



**Community Action Hampshire**  
**Report and Financial Statements**

**31 March 2011**

Company no: 3162873  
Charity no: 1053806

**sayer vincent**

*consultants and auditors*

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## ***Reference and administrative details***

**Registered charity: Charity Number 1053806**

**A company limited by guarantee: Company Registration Number 3162873**

### **Principal address and registered office**

Beaconsfield House, Andover Road, Winchester, Hampshire, SO22 6AT

Telephone: 01962 854971

Fax: 01962 841160

Website: [www.action.hants.org.uk](http://www.action.hants.org.uk)

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### **Auditors**

Sayer Vincent, Chartered accountants and statutory auditors  
8 Angel Gate, City Road, London, EC1V 2SJ

### **Principal bankers**

Unity Trust Bank plc, Nine Brindleyplace, Birmingham B1 2H

### **Solicitors**

Blake Laphorn, 19 St. Peter Street, Winchester, Hampshire, SO23 8UB

**President:** Lord Lieutenant of Hampshire, Dame Mary Fagan JP

### **Vice Presidents:**

Frederick Allgood JP, Brian Challis, Paul Chamberlain, Lindsay Fox DL JP, Susan Glasspool DL, Professor Dilys Hill, James Kenroy DL, The Rt. Hon The Earl of Malmesbury DL

### **Trustee directors**

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

Jean Johnson	Chairman from November 2010
Paul Chamberlain	Resigned November 2010 (Chairman to November 2010)
Oliver Rowe	Vice Chairman, Chairman Finance Committee
John Bonney	From April 2011
Janet Chierchia, MBE	
Jan Field	
Malcolm Fleming	From November 2010
Richard Osmond	
Kumar Pattani	
Rosalind Rutt	From August 2011
Janet Sparkes	

**Company Secretary:** Marilyn Smuland (from June 2011)  
Gail Long (to June 2011)

### **Principal staff**

Sue Dovey Chief Executive

## **Report of the Board of trustees and directors for the year ending 31 March 2011**

The trustees present their report and the audited financial statements for the year ended 31 March 2011.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Constitution and governing document**

Community Action Hampshire is a company limited by guarantee and is a registered charity. It was incorporated in 1996 and was previously an unincorporated association formed in 1951. Full voting members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2011 was 415 (2010:393). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The governing document is the company's Articles of Association, a single document adopted at a general meeting held in November 2009 to reflect the Companies Act 2006. The Articles of Association detail the objects of the charity as:

1. To promote any charitable purposes for the benefit of the community in the area of the administrative authorities comprising the historic county of Hampshire (including Portsmouth and Southampton) and, if the directors of the charity shall so decide, in any of the administrative authorities immediately adjoining and in other parts of the southern region, and in particular the advancement of education, the protection of health and the relief of poverty, distress and sickness.
2. To promote and organise co-operation in the achievement of the above purposes and to that end bring together representatives of the statutory authorities and voluntary organisations engaged in the furtherance of the above purpose within the area of benefit.

#### **Recruitment and appointment of trustees**

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

Trustees elected for the first time must be proposed by a member. Members elect trustees at the Annual General Meeting. The number of trustees shall not exceed fifteen nor be less than nine, of whom a simple majority must be elected. At 31 March 2011, following the resignation a trustee, there were eight trustees; since that date two more trustees have joined the board. The trustees may act notwithstanding any vacancies in their number. In accordance with the Articles of Association, one third of the non co-opted trustees stand down at the Annual General Meeting and can seek re-election. No trustee may serve continuously for more than nine years unless holding the office of chairman. Trustees can be co-opted by elected trustees; they leave office at the Annual General Meeting following their co-option.

#### **Induction and training of trustees**

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

### **Organisational structure**

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

The Chief Executive is responsible to the Board for the implementation of policies and decisions.

### **Major risks**

The Board and Chief Executive regularly undertake a detailed review of the major risks to which the charity is exposed, update the risk register to take account of any changes and establish and monitor systems to manage risks thus identified.

### **Grant making policy**

The charity makes grants only from restricted funds where appropriate, in accordance with the terms of the relevant fund. Grants are recognised as an expense when approved. The charity makes every effort to encourage applications from the widest possible range of eligible recipients. Funders are aware of the charity's grant making policy.

### **Investment policy**

The Board pursues a low-risk strategy, investing cash for income generation. It maintains current and deposit accounts with Unity Trust Bank plc and a current account with Lloyds TSB. The charity has deposits in the Charities Aid Foundation fixed-rate CAF Selector Accounts, for which the deposit takers are Birmingham Midshires, and also CCLA COIF Charities Deposit Fund, Clydesdale Bank, Scottish Widows, and Legal and General. The charity has no other investments. Banking and investment arrangements are reviewed regularly.

### **Policy on transfers between funds**

When appropriate, the Board may approve a transfer from unrestricted to restricted reserves, in order to fund a deficit. Unspent funds are transferred from restricted to unrestricted reserves at the end of a project, if not required to be returned to the funder, and with the permission of the funder.

## **OBJECTIVES**

### **Aims**

Our staff, trustees and volunteers all share the aim of making it easier for organisations and communities to meet the challenges they face, by helping to provide the skills, knowledge, resources, advice and information needed to fully realise potential.

### **Objectives**

Our broad objectives in 2010/11 were to:

- Provide 'voice' and representation for Hampshire's not-for-profit sector and rural communities
- Promote community based decision making and action
- Promote equal partnership between the not-for-profit, private and public sectors
- Provide policy and information services for the not-for-profit sector, diversity organisations and networks, and rural communities
- Create and run successful projects to enhance the work of Hampshire's not-for-profit sector, and the lives of rural communities
- Successfully manage the transfer of the community transport scheme for East Hampshire to another provider
- Promote and support social enterprise activity

## **OUR MEMBERS**

Community Action Hampshire members are a diverse collection of local organisations, maintaining our traditional relationship with village halls and parish councils and building new relationships with some of the most influential organisations in the region. At the end of March 2011 membership stood at 583 organisations, of whom 415 were full voting members.

Membership numbers continue to grow steadily because the importance of members is embedded within the organisation. CAH offers members:

- An attractive and clear membership package
- Informed and targeted newsletters on developments in the not-for-profit sector
- Online recruitment – the new CAH website has enabled prospective members to apply online with one simple form
- CAH's expertise and reputation as the strategic not-for-profit sector advocate for the county both regionally and nationally
- A dialogue with members and the wider sector through our extensive networks

## **ACTIVITIES**

CAH is approaching its 60<sup>th</sup> anniversary in 2011 of working with and for Hampshire's not-for-profit groups, and rural communities. We aim to support the creation of an environment where organisations, communities and individuals can get on and make a difference, and we do this in a range of ways. Key actions over the past year have focused on:

- Building skills and capacity
- Championing local democracy and action, to influence what happens where people live and work
- Providing a voice
- Campaigning for the NFP sector
- Providing information, advice and resources
- Helping organisations and individuals to connect, share ideas and perspectives, and, where appropriate, join forces
- Keeping the sector and communities up-to-date and informed

As Hampshire's Rural Community Council we have focused on:

- Support for village halls
- Involving communities in local democracy so they can shape the future
- Affordable homes in rural Hampshire
- Lobbying to ensure that rural communities have equal access to services

### **Support for rural communities**

#### **Support for village halls**

During the year, 100 different village halls were given specific support. A quarterly village halls newsletter was sent out to an audience of 194 halls, with six updates in between to an e-network of 130 halls.

In March 2011, CAH organised a conference for village hall trustees and staff. 29 representatives of village halls and other community buildings attended, from 17 separate halls. The event was well received although attendance was somewhat lower than at last year's event. Given this, consultation will be carried out with village hall committees on whether they value an annual conference or would prefer some other pattern of events.

CAH has begun to offer an introductory training session for village hall committee members, covering the key issues of running a charitable hall. Two sessions were run in 2010-11; one in January 2011 for people from a variety of halls and another at a specific hall in March 2011. These sessions were very well-received and it is intended to run more in 2011-12.

Hallmark is a quality standards scheme for village halls running across most of England. A training session for Hallmark Visitors was held at the end of May 2010 and Hampshire now has 12 Visitors covering most of the county. Their role is to support village halls become part of the accredited Hallmark scheme, which CAH is encouraging hall committees to join.

An informal network of hall committee members and staff, a new initiative for village hall trustees, was set up to improve links between halls in Hampshire. The network had 34 members by the end of the year.

The Village Halls Adviser was again mainly funded by Hampshire County Council. We continue to be grateful for their support of our work with Hampshire's rural communities

### **Fieldfare LEADER programme**

CAH is a member of the Local Action Group Steering Group for the Fieldfare LEADER programme. As part of the support for potential applicants, CAH in partnership with Winchester Area Community Action, designed and delivered five Diversity and Equalities workshops.

### **Community-led planning**

CAH continued to work with district and borough councils to advise and support rural community groups to develop ways for community-led plans (CLPs) to have an influence at a strategic level. CAH worked in partnership with community planning officers to produce a DVD which explained the principles of CLPs and celebrated the achievements from a number of completed plans.

