

**REGISTERED COMPANY NUMBER: 04107491 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1087176**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 MARCH 2017  
FOR  
THE KINGS ARMS (PETERSFIELD)**

Traviss & Co  
Chartered Accountants  
Newtown House  
38 Newtown Road  
Liphook  
Hampshire  
GU30 7DX

**THE KINGS ARMS (PETERSFIELD)**

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FOR THE YEAR ENDED 31 MARCH 2017**

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**THE KINGS ARMS (PETERSFIELD)**  
**CHAIRMAN'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2017**

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Good News again! With over 17 years of service we are proud to report outstanding service to the community and especially the young people of Petersfield and the surrounding villages. Indeed this year we have been able to help young people across the whole of East Hants and this has been a joy. We now have a larger service, more volunteers and more paid staff than at any time since we commenced operations.

Something I should also point out is that 20 years ago Petersfield town had a problem with teenage drinking and poor behaviour. Residents felt unsafe to go out on Friday and Saturday nights and shopkeepers were always having windows broken. Unlike other similar towns Petersfield no longer has this problem!

Recently we have been able to turn our attention to meeting other needs. To young carers across East Hants, children who are thrust into the role of caring now have regular support at KA where we try to create a family atmosphere including eating meals together. Several other communities have helped us by volunteering to collect and deliver these young people, which we really appreciate.

Our after school clubs provide a safe place for young people waiting for their parents to get home or enjoying time with friends; our trained youth workers are ready to support them after a difficult day as well as engaging them in various challenges which will help them with making wise decisions.

Our work addressing mental health issues is on the cutting edge of youth work. Support for school phobia, anxiety and other issues is an area we wish to see grow. If you have skills in this field and wish to use them to provide urgent help when children need it please contact me directly. Sadly I have too often heard the story of an attempted suicide and parents waiting up to a year for the help they need. Perhaps we can do better for our children?

My thanks again to all the staff and volunteers for their service, kindness and enthusiasm, I should also add patience to that list. Without your professional care and willingness to go far beyond your job description we should not shine so brightly.

To the board of Trustees, thanks, is not enough. For a further year our Treasurer Anne Deakin has wrestled the Finances into order through changing requirements, Robin Ashfield has enthused and enlisted his business skill, Ted Dowdeswell has spent untold hours pursuing our dream of a purpose built centre, Steve Field has tried to get us organised and bring rigour to our processes using his project management skills, you are a wonderful team we greatly appreciate.

Our Centre Manager Caroline is the lynch pin in the organisation and Mandy May, Ralph Buckingham and Annemarie Woods have all taken on Project Leader responsibilities. Caroline Aeschliman has a wonderful way of getting the best out of everyone. Her leadership is governed by such a sense of service and kindness that really wins all of us over to give our best.

For several years now we have appreciated the services of a top consultant and now our friend Diane Morton. This year we have had seven training days together and the enthusiasm and professionalism this has generated is quite extraordinary. Diane has offered a further 6 days training pro bono, for which we are most grateful.

Lastly thanks to everyone in Petersfield who have supported us with gifts of time, money or services. Whereas HCC has withdrawn funding for Youth Support Services you have exceeded our expectation and have made this exceptional year possible.

**THE KINGS ARMS (PETERSFIELD)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2017**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objectives of the charity as set out in the memorandum of association are:

**'the advancement of education and training so as to increase the physical, spiritual and mental capacities of young people under 25, and where appropriate other members of the community, so that they may grow to full maturity as responsible individuals and members of society and that their conditions of life may be improved'.**

### **Public benefit**

During the year the following services and activities were provided for young people:

- After school clubs and holiday hangouts - providing supervised activities and a safe space to play and have fun
- Open access evening sessions - with tailored sessions discussing current youth issues
- Young carers programme - to give respite to young people who are caring for a relative by providing the opportunity to meet with other carers and enjoy a meal together or go out for a trip
- Special needs groups - organising activities and outings for young people with autism and Downs Syndrome
- One to one mentoring - time with young people who are struggling to integrate at school or College or at risk of being excluded
- Inclusion programmes - to help improve self-esteem and self-worth

There is an increasing need for interventions for young people suffering from anxiety, depression and issues relating to personal relationships with either their peers or adults and we are looking at ways in which we can better structure a support system. This issue has been widely covered in the national press and media this year and our experience shows that there is a need in our area for this work. We feel we are well placed to increase our services in this work with the range of skills we have and will look to recruit more when funding is available.

