

**ONE COMMUNITY EASTLEIGH
COMPANY NUMBER: 3132524**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2010**

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ONE COMMUNITY EASTLEIGH

(Company limited by guarantee and not having a share capital)

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

Registered Company Number	3132524	
Registered Charity Number	1052978	
President	Mayor of Eastleigh	
Directors / Trustees during the year and to date	Mr Sri Kandiah - Chairman Mrs J Bassett - Hon. Treasurer (appointed 17 March 2010) Mrs J Rowley Mrs R Jones Mr M Carreras Mr D Wrighton Mr D Kandiah Mr G Davies Mr A Brown Mr B Crane (resigned 23 December 2009)	
Chief Executive and Company Secretary	Mr K Dufton	
Principal / registered address	16 Romsey Road Eastleigh Hampshire SO50 9AL	
Bankers	Lloyds Bank Plc 36 Market Street Eastleigh Hampshire SO50 9YT	CAFCash Ltd Kings Hill West Malling Kent ME19 4TA
Auditors	Knight Goodhead Limited 7 Bournemouth Road Chandler's Ford, Eastleigh Hampshire SO53 3DA	
Solicitors	Blake Laphorn New Kings Court Tollgate Chandler's Ford, Eastleigh Hampshire SO23 8BU	

ONE COMMUNITY EASTLEIGH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2010

The Trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2010.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

One Community Eastleigh is a company limited by guarantee and a registered charity. It is governed by its memorandum and articles of association. The company was incorporated as Eastleigh Community Services on 30 November 1995 and was granted charitable status on 14 February 1996. At the AGM on 26 September 2006 the members of Eastleigh Community Services agreed to change the name of the company to One Community Eastleigh with effect from 1 April 2007. However the company trades under the shortened name of One Community.

Recruitment and Appointment of Trustees

All trustees who have served during the period are as indicated on page 1. The memorandum and articles of association of the company govern appointment of Trustees. Under those articles nine Trustees are elected by thirds by members at the AGM and serve for a period of three years. The Trustees are authorised to co-opt up to three new Trustees. Members of One Community are invited to put forward nominations for Trustees on an annual basis. The Trustees seek to achieve a balance of professional skills and knowledge of the communities of Eastleigh within their number.

Trustee Induction and Training

All new Trustees undergo a familiarisation process with the work of One Community and an induction into their role as a Trustee. Trustees are invited to attend the One Community staff 'Away Day' and other such events in order get to know One Community staff. Specific Trustees are allocated to the various sections of work undertaken by One Community in order to develop a more in depth understanding of that area of work and to be able to bring any issues connected with that area to the attention of the other Trustees.

Risk Review

The Trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to manage those risks. The charity recognises that there are risks to external funding and so is looking to diversify its funding streams and at new projects to ensure future funding is forthcoming. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Organisational Structure

The Trustees determine the strategic direction and general policy of the company. The day-to-day management of the charity is delegated to the Chief Executive.

ONE COMMUNITY EASTLEIGH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2010 (continued)

Related Parties

In so far as it is complimentary to the charity's objects, the charity is guided by national, regional and local policy and works in partnership especially with local stakeholders to meet its mission statement. One Community would like to thank these local stakeholders for their support:-

- Eastleigh Borough Council
- Hampshire County Council
- NHS Hampshire

OBJECTIVES OF ONE COMMUNITY

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 in particular the local government district of Eastleigh and, if the Trustees shall so decide, in any of the administrative authorities immediately adjoining and in particular the advancement of education, the protection of health and the relief of poverty, distress and sickness.

To promote and organise co-operation in the achievement of the above purposes and to that end bring together representatives of the voluntary organisations operating within the local government district of Eastleigh and relevant statutory authorities engaged in the furtherance of the above purpose.

ACTIVITIES, ACHIEVEMENTS, PERFORMANCE AND FUTURE DEVELOPMENTS FOR PUBLIC BENEFIT

Evaluation

One Community largely seeks to achieve its mission by running a series of projects. In planning the activities undertaken by these projects the Trustees have taken account of the Charity Commission's guidance on public benefit. These projects are grouped for administrative purposes into sections. The internal management of One Community which was revised last year has bedded down well. The senior management team consists of the Chief Executive and four Operations Managers who each take responsibility for certain projects. The activities and achievements of each of these sections are detailed below:-

Community Development

The Community Development team achieves public benefit by helping local voluntary and community organisations to achieve their missions more effectively. In 2009/2010 the team worked with 120 local groups, agencies and networks providing them with individual support and guidance.