CAH began work in partnership with the county council's Landscape Planning and Heritage Team (now the Strategic Environmental Delivery Group) to deliver a pilot project in three communities to explore how an evaluation of landscape character could be embedded into the community-led planning process. A key element of this project is to try out a range of community engagement techniques and identify the support and resources that communities require. At the end of the pilot stage, guidance will be produced to help communities understand the characteristics of their local landscape and how best to manage this valuable asset for the future.

### **Affordable housing in rural Hampshire**

The Rural Housing Enabler programme at CAH is now in its ninth year. The Rural Housing Enablers (RHEs) continued to undertake a programme of fieldwork with rural communities in six rural districts and boroughs in Hampshire to enable and facilitate HARAHA (Hampshire Alliance for Rural Affordable Housing) priorities to increase the supply of affordable housing in rural parishes. The RHEs' approach is rooted in sustained and meaningful community engagement, and over the past year has resulted in HARAHA delivering 95 homes across 9 rural parishes.

The year has been particularly challenging for the RHE programme. It has seen HARAHA undertake a service review which has resulted in a reduction of RHE staffing from 2.6 to 2.0 FTE for 2011-12. In addition, government funding over the next four years to the National Affordable Housing Programme is being reduced. Despite these new challenges, the RHEs continue to look for new opportunities to deliver much needed affordable housing for local people in rural parishes across Hampshire.

### **Calor FREE (Future of Rural Energy in Europe) Initiative**

CAH is the lead organisation in the south east for this three year national energy advice programme supported by Calor Gas Limited. The programme, which reaches out to rural communities that do not have mains gas, is providing independent information and advice about fuel choices, energy efficient technologies and carbon reduction measures, helping to reduce energy consumption and fuel costs. CAH is working in partnership with local authorities, community groups and other agencies to deliver this project. During the year, events were held in Test Valley, Basingstoke & Deane and Hart. Contact was made with over 150 people (total) at these events.

### **Hampshire Rural Forum**

CAH continues to take an active part in the Hampshire Rural Forum, including leading with Hampshire County Council on a gypsy and traveller event in October 2010.

## **Support for the not-for-profit sector**

### **Policy and information**

It has been more important than ever with the change of government and measures to address the economic deficit, to ensure the sector is kept abreast of developments. The Policybite service, introduced for members at the end of the previous year, has proved an effective vehicle to keep organisations updated on the coalition government's fast moving programme, its ambitions for the Big Society, the emergency budget, Comprehensive Spending Review and Budget 2011, as well as moves by local authorities and health bodies to reduce their spend and change their commissioning routes.

Particular attention was given to track developments on a number of policy fronts - NHS & social care reform, welfare reform, as well as the government's plans for civil society – and specific briefing papers addressing these issues have been published. CAH has continued to use its health and social care e-network to alert organisations to developments at a national and local level.

CAH has also used its website, monthly Action News Update newsletter, and quarterly social care newsletter, Communiqué, to disseminate information about consultations, funding opportunities, training opportunities and events.

#### **• championing the not-for-profit sector**

- The working environment has changed considerably since the last general election and CAH has been busy trying to ensure that the new institutions and mechanisms of government are aware of the sector and what it can, and cannot, do. Early in the year CAH's Chief Executive took part in meetings with Nick Hurd, Minister for Civil Society, and with Andrew Stunnell, Under Secretary of State at Communities & Local Government; in particular we discussed the relationship between the local not-for-profit sector and local authorities and the importance of ensuring that devolution of decision making does not stop at the town hall door.
- CAH's chief executive attended a briefing given by Danny Alexander, Chief Secretary to the Treasury, and spoke up for the importance of involving the sector in designing solutions, and planning for a sustainable future.
- CAH has been trying to ensure that the not-for-profit sector is involved in the two new Local Enterprise Partnerships (LEPs), as these will be very influential in shaping our region and co-ordinating the limited funding that is available. The M3 LEP, supported by Basingstoke & Deane Borough Council, has fully embraced partnership working with our sector and CAH has co-ordinated the selection process of sector representatives onto the Board and all of the action groups. Securing engagement with the Solent LEP has been more problematical and as yet there appears to be no not-for-profit representation.

- CAH has taken up issues of concern with the local public sector agencies on behalf of individual organisations concerned about tender arrangements, and specific clauses within funding agreements or contracts.
- The National Audit Office commissioned research with a view to updating its decision making tool, (aimed at public sector bodies, to help them choose the right funding models) to include a section on decommissioning. The OPM carried out the research, talking to both the public and not-for-profit sectors, about experience and views of decommissioning. CAH was interviewed by OPM as part of this research to give a view from the not-for-profit sector.
- **providing a voice for the not-for-profit sector**
  - *Market development, contracts and the resource allocation system* was the title of an event held with Hampshire County Council Adult Services in April 2010 about procurement within the Hampshire Model of Personalisation. The event provided an opportunity for voluntary organisations to put their questions and concerns to Adult Services staff.
  - CAH has continued to facilitate the Hampshire Personalisation Steering Group, which provides a forum for voluntary organisations to exchange views and share information with HCC Adult Services.
  - The Hampshire Safeguarding Adults Board set up a multi-agency review panel to look at the care for high need learning disability clients, sparked by consideration of a number of choking incidents, which identified several themes including appropriate use of speech and language therapy. CAH used its health and social care network to seek VCS representatives to sit on the panel.
  - CAH's annual conference brought together a panel of high level expert speakers from both the not-for-profit and public sectors, providing an opportunity for the local sector to put their questions and views to Sir Stuart Etherington (CEO NCVO), Debbie Fleming (CEO NHS Hampshire), Alastair Wilson, (CEO School for Social Entrepreneurs), and Richard Corden (CEO Commission for the Compact).

A number of other initiatives took place over the year. CAH set up a new web-based Partner Finder service, which allows organisations to register their details and the types of work they are interested so that potential partners can contact them direct.

CAH worked with a County Council safeguarding coordinator to develop a template safeguarding policy. This has been posted on the CAH website and circulated to the district Councils for Voluntary Service, so that not-for-profit organisations can adapt it to fit their particular circumstances. CAH has also advertised the model policy and procedures published by the Hampshire Local Safeguarding Children Board.

In the light of an increasing emphasis on new financial instruments and philanthropy, CAH invited not-for-profit organisations and the Hampshire & Isle of Wight Community Foundation to meet to explore social impact bonds and other alternative means of finance for Hampshire's not-for-profit sector. In particular this has resulted in an initiative which will carry forward in the next year, which will hopefully bring together a number of organisations and investment managers to discuss a possible funding partnership.

Personalisation and personal budgets mean people have increasing choice and freedom to decide how to achieve the things that matter most to them and buy the services they choose. There is also a growing number of people who buy their own support and care. CAH with a number of other partners supported a research project aimed at finding out what services people would be prepared to pay for. The survey was undertaken as part of the SECC (South East Coastal Communities) project. The resulting Social Enterprise Market Intelligence Survey report summarised the findings of the survey, made available across Hampshire and Southampton, and was specifically for people, or organisations, interested in providing new services and activities relating to health and wellbeing on a social enterprise model.

## **Social enterprise support**

Throughout the year, support for social enterprise and social entrepreneurs remained an important focus of CAH's work. As well as providing 1-to-1 advice for emerging social enterprise activity, Cris Jezard, CAH's Social Enterprise Development Manager, continued to chair and support HIOWSEN, the Hampshire & IOW Social Enterprise Network, and a number of HIOWSEN projects, including 3Market, a business to business venture for social enterprises to trade with other social enterprises. Additionally, he developed and delivered four accredited training modules for social enterprise practitioners. Despite the sad and untimely death of Cris at the end of February, he has left a powerful legacy of social enterprise knowledge which other CAH staff, together with one or two external partners, are continuing to deliver.

## **Hampshire School for Social Entrepreneurs (HSSE)**

Hampshire is part of a growing international network of Schools for Social Entrepreneurs. Last year saw the first group of students, 17 in all, graduate from the Hampshire School for Social Entrepreneurs (HSSE) at an award ceremony held at the University of Winchester. This was the first time the HSSE programme had run, and it had been based in Portsmouth. The action learning programme is the only provision of its kind on the south coast and participants travelled from as far as Farnborough in the north of the county and Lewes in East Sussex to be part of the year long programme.

A second cohort of students started the programme in November 2010, this time based in Aldershot. Every student comes to HSSE with a business idea with principally social purposes, which they want to develop into an initiative that will stand the test of time and become financially sustainable. This current intake includes one student developing an internet based video interpreting service in Rushmoor where there is a large Nepalese community, and another student starting a furniture re-use project offering therapeutic workshops to people suffering from mental health problems.

Two special events were held in addition to the regular learning programme. In February guests were invited to join the student group as they visited Emmaus Hampshire, another furniture re-use social enterprise based in a community of formerly homeless people. The session, entitled *Seeing is Believing*, allowed delegates to gain an inside perspective of a successful community based social enterprise, and was attended by external agency representatives, including Winchester City Council, Sentinel Housing, and PriceWaterhouse Coopers. PriceWaterhouse Coopers will be providing mentors for the HSSE students in the coming year.