In common with most charities it is becoming increasingly difficult to find funding. We are looking at diversifying our income streams to expand our range of fundraising opportunities and working strategically to set time aside for core funding applications. This does mean we are investing in new funding skills, harnessing those available to us, building networks and understanding the different messages required for different funders in order to secure the future of our programmes.

All the activities we provide need the valuable support of a large number of volunteers. We currently have 30 people who regularly support our employed staff both on the projects that we run and behind the scenes. Without their help we could not provide the comprehensive services that we do for the local community. It is impossible to put a figure on the contribution that they make but this is an area we hope to continue to develop in the future.

## **ACHIEVEMENT AND PERFORMANCE**

Over the year we offered the following:

- After school clubs and holiday hangouts - 205 sessions with attendance of 2171 young people
- Open access evening sessions - 91 sessions with attendance of 754 young people

For the first time this year we ran two Sex and Relationship Education (SRE) sessions with Romance Academy in the Petersfield School to their year 10 and year 11 groups. We also ran a Drugs and Alcohol Awareness morning for all year 11's. In addition we ran our first transition camp during the summer for those in year 6 going onto year 7 at secondary school. The young people reported it was a great help and many have now become regular attenders at Kings Arms.

**THE KINGS ARMS (PETERSFIELD)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2017**

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## **ACHIEVEMENT AND PERFORMANCE**

Here is an example of a young person we have impacted over the last year in the generic programme:

One young person, a cared for girl, has been coming to KA since year 7 and has now left school and is succeeding at college with a regular weekend job in a supermarket. We have seen her through some tricky times as she has struggled with overwhelming emotions such as anger and disappointment over issues such as friendship and bullying. She has never been short of a boyfriend but of course this brings its own problems. We have supported her through some challenging times and it has given us the chance to talk to her and her peers through matters around consent. Last year she had the opportunity to be a junior volunteer and enjoyed the responsibility and concomitant positive attention. Recently her mother was diagnosed with cancer and we continue to show care, concern and provide a listening ear.

- Young carers programme - 43 monthly clubs with attendance of 520 young carers, 88 school support clubs at 4 different schools with an attendance of 201 young carers, 117 one to one mentoring sessions
- Special needs groups - 60 clubs or trips with an attendance of 535 young people with additional needs

For the first time this year 24 young carers were taken to Mill on the Brue activity centre in Somerset for a 3 day residential. The young people had a wonderful time having a lasting positive experience. 6 young carers also went to Winchester University where they stayed overnight and sampled life at University.

For the Special Needs youth clubs from January 2017 it has been possible to offer both groups on a weekly basis which has been great in encouraging regular attendance.

Here is an example of a young person we have impacted over the last year in the generic programme:

One of our attendees has ASD, Mum was looking for something for her son to attend, where he would be safe, have fun and opportunities to be social. Mum was soon dropping him at the door, where he now comes in and up the stairs without her, she says that he loves this feeling of independence and ownership of the group. He has grown in confidence and joins in enthusiastically with all activities on offer. He has built up friendships with 3 boys who attend the same school, creating a bond that now extends into school life. This has given his self-esteem a great boost. Mum is very happy that her son now feels included and valued as a member of SuperSonics and she feels it has improved his health and feelings of wellbeing by feeling part of something fun and safe as well as the social aspect going into his teenage years.

- One to one mentoring - 205 individual mentoring sessions with young people
- Inclusion programmes - 30 group sessions with total attendance of 240 young people

For the first time this year our Mentoring and Inclusion Manager undertook a Supervision qualification in order to review our mentoring and supervision policy and practice. We have also invested time in designing a managing anxiety course called ReMind to support young people who are struggling with some mental health issues where anxiety and stress are involved.

