Registered number
1184759

Hayling Island Community Centre Association CIO

Report and Accounts

31 December 2025

Hayling Island Community Centre Association CIO
Registered number: 1184759
Trustees Report

The trustees present their report and accounts for the year ended 31 December 2025.

Governing Document

The organisation is a Charitable Incorporated Organisation and was registered on 5th August 2019. The charity is governed by a Constitution dated 5th August 2019.

Objectives and Activities

The Association manages and rents accommodation to local groups and clubs. The objects of the charity are to promote the benefit of the inhabitants of Hayling Island without distinction of sex, gender or political or religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest 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 (hereinafter called the centre), and to maintain and manage or to co-operate with any local statutory authority in the maintenance and management of such a centre for activities promoted by the CIO and its constituent bodies in furtherance of the above objectives.

Trustees

The following persons served as Trustees during the year:

Mr M R Standing	Treasurer
Mrs M C Rose	
Mr P Gray	Chairman (appointed 21.7.25)
Mrs J R Radford	President
Mr W Biggs	
Mrs J Jevon	
Ms E Bowers	
Mrs E M Lewis	(appointed 21.7.25)

Direction, management and service delivery

The trustees are required to make judgements and assessments in the process of preparing the accounts periodically. Furthermore they are responsible for ensuring that the accounting records comply with accounting regulations. Finally they are responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.
The Trustees are responsible for reviewing and developing visions of the future, fundamental direction, for approving the Managements' annual business plan, monitoring and supporting the management's execution of approved plans.

The Centre Manager delivers a quarterly report to the Board of trustees. This includes an update of the current services offered to the local residents along with any proposed changes and additions.

Achievements and Performance

During 2025, the centre has seen an increase in its usage, seeing several new weekly groups and new fundraising events. It has been used as a location to host such community events as Hayling Family Fun Day, Comedy nights, Boogie Bingo evenings as well as being used by external organisations such as the TSB Bank and NHS Health and Wellbeing groups offering services like Diabetes Eye Screening, Diabetes Prevention, Parkinsons UK and Rowans due to its convenient location, to name but a few. The 'Outreach' community projects run by and in conjunction with the centre have all secured funding from various sources to ensure their continuing availability to serve and meet the ever-changing requirements of the community of Hayling Island. The trustees wish to express their thanks to Iona and her team for all their hard work for making the centre the success it is today.

Financial Review

The charity's main source of income is from rents receivable. For the current year, the Income and Expenditure Account shows a net loss of £15,546 and the assets and reserves stand at £ 183,597 in total assets set out on the Balance Sheet.

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Trustees Report

Investment & Reserves Policy

The charity periodically reviews its investment policy to establish whether funds can be invested, reinvested or reallocated. Monies have typically been held in bank accounts. All interest earned is re-invested.

Monies have been invested in treasury deposits which earn interests. The charity reviews its Reserves Policy on an annual basis and aims to have a bank balance that will cover a minimum of three months of running costs of the centre. The Save our Centre Fund has been reclassified as The Contingency Fund to cover this.

Trustees Responsibilities

The trustees are responsible for preparing the report and accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss for that period. In preparing those accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

This report was approved by the board on 4 August 2026 and signed by its order.

Mr M R Standing
Trustee
Treasurer

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

HAYLING ISLAND COMMUNITY CENTRE ASSOCIATION CIO

I report on the accounts of the Charity for the year ended 31 December 2025, which are set out on pages 3 to12.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

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

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

V J Rogers FCCA
Chartered Certified Accountant

AccountArt
5 St Thomas Avenue
Hayling Island
Hampshire
PO11 0ET

Date:

Hayling Island Community Centre Association CIO
Income and Expenditure Account
for the year ended 31 December 2025

	2025 £	2024 £
Income	220,359	178,159
Cost of sales	(14,787)	(144)
Gross surplus	205,572	178,015
Administrative expenses	(222,275)	(212,313)
Operating loss	(16,703)	(34,298)
Interest receivable	1,157	628
Loss before taxation	(15,546)	(33,670)
Tax on loss	-	-
Loss for the financial year	(15,546)	(33,670)
Restricted fund surplus or (loss):		
Community Pantry	5,179	(10,416)
Connect4hicca	8,492	9,517
Coach trips	8,078	4,589
Combined surplus/(loss)	6,203	(29,980)

Hayling Island Community Centre Association CIO
Registered number: 1184759
Balance Sheet
as at 31 December 2025

	Notes		2025 £		2024 £
Fixed assets					
Tangible assets	3		29,588		20,706
Current assets					
Debtors	4	24,009		40,226	
Cash at bank and in hand	5	138,387		132,247	
		162,396		172,473	
Creditors: amounts falling due within one year	6	(8,387)		(14,549)	
Net current assets			154,009		157,924
Net assets			183,597		178,630
Capital and reserves					
Net assets account			183,597		178,630
Shareholder's funds			183,597		178,630

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr M R Standing
Trustee
Approved by the board on 4 August 2026