Another event called *We bought the franchise* was held in March, and was aimed at social enterprise leaders considering franchising their tried and tested initiatives. Both events were supported by SE<sup>2</sup> the regional social enterprise network.

## **Hampshire Voluntary Sector Consortium**

The Hampshire Voluntary Sector Consortium (HVSC) entered its final year of funding from Capacitybuilders as part of government's 10-year ChangeUp programme to strengthen the support and assistance available for frontline not-for-profit organisations. Since 2006 HVSC has been the body responsible for implementing a countywide ChangeUp Infrastructure Development Programme, or business plan, to improve support services on behalf of the not-for-profit sector in Hampshire.

The HVSC brings together frontline organisations and support bodies, including the district Councils for Voluntary Service (CVSs), specialist networks such as the Hampshire and Isle of Wight Social Enterprise Network and the not-for-profit sector children's alliance, as well as specialist support bodies such as ROCC, focusing on the work of Supporting People service providers. Statutory sector partners include Hampshire County Council and NHS Hampshire. In addition to developing effective support services for the not-for-profit sector, the focus of the consortium has

increasingly developed as a valuable forum for strategic engagement between the sector and statutory bodies.

During 2010-11, through the aegis of the Consortium, members continued to lead and complete a number of initiatives, including the CVS Modernisation Programme supported by Capacitybuilders. CAH led on the following:

- the Hampshire Diversity Support Project supported by the Big Lottery Fund.
- a review of the One Compact for Hampshire.
- the development of accredited tendering and procurement support for frontline organisations from the Children and Young People's Voluntary Sector Alliance and Community Action Hampshire.
- hosting *Whatever Next?* an event for frontline groups looking at the implications of the Comprehensive Spending Review and Big Society. It included training workshops on developing collaborative relationships, an introduction to social enterprise, and the implications of organisational mergers.
- *Understanding Contracts, the legal implications*, a training workshop delivered to 15 delegates to improve understanding of the common clauses and implications of delivering public sector contracts. The workshop was delivered by Michelmores Solicitors in association with NAVCA.

### **The Hampshire Diversity Support Project**

The Hampshire Diversity Support Project 2009-2012, funded by the BIG Lottery, aims to actively promote equality and diversity in Hampshire. Community Action Hampshire is working in partnership with Winchester Area Community Action to achieve the main aims of the project.

- **the Hampshire Independent Equality Forum**

The Forum has been established since 2009 and has made strong links with existing local diversity forums and networks, not-for-profit organisations and public sector partners from around the county. The Forum's main aim is to be an independent active campaigning body, led by diverse individuals and communities, which challenges inequality and discrimination, and proactively promotes equality, diversity and human rights in Hampshire. The Forum network now includes over 400 organisations, with over 75 registered members. Forum events attract over 200 people a year from diverse organisations and communities. Themes at recent events have included: The Equality Act; World Aids Day; and International Volunteering Day. A number of research projects are underway, relating to people with learning disabilities, older people, and the lesbian, gay and bisexual community; the results will be published early next year.

- **supporting not-for-profit organisations to better meet the needs of Hampshire's diverse communities**

This is achieved via targeted funding support and diversity audit training using Community Action Hampshire's Equality and Diversity Toolkit. Achievements to date include: Hampshire's 11 district Councils for Voluntary Service have in place nominated Diversity Champions, all trained on how to carry out a diversity audit, and support is being given to support the development of local diversity forums and training on funding support for diverse groups. In addition, specific work has been carried out with local not-for-profit organisations to help them work more effectively with diverse communities.

During the year the project has built solidly on the work of previous years, and there has been close collaboration with a number of public sector organisations including: Hampshire County Council, South Central Ambulance Service, district councils, Hampshire Police Constabulary, NHS, and Hampshire Fire & Rescue Service. The project's most recent development is the support given to the establishment of a Hampshire-wide lesbian, gay, bisexual and transgender network, with a formal launch planned for later in 2011.

An Equality and Diversity e-bulletin is circulated throughout the year to the organisations that work with diverse individuals and communities to inform them on policy and legislation updates, events, funding etc.

In parallel to the Equality and Diversity work carried out with CAH's partner organisations, a Diversity Audit and Action Plan has been implemented within CAH, which links into all areas of the organisation's work. Qualitative and quantitative analysis has been carried out to monitor the progress of the organisation's work with Equality and Diversity. This work is overseen by the Equality and Diversity Working Party.

### **Hampshire Strategic Plan BME Fund**

2010-11 was the final year of funding available from the former Hampshire Strategic Partnership for grants to support not-for-profit sector-led projects which increase the capacity of local black and minority ethnic communities to use and inform the development and delivery of services. During the year the Hampshire Strategic Plan BME Fund, administered by CAH, awarded a total of £10,000 to five organisations:

- Asian Welfare and Cultural Association: support for the Eastleigh Mela
- Forest Bus: for the development of a Gypsy and Traveller Forum
- Fareham Community Action: ESOL classes for members of the Chinese Community
- Hart Neighbourhood Centre: recruiting and supporting volunteers from local BME communities
- Hulya Turk Okulu: a Rushmoor based club providing voluntary tutoring support for Turkish children and cultural activities; the grant supported widening activities out to a wider range of communities.

### **Hampshire Trustee Forum**

Two events were held in the last year. In May a speaker from the Charity Trustee Network talked about recruiting new trustees, and in November the topic was marketing, and how it can be used to attract customers, staff members, volunteers and potential funders

### **The children and young people's alliance**

The alliance is a network of children and young people's not-for-profit organisations operating in more than one district council area in Hampshire. Utilising a network of representatives drawn from member organisations, the alliance seeks to achieve the effective representation of the children and young people's not-for-profit sector at a strategic level, and there has been a particular focus on securing representation on Local Children's Partnerships throughout Hampshire. The alliance has also been heavily involved in the developments around Children's Centres in Hampshire.

CAH has been the accountable body for the alliance, but over the past year, it has successfully worked towards becoming a separate legal entity, achieving this in September 2010. At a general meeting held 22 September, thanks went to Community Action Hampshire, both for its practical support, and for its commitment to the ongoing success of the alliance.

### **The Centre of Excellence for Learning And Development (CELD)**

From March 2010 until April 2011 CELD delivered 17 courses, attended by 123 delegates. This was a 62% increase on the previous year. CELD supported 57 individuals from social care organisations to participate in training, using the Hampshire Health & Social Care subsidy from the county council, awarding a total of £13,959 to enable these individuals to attend training.

#### **• Community Grants Capacity Building**

CAH was awarded £58,060 to deliver several initiatives to build capacity in not-for-profit organisations that had been supported through the previous Community Grants scheme (funded by the Skills Funding Agency and the European Social Fund). This was done via a range of initiatives including:

- 'Career Planning' whereby SAFE trained representatives from other VCOs deliver their very successful career planning course called 'CHOICES' through the production of training manuals.
- Course Accreditation and Verification: this was to run two courses provided by the Open College Network and delivered to 12 organisations - the first on how to become a registered centre and get their courses accredited, and the second on becoming an internal verifier for OCN courses.
- job creation in the not-for-profit sector – this element was to fund one fellowship on the Hampshire School for Social Entrepreneurs.
- the provision of training bursaries, which allowed 33 organisations to access training to meet a need they had identified.
- the creation of activity packs to be used by infrastructure organisations to raise the profile of the sector as a career choice.
- a 'Social Enterprise Surgery Day': 25 social entrepreneurs attended the day and received information and advice from 12 experts on a range of topics from legal advice to business planning.

- **Learning & Development for the not-for-profit sector**

CAH was the lead accountable body for a regional partnership with Surrey Community Action, Oxfordshire Community & Voluntary Action, Voluntary Action Within Kent and the Working Together Project. From April 2010 until 31 March 2011 the project has supported 278 staff and/or volunteers from not-for-profit organisations within Hampshire and 2,505 from across the South East region through identifying training needs and giving information and advice on training and development opportunities. 29 organisational training needs analyses were carried out in Hampshire, with a total of 138 being completed across the region.

- **INVOLVE South East**

CAH was part of a network of organisations, called INVOLVE South East, with an interest in learning and development; the network was led by Learning Curve, based in Wiltshire. CAH acted as a channel of communication, both contributing information to a regional newsletter and disseminating key learning & development information to 105 not-for-profit organisations across Hampshire.

### **South East Community Empowerment Awards**

In December 2010, CAH ran an awards scheme in Hampshire, Portsmouth, Southampton and Isle of Wight on behalf of SEREP (South East Regional Empowerment Partnership). The awards aimed to recognise the dedication of not-for-profits working with a local council to improve their community and influence local decision making.

A total of 12 prize winners were selected, who received a cash prize, trophy and certificate. The four first prize winners then went on to the regional awards in March 2011, and competed against 14 other winners from across the South East. Buriton Village Voice from Hampshire was awarded the overall first prize of £5,000.