ONE COMMUNITY EASTLEIGH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2009 (continued)

Community Development (continued)

Local groups were given individual support and guidance on issues and activities such as constitutional advice, recruiting of new trustees, business planning, marketing and publicity, set up support for new groups, preventing groups from folding, cross sector liaison, training, charity legislative advice and especially fundraising. The Team had many requests for direct support with funding applications and helped to raise £116,680. Particular support was given to groups to help them understand the role and purpose of the new Independent Safeguarding Authority and One Community became an umbrella body of the Criminal Records Bureau so as to be able to practically assist.

The Community Innovations Project which supports voluntary organisations to better accommodate and support more vulnerable members of the community, was expanded from just the Southern Parishes to cover the whole Borough. In addition to helping many people to access support in their community and many groups for older people to access information, funding and new members some specific events were undertaken. Intergenerational activities with Wildern School, through the Hedge End Arts Appreciation Project, were very successful, as was an event to mark the UK International Day for Older People.

Volunteering and Information

The Volunteer Centre provides public benefit in two ways. The volunteers often gain new skills, increased confidence and personal satisfaction whereas for the organisations they work for, their contribution enables the organisation to continue to work for its beneficiaries. The Centre gets busier every year which reflects well on the excellent job the staff do. The numbers of people seeking voluntary work in the recession has continued to rise by another 18.8% to 1,498 volunteers dealt with. We also worked with 561 volunteer involving organisations and 20 one to one sessions have been held with local groups to provide guidance on good practice in managing their volunteers. Specific emphasis was given to unemployed volunteers this year and we worked individually with 164 unemployed people looking a voluntary placement. During the year the Visiting Scheme and its 20 volunteers visited 60 new clients across the Borough, providing companionship for those who find it difficult to get out and about. Following a decision by Hampshire County Council not to renew funding the scheme and volunteers were transferred to Open Sight to ensure its survival.

One Community continued to support efforts to increase volunteering across the county via the Local Area Agreement. A number of promotional activities were organised and training for volunteers involving organisations was organised in Attracting and Retaining Volunteers.

The Home Information Support Project (HISP) continues to provide vital information for vulnerable people. The demand for its services remains high with 2396 enquiries dealt with by just 1.5 people. Clients were helped to gain £273,815 in recurring benefits to which they were entitled plus one off payments of £40,500.

ONE COMMUNITY EASTLEIGH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2010 (continued)

Community Care

The One Community care services continue to provide vital support to some of the most vulnerable people in our society and generally demand exceeds our ability to supply. Many of the services are delivered under contract to Adult Services.

Our 3 Day Care teams delivered the equivalent of 15 days of day care a week to over 250 older people with occupancy rates running at just under 100%. For many people who attend day care this is the only time that they get out of their house in a week and so it is an invaluable opportunity for social interaction. Carers also benefit from some time to themselves. In order to cope with the increasing waiting lists Adult services purchased an additional 9 places for people suffering from dementia.

The Sitting Service, which supports Carers by providing a few hours respite, was remodelled and rebadged as the Care and Respite Service during the year in order to adapt to the Personalisation Agenda and to take on some private clients. It provided 4,342 hours of care, a figure which is expected to rise. An Annual Service Review by the Commission of Social Care Inspection of the service in January confirmed the service as 2 stars which means that "people who use the service experience good quality outcomes" and as meeting all standards. They said we had good systems for assessing clients, keeping clients and staff safe and for recruiting, training and supervising staff. Service user satisfaction was high and there had been no complaints about the service.

One Community runs a Help in Home Service, which provides domestic help to older vulnerable people, in both Eastleigh and Southampton City. Help in the Home in both areas is still operating at capacity and so improvements in recent years have not been maintained. We had an average of 482 clients and provided over 26,065 hours of help. Recruitment of suitable staff for this service remains a constant challenge. Satisfaction with the service remains very high with 97% of clients surveyed saying they were always satisfied and 3% saying they usually were.

The Pop In Service, which was only restarted on 30th June 2008 at the request of Hampshire Adult Services, which had provided preventative measures to maintain older people in their own homes, was forced to close again in February 2010 when the funding was withdrawn. 44 referrals were received during the year with an active case load of 25.

One Community continues to provide a limited service, via the Pegasus learning disability support worker service, to 3 vulnerable adults funded by Adult Services and Supporting People.

Transport and Other Services

Transport has continued to be an important issue for many residents with mobility difficulties in Eastleigh and is an important public benefit. Public benefit on Dial a Ride, Hedge End Park and other similar services is measured by direct service to

ONE COMMUNITY EASTLEIGH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2010 (continued)

Transport and Other Services (continued)

individuals. For community transport, public benefit is measured indirectly through the services that the groups, who hire our vehicles, provide to their members.