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover
Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and buildings	over the lease term
Plant and machinery	Straight line over 5 years
Fixtures, fittings, tools and equipment	Straight line over 3-5 years
(value £500-£2000 over 3 years, over £2000 over 5 years)	

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2025 Number	2024 Number
Average number of persons employed by the company	10	10
Average number of volunteers	50	50

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 January 2025	28,550
Additions	20,241
At 31 December 2025	48,791
Depreciation	
At 1 January 2025	7,844
Charge for the year	11,359
At 31 December 2025	19,203
Net book value	
At 31 December 2025	29,588
At 31 December 2024	20,706

4	**Debtors**	**2025**	**2024**
		£	**£**
	Trade debtors	7,482	*10,318*
	Other debtors	16,527	*29,908*
		24,009	*40,226*

5	**Bank Balances**	**2025**	**2024**
		£	**£**
	Save our centre (restricted) - Contingency fund	43,419	*47,754*
	Pantry (restricted)	49,190	*41,241*
	Petty Cash	240	*1,936*
	Coach Trips	26,476	*28,462*
	Other centre accounts	19,062	*12,854*
		138,387	*132,247*

6	**Creditors: amounts falling due within one year**	**2025**	**2024**
		£	**£**
	HPP	919	*12,172*
	Trade creditors	4,541	*1,357*
	Taxation and social security costs	797	*57*
	Other creditors	2,130	*963*
		8,387	*14,549*

7 Outreach programmes - Restricted

Community Pantry:	
Takings	23,564	25,894
Donations	4,439	4,850
Grants	21,500	6,965
Total income	49,503	37,709
Shopping	35,579	36,432
Staff costs	3,198	6,110
Overheads	5,397	5,583
Total costs	44,174	48,125
Total surplus/(loss)	**5,329**	(10,416)
Connect 4 HICCA:	
Grants	60,653	49,276
Other receipts	5,598	1,288
Total income	66,251	50,564
Expenses	57,759	41,047
Total surplus	**8,492**	9,517

8 Other information

Hayling Island Community Centre Association CIO is a private company limited by shares and incorporated in England. Its registered office is:
Station Road
Hayling Island
Hampshire
PO11 0HB

Hayling Island Community Centre Association CIO
Detailed profit and loss account
for the year ended 31 December 2025

This schedule does not form part of the statutory accounts

	2025 £	2024 £
Sales - excluding restricted funds	220,359	178,159
Cost of sales	(14,787)	(144)
Gross profit	205,572	178,015
Administrative expenses	(222,275)	(212,313)
Operating loss	(16,703)	(34,298)
Interest receivable	1,157	628
Loss before tax	(15,546)	(33,670)

Hayling Island Community Centre Association CIO
Detailed profit and loss account
for the year ended 31 December 2025

This schedule does not form part of the statutory accounts

	Restricted	2025	*Restricted*	2024
		£		£
Incoming Resources				
Save our Centre		1,137		2,742
Room hire		159,416		129,615
Community pantry (restricted) - Income	49,503		37,709	
Surplus/(Loss)				
Connect4Hicca	66,251		50,564	
(Loss)/Surplus				
Function income		21,831		9,861
Donations		29,252		14,249
Coach trips	32,129		21,805	
Surplus				
Other income		8,723		21,692
	147,883	220,359	110,078	178,159
Direct costs				
Purchases		-		40
Discounts allowed		-		104
Community Pantry costs (See note 7)	44,324		48,125	
Connect4Hicca expenses (See note 7)	57,759		41,047	
Coach trip expenses	24,051		17,216	
Function costs		14,787	-	
	126,134	14,787	106,388	144
Administrative expenses				
Employee costs:				
Wages and salaries		126,750		118,378
Subcontractor costs - caretakers		1,998		1,451
Pensions		1,800		1,291
Volunteers expenses		315		879
Employer's NI		1,384		1,492
Temporary staff and recruitment		-		34
Staff training and welfare		400		456
Trustees meetings		68		85
		132,715		124,066
Premises costs:				
Rent - cricket club		1,228		1,270
Light and heat		32,959		50,170
Security		1,165		863
Cleaning and waste		12,547		11,195
		47,899		63,498
General administrative expenses:				
Telephone and internet		3,235		2,202
Print, post and stationery		3,030		1,949
Licenses and Professional fees		1,194		2,492
Bank charges		1,049		(171)
Insurance		2,126		2,331
Equipment hire		1,144		1,718
Computer expenses and consumables		313		645
Repairs and maintenance less insurance claim		1,964		3,510
Depreciation		8,630		5,271
Write offs of old balances		16,237		-
Sundry expenses		1,659		1,412
		40,581		21,359
Legal and professional costs:				
Accountancy fees		1,080		3,390
		1,080		3,390
		222,275		212,313
Centre profit/(loss)		(16,703)		(34,298)
Interest receivable		1,157		628
Centre surplus/(loss) for the financial year		**(15,546)**		**(33,670)**