### **Achievements and performance**

- CAH successfully passed its ACRE Quality Standards Level 2 review. The ACRE Good Practice Quality Standards, covering nine areas of organisational performance, are endorsed by the Charity Commission.
- The first intake of students graduated from the Hampshire School for Social Entrepreneurs. The leader of Hampshire County Council, Councillor Ken Thornber, awarded the students with their certificates, and said he was both humbled and inspired by their stories.
- CAH published a retrospective report on the achievements of the RHEs since the inception of the project in May 2002. *Affordable Housing: enabling six years of delivery in rural*

*Hampshire* shows that the fieldwork of the team has resulted in 250 homes being built or on site. This report is available on the CAH website.

- ⇒ 95 affordable homes have been delivered in nine rural parishes in the past year.
- ⇒ CAH's chief executive gave two interviews to the local BBC radio station, Radio Solent, to talk about the huge impact of the change in government and the difficult financial climate on the not-for-profit sector.
- ⇒ CAH's chief executive was shortlisted for the three finalists in the Chief Executive of the Year Award, as part of the Wessex Charity Awards.
- ⇒ The development of accredited tendering and procurement support for frontline organisations.
- ⇒ The development of four accredited social enterprise training modules.
- ⇒ The Hampshire Independent Equality Forum network has grown to over 400 organisations, with over 75 registered members. Its events attract over 200 people a year.
- ⇒ All 11 of Hampshire's Councils for Voluntary Services have been supported to complete diversity audits and action plans, and set in place a Diversity Champion.
- ⇒ The children & young people's alliance has become an independent organisation, in accordance with a 'promote and float' approach.
- ⇒ 4 Equality and Diversity e-bulletins were distributed, plus 10 update bulletins
- ⇒ CAH has extended its community-led planning knowledge from the rural to the urban context.
- ⇒ 12 issues of Action News Update and 4 issues of Communiqué were published.
- ⇒ Policybite became an established service for member organisations interested in the wider policy environment, now sent to just over 190 recipients.
- ⇒ 8 briefing papers were published.
- ⇒ 4 issues of a village halls newsletter were published, plus 6 e-news updates.

### **DIRECT SERVICES TO INDIVIDUALS**

#### **Community Transport for East Hampshire**

Community Action Hampshire managed Community Transport for East Hampshire (CTEH) for almost 20 years, in that time seeing the operation increase from humble beginnings to a fleet of five accessible vehicles providing transport for the whole of the East Hampshire district. However, the aim had always been for the service to transfer to a voluntary organisation with a greater involvement in community transport. This was achieved when CTEH was taken over in January 2011 by Winchester Area Community Action.

CTEH has ensured that many East Hampshire residents, including members of day centres, lunch groups, after school clubs, scout groups, shopping clubs and social clubs, have access to transport in an area where scheduled public services are limited. Community Action Hampshire thanks all the staff and volunteers at CTEH whose dedication has made this possible and wishes the service continued success.

### **PUBLIC BENEFIT**

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

The paragraphs above set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity benefits organisations and communities by helping to provide the skills, knowledge, resources, advice and information needed to fully realise potential. These benefits are directly related to the aims of the charity and are fully compliant with Principles 1 and 2 of the Charity Commission Principles on Public Benefit.

## **FINANCIAL REVIEW**

### **Trustees' responsibilities in relation to the financial statements**

The trustees (who are also directors of Community Action Hampshire for the purposes of company law) are responsible for preparing the trustees' 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 those financial statements the trustees are required to:

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

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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.

### **Net Incoming Resources**

Unrestricted funds show net outgoing resources for the year of £1,511 after accounting for an actuarial loss on the pension fund of £220,000 and a reduction in past pension costs of £410,000.

Restricted funds show net outgoing resources for the year of £148,467.

The charity receives substantial funding from Hampshire County Council, totalling 59% (2010: 50%) of its grant income for the year (excluding grant programmes). A further 9% (2010:9%) of grant income is provided by Defra via a contract with Action with Communities in Rural England. Grants from all sources represent 71% (2010: 74%) of the charity's income (excluding grant programmes).

The Statement of Financial Activities shows income and expenditure in respect of each of the charity's main areas of activity.

**Reserves Policy**

The Board has determined that, in order to ensure the continued operation of the charity despite cash flow fluctuations, it is appropriate for the charity to aim to maintain income reserves at a minimum of six months of unrestricted expenditure.

At 31 March 2011 unrestricted fund balances, excluding the pension liability, totalled £1,720,257 of which £714,361 were held as fixed assets. Designated funds not held as fixed assets totalling £710,973 were held in respect of building maintenance and development, the Centre of Excellence for Learning and Development and redundancy provision. The remaining free reserves of £294,923 represent 6 months of budgeted, unrestricted expenditure on non-designated activities.

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

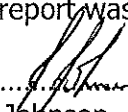
**PLANS FOR FUTURE PERIODS**

CAH's grant income, including core funding from Hampshire County Council, will fall in 2011 and further reduce in 2012. The board has therefore taken the decision to implement a restructure of the organisation in 2011, in order to reduce support costs and to increase the capacity to offer fee-earning services. The future development of Beaconsfield House also forms an important part of our planning. Throughout a period of change we will continue to offer the best possible support to the not-for-profit sector in Hampshire.

**Auditors**

A resolution will be proposed at the Annual General Meeting to re-appoint Sayer Vincent as auditors to the charity for the ensuing year.

This report was approved by the Board of trustees and signed on its behalf by:

  
.....  
Jean Johnson - Chairman of the Board of trustees  
Date: 5 October 2011

## **Independent auditors' report**

### **To the members of**

### **Community Action Hampshire**

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We have audited the financial statements of Community Action Hampshire for the year ended 31 March 2011 which comprise the statement of financial activities, balance sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditors**

As explained more fully in the statement of trustees' responsibilities set out in the report of the Board of trustees and directors, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the report of the Board of trustees and directors to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the report of the Board of trustees and directors for the financial year for which the financial statements are prepared is consistent with the financial statements.

## Independent auditors' report

To the members of

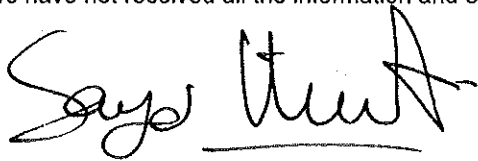
### Community Action Hampshire

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#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit



*Helen Elliott (Senior statutory auditor)*

12 October 2011

*for and on behalf of Sayer Vincent, Statutory Auditors*

*8 Angel Gate, City Road, LONDON EC1V 2SJ*

## Community Action Hampshire

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

For the year ended 31 March 2011

	Note	Restricted £	Unrestricted £	2011 Total £	2010 Total £
<b>Incoming resources</b>					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	-	336,026	<b>336,026</b>	343,400
Investment income		-	12,247	<b>12,247</b>	19,761
<i>Incoming resources from charitable activities</i>					
Support for Hampshire's rural communities	3a	222,392	6,375	<b>228,767</b>	271,526
Support for voluntary & community groups	3b	162,854	33,860	<b>196,714</b>	171,191
Policy and information	3c	49,147	-	<b>49,147</b>	58,418
Centre of Excellence for Learning and Development (CELD)	3d	72,199	217,573	<b>289,772</b>	301,425
Grant making	3e	10,394	-	<b>10,394</b>	95,467
<b>Total incoming resources from continuing operations</b>		<u>516,986</u>	<u>606,081</u>	<b>1,123,067</b>	1,261,188
<i>Discontinued operations</i>					
<i>Incoming resources from charitable activities</i>					
Community transport	3f	-	90,650	<b>90,650</b>	113,464
<b>Total incoming resources</b>		<u>516,986</u>	<u>696,731</u>	<b>1,213,717</b>	1,374,652
<b>Resources expended</b>					
<i>Costs of generating funds:</i>					
Costs of generating voluntary income		-	33,934	<b>33,934</b>	25,713
<i>Charitable activities</i>					
Support for Hampshire's rural communities		243,103	12,621	<b>255,724</b>	234,781
Support for voluntary & community groups		174,346	178,442	<b>352,788</b>	383,757
Policy and information		54,604	253,435	<b>308,039</b>	207,362
CELD		141,574	239,594	<b>381,168</b>	277,080
Grant making		43,739	-	<b>43,739</b>	32,217
<i>Governance costs</i>					
		-	56,413	<b>56,413</b>	63,666
<i>Pension costs</i>					
Reduction in past pension costs			(410,000)	<b>(410,000)</b>	-
<b>Total resources expended from continuing operations</b>		<u>657,366</u>	<u>364,439</u>	<b>1,021,805</b>	1,224,576
<i>Discontinued operations</i>					
<i>Charitable activities</i>					
Community transport		-	79,446	<b>79,446</b>	123,578
Loss on disposal of Community Transport fixed assets		35,771	6,673	<b>42,444</b>	-
<b>Total resources expended</b>	4a	<u>693,137</u>	<u>450,558</u>	<b>1,143,695</b>	1,348,154
<b>Net (outgoing)/incoming resources before transfers between funds</b>	5	(176,151)	246,173	<b>70,022</b>	26,498
Gross transfers between funds		<u>27,684</u>	<u>(27,684)</u>	<b>-</b>	-
<b>Net (outgoing)/incoming resources before other recognised gains and losses</b>		(148,467)	218,489	<b>70,022</b>	26,498
<i>Continuing operations</i>					
Actuarial (loss)/gain on defined benefit pension scheme	15b	-	(220,000)	<b>(220,000)</b>	(281,801)
<b>Net movement in funds</b>		(112,696)	(6,042)	<b>(118,738)</b>	(255,303)
Continuing operations		(112,696)	(6,042)	<b>(118,738)</b>	(255,303)
Discontinued operations		<u>(35,771)</u>	<u>4,531</u>	<b>(31,240)</b>	-
<b>Total net movement in funds</b>		<u>(148,467)</u>	<u>(1,511)</u>	<b>(149,978)</b>	(255,303)
<b>Reconciliation of funds</b>					
Total funds brought forward		266,916	651,768	<b>918,684</b>	1,173,987
<b>Total funds carried forward</b>		<u>118,449</u>	<u>650,257</u>	<b>768,706</b>	918,684

