

Company registration number: 03620572

Charity registration number: 1076628

Lingfield And Dormansland Community Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2023

Carter Nicholls Ltd
Chartered Accountants
Victoria House
Stanbridge Park
Staplefield Lane
Staplefield
West Sussex
RH17 6AS

Lingfield And Dormansland Community Centre

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Lingfield And Dormansland Community Centre

Reference and Administrative Details

Trustees

Mr IM Jones

Mr PS Pirie

Mrs SE Watson

Mrs CA Tebbutt

Mr GR Tebbutt

Ms AM Skinner

Ms LM Carey

Ms Danielle Katie Little

Secretary

Mr GR Tebbutt

Charity Registration Number

1076628

Company Registration Number

03620572

The charity is incorporated in England.

Registered Office

Community Centre
High Street
Lingfield
Surrey
RH7 6AB

Independent Examiner

Carter Nicholls Ltd
Chartered Accountants
Victoria House
Stanbridge Park
Staplefield Lane
Staplefield
West Sussex
RH17 6AS

Bankers

Barclays Bank PLC
East Grinstead
90-92 High Street
Crawley
West Sussex
RH10 1BP

Lingfield And Dormansland Community Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2023.

Objectives and activities

Objects and aims

The objects of the charitable company are:

- a) to promote the benefit of the inhabitants of Lingfield and Dormansland, Surrey and the neighbourhood without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for the recreation and leisure-time occupation with the objective of improving the conditions of life for the said inhabitants.
- b) to establish, or secure the establishment of, a community centre and to maintain and manage the same

The charitable company manages and maintains the Community Centre building which is owned by the Parish Council. The Centre provides facilities for classes and other leisure activities and is available for private functions and parties. It accommodates the Parish Office and the local police office. There is also an IT suite which is available for one to one training and for access to the internet on a drop-in basis.

As in previous years the main objectives of the year continued to focus upon:

- increasing the user base
- maintaining and enhancing the facilities of the Centre for the benefit of the community
- fundraising through grant applications and other sources.

Public benefit

The charitable company runs a community centre for the benefit of the local residents.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Lingfield And Dormansland Community Centre

Trustees' Report

Achievements and performance

LDCC annual report 2022/23

Perhaps the most significant moment in 2022/23 was learning that Claire Thomas, our long-serving Centre Manager, had decided to retire. She stood down at the end of March 2023.

Claire provided the glue that held the Centre together over the past ten years. She supported our all-important users, encouraged new activities and helped existing users to succeed. She supported the board through her recognition of issues that need to be handled there and her advice has always been well received. The good news was that we were able to recruit a successor – Terri Pagram - who we were confident would carry on Claire's good work. Terri took over on 31 March.

As to the Centre itself, it has come through the Covid period in a sound financial position. Thanks are due to our many users who have successfully re-established their classes and to everyone who attends events at the Centre. During the autumn and New Year we ran a series of events – a Murder Mystery, a music evening and an opera night – all of which were sold out. And Flix in the Stix continues to see a loyal audience. That level of support contributes to our finances and gives us the confidence to commission further entertainments for the village.

In conjunction with St Peter and St Paul's Church and other village bodies, we offered a warm hub facility from the start of November to March. This was a response to rising fuel prices and fears that people would be unable to heat their homes. In the event, there was limited response to this initiative. It did, however, run alongside a Healthy Eating Club, managed by one of our directors, Lisa Carey. We have been pleased to see growing support for this. Both the Warm Hub and the Healthy Eating Club have received financial support from Surrey County Council and Tandridge District Council.

We occupy a Victorian building, on a lease from the parish council. We are responsible for the repair and maintenance of the building. Over the past year, we have experienced issues with the brick wall that defines the boundary round part of the property, a leaking roof and the large room divider in the main hall at the Centre. We obtained professional advice on the wall and acted on it. We have taken steps to repair the leaking roof. We have removed the room divider as it was no longer needed. Each of these issues illustrates the need for us to maintain the building and to earn sufficient income to cover the costs.

At board level, we bid farewell to Robin Graham and thank him for his contribution, notably on fire and safety issues. We were pleased to welcome Danielle Little to the board.

Structure, governance and management

Nature of governing document

The company's governing document is the Memorandum of Association dated 10 August 1998 which sets out its objects and is governed by its Articles of Association.

Recruitment and appointment of trustees

The directors are appointed in General Meeting; in addition, under the Articles of Association the directors have power of appointment. There is no maximum term of appointment.