Many of our users have benefitted from the ability to use their free bus pass on our services which is not common in other areas of Hampshire. Our transport section had to cope with two major issues; the rising and unstable price of fuel and the lack of a permanent base for our vehicles. This latter issue is proving very difficult to solve.

Dial-a-Ride has continued to be very busy and is operating at capacity so improvements in numbers are very difficult. Passenger trips on Dial a Ride, including shopping trips were again up slightly to 22,084 passenger trips but so was mileage at 74,633 miles. The average age of our Dial a Ride passengers is still 80 years old.

The Parishlink service had a busier year providing 1,254 passenger trips, a 16% increase, and covered 3,527 miles but passengers in wheelchairs declined.

The Hedge End Park dial a ride service, which is sponsored by Marks and Spencer's and Sainsbury's, maintained its numbers following impressive growth last year with 8,302 passenger trips. At the same time mileage decreased again by another 2.5% to 14,602 miles which was excellent. The number of passengers in wheelchairs increased by 22% to 342. The average age of our customers is 83 years old.

One Community Transport vehicles were again slightly quieter this year but we continued to be well supported by our team of volunteer drivers. This scheme is supported by the Transport Organisers Grant. The rising cost of fuel, which we had to pass on, impacted on some of our member organisations but was beyond our control. Passenger trips dropped to 75,442 as did miles covered to 79,312. A total of 157 different organisations hired the buses 3,133 times.

The Shopmobility scooter and wheelchair hire service in Eastleigh town centre was again busier (by 7%) than last year with 5,211 hires during the year.

The Lifeline telephone alarm service increased the number of clients on its books at around the 875 level. The nature of the service means that there is a constant turnover of clients. The Telecare service which provides a wider range of equipment linked to the Lifeline is used to help more dependent people stay at home longer and comes with the option of a 24 hour warden response service and has 67 clients at present.

The Carers Centre continues to offer help, support and advice to carers via drop-ins, support groups, information sessions and leaflets as well as one to ones. It runs a separate Counselling Service for carers which help people to adjust to their caring role. The Centre is in touch with over 500 carers in the Borough.

ONE COMMUNITY EASTLEIGH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2010 (continued)

Transport and Other Services (continued)

The Young Carers project works with between 30 and 40 young people who have major caring responsibilities because of issues within the family such as disability, mental health problems, long term sickness or drug/alcohol addiction. The future of both these services has been assured for at least 3 years by the awarding of a grant of £305,000 from the Big Lottery Fund.

The Playscheme for children with learning disabilities again provided 6 weeks of respite for approx 40 families who might otherwise have none, and hours of fun for the children with a packed programme of activities and outings.

Corporate Priorities

The trustees revisited their review of the strategic direction of One Community undertaken in the previous year and concluded that the vision, mission and core values of the organisation and the critical success factors were still appropriate as were the strategic goals detailed below.

- To build and maintain a vibrant voluntary and community sector in Eastleigh and across Hampshire.
- To enhance the quality of life for clients, service users and carers.
- To have sustainable partnerships working to deliver mutual success.
- To ensure that public recognition of the work of One Community is high.
- To be an excellent employer.
- To be a socially responsible organisation.

During the year One Community took many actions to help us achieve our strategic goals. Some of these are covered above but they also included all staff signing up to a new customer care charter and using a new system of recording complaints, comments and compliments; the creation of an intranet site to hold all information staff need; the establishment of a Hampshire CVS website with links from ours and a new recycling scheme for our offices. As an organisation One Community will continue to try and find new ways to support both our member groups and our individual clients.

Development

At the time of writing there is considerable uncertainty about the effects of a new government and the budget cuts that they are introducing. Given that a considerable amount of the income of One Community comes from the public purse this is of obvious concern. However, it is too early to say what the impact might be but One Community will endeavour to minimise the effects of any cuts on our service users and look for alternative sources of income to try and maintain service levels.

ONE COMMUNITY EASTLEIGH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2010 (continued)

Development (continued)

The trustees have looked carefully at the resources available to One Community and our level of reserves and will where appropriate use these to support service delivery.

On a positive note we have been talking to Macmillan Cancer Support about starting a Macmillan Solutions Project to help cancer sufferers in the Borough get additional help. We hope that this project will commence soon in the new financial year.

FINANCIAL REVIEW

The Trustees have endeavoured to ensure that the maximum amount of money possible is expended on the work of the charity. The aim was to break even for the year but on an expenditure of £1.5 million this is almost impossible to achieve exactly. The result this year is a surplus of £68,196, which will be added to reserves.