All the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

## Community Action Hampshire

### Balance sheet

As at 31 March 2011

	Note	£	2011 £	2010 £
<b>Fixed assets</b>				
Tangible fixed assets	8		<b>714,361</b>	<u>775,058</u>
<b>Current assets</b>				
Debtors	9	<b>47,595</b>		101,158
Cash at bank and in hand		<b>72,421</b>		106,997
Short term deposits		<b>1,242,235</b>		1,305,630
		<u><b>1,362,251</b></u>		<u>1,513,785</u>
<b>Creditors: amounts due within one year</b>	10	<u><b>237,906</b></u>		<u>130,159</u>
<b>Net current assets</b>			<u><b>1,124,345</b></u>	<u>1,383,626</u>
<b>Net assets excluding pension liability</b>			<b>1,838,706</b>	2,158,684
<b>Defined benefit pension scheme liability</b>	15b		<b>1,070,000</b>	1,240,000
<b>Net assets</b>	11		<u><u><b>768,706</b></u></u>	<u><u>918,684</u></u>
<b>Funds</b>				
Restricted funds			<b>118,449</b>	266,916
Unrestricted funds				
Designated funds			<b>1,420,556</b>	1,575,276
General funds			<b>299,701</b>	316,492
<i>Unrestricted income funds excluding pension liability</i>			<b>1,720,257</b>	1,891,768
Pension reserve	15b		<u><b>(1,070,000)</b></u>	<u>(1,240,000)</u>
<i>Total unrestricted funds</i>			<u><b>650,257</b></u>	<u>651,768</u>
<b>Total funds</b>	13		<u><u><b>768,706</b></u></u>	<u><u>918,684</u></u>

Approved by the trustees on 5 October 2011 and signed on their behalf by



**Jean Johnson**  
Chair of the Board of trustees

## Community Action Hampshire

### Notes to the financial statements

#### For the year ended 31 March 2011

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#### 1. Accounting policies

- a) The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards and the Companies Act 2006. They follow the recommendations in the Statement of Recommended Practice, Accounting and Reporting by Charities.
- b) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Donated goods and services are recognised as an incoming resource where the provider of the goods or services has incurred a financial cost. Volunteer time is not included in the financial statements.
- c) Fees including income from premises licences are included as earned. Revenue grants are credited to the statement of financial activities when received or receivable whichever is earlier.

Where unconditional entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the incoming resources are recognised when there is sufficient evidence that conditions will be met. Where there is uncertainty as to whether the charity can meet such conditions the incoming resource is deferred.

- d) Grants for the purchase of fixed assets are credited to restricted incoming resources when receivable. Depreciation of fixed assets purchased with such grants is charged against the restricted fund. Where a fixed asset is donated to the charity for its own use, it is treated in a similar way to a restricted grant.
- e) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of support and governance costs, where this is allowed under the terms of the funding.
- f) Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. These can be used in accordance with the charitable objects at the discretion of the trustees.
- g) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- h) Costs of generating funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose. This comprises salary and operating costs attributable to making applications to funding bodies; the charity does not raise funds directly from the general public.
- i) Resources expended are recognised on an accruals basis in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- j) Resources expended are allocated to the particular activity where the cost relates directly to that activity. Support costs representing costs of the central function are allocated to activities based on staff time, except for community transport which is assessed on the management hours allocated to each function.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

## Community Action Hampshire

### Notes to the financial statements

For the year ended 31 March 2011

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#### 1. Accounting policies (continued)

- k) Depreciation is provided at rates calculated to write down the cost of each asset, excluding land, to its estimated residual value over its expected useful life. The depreciation rates in use and useful lives are as follows:

Freehold buildings	50 years	straight - line basis
Vehicles	20%	reducing balance
Fixtures and fittings	5 years	straight - line basis
Office equipment	3 years	straight - line basis

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

- l) Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.
- m) The charity participates in a defined benefit pension scheme. The assets of the scheme are held and managed separately from those of the charity.

The charity has adopted the full requirements of Financial Reporting Standard 17 – Accounting for Retirement Benefits (FRS17). Current or past service costs and gains, as determined by the scheme's actuary, are charged to the statement of financial activities. Pension finance costs or income are included within total resources expended or incoming resources as applicable. Actuarial gains and losses arising are recognised within 'gains and losses' on the statement of financial activities.

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

- n) All grants were made in accordance with the terms of the respective funders' schemes. The charity makes every effort to encourage applications from the widest possible range of eligible recipients. Grants are recognised as an expense when approved by the respective grants panel for each fund.

#### 2. Voluntary income

	Restricted	Unrestricted	2011 Total	2010 Total
	£	£	£	£
Hampshire County Council grants	-	336,026	<b>336,026</b>	340,900
Other grants	-	-	-	2,500
Total	-	<b>336,026</b>	<b>336,026</b>	<b>343,400</b>

## Community Action Hampshire

### Notes to the financial statements

For the year ended 31 March 2011

#### 3. Incoming resources from charitable activities

##### 3a Support for Hampshire's rural communities

	Restricted £	Unrestricted £	2011 Total £	2010 Total £
<b>Grants:</b>				
Defra: Rural Community Action Network	84,746	-	<b>84,746</b>	82,046
Hampshire Alliance for Rural Affordable Housing Partners	119,165	-	<b>119,165</b>	119,165
Hampshire County Council for Village Halls Adviser	18,000	-	<b>18,000</b>	18,000
Take Part South East	-	-	-	11,050
Community Buildings DVD Partners	300	-	<b>300</b>	6,374
<b>Fees</b>	181	6,375	<b>6,556</b>	34,891
	<u><b>222,392</b></u>	<u><b>6,375</b></u>	<u><b>228,767</b></u>	<u>271,526</u>

##### 3b Support for voluntary & community groups

	Restricted £	Unrestricted £	2011 Total £	2010 Total £
<b>Grants:</b>				
BIG Lottery for Hampshire Diversity Forum	104,624	-	<b>104,624</b>	77,580
Capacitybuilders projects	33,000	-	<b>33,000</b>	40,500
Hampshire County Council for: Hampshire Interfaith Network Partners	12,600	-	<b>12,600</b>	5,000
Hampshire Independent Equality Forum	-	-	-	3,000
SE2 Partnership	2,000	-	<b>2,000</b>	2,500
Involve SE	8,501	-	<b>8,501</b>	-
Office of the Third Sector	-	-	-	5,000
WSX Enterprise	-	-	-	5,000
<b>Fees and charges</b> , including accommodation charges for other organisations	2,129	33,860	<b>35,989</b>	32,611
	<u><b>162,854</b></u>	<u><b>33,860</b></u>	<u><b>196,714</b></u>	<u>171,191</u>

##### 3c Policy and information

	Restricted £	Unrestricted £	2011 Total £	2010 Total £
<b>Grants:</b>				
Hampshire County Council for The Alliance	49,147	-	<b>49,147</b>	51,418
<b>Fees and charges</b>	-	-	-	7,000
	<u><b>49,147</b></u>	<u>-</u>	<u><b>49,147</b></u>	<u>58,418</u>

## Community Action Hampshire

### Notes to the financial statements

For the year ended 31 March 2011

#### 3d Centre of Excellence for Learning and Development

	Restricted £	Unrestricted £	2011 Total £	2010 Total £
<i>Hampshire School for Social Entrepreneurs</i>				
<i>Grants</i>				
Hampshire County Council	50,000	-	<b>50,000</b>	-
Portsmouth City Council	5,000	-	<b>5,000</b>	-
Hampshire & I.O.W. Community Foundation	7,974	-	<b>7,974</b>	-
Charlotte Bonham-Carter Charitable Trust	1,500	-	<b>1,500</b>	-
Roger Vere Foundation	500	-	<b>500</b>	-
SE2 Partnership	1,600	-	<b>1,600</b>	-
Wessex Enterprise	2,000	-	<b>2,000</b>	-
Office of the Third Sector	-	-	-	83,333
Department for Communities & Local Government	-	-	-	35,000
First Wessex Housing Group	-	-	-	15,000
Surrey Community Action for Community Grants and Learning4Counties	-	25,653	<b>25,653</b>	28,234
Hampshire County Council	-	-	-	15,000
Higher Education Funding Council Economic Challenge Investment Fund	-	-	-	7,394
<b>Fees, charges and other income</b>	<b>3,625</b>	<b>191,920</b>	<b>195,545</b>	<b>117,464</b>
	<b>72,199</b>	<b>217,573</b>	<b>289,772</b>	<b>301,425</b>