Lingfield And Dormansland Community Centre

Trustees' Report

Major risks and management of those risks

Charity Governance code

The directors are aware of, and adhere to, the Charity governance code.

A formal re-assessment of the major risks to which the charitable company is exposed is carried out on an annual basis. They are satisfied that systems are in place to mitigate exposure to such risks and review company policies and procedures on a regular basis.

Covid-19

The Charity continues to actively monitor and manage the situation in accordance with public health guidance. We have adapted our operations and consider that the Charity has adequate reserves and committed future grants and donations from supportive and solvent funders.

Statement of trustees' responsibilities

The trustees (who are also the directors of Lingfield And Dormansland Community Centre 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 6 November 2023 and signed on its behalf by:



Mr IM Jones
Trustee

Lingfield And Dormansland Community Centre

Independent Examiner's Report to the trustees of Lingfield And Dormansland Community Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

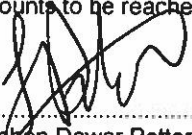
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Lingfield And Dormansland Community Centre as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



.....
Stephen Dewar Potter FCA
Chartered Accountants
ICAEW

Victoria House
Stanbridge Park
Staplefield Lane
Staplefield
West Sussex
RH17 6AS

6 November 2023

Lingfield And Dormansland Community Centre

Statement of Financial Activities for the Year Ended 31 August 2023 **(Including Income and Expenditure Account and Statement of Total** **Recognised Gains and Losses)**

	Note	Total funds All Unrestricted 2023 £	Total funds All Unrestricted 2022 £
Income and Endowments from:			
Donations and legacies	3	1,660	507
Charitable activities	4	64,202	65,340
Other trading activities	5	8,408	5,689
Investment income	6	102	3
Other income		3,221	2,904
Total income		77,593	74,443
Expenditure on:			
Raising funds		(3,730)	(3,047)
Charitable activities	7	(70,560)	(64,400)
Total expenditure		(74,290)	(67,447)
Gains/losses on investment assets		163	(3,435)
Net income		3,466	3,561
Net movement in funds		3,466	3,561
Reconciliation of funds			
Total funds brought forward		96,973	93,412
Total funds carried forward	16	100,439	96,973

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 8 to 14 form an integral part of these financial statements.

Lingfield And Dormansland Community Centre

(Registration number: 03620572)
Balance Sheet as at 31 August 2023

	Note	2023 £	2022 £
Current assets			
Debtors	12	3,442	2,761
Investments	13	33,071	32,908
Cash at bank and in hand	14	68,073	69,194
		<u>104,586</u>	<u>104,863</u>
Creditors: Amounts falling due within one year	15	<u>(4,147)</u>	<u>(7,888)</u>
Net assets		<u>100,439</u>	<u>96,975</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>100,439</u>	<u>96,975</u>
Total funds	16	<u>100,439</u>	<u>96,975</u>

For the financial year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 6 November 2023 and signed on their behalf by:



Mr IM Jones
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

Lingfield And Dormansland Community Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Community Centre
High Street
Lingfield
Surrey
RH7 6AB

These financial statements were authorised for issue by the trustees on 6 November 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Lingfield And Dormansland Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Lingfield And Dormansland Community Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable 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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Lingfield And Dormansland Community Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

Current asset investments

Current asset investments are included at market value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

3 Income from donations and legacies

	Total Funds All Unrestricted 2023	Total Funds All Unrestricted 2022
	£	£
Donations and legacies;		
Donations	1,660	507

4 Income from charitable activities

	Total Funds All Unrestricted 2023	Total Funds All Unrestricted 2022
	£	£
Grant - Warm Hub	500	0
Room Hire and IT income	63,702	59,480
Grant - Tandridge District Council	0	4,667
Grant - HMRC Furlough	0	1,192
	64,202	65,339

Lingfield And Dormansland Community Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

5 Income from other trading activities

	Total Funds All Unrestricted 2023	Total Funds All Unrestricted 2022
	£	£
Events income;		
Other events income	8,408	5,689
	<u>8,408</u>	<u>5,689</u>

6 Investment income

	Total Funds All Unrestricted 2023	Total Funds All Unrestricted 2022
	£	£
Interest receivable and similar income;		
Interest receivable on bank deposits	102	3
	<u>102</u>	<u>3</u>

7 Expenditure on charitable activities

		Total Funds All Unrestricted 2023	Total Funds All Unrestricted 2022
	Note	£	£
Allocated support costs	8	69,057	62,923
Governance costs	8	1,503	1,477
Total		<u>70,560</u>	<u>64,400</u>

Lingfield And Dormansland Community Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

In addition to the expenditure analysed above, there are also governance costs of £1,503 (2022 - £1,477) which relate directly to charitable activities. See note 8 for further details.