Reserves policy

The Trustees have examined the charity's requirement for reserves in the light of the main risks to the organisation. They have concluded that unrestricted funds not committed or invested in tangible fixed assets held by the charity should be approximately three months of expenditure. This is to allow projects or services involving vulnerable people to be continued for an appropriate period in the event of cessation of funding. Reserves are also held to even out cash flow and to fund exceptional future building project costs. The balance of free reserves at 31 March 2010 was £233,342, which equates to 8 weeks of expenditure.

Principal Funding Sources

The principal funding sources for the charity are the local authorities. One Community would like to acknowledge our thanks to all the organisations that have supported us in the last year. Full details are given in note 13 to the financial statements.

Investment Policy

The Trustees have the authority to invest the money that One Community does not immediately need in any investments or properties. At present, surplus funds are on deposit ensuring that funds are readily available if required, but that interest is received on the bank balance.

Funds held as custodian trustee

One Community acts as custodian trustee for certain funds which are detailed in note 12 on page 22 of the accounts.

ONE COMMUNITY EASTLEIGH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2010 (continued)

RESPONSIBILITIES OF THE TRUSTEES

Company Law requires the Trustees to prepare the annual report and financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the Trustees are required to select suitable accounting policies, as described on pages 14 to 16, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The Trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence 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 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 the information.

AUDITORS

A resolution to re-appoint Knight Goodhead Limited as Auditors for the ensuing year will be proposed at the annual general meeting in accordance with section 485 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting for Charities 2005 (revised 2008) and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.



Signed on behalf of the Trustees on 20th September 2010
Ken Dufton (Company Secretary)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ONE COMMUNITY EASTLEIGH

We have audited the financial statements of One Community Eastleigh for the year ended 31 March 2010 on pages 12 to 24. These financial statements have been prepared in accordance with the accounting policies set out on pages 14 to 16.

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 auditor's 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 described on page 9, the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and the International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 2006. We also report to you if, in our opinion, the Directors' Report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ONE COMMUNITY EASTLEIGH

BASIS OF AUDIT OPINION (continued)

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

We have undertaken the audit in accordance with the requirements of the APB Ethical Standards including APB Ethical Standards - Provisions Available for Smaller Entities, in the following circumstances:

- In common with many other organisations of this size and nature, the company uses our firm to prepare and assist with preparation of the financial statements.

OPINION

In our opinion:

- the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2010 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities
- the financial statements have been prepared in accordance with the requirements of the Companies Act 2006
- the information given in the Trustees' Annual Report is consistent with the financial statements.



Chris Goodhead FCA
Senior Statutory Auditor

for and on behalf of
KNIGHT GOODHEAD LIMITED
Statutory Auditor
and Chartered Accountants

Date: 20 September 2010

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

ONE COMMUNITY EASTLEIGH

(Company limited by guarantee and not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2010

(Including Income and Expenditure Account)

	Notes	Unrestricted funds £	Restricted funds £	2010 Total £	2009 Total £
INCOMING RESOURCES					
Incoming resources from generated funds					
<i>Voluntary income:</i>					
Grants from local authorities		125,725	-	125,725	128,606
Donations		21,688	3,253	24,941	10,724
<i>Activities for generating funds:</i>					
Charity Shop		-	-	-	45,705
Investment Income		2,710	28	2,738	29,685
Incoming resources from charitable activities	2	290,855	1,090,837	1,381,692	1,344,337
Other incoming resources		20,595	-	20,595	21,369
TOTAL INCOMING RESOURCES		461,573	1,094,118	1,555,691	1,580,426
RESOURCES EXPENDED					
Cost of generating funds					
Cost of generating voluntary income	3	26,656	-	26,656	30,827
Charity shop	3	7,869	-	7,869	82,098
Charitable activities	3	489,040	954,854	1,443,894	1,519,989
Governance costs	3	8,816	260	9,076	9,245
TOTAL RESOURCES EXPENDED		532,381	955,114	1,487,495	1,642,159
NET (OUTGOING) / INCOMING RESOURCES BEFORE TRANSFERS	6	(70,808)	139,004	68,196	(61,733)
Transfers between funds		304,179	(304,179)	-	-
NET INCOME/(EXPENDITURE) FOR THE YEAR		233,371	(165,175)	68,196	(61,733)
Balances brought forward at 1 April 2009		1,495,424	260,817	1,756,241	1,817,974
Balances carried forward at 31 March 2010		1,728,795	95,642	1,824,437	1,756,241

All of 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 notes 13 and 14 to the financial statements.