#### 3e Grant Making

	Restricted £	Unrestricted £	2011 Total £	2010 Total £
Capacitybuilders Modernisation Fund- Real Help for Communities	-	-	-	20,300
Hampshire County Council for: Engaging with Diverse Communities	1,000	-	<b>1,000</b>	10,000
BME Fund	-	-	-	10,000
South East Community Empowerment Awards	6,500	-	<b>6,500</b>	-
Capacitybuilders Community Grants	2,894	-	<b>2,894</b>	55,167
	<b>10,394</b>	<b>-</b>	<b>10,394</b>	<b>95,467</b>

#### 3f Community Transport

	Restricted £	Unrestricted £	2011 Total £	2010 Total £
Fees and contracts	-	89,545	<b>89,545</b>	111,080
Grants	-	1,105	<b>1,105</b>	2,384
	<b>-</b>	<b>90,650</b>	<b>90,650</b>	<b>113,464</b>

Community Action Hampshire

Notes to the financial statements

For the year ended 31 March 2011

	Continuing operations										Discontinued	2010
	Costs of generating funds	Support for Hampshire's rural communities	Support for voluntary & community groups	Policy & information	CELD	Grant making	Governance	Support costs	Past pension costs reduction	Community transport		
	£	£	£	£	£	£	£	£	£	£	£	£
Staff costs (Note 6)	25,210	149,135	237,816	191,698	100,903	7,101	31,883	111,873	-	46,870	902,489	844,552
Other staff costs	-	10,620	7,428	3,319	4,575	-	-	5,000	-	836	31,778	35,480
Trustees' costs	-	-	-	-	-	-	140	-	-	-	140	316
Volunteers' expenses	-	-	-	-	-	-	-	-	-	3,287	3,287	4,490
Operating costs	-	10,647	55,220	58,079	226,465	3,675	-	141,818	-	15,453	511,357	385,625
Grants payable*	-	7,924	-	-	-	32,045	-	-	-	-	39,969	27,349
Depreciation	-	3,310	3,309	3,309	-	-	-	-	-	-	9,928	29,872
Audit and accountancy	-	-	-	-	-	-	9,429	-	-	-	9,429	12,252
Annual report & AGM	-	-	-	-	-	-	2,874	-	-	-	2,874	8,218
Loss on disposal of fixed assets	-	-	-	-	-	-	-	-	-	42,444	42,444	-
Past pension costs revised	-	-	-	-	-	-	-	-	(410,000)	-	(410,000)	-
Re-allocation of support costs	25,210	181,636	303,773	256,405	331,943	42,821	44,326	258,691	(410,000)	108,890	1,143,695	1,348,154
	8,724	74,088	49,015	51,634	49,225	918	12,087	(245,691)	-	13,000	-	-
<b>Total resources expended</b>	<b>33,934</b>	<b>255,724</b>	<b>352,788</b>	<b>308,039</b>	<b>381,168</b>	<b>43,739</b>	<b>56,413</b>	<b>-</b>	<b>(410,000)</b>	<b>121,890</b>	<b>1,143,695</b>	<b>1,348,154</b>

\*Further information about grants payable is given in Note 4b

## Community Action Hampshire

### Notes to the financial statements

For the year ended 31 March 2011

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#### 4b Grants payable

##### Capacitybuilders Community Grants

Eighteen grants totalling £7,050, for amounts between £35 and £500, were made to organisations for training bursaries (2010: 2 grants totalling £595). With the agreement of the funder, a further £3,871 was transferred to the CELD fund in respect of a bursary for training provided by CELD to another organisation; this is shown as a transfer between funds in Note 13.

##### Community Planning DVD

Funding of £6,924 for the production of a DVD on Community Planning, managed by East Hampshire District Council.

##### Engaging Diverse Communities

Nine grants of £1,000 each to support local voluntary and community sector-led projects, which have been identified through the diversity audits carried out in the district Councils for Voluntary Service.

##### HSP BME Local Support Fund

Grants support voluntary and community sector-led projects which increase the capacity of local BME communities to use and inform the development and delivery of services. 6 grants totalling £11,995 were paid, for amounts between £1,995 and £2,000 (2010: 6 grants totalling £9,080).

##### South East Community Empowerment Awards

An awards scheme in Hampshire, Portsmouth, Southampton and Isle of Wight on behalf of SEREP (South East Regional Empowerment Partnership). The awards recognise the dedication of not-for-profit groups and organisations that are working with a local council to improve their community and influence local decision making. Four grants of £700 and eight grants of £150 were awarded.

##### Take Part South East

Funding from the Department for Communities and Local Government to support and promote the involvement of communities in decisions that affect them. The fund paid two grants to Hampshire Communities of £500 each (2010: 2 grants totalling £2,094).

#### 5. Net incoming resources for the year

This is stated after charging:

	2011	2010
	£	£
Depreciation	9,928	29,872
Trustees' and staff indemnity insurance	2,746	2,746
Trustees' remuneration	-	-
Trustees' expenses	41	316
Auditors' remuneration: statutory audit	8,500	8,800
Other audit related costs, including actuary's fees	929	3,452
Operating lease rentals: equipment	4,607	4,634

Trustees' expenses are the reimbursement of travel and subsistence costs to 2 (2010: 4) trustees relating to attendance at meetings of the trustees. In addition one trustee received in-house training from CELD, valued at £99 (2010:514).

##### Indemnity insurance

The charity paid a premium of £2,746 (2010: £2,746) in respect of a Charities Professional Liability policy, underwritten by Novae Insurance Company Ltd.

## Community Action Hampshire

### Notes to the financial statements

#### For the year ended 31 March 2011

#### 6. Staff costs and numbers

Staff costs excluding pension adjustments in respect of previous years were as follows:

	2011	2010
	£	£
Salaries and wages	748,062	630,955
Social security costs	46,672	46,427
Pension costs	107,755	160,000
Agency staff	-	7,170
	<b>902,489</b>	<b>844,552</b>

No employee earned more than £60,000 during the year.

Staff costs include £92,409 accrued for redundancy pay and additional pension costs, in respect of posts declared redundant in March 2011, the redundancies taking effect in May-June 2011.

The average weekly number of employees (full-time equivalent) during the year was as follows:

	2011	2010
	No.	No.
Support for Hampshire's rural communities	5	4
Support for voluntary & community groups	5	5
Policy and information	1	1
Centre of Excellence for Learning & Development	3	3
Community transport (to 31 Dec 2010)	2	3
Support and administration	5	6
	<b>21</b>	<b>22</b>

The number of individuals employed at 31 March 2011 was 22 (2010:27)

#### 7. Taxation

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

#### 8. Tangible fixed assets

	Freehold land and buildings £	Furniture fixtures, fittings and equipment £	Vehicles £	Total £
<b>Cost or valuation</b>				
At the beginning of the year	731,596	20,811	172,173	924,580
Disposals in year	-	-	(172,173)	(172,173)
At the end of the year	731,596	20,811	-	752,407
<b>Depreciation</b>				
At the start of the year	14,632	13,486	121,404	149,522
Less depreciation on disposals	-	-	(121,404)	(121,404)
Charge for the year	7,382	2,546	-	9,928
At the end of the year	22,014	16,032	-	38,046
<b>Net book value</b>				
<b>At the end of the year</b>	<b>709,582</b>	<b>4,779</b>	<b>-</b>	<b>714,361</b>
At the start of the year	716,964	7,325	50,769	775,058

**Community Action Hampshire**

**Notes to the financial statements**

**For the year ended 31 March 2011**

**9. Debtors**

	2011	2010
	£	£
Grant receivable	3,199	-
Other debtors	34,609	97,825
Prepayments	9,787	3,333
	<b>47,595</b>	<b>101,158</b>

**10. Creditors: amounts due within one year**

	2011	2010
	£	£
Hampshire County Council payroll creditor	43,360	47,013
Taxation and social security	14,721	21,895
Grant received in advance	-	5,000
Accruals	102,459	9,075
Deferred income	8,550	-
Other creditors	68,816	47,176
	<b>237,906</b>	<b>130,159</b>

**Payroll creditor**

Hampshire County Council provides payroll facilities to the charity. Hampshire County Council makes monthly salary payments to employees and to HMRC on behalf of Community Action Hampshire and recharges the total costs monthly.

