

THE HASLEMERE AND DISTRICT COMMUNITY CENTRE

England & Wales · Charity number 1077316

Details

Other names HASLEWEY

Status Registered

Legal form Charitable company

Company number [03800881](#)

Registered 1999-09-07

Register [View on the Charity Commission register](#)

Contact

Address Haslewey Community Centre
Haslewey
Lion Green
Haslemere
Surrey
GU27 1LD

Phone 01428648716

Email info@haslewey.org

Website www.haslewey.org

Activities

Objects: (1) TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY WITHIN THE TOWN OF HASLEMERE, SURREY AND SURROUNDING DISTRICT AND IN PARTICULAR THE ADVANCEMENT OF EDUCATION, THE RELIEF OF ELDERLY PEOPLE, THE PROTECTION OF HEALTH AND RELIEF OF POVERTY, DISTRESS AND SICKNESS AND IN FURTHERANCE OF THE SAID PURPOSES BUT NOT FURTHER OF OTHERWISE TO PROMOTE AND ORGANISE CO-OPERATION AND ACHIEVEMENT OF THE SAME AND TO THAT END TO BRING TOGETHER IN COMMITTEE REPRESENTATIVES OF THE CHARITABLE AND/ OR VOLUNTARY ORGANISATIONS AND STATUTORY AUTHORITIES WITHIN THE AREA OF BENEFIT (2) TO ACQUIRE AND/ OR BUILD A COMMUNITY CENTRE IN THE TOWN OF HASLEMERE AND THEREAFTER MANAGE AND ADMINISTER THE COMMUNITY CENTRE FOR ANY OF THE CHARITABLE PURPOSES DESCRIBED IN SUB-CLAUSE (1) ABOVE FOR THE BENEFIT OF THE COMMUNITY WITHIN THE AREA OF BENEFIT

Activities: Ownership and management of a community centre for charitable purposes for the benefit of the community of Haslemere, Surrey and the surrounding district.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** HASLEMERE
- Hampshire
- Surrey
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£367,786	£339,419	-	-
2024-07-31	£370,750	£359,259	-	-
2023-07-31	£387,999	£438,356	-	-
2022-07-31	£347,456	£386,643	-	-
2021-07-31	£301,149	£343,215	-	-

Trustees

Name	Role	Appointed
Kevin Morris	Chair	2024-02-01
JANETTE JEFFCOAT		2016-12-06
Jolyon Callcut		2026-02-23
Kathleen Margaret Norstrand		2025-02-24
Kenneth Evan Griffiths		2014-09-09
Michael Clarke		2025-02-24
Michele Callcut		2026-02-23

THE HASLEMERE AND DISTRICT COMMUNITY CENTRE

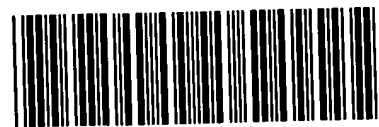
England & Wales - Charity number 1077316

Accounts

REGISTERED COMPANY NUMBER: 03800881 (England and Wales)
REGISTERED CHARITY NUMBER: 1077316

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2025
for
HASLEMERE AND DISTRICT COMMUNITY CENTRE**

MONDAY



A05 *AEWYSGD4* #120
02/03/2026
COMPANIES HOUSE

HASLEMERE AND DISTRICT COMMUNITY CENTRE

**Contents of the Financial Statements
for the Year Ended 31 