Here is an example of a young people we have impacted over the last year in the inclusion programme:

A young lad attended S~TEEM during the reporting year. S~TEEM is a five-week programme for young people with low self-esteem. The young person is a conscientious and hardworking lad in Year 7. When given a task he endeavours to get things right. This had led him to become somewhat stressed by the increased levels of work as he started at secondary school. This in turn negatively impacted his own view of himself and his social interactions, leading to his becoming isolated in school. The young man showed great courage while sharing his own thoughts and feelings with the wider S~TEEM group, and this was an encouragement to the other young people, as well as providing an opportunity for him to learn and grow. As a consequence of attending S~TEEM, his self-esteem levels rose by 20% between the start and end of the programme.

One of our strategies is, where possible, to have time and space to develop long term relationships so that we build trust and young people know we are a safe place that they can come to. This helps us to meet our aims:

- to provide a safe place for young people to meet & talk about real life issues
- to encourage young people to feel positive about themselves

**THE KINGS ARMS (PETERSFIELD)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2017**

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**ACHIEVEMENT AND PERFORMANCE**

- to create an environment where young people feel valued
- to help young people to know their purpose and reach their potential
- to support young people to make wise decisions
- to enable young people to become constructive & active members of society

Following on from last year we now have 2 of the interns that have joined us on the staff team. They continue to bring enthusiasm and fun and are exemplary role models for other young people.

**FINANCIAL REVIEW**

**Principal funding sources**

The principle funding sources for the charity are grant funding from Local Authority, District Council, Town Council, local schools, Lloyds Foundation, Big Lottery and Children in Need. The grants are project specific and details of these are shown in Note 2 to the Financial Statements. As a result of increasing constraints on local authority expenditure, the charity has to seek funding from a much broader group of agencies and this necessitates more time to be allocated by the Operations Manager. Funds are also sought from local trusts.

**Reserves policy**

The Trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure. The target is currently between £50,000 and £100,000. The reserves are needed to meet the working capital requirements of the charity in the event of a drop in funding. We have been able to set aside funds to the reserve this year, and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The balance on unrestricted funds at 31 March 2017 was £70,294 (2016: £69,177) which is within this target band but we are hoping to reach the six month target figure within the next three years. In the short term the Trustees have discussed which activities could be curtailed should such circumstances arise.

**FUTURE PLANS**

Our last comment must be with regard to a new home for the King's Arms. We are still searching and our landlord has extended the lease until September 2018 but we may be able to extend beyond that.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 14 November 2000 and registered as a charity on 26 June 2001. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. The Articles of Association require that one third of the members retire each year. If the number of members is not divisible by three then the number nearest to one third shall retire. If the vacancy arising from the retirement is not filled, the retiring trustee, if willing to act, shall be deemed to have been reappointed.

Trustees have been selected for the skills and experience they can bring to the charity so when a vacancy arises someone with knowledge and expertise that is required to complement the skills of the other trustees is sought as a candidate. All Trustees give their time voluntarily and received no benefits from the charity.

**Organisational structure**

Caroline Aeschliman is the Operations Manager and she is assisted by 9 members of staff. The programme managers are all on permanent contracts while the project staff are all on fixed term contracts funded through their projects. The Manager presents a report to the trustees at their meetings. Some of the trustees have specific areas of expertise that she can draw on at any time between meetings. The managers for each project are asked to give a written or verbal report to the trustees on their work on a regular basis and have direct access to the trustees if they require it.