**Accruals**

Includes £92,409 in respect of redundancy payments-see note 6

**11. Analysis of net assets between funds**

	Tangible fixed assets	Current assets £	Current liabilities £	Pension liability £	Net assets £
Restricted funds	-	132,696	(14,247)	-	<b>118,449</b>
Designated funds	709,582	748,345	(37,372)	-	<b>1,420,555</b>
General fund	4,779	481,210	(186,287)	-	<b>299,702</b>
Pension reserve	-	-	-	(1,070,000)	<b>(1,070,000)</b>
<b>Totals</b>	<b>714,361</b>	<b>1,362,251</b>	<b>(237,906)</b>	<b>(1,070,000)</b>	<b>768,706</b>

**12. Operating lease commitments**

The charity had annual commitments at the year end under operating leases expiring as follows:

	2011 Equipment £	2010 Equipment £
Less than 1 year	528	-
2 - 5 Years	4,352	4,880
	<b>4,880</b>	<b>4,880</b>

## Community Action Hampshire

### Notes to the financial statements

For the year ended 31 March 2011

#### 13. Movements in funds

	At the start of the year	Incoming resources	Outgoing resources	Transfers	At the end of the year
	£	£	£	£	£
<b>Restricted funds:</b>					
3Market	2,290	-	2,290	-	-
Capacitybuilders Development Fund	-	33,000	32,752	(248)	-
Capacitybuilders Community Grants	41,896	2,894	40,919	(3,871)	-
Community Planning DVD	6,375	300	6,924	249	-
Community Transport for East					
Hampshire Minibus Fund	35,771	-	35,771	-	-
Engaging Diverse Communities	10,000	1,000	11,000	-	-
Hampshire Diversity Network	3,029	104,624	93,195	-	<b>14,458</b>
Hampshire Independent Equality					
Forum	9,310	-	2,482	-	<b>6,828</b>
Hampshire Interfaith Fund	14,584	14,009	3,694	-	<b>24,899</b>
Hampshire School for Social					
Entrepreneurs	49,878	72,199	141,574	39,752	<b>20,255</b>
Hampshire Strategic Plan BME Fund	7,920	-	11,995	4,075	-
Involve South East	-	9,221	9,221	-	-
Rural Community Action Network	5,538	84,756	90,294	-	-
Rural Housing Enablers	43,249	119,257	126,806	-	<b>35,700</b>
Social Enterprise Network	3,846	2,000	4,037	-	<b>1,809</b>
South East Community					
Empowerment Awards	-	6,500	6,500	-	-
Take Part South East	3,730	-	1,000	(2,230)	<b>500</b>
The Alliance	20,062	49,147	54,604	(605)	<b>14,000</b>
Village Halls Adviser	-	18,079	18,079	-	-
Workforce Development	9,438	-	-	(9,438)	-
<b>Total restricted funds</b>	<b>266,916</b>	<b>516,986</b>	<b>693,137</b>	<b>27,684</b>	<b>118,449</b>
<b>Unrestricted funds:</b>					
<b>Designated funds</b>					
Community Transport for East					
Hampshire	28,662	90,650	86,120	(33,192)	-
Community Transport for East					
Hampshire Vehicle Replacement	19,103	-	-	(19,103)	-
Centre of Excellence for Learning					
& Development	15,547	217,573	239,593	14,856	<b>8,383</b>
Building development and					
maintenance fund	650,000	-	-	-	<b>650,000</b>
Beaconsfield House	716,964	-	7,382	-	<b>709,582</b>
Redundancy reserve	145,000	-	-	(92,409)	<b>52,591</b>
	1,575,276	308,223	333,095	(129,848)	<b>1,420,556</b>
<b>Pension reserve</b>	(1,240,000)	-	(170,000)	-	<b>(1,070,000)</b>
<b>General funds</b>	316,492	388,508	507,463	102,164	<b>299,701</b>
<b>Total unrestricted funds</b>	<b>651,768</b>	<b>696,731</b>	<b>670,558</b>	<b>(27,684)</b>	<b>650,257</b>
<b>Total funds</b>	<b>918,684</b>	<b>1,213,717</b>	<b>1,363,695</b>	<b>-</b>	<b>768,706</b>

## Community Action Hampshire

### Notes to the financial statements

For the year ended 31 March 2011

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#### 13. Movements in funds

##### Purposes of restricted funds

###### **3Market**

3Market held funds arising from a social enterprise marketing event in February 2010. Funds were used to maintain the website, and to support the Social Enterprise Network.

###### **Capacitybuilders Development Fund**

Funding from Capacitybuilders to finance the ongoing work of the Hampshire Voluntary Sector Consortium.

###### **Capacitybuilders Community Grants**

Funding from Capacitybuilders for workforce development in the voluntary sector.

###### **Community Planning DVD**

CAH is the accountable body for the partnership producing the Hampshire Community Planning DVD

###### **Community Transport for East Hampshire Minibus Fund**

CAH ceased management of Community Transport for East Hampshire in December 2010. Losses on the disposal of vehicles in which Hampshire County Council had an interest have been written off against this fund.

###### **Engaging Diverse Communities**

Funding from Hampshire County Council to support local voluntary and community sector-led projects, which have been identified through the diversity audits carried out in the district Councils for Voluntary Service.

###### **Hampshire Diversity Network**

CAH is the accountable body for funding from the BIG Lottery to support the development of the Hampshire Independent Equality Forum, being managed in partnership with Winchester Area Community Action.

###### **Hampshire Independent Equality Forum**

Funding from Hampshire County Council to support the establishment of the Hampshire Independent Equality Forum.

###### **Hampshire Interfaith Fund**

CAH is the accountable body for the Hampshire Interfaith Network, which promotes mutual understanding between people of different faiths and liaises with public service providers on behalf of the network.

###### **Hampshire School for Social Entrepreneurs**

The school offers a one year programme for individual social entrepreneurs to develop enterprises working for social benefit.

###### **Hampshire Strategic Plan BME Fund**

Funding provided by the Hampshire Strategic Partnership for grants to support voluntary and community sector-led projects which increase the capacity of local BME communities to use and inform the development and delivery of services.

## Community Action Hampshire

### Notes to the financial statements

For the year ended 31 March 2011

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#### 13. Movements in funds (continued)

##### Purposes of restricted funds

##### **Involve South East**

INVOLVE South East is a partnership initiative, funded through ESF Technical Assistance, supported by The Learning Curve and involving third sector organisations across the region, to maximise the contribution of the third sector in the South East region to the skills, learning and employability agenda.

##### **Rural Community Action Network**

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

##### **Rural Housing Enablers**

The charity received funding from Hampshire Alliance for Affordable Rural Housing for three Rural Housing Enablers to work with local communities and agencies, to help them measure the need for affordable housing and consider how and where to provide it.

##### **Social Enterprise Network**

Funding from SE2 Partnership for social enterprise development.

##### **South East Community Empowerment Awards**

An awards scheme in Hampshire, Portsmouth, Southampton and Isle of Wight on behalf of SEREP (South East Regional Empowerment Partnership). The awards recognise groups and organisations that are working with a local council to improve their community and influence local decision making.

##### **Take Part South East**

Funding from the Department for Communities and Local Government to support and promote the involvement of communities in decisions that affect them.

##### **The Alliance**

The Alliance gives a voice to children and young people's groups and acts as a major channel of communication between the public sector and VCS. It became an independent registered charity in September 2010; CAH continued to act as the accountable body until 30 June 2011.

##### **Village Halls Adviser**

Funding from Hampshire County Council to support the majority of the costs of a Village Halls Adviser.

##### **Workforce Development**

Funding from Hampshire County Council to reduce the cost of CELD courses for Hampshire adult health and social care providers.

##### Purposes of designated funds

##### **Community Transport for East Hampshire (CTEH)**

The fund provided community transport services for the East Hampshire district until 31 December 2010.

##### **CTEH Vehicle Replacement Fund**

The fund provided for vehicle replacement costs, including depreciation on the bus fleet until 31 December 2010.

##### **Centre of Excellence for Learning and Development**

The Centre has a portfolio of projects, all focused on building the capacity of the voluntary sector by offering training and development to organisations and individuals.

## Community Action Hampshire

### Notes to the financial statements

For the year ended 31 March 2011

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#### 13. Movements in funds (continued)

##### Purposes of designated funds

**Building development and maintenance fund** Funding to provide towards the costs of developing and maintaining Beaconsfield House, Winchester.

**Beaconsfield House** The fund represents the net book value of the charity's freehold property, Beaconsfield House.

**Redundancy reserve** The fund provides for estimated redundancy costs in the event of closure of projects or activities, if staff could not be offered alternative employment. In March 2011 a number of posts were declared redundant, the redundancies taking effect in June 2011. Accrued redundancy costs have been charged to this fund.

##### Unrestricted funds

**Pension reserve** Full implementation of FRS17 requires the deficit on the pension scheme to be recognised as a liability on the balance sheet of the charity. See note 14 for full details of the pension scheme.

##### **Transfers between funds**

###### **From restricted funds to CELD designated fund**

Transfers from the following funds were made to CELD in respect of bursaries for courses offered by CELD and for staff training:

Capacitybuilders Development Fund	248
Capacitybuilders Community Grants	3,781
Hampshire School for Social Entrepreneurs	248
The Alliance	605
Workforce Development	9,438
	<hr/>
	14,320

###### **Between restricted funds**

A transfer of £2,230 from Take Part South East to Hampshire Strategic Plan BME Fund supported the total expenditure incurred for the year.

###### **From designated funds to general funds**

Management of Community Transport for East Hampshire was transferred to Winchester Area Community Action on January 1 2011. Remaining designated funds are transferred to general funds.

###### **From general funds**

A transfer of £40,000 from general funds to Hampshire School for Social Entrepreneurs was in respect of agreed match funding for grants received.