ONE COMMUNITY EASTLEIGH

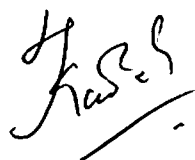
(Company limited by guarantee and not having a share capital)

BALANCE SHEET AT 31 MARCH 2010

	Notes	£	2010 £	2009 £
FIXED ASSETS				
Intangible assets	8		5,054	7,149
Tangible fixed assets	9		<u>661,494</u>	<u>735,356</u>
			666,548	742,505
CURRENT ASSETS				
Debtors	10	134,063		80,947
Cash at bank and on deposit		1,227,761		1,076,247
Cash in hand		<u>3,735</u>		<u>1,336</u>
		1,365,559		1,158,530
CREDITORS: amounts falling due within one year	11	<u>207,670</u>		<u>144,794</u>
NET CURRENT ASSETS			<u>1,157,889</u>	<u>1,013,736</u>
NET ASSETS			<u>1,824,437</u>	<u>1,756,241</u>
FUNDS				
Restricted funds	13		95,642	260,817
Unrestricted funds	14		<u>1,728,795</u>	<u>1,495,424</u>
TOTAL FUNDS	15		<u>1,824,437</u>	<u>1,756,241</u>

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 20 September 2010
and signed on its behalf by



Sri Kandiah
Chairman

ONE COMMUNITY EASTLEIGH

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006. They follow the recommendations in the Statement of Recommended Practice, Accounting and Reporting by Charities 2005 (revised 2008).

b) Reserves

The charity's reserve policy is derived from a risk assessment of each category of income and expenditure. This assessment specifies the level of readily realisable reserves required to cover costs and commitments during an unforeseen period of difficulty.

c) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds represent unrestricted funds allocated by Trustees for identifiable future expenditure.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

d) Incoming resources

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

- Voluntary income is received by way of grants, donations, legacies and gifts, and is included in full in the Statement of Financial Activities when receivable. grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from activities for generating funds are accounted for when earned.
- Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

ONE COMMUNITY EASTLEIGH

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010 (continued)

1 ACCOUNTING POLICIES (continued)

e) Resources expended

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

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of fundraising.

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

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and the costs linked to the strategic management of the charity.

- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned between activities in line with their respective proportion of income received.

f) Intangible assets

Intangible assets are stated in the balance sheet at cost less amortisation.

Amortisation is provided to spread the cost over the estimated useful life of the asset.

Amortisation is charged at 33% per annum straight line.

g) Tangible fixed assets

Fixed assets are stated in the balance sheet at cost less depreciation. Assets under £650 are not capitalised by the charity.

Depreciation is provided so as to write off the cost of fixed assets in equal instalments over the estimated useful lives of the assets. The rates used are as follows:

Motor vehicles	15% straight line
Furniture and equipment	10% straight line
Computer equipment	25% straight line
Freehold land and buildings	nil

ONE COMMUNITY EASTLEIGH

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010 (continued)

1 ACCOUNTING POLICIES (continued)

h) Pension scheme

The charity has some staff in the Hampshire County Council Pension Fund. The assets of the scheme are held independently of the charity and also independently administered. The charity makes an employers contribution to the scheme and when it considers appropriate additional payments are required as advised by the scheme administrators. Further information is contained in Note 5.

i) Liabilities

Liabilities are recognised when incurred. Liabilities are divided between those payable within one year and those that will become payable in over one year.

2 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2010 £	2009 £
Transport				
- Grants and contracts	8,874	232,457	241,331	232,354
- Service fees	99,053	31,385	130,438	141,321
- Other incoming resources	306	17	323	29,725
<i>Total income from transport activities</i>	<u>108,233</u>	<u>263,859</u>	<u>372,092</u>	<u>403,400</u>
Day Care Centres				
- Grants and contracts	-	328,997	328,997	313,964
- Service fees	-	13,987	13,987	11,416
<i>Total income from day care activities</i>	<u>-</u>	<u>342,984</u>	<u>342,984</u>	<u>325,380</u>
Other activities				
- Grants and contracts	3,750	476,706	480,456	431,106
- Service fees	134,408	1,786	136,194	159,094
- Other incoming resources	44,464	5,502	49,966	25,357
<i>Total income from other activities</i>	<u>182,622</u>	<u>483,994</u>	<u>666,616</u>	<u>615,557</u>
Total incoming resources from charitable activities	<u>290,855</u>	<u>1,090,837</u>	<u>1,381,692</u>	<u>1,344,337</u>

ONE COMMUNITY EASTLEIGH

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010 (continued)

