current Assets	£ 92,454	£ 82,105	£ 174,559
Current Liabilities	£ (6,529)	£ -	£ (6,529)
Total Net Assets	£ 92,338	£ 82,105	£ 174,443

Note 8 - Designated Funds and Section Funds

Christmas Event - A designated fund created to reflect PCA organising and meeting costs of the annual Christmas lights and tree for the local community.

Gala Fund - This fund has been created to contribute towards meeting the costs of the annual Portchester Gala.

Outreach Projects - This was a fund created in order to contribute to the costs and seed-funding of new outreach projects but has been closed.

Woodsy's Pantry - This fund has been created to operate a Community Pantry within the Association to provide the local community with an affordable food source. Grants received are for specific purposes and are solely used for this purpose and hence this is a restricted fund, although donations are not restricted.

Section Funds:

A section is a specific interest, club or activity group operating under the auspices of PCA. All sections:

- are legally responsible and accountable to the PCA Board of Trustees
- are bound by the PCA constitution (a legal document)
- may appoint a representative to the PCA Board of Trustees
- may have their own committees and bank accounts as agreed by the Board
- cannot operate or independently negotiate with external bodies without Board approval
- may enjoy the full benefits of being part of PCA under its charitable status
- funds in Section bank accounts and Section equipment and resources are used for the purpose of Section activities but remain the legal property of PCA

Note 9 - Tangible Fixed Assets

	Fixtures & Fittings	Equipment	Total
At 1 Jan 25	£ 3,139	£ 4,861	£ 8,000
Additions	£ -	£ 551	£ 551
Depreciation	£ (785)	£ (1,353)	£ (2,138)
At 31 Dec 25	£ 2,355	£ 4,059	£ 6,413

Note 10 - Stocks

Stock	£ 50

Note 11 - Miscellaneous Debtors

Interest - Fixed Term Deposit	£ 587
Christmas Refund	£ 150
Hall Hires	£ 67
Unity Finance/HMRC	£ 4,415
Yoga Trip	£ 60
Scottish Water	£ 246
	£ 5,526

Note 12 - Accruals and Creditors

City Estates	£ 5,750
Cathedral Leasing	£ 140
Christmas Refund	£ 40
Hampshire County Supplies	£ 29
IONOS Cloud	£ 29
Premier Managed	£ 138
Cleaning	£ 220
Suez Recycling	£ 183
	£ 6,529

Note 13 - Other Information

a. The fund does not have any material commitments not provided for in the accounts.
b. The fund has not given any guarantees to any third party that could be called on at the year end.
c. The fund has not granted any loans.
d. The fund did not make any ex gratia payments during the year.

Declarations

a. The Trustees have not changed the year end date nor the length of the fund's financial year.
b. All the fund's operations are continuing operations and no operations have been discontinued.
c. No funds are in deficit.
d. The fund has no marketable intangible assets.
e. None of the funds functional assets have been revalued during the year and the fund does not have a policy of revaluation of these assets.
f. The fund has no material fixed assets which have not been capitalised and included in the Balance Sheet.
g. None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. There have been no transactions with trustees or related parties.
h. The company has no liability for corporation tax as it is a Charitable Incorporated Organisation (CIO).
i. The charity is controlled by the trustees.

Independent Examiner's Report to the Trustees of the Portchester and District Community Association CIO

I report on the accounts of the Charity for the year ended 31 December 2025.

Respective responsibilities of trustees and examiner

As the charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination; I confirm that no material matters have come to my attention which gives me cause to believe that in any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of the accounts other than in any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an indepndent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable aproper understanding of the accounts to be reached.

Signed on Original

P A Nicholls MBE MAAT

5 Nursery Road
Havant
Hants PO9 3BG

15 April 2026