**THE KINGS ARMS (PETERSFIELD)**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2017**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees meet every six weeks and throughout the year devoted much time to reviewing policies and creating systems to mitigate the impact of key risks. Caroline Aeschliman, the Operations Manager, worked closely with the trustees to inform us of the risks she has perceived and what action is needed to be taken. This is an ongoing project and many new initiatives have been put in place during the year.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04107491 (England and Wales)

**Registered Charity number**

1087176

**Registered office**

The Courtyard Building  
Heath Road  
Petersfield  
Hampshire  
GU31 4DX

**Trustees**

R M Ashfield  
J F Callaghan  
Mrs A C Deakin  
E W Dowdeswell  
S J Field

**Company Secretary**

E W Dowdeswell

**Independent examiner**

M J Traviss FCA  
Traviss & Co  
Chartered Accountants  
Newtown House  
38 Newtown Road  
Liphook  
Hampshire  
GU30 7DX

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
J F Callaghan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE KINGS ARMS (PETERSFIELD)**

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I report on the accounts for the year ended 31 March 2017 set out on pages seven to nineteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 the 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**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 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

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.

M J Traviss FCA  
Traviss & Co  
Chartered Accountants  
Newtown House  
38 Newtown Road  
Liphook  
Hampshire  
GU30 7DX

Date: .....

THE KINGS ARMS (PETERSFIELD)

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2017

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	40,659	147,628	188,287	204,003
Other trading activities	3	3,340	3,182	6,522	5,517
Investment income	4	2,392	-	2,392	2,160
Other income		4,929	-	4,929	4,575
<b>Total</b>		<b>51,320</b>	<b>150,810</b>	<b>202,130</b>	<b>216,255</b>
<b>EXPENDITURE ON</b>					
Raising funds		3,360	-	3,360	2,180
<b>Charitable activities</b>					
Costs of providing charitable activities		7,569	149,325	156,894	183,324
Other		39,274	1,545	40,819	27,470
<b>Total</b>		<b>50,203</b>	<b>150,870</b>	<b>201,073</b>	<b>212,974</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>1,117</b>	<b>(60)</b>	<b>1,057</b>	<b>3,281</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>69,177</b>	<b>480,060</b>	<b>549,237</b>	<b>545,956</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>70,294</b>	<b>480,000</b>	<b>550,294</b>	<b>549,237</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

THE KINGS ARMS (PETERSFIELD)

BALANCE SHEET  
AT 31 MARCH 2017

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	535	-	535	69
<b>CURRENT ASSETS</b>					
Debtors	10	3,914	11,000	14,914	8,822
Cash at bank and in hand		68,456	492,397	560,853	579,149
		<u>72,370</u>	<u>503,397</u>	<u>575,767</u>	<u>587,971</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(2,611)	(23,397)	(26,008)	(38,803)
<b>NET CURRENT ASSETS</b>					
		<u>69,759</u>	<u>480,000</u>	<u>549,759</u>	<u>549,168</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>70,294</u>	<u>480,000</u>	<u>550,294</u>	<u>549,237</u>
<b>NET ASSETS</b>					
		<u>70,294</u>	<u>480,000</u>	<u>550,294</u>	<u>549,237</u>
<b>FUNDS</b>					
Unrestricted funds	13			70,294	69,177
Restricted funds				480,000	480,060
<b>TOTAL FUNDS</b>					
				<u>550,294</u>	<u>549,237</u>

The notes form part of these financial statements

**THE KINGS ARMS (PETERSFIELD)**

**BALANCE SHEET - CONTINUED  
AT 31 MARCH 2017**

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
J F Callaghan -Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of gifts in kind are included at a price that would be paid on the open market.

Grants received in the year that relate to a period after the year end are treated as deferred income at the year end.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Costs of providing charitable activities comprise all expenditure identified as wholly or mainly attributable to achieving the objects of the charity. These costs include staff costs, attributable support costs and an apportionment of general overheads. Other costs are those costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements. 25% of salary costs are allocated to other costs.