Transfers from general funds of £249 to Community Planning DVD and £1,845 to Hampshire Strategic Plan BME Fund supported the total expenditure incurred for the year.

A transfer of £536 was made to CELD in respect of staff training.

## Community Action Hampshire

### Notes to the financial statements

#### For the year ended 31 March 2011

#### 14. Defined benefit pension scheme

The disclosures below relate to funded liabilities within the Hampshire County Council Pension Fund (the Fund) which is part of the Local Government Pension Scheme. Community Action Hampshire participates in the Fund which provides defined benefits based on members' final pensionable salary.

Membership is open to all the charity's employees and at 31 March 2011 86% of employees were members. The employer's contribution for 2010/11 is 19.1% and the employee's contribution is between 5.8% and 7.2% of gross salary. The scheme's trustees have carefully considered the position and do not consider any further action is necessary at present. All contributors to the scheme receive regular information from the Hampshire Pension Fund.

In accordance with Financial Reporting Standard No. 17 – Retirement Benefits (FRS17) disclosure of certain information concerning assets, liabilities, income and expenditure related to pension schemes is required.

#### Contributions for the accounting period ending 31 March 2011

The Employer's regular contributions to the Fund for the accounting period 31 March 2011 are estimated to be £0.11M. In addition, Strain on Fund Contributions will be required in respect of redundancies announced in March 2011, which take effect in June 2011 and for which there is an accrual in this year's accounts.

#### Assumptions

The latest actuarial valuation of the Hampshire County Council Pension Fund and Community Action Hampshire's liabilities took place on 31 March 2010. The principal assumptions used by the independent qualified actuaries in updating the latest valuations of the Fund for FRS17 purposes were:

<b>Principal financial assumptions</b>	<b>2011</b> <b>(% p.a.)</b>	2010 (% p.a.)	2009 (% p.a.)	2008 (% p.a.)
RPI Inflation	3.7	3.9	3.5	3.7
CPI Inflation	2.8	N/A	N/A	N/A
Rate of general long term increase in salaries	5.2	5.4	5.0	5.2
Rate of increase to pensions in payment	2.8	3.9	3.5	3.7
Rate of increase to deferred pensions	2.8	3.9	3.5	3.7
Discount rate	5.5	5.5	6.6	6.8

#### Principal demographic assumptions

	<b>31 March</b> <b>2011</b>	31 March 2010
<b>Post retirement mortality</b>		
<b>Males</b>	Standard SAPS Normal Health Light Amounts	PNMA00 with allowance for MC improvement factors to 2007
Year of Birth base table		
Rating to above base table	0	0
Scaling to above base table rates	100%	110%
	CMI 2009 with a long term improvement rate of 1.25% p.a.	80% of MC subject to a minimum underpin to the improvement factors of 1.25% p.a.
Improvements to base table rate		
Future lifetime from age 65 (aged 65 at accounting date)	23.8	22.3
Future lifetime from age 65 (aged 45 at accounting date)	25.6	24.7

## Community Action Hampshire

### Notes to the financial statements

#### For the year ended 31 March 2011

#### 14. Defined benefit pension scheme (continued)

Females	Standard SAPS Normal Health Light Amounts	PNMA00 with allowance for MC improvement factors to 2007
Year of Birth base table		
Rating to above base table	0	0
Scaling to above base table rates	100%	110%
	CMI 2009 with a long term improvement rate of 1.25% p.a.	80% of MC subject to a minimum underpin to the improvement factors of 1.25% p.a.
Improvements to base table rate		
Future lifetime from age 65 (aged 65 at accounting date)	24.8	24.3
Future lifetime from age 65 (aged 45 at accounting date)	26.7	26.5

#### Commutation

Each member assumed to exchange 25% of the maximum amount permitted of their past service pension rights on retirement, for additional lump sum. Each member assumed to exchange 75% of the maximum amount permitted of their future service pension rights on retirement, for additional lump sum.

#### Expected return on assets

##### Basis used to determine expected return

Community Action Hampshire employs a building block approach in determining the rate of return on Fund assets. Historical markets are studied and assets with higher volatility are assumed to generate higher returns consistent with widely accepted capital market principles. The assumed rate of return on each asset class is set out within this note. The overall expected rate of return on assets is then derived by aggregating the expected return for each asset class over the actual asset allocation for the Fund at 31 March 2011.

The approximate split for the fund as a whole (based on data supplied by the Fund Administering Authority) is shown in the table below. Also shown are the assumed rates of return adopted by the employer for the purposes of FRS17.

	Long-term rate of return expected at 31 March 2011 (% p.a.)	Asset split at 31 March 2011 (% p.a.)	Long-term rate of return expected at 31 March 2010 (% p.a.)	Asset split at 31 March 2010 (% p.a.)	Long-term rate of return expected at 31 March 2009 (% p.a.)	Asset split at 31 March 2009 (% p.a.)
Equities	8.4	63.4	8.0	61.3	7.0	55.2
Property	7.9	7.3	8.5	6.1	6.0	7.3
Government bonds	4.4	23.3	4.5	24.4	4.0	27.4
Corporate bonds	5.1	1.7	5.5	2.4	5.8	3.9
Cash	1.5	4.3	0.7	5.8	1.6	6.2
Other	8.4	0.0	8.0	0.0	1.6	0.0
<b>Total</b>	<b>7.1</b>	<b>100.0</b>	<b>6.7</b>	<b>100.0</b>	<b>5.7</b>	<b>100.0</b>

#### Reconciliation of funded status of Community Action Hampshire to balance sheet

	31 March 2011 (£ M)	31 March 2010 (£ M)	31 March 2009 (£ M)
Notional value of assets	2.42	2.33	1.7
Present value of liabilities	3.49	3.57	2.6
Net pension liability	<b>(1.07)</b>	<b>(1.24)</b>	<b>(0.90)</b>

Community Action Hampshire

Notes to the financial statements

For the year ended 31 March 2011

14. Defined benefit pension scheme (continued)

<b>Analysis of amount charged to net incoming resources</b>	<b>31 March 2011 (£ M)</b>	31 March 2010 (£ M)
Current service cost	0.11	0.09
Past service costs	(0.41)	0.00
Interest cost on pension scheme liabilities	0.18	0.17
Expected return on pension scheme assets	(0.16)	(0.10)
Curtailments/settlements	-	-
<b>Total expense recognised</b>	<b>(0.28)</b>	<b>0.16</b>
<b>Changes to the present value of liabilities during the year</b>	<b>31 March 2011 (£ M)</b>	31 March 2010 (£ M)
Opening present value of liabilities	3.57	2.60
Current service cost	0.11	0.09
Interest cost on pension scheme liabilities	0.18	0.17
Contributions by participants	0.04	0.04
Actuarial losses on liabilities	0.11	0.75
Net benefits paid out	(0.11)	(0.08)
Past service cost	(0.41)	-
Net increase in liabilities from disposals and acquisitions	-	-
Curtailments/settlements	-	-
Closing present value of liabilities	<b>3.49</b>	<b>3.57</b>
<b>Changes to the fair value of assets during the year</b>	<b>31 March 2011 (£ M)</b>	31 March 2010 (£ M)
Opening fair value of assets	2.33	1.70
Expected return on pension scheme assets	0.16	0.1
Actuarial gains/(losses) on assets	(0.11)	0.47
Contributions by the employer	0.11	0.10
Contributions by participants	0.04	0.04
Net benefits paid out	(0.11)	(0.08)
Net increase in assets from disposals and acquisitions	-	-
Settlements	-	-
Closing fair value of assets	<b>2.42</b>	<b>2.33</b>
<b>Actual return on assets</b>	<b>31 March 2011 (£ M)</b>	31 March 2010 (£ M)
Expected return on pension scheme assets	0.16	0.1
Actuarial gains/(losses) on assets	(0.11)	0.47
Actual return on assets	<b>0.05</b>	<b>0.57</b>
<b>Analysis of amount recognised in the other recognised gains and losses section of the Statement of Financial Activities</b>	<b>31 March 2011 (£ M)</b>	31 March 2010 (£ M)
Total actuarial gains/(losses)	<b>(0.22)</b>	<b>(0.28)</b>
Total gain/loss in SOFA	<b>(0.22)</b>	<b>(0.28)</b>

Community Action Hampshire

Notes to the financial statements

For the year ended 31 March 2011

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14. Defined benefit pension scheme (continued)

<b>History of asset values, present value of liabilities and surplus/deficit</b>	<b>31 March 2011 (£ M)</b>	<b>31 March 2010 (£ M)</b>
Fair value of assets	<b>2.42</b>	2.33
Present value of liabilities	<b>3.49</b>	3.57
Net pension liability	<b><u>(1.07)</u></b>	<b><u>(1.24)</u></b>

<b>History of experience gains and losses</b>	<b>31 March 2011 (£ M)</b>	<b>31 March 2010 (£ M)</b>
Experience gains (losses) on scheme assets	<b>(0.11)</b>	0.47
% of assets	<b>-4.5%</b>	20.20%
Experience gains (losses) on scheme liabilities:	<b>(0.17)</b>	0.03
% of the present value of liabilities	<b>-4.9%</b>	0.0