3. TOTAL RESOURCES EXPENDED

	CHARITABLE ACTIVITIES				Voluntary income £	Governance £	2010 Total £	2009 Total £
	Charity Shop £	Transport £	Day Care centres £	Other activities £				
Costs directly allocated to activities								
Staff costs (note 5)	5,688	175,087	216,272	379,957	-	-	777,004	808,247
Staff recruitment and training	-	1,403	3,623	11,399	-	-	16,425	23,279
Travel expenses	-	304	765	18,416	-	-	19,485	18,652
Volunteer expenses	-	2,997	1,515	2,895	-	-	7,407	9,452
Lunch costs	-	-	13,000	-	-	-	13,000	12,044
Vehicle expenses	-	153,105	22,666	2,273	-	-	178,044	169,226
Premises cost	-	-	19,276	3,083	-	-	22,359	77,157
Special event costs	-	110	-	11,449	-	-	11,559	18,676
Resources and equipment	-	3,832	8,974	12,766	-	-	25,572	32,489
Computer costs	-	4,236	1,470	8,285	-	-	13,991	5,508
Printing, postage, stationery & telephone	-	663	1,472	3,321	-	-	5,456	7,808
Audit and accountancy	-	-	-	-	-	9,076	9,076	9,245
Grants payable	-	-	-	30	-	-	30	(450)
Depreciation	-	53,528	-	-	-	-	53,528	87,175
Amortisation	-	-	-	4,314	-	-	4,314	3,574
Loss on disposal	-	21,803	-	-	-	-	21,803	-
Other direct costs	2,181	4,961	1,660	28,456	-	-	37,258	31,800
Total direct costs	7,869	422,029	290,693	486,644	-	9,076	1,216,311	1,313,882

(Continued on page 18)

ONE COMMUNITY EASTLEIGH

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010 (continued)

3. TOTAL RESOURCES EXPENDED (continued)

	CHARITABLE ACTIVITIES						2010 Total £	2009 Total £
	Charity Shop £	Transport £	Day Care centres £	Other activities £	Voluntary income £	Governance £		
Total direct costs (page 17)	7,869	422,029	290,693	486,644	-	9,076	1,216,311	1,313,882
Support costs allocated to activities								
Staff costs (note 5)	-	43,871	40,438	78,616	17,761	-	180,686	182,013
Staff recruitment and training	-	774	713	1,388	313	-	3,188	3,396
Travel expenses	-	205	189	368	83	-	845	1,332
16 Romsey Road costs	-	4,386	4,043	7,860	1,775	-	18,064	39,307
Resources and equipment	-	1,870	1,723	3,351	757	-	7,701	2,476
Office costs	-	7,361	6,785	13,191	2,981	-	30,318	42,311
Depreciation	-	5,037	4,643	9,027	2,039	-	20,746	14,683
Loss on disposal	-	-	-	-	-	-	-	26,862
Other support costs	-	2,340	2,157	4,192	947	-	9,636	15,897
	<u>7,869</u>	<u>487,873</u>	<u>351,384</u>	<u>604,637</u>	<u>26,656</u>	<u>9,076</u>	<u>1,487,495</u>	<u>1,642,159</u>

ONE COMMUNITY EASTLEIGH

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010 (continued)

4 DEFERRED INCOME

The movement in deferred income during the year was:

	£
Deferred income at 31 March 2009	39,694
Deferred income at 31 March 2010	<u>62,468</u>
Deferred income movement	<u>(22,774)</u>

5 STAFF COSTS

	2010 £	2009 £
Wages and salaries	831,920	908,138
Social security costs	73,562	53,689
Pension costs	<u>46,216</u>	<u>28,433</u>
	<u>951,698</u>	<u>990,260</u>

The average number of employees in the year was 82 (2009: 74).

No employees received emoluments over £60,000 during the current or prior year.

There are 5 (2009: 6) staff to whom retirement benefits are accruing under defined benefit schemes.

Trustees remuneration:

The trustees received no remuneration during the year.

During the year one trustee was reimbursed a total of £nil (2009: £82) for expenses incurred on the charity's behalf.

Pension costs - FRS 17

In 2001/02 the Charity decided to review its position in allowing new employees entry to the Hampshire County Council Pension fund. For existing employees in the pension scheme the contribution rate is determined by the Fund's Actuary based on valuations every three years. The employer contribution rates payable were increased to nearly 3 times the rate of employee contributions. In the 2007 valuation the recommendation from the Actuary was to contribute at the following rates:

	%
2008/09	18.1
2009/10	18.6
2010/11	19.1
2011/12	19.8

Additional contributions are payable to cover the cost of any early retirements, except those due to ill health.

ONE COMMUNITY EASTLEIGH

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010 (continued)

5 STAFF COSTS (continued)

The Trustees have carried out a risk assessment based on the current shortfall in the fund and consider that it has adequate resources to cover future liabilities at present, but will monitor the situation (see note 16). A full copy of the pension fund accounts are available from Hampshire County Council, The Castle, Winchester, Hampshire.

6 NET (OUTGOING) / INCOMING RESOURCES

Net (outgoing) / incoming resources are stated after charging:	2010	2009
	£	£
Amortisation of intangible fixed assets	4,314	3,574
Depreciation of tangible fixed assets	74,274	101,858
Auditor's remuneration - audit services	4,500	4,500
Auditor's remuneration - non-audit services	4,576	4,745

7 TRANSFERS BETWEEN FUNDS

A transfer is made from restricted funds into the unrestricted fund to cover the internal support costs incurred by the charity in administering those funds.

8 INTANGIBLE ASSETS

	Website costs
	£
COST	
At 1 April 2009	10,723
Additions	2,219
At 31 March 2010	<u>12,942</u>
AMORTISATION	
At 1 April 2009	3,574
Charge for year	4,314
At 31 March 2010	<u>7,888</u>
NET BOOK VALUE	
At 31 March 2010	<u>5,054</u>
At 1 April 2009	<u>7,149</u>

ONE COMMUNITY EASTLEIGH

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010 (continued)

9 TANGIBLE FIXED ASSETS

	Freehold land & buildings £	Furniture & equipment £	Motor vehicles £	Total £
COST OR VALUATION				
At 1 April 2009	445,431	276,674	636,401	1,358,506
Additions	-	22,215	-	22,215
Disposals	-	-	(39,641)	(39,641)
At 31 March 2010	<u>445,431</u>	<u>298,889</u>	<u>596,760</u>	<u>1,341,080</u>
DEPRECIATION				
At 1 April 2009	-	167,843	455,307	623,150
Charge for year	-	21,291	52,983	74,274
Disposals	-	-	(17,838)	(17,838)
At 31 March 2010	<u>-</u>	<u>189,134</u>	<u>490,452</u>	<u>679,586</u>
NET BOOK VALUE				
At 31 March 2010	<u>445,431</u>	<u>109,755</u>	<u>106,308</u>	<u>661,494</u>
At 1 April 2009	<u>445,431</u>	<u>108,831</u>	<u>181,094</u>	<u>735,356</u>

10 DEBTORS

	2010 £	2009 £
VAT	2,630	-
Other debtors	80,105	50,914
Prepayments and accrued income	<u>51,328</u>	<u>30,033</u>
	<u>134,063</u>	<u>80,947</u>

11 CREDITORS: amounts falling due within one year

	2010 £	2009 £
Other creditors	7,705	11,655
PAYE and NI	2,155	860
VAT	-	10,734
Accruals and deferred income	83,090	109,167
Amounts held as custodian trustees (see note 12)	<u>114,720</u>	<u>12,378</u>
	<u>207,670</u>	<u>144,794</u>

ONE COMMUNITY EASTLEIGH

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010 (continued)

12 AMOUNTS HELD AS CUSTODIAN TRUSTEES		2010	2009		
		£	£		
Local Public Service Agreement		102,326	-		
Day centres - Members funds		11,044	7,646		
Fit As A Fiddle		1,350	-		
Pilands Wood Community Centre		-	4,732		
		<u>114,720</u>	<u>12,378</u>		
13 RESTRICTED FUNDS					
	At 1 April 2009	Incoming resources	Resources expended	Transfers	At 31 March 2010
	£	£	£	£	£
Volunteer Centre	8,806	55,975	(32,336)	(32,445)	-
Day Care Centre funding	7,637	342,984	(290,508)	(50,554)	9,559
Carers Sitting Service	6,152	72,025	(66,863)	(11,314)	-
Help in the Home	7,781	108,795	(84,930)	(25,534)	6,112
Pop In Service	3,877	16,428	(14,909)	(5,396)	-
Carers Centre	41,998	3,073	(26,550)	(18,521)	-
Home Information Support Project	29,179	40,289	(39,374)	(30,094)	-
Shopmobility	10,034	44,886	(39,475)	(5,200)	10,245
Shopmobility Scooter reserve	8,767	-	-	-	8,767
Playscheme	4,296	23,924	(17,858)	(7,028)	3,334
Hedge End Park Transport Scheme	3,411	39,136	(31,377)	(8,700)	2,470
Parish Link	771	9,273	(8,821)	-	1,223
Transport Organiser	1,741	43,218	(26,100)	(15,712)	3,147
Dial a Ride	13,910	172,248	(171,166)	(14,100)	892
Young Carers	21,183	37,520	(24,532)	(34,171)	-
Pegasus	-	34,623	(18,957)	(15,666)	-
Development workers	46,509	-	(30,127)	(16,382)	-
Eastleigh Befriending fund	4,790	236	(4,070)	(956)	-
Local Public Service Agreement	11,430	-	(8,459)	-	2,971
Innovations - Southern Parishes	28,545	41,225	(14,900)	(11,836)	43,034
Innovations - Eastleigh North	-	2,500	(1,930)	(570)	-
Moving on group	-	5,760	(1,872)	-	3,888
Total restricted funds	<u>260,817</u>	<u>1,094,118</u>	<u>(955,114)</u>	<u>(304,179)</u>	<u>95,642</u>

ONE COMMUNITY EASTLEIGH

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010 (continued)

13 RESTRICTED FUNDS (continued)

Included in incoming resources above and in note 14 are the following major sources of funds:

	£
Local Government - Hampshire County Council, Eastleigh Borough Council, Southampton City Council	1,109,447
Health - Primary Care Trusts	<u>145,732</u>

We are grateful for the support these organisations have provided and for that of our many other supporters.

A detailed annual report describing the year's activities on projects is available on request from One Community Eastleigh at the address on page 1.

14 UNRESTRICTED FUNDS

	At 1 April 2009 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2010 £
Designated					
One Community Transport	23,076	100,437	(109,556)	10,286	24,243
One Community replacement	23,576	12,124	-	30,000	65,700
Capital reserve	742,505	-	(100,391)	24,434	666,548
Building reserve	15,000	-	-	5,303	20,303
Charity shop reserve	81,582	-	(7,869)	(73,713)	-
Lifeline	208,907	132,683	(43,422)	(18,000)	280,168
Training project	5,448	634	(595)	-	5,487
Community Communication					
Information Project	3,642	-	(3,297)	(345)	-
Fundraising	45,408	-	(17,348)	-	28,060
Counselling for Carers	10,050	1,210	(5,299)	(2,400)	3,561
Transport development fund	11,053	-	-	-	11,053
Volunteer Centre	-	525	-	25,145	25,670
Carers Centre	-	15,213	-	22,113	37,326
Young Carers	-	2,497	-	28,571	31,068
Home Information					
Support Project	-	20	-	45,868	45,888
Development workers	-	6,557	-	26,382	32,939
Carers activity	-	3,726	-	-	3,726
Carers Support Project	-	-	-	113,713	113,713
Pension reserve	-	-	-	100,000	100,000
	<u>1,170,247</u>	<u>275,626</u>	<u>(287,777)</u>	<u>337,357</u>	<u>1,495,453</u>
General reserve	<u>325,177</u>	<u>185,947</u>	<u>(244,604)</u>	<u>(33,178)</u>	<u>233,342</u>
Total unrestricted funds	<u><u>1,495,424</u></u>	<u><u>461,573</u></u>	<u><u>(532,381)</u></u>	<u><u>304,179</u></u>	<u><u>1,728,795</u></u>

ONE COMMUNITY EASTLEIGH

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010 (continued)

15 NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total 2010 £
Fixed assets	666,548	-	666,548
Current assets	1,156,243	209,316	1,365,559
Current liabilities	(93,996)	(113,674)	(207,670)
Net assets	<u>1,728,795</u>	<u>95,642</u>	<u>1,824,437</u>

16 CONTINGENT LIABILITIES

The Trustees have restricted the entry of new members of staff to the Hampshire County Council pension fund because of the rising cost of employers' contributions to the scheme, the potential liability in relation to the costs of early retirement and staff redundancies, and the risks attached to any shortfall in the value of the fund. Should any member of staff who is over 50 and in the scheme be subject to early retirement or redundancy in the future there would be a charge for the additional cost of making up the pension to normal retirement age. This represents an unquantifiable contingent liability at the balance sheet date.

The Trustees recognise that a liability to the Pension Scheme will fall due if there are no active members left in the scheme and it is their intention that this will be managed to ensure that this does not occur.

16 COMMITMENTS

At the year end the charity had capital commitments amounting to £127,132, which are not provided for in the accounts. These commitments represent new vehicles ordered but not delivered until after the year end.

17 ADMINISTRATIVE SUPPORT

One Community Eastleigh has given administrative support, mainly for salary calculation and payments to the following organisations:

Pilands Wood Community Centre
Eastleigh Advocacy Project
Eastleigh Child Contact Centre
Eastleigh Borough and Romsey Mencap
Solent Youth Action
Pavilion in the Park