**Transfer of costs from unrestricted to restricted funds**

All salaries and overheads are paid initially from unrestricted funds and then allocated as costs against grant income and donations received for particular projects. The basis of the allocation is as follows:

- (a) overheads are split in the ratio of restricted to unrestricted income
- (b) salary costs are allocated on the time engaged on the project
- (c) a charge is made to each project for the Operations Manager's time

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- in accordance with the property
Fixtures & Fittings	- 33% on cost
Computer equipment	- 50% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**THE KINGS ARMS (PETERSFIELD)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	2017	2016
	£	£
Donations from supporters and local businesses	31,056	23,851
Donations from local churches	9,220	11,779
Gift aid	3,050	2,824
Trusts	15,750	17,500
Grants	129,211	148,049
	<b>188,287</b>	<b>204,003</b>
	<b>188,287</b>	<b>204,003</b>

**3. OTHER TRADING ACTIVITIES**

	2017	2016
	£	£
Fundraising events	466	436
Tuckshop income	2,624	2,514
Attendance charges	3,182	2,567
Services fees	250	-
	<b>6,522</b>	<b>5,517</b>
	<b>6,522</b>	<b>5,517</b>

**4. INVESTMENT INCOME**

	2017	2016
	£	£
Deposit account interest	2,392	2,160
	<b>2,392</b>	<b>2,160</b>
	<b>2,392</b>	<b>2,160</b>

THE KINGS ARMS (PETERSFIELD)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2017	2016
	£	£
Depreciation - owned assets	418	1,670
Hire of plant and machinery	24,901	24,400
	<u>24,901</u>	<u>24,400</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016.

7. STAFF COSTS

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

	2017	2016
Employees	9	11
	<u>9</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	40,307	163,696	204,003
Other trading activities	5,517	-	5,517
Investment income	2,160	-	2,160
Other income	4,575	-	4,575
<b>Total</b>	<u>52,559</u>	<u>163,696</u>	<u>216,255</u>
<b>EXPENDITURE ON</b>			
Raising funds	2,180	-	2,180
<b>Charitable activities</b>			
Costs of providing charitable activities	12,930	170,394	183,324
Other	23,460	4,010	27,470
<b>Total</b>	<u>38,570</u>	<u>174,404</u>	<u>212,974</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>13,989</u>	<u>(10,708)</u>	3,281
<b>Transfers between funds</b>	<u>(5,501)</u>	<u>5,501</u>	-

THE KINGS ARMS (PETERSFIELD)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
Net movement in funds	8,488	(5,207)	3,281
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	60,688	485,268	545,956
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>69,176</b>	<b>480,061</b>	<b>549,237</b>

9. TANGIBLE FIXED ASSETS	Improvements to property £	Fixtures & Fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2016	120,107	14,126	2,701	136,934
Additions	-	345	539	884
At 31 March 2017	120,107	14,471	3,240	137,818
<b>DEPRECIATION</b>				
At 1 April 2016	120,107	14,058	2,700	136,865
Charge for year	-	148	270	418
At 31 March 2017	120,107	14,206	2,970	137,283
<b>NET BOOK VALUE</b>				
At 31 March 2017	-	265	270	535
At 31 March 2016	-	68	1	69

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2017 £	2016 £
Trade debtors	14,914	8,822

THE KINGS ARMS (PETERSFIELD)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Other creditors	39	-
Accruals and deferred income	25,219	35,097
Accrued expenses	750	3,706
	<u>26,008</u>	<u>38,803</u>

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2017	2016
	£	£
Between one and five years	<u>36,600</u>	<u>61,000</u>

13. MOVEMENT IN FUNDS

	At 1.4.16	Net movement in funds	At 31.3.17
	£	£	£
<b>Unrestricted funds</b>			
General fund	69,177	1,117	70,294
<b>Restricted funds</b>			
Building costs fund	480,060	(60)	480,000
	<u>549,237</u>	<u>1,057</u>	<u>550,294</u>
<b>TOTAL FUNDS</b>	<u>549,237</u>	<u>1,057</u>	<u>550,294</u>