8 Analysis of governance and support costs

Governance costs

	Total Funds All Unrestricted 2023	Total Funds All Unrestricted 2022
	£	£
Other governance costs	63	37
Allocated support costs	1,440	1,440
Total	<u>1,503</u>	<u>1,477</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

10 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Management and administration	4	4
Employees who participated in the Defined Contribution Pension Schemes	2	1
Contributions to the employee pension schemes	£597	£651

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Lingfield And Dormansland Community Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

12 Debtors

	2023 £	2022 £
Trade debtors	828	(1)
Prepayments	2,579	2,762
Accrued income	35	-
	<u>3,442</u>	<u>2,761</u>

13 Current asset investments

	2023 £	2022 £
Listed other shares	<u>33,071</u>	<u>32,908</u>

14 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	100	100
Cash at bank	<u>67,973</u>	<u>69,094</u>
	<u>68,073</u>	<u>69,194</u>

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	710	857
Accruals	<u>3,437</u>	<u>7,031</u>
	<u>4,147</u>	<u>7,888</u>

16 Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 August 2023 £
Unrestricted funds					
General	76,417	77,593	(74,290)	163	79,883
Designated	20,556	-	-	-	20,556
Total funds	<u>96,973</u>	<u>77,593</u>	<u>(74,290)</u>	<u>163</u>	<u>100,439</u>

Lingfield And Dormansland Community Centre

Notes to the Financial Statements for the Year Ended 31 August 2023

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 August 2022 £
Unrestricted funds					
General	72,858	74,443	(67,447)	(3,435)	76,419
Designated	20,556	-	-	-	20,556
Total funds	93,414	74,443	(67,447)	(3,435)	96,975

The specific purposes for which the funds are to be applied are as follows:

During the year to 31 August 2015, the company acquired the assets of the Community Care Association, Dormansland and District (Charity Reg no 291637) a local charity set up to relieve sick, elderly and handicapped persons in the area through the provision of meals. it also managed a hall to enable members of the community to meet.

The Directors resolved to treat these funds as designated funds for the future maintenance and upkeep of the hall. There has been no change in these funds during the year and they continue to form part of the general funds at the year end.

The directors have set aside designated funds for planned maintenance and marketing projects.

17 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 August 2023 £
	General £	Designated £	
Current assets	84,030	20,556	104,586
Current liabilities	(4,147)	-	(4,147)
Total net assets	79,883	20,556	100,439

	Unrestricted funds		Total funds at 31 August 2022 £
	General £	Designated £	
Current assets	84,307	20,556	104,863
Current liabilities	(7,888)	-	(7,888)
Total net assets	76,419	20,556	96,975

Lingfield And Dormansland Community Centre

Detailed Statement of Financial Activities for the Year Ended 31 August 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	1,660	507
	<u>1,660</u>	<u>507</u>
<i>Charitable activities</i>		
Letting of non-investment property in furtherance of the charity's objects	63,702	59,480
Grants receivable	500	5,860
	<u>64,202</u>	<u>65,340</u>
<i>Other trading activities</i>		
Fundraising income	8,408	5,689
	<u>8,408</u>	<u>5,689</u>
<i>Investment income</i>		
Interest on cash deposits	102	3
	<u>102</u>	<u>3</u>
<i>Raising funds</i>		
Other fundraising costs	(3,730)	(3,047)
	<u>(3,730)</u>	<u>(3,047)</u>
<i>Charitable activities</i>		
Wages and salaries	(30,533)	(32,927)
Rates	(1,506)	(283)
Light, heat and power	(7,488)	(7,085)
Insurance	(2,324)	(2,400)
Repairs and maintenance	(14,598)	(11,669)
Telephone and internet	(1,097)	(848)
Computer software and maintenance costs	(3,202)	(1,018)
Printing, postage and stationery	(734)	(561)
Subscriptions & licences	(1,421)	(750)
Sundry expenses	(458)	(419)
Cleaning	(5,419)	(4,803)
Advertising	(277)	(160)
Bank charges	(63)	(37)
Independent examiner's fee	(1,440)	(1,440)
	<u>(70,560)</u>	<u>(64,400)</u>
		<u>(3,047)</u>
Total Funds b/f	<u>96,973</u>	<u>93,414</u>
Total Funds c/f	<u>100,439</u>	<u>96,973</u>