THE KINGS ARMS (PETERSFIELD)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,320	(50,203)	1,117
<b>Restricted funds</b>			
Building costs fund	180	(240)	(60)
After School and Escape (HCC and restricted donations)	23,530	(23,530)	-
Future	1,248	(1,248)	-
Special Needs (HCC and restricted donations)	14,755	(14,755)	-
Young Carers (HCC, EHDC, Lloyds Foundation and Big Lottery)	78,492	(78,492)	-
Mentoring (Children in Need and HCC)	13,906	(13,906)	-
TPS Inclusion project	4,890	(4,890)	-
S-Teem	6,000	(6,000)	-
Restricted	6,500	(6,500)	-
PASRIN	820	(820)	-
Level Up	489	(489)	-
	<u>150,810</u>	<u>(150,870)</u>	<u>(60)</u>
<b>TOTAL FUNDS</b>	<u>202,130</u>	<u>(201,073)</u>	<u>1,057</u>

**Name of restricted fund, nature and purpose of the fund:**

**Building costs fund** is money received in the year to March 2015 which is to be used to pay accommodation costs for the future either by providing a building or being invested to provide income for rent.

**After School, Future and Escape** includes providing supervised activities and a safe place to play and have fun, holiday hangouts and open access evenings with tailored sessions discussing current youth issues.

**NEET** provides help for young people seeking to find work by assisting with job applications, CV writing and interview techniques.

**Special Needs** organises activities and outings for young people with autism and downs syndrome.

**Young Carers** provide respite for young people who are caring for a relative by giving the opportunity to meet with other carers in a relaxed environment and enjoy meals and outings together.

**Mentoring** is carried out in local schools and colleges on a one to one basis when they are identified as struggling to integrate or are at risk of being excluded.

**The inclusion project and S-Teem** are aimed at helping improve self-esteem and self-worth.

**THE KINGS ARMS (PETERSFIELD)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017**

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**14. RELATED PARTY DISCLOSURES**

Space that is surplus to the requirements of the charity has been let to Percussion Play Limited and £4,286 was received in the year (2016 £4,200). Robin Ashfield, a trustee, is also a director and shareholder of the company but the rental was agreed at market value and no benefit was received by him.

THE KINGS ARMS (PETERSFIELD)

RECONCILIATION OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31 MARCH 2016

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies		204,002	1	204,003
Other trading activities		5,517	-	5,517
Investment income		2,160	-	2,160
Other income		4,575	-	4,575
<b>Total</b>		216,254	1	216,255
<b>EXPENDITURE ON</b>				
Raising funds		1,611	569	2,180
Charitable activities		183,313	11	183,324
OBSOLETE Governance costs		28,050	(28,050)	-
Other		-	27,470	27,470
<b>Total</b>		212,974	-	212,974
<b>NET INCOME/(EXPENDITURE)</b>		3,280	1	3,281

THE KINGS ARMS (PETERSFIELD)

RECONCILIATION OF FUNDS  
AT 1 APRIL 2015  
(DATE OF TRANSITION TO FRS 102)

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	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
		-	-	-
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>-</u>
<b>FUNDS</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>		<u>-</u>	<u>-</u>	<u>-</u>

THE KINGS ARMS (PETERSFIELD)

RECONCILIATION OF FUNDS  
AT 31 MARCH 2016

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
<b>FIXED ASSETS</b>				
Tangible assets		69	-	69
<b>CURRENT ASSETS</b>				
Debtors		8,822	-	8,822
Investments		480,000	(480,000)	-
Cash at bank and in hand		99,149	480,000	579,149
		<u>587,971</u>	<u>-</u>	<u>587,971</u>
<b>CREDITORS</b>				
Amounts falling due within one year		(38,803)	-	(38,803)
		<u>549,168</u>	<u>-</u>	<u>549,168</u>
<b>NET CURRENT ASSETS</b>				
		<u>549,237</u>	<u>-</u>	<u>549,237</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				
		<u>549,237</u>	<u>-</u>	<u>549,237</u>
<b>NET ASSETS</b>				
		<u>549,237</u>	<u>-</u>	<u>549,237</u>
<b>FUNDS</b>				
Unrestricted funds		69,177	-	69,177
Restricted funds		480,060	-	480,060
		<u>549,237</u>	<u>-</u>	<u>549,237</u>
<b>TOTAL FUNDS</b>				
		<u>549,237</u>	<u>-</u>	<u>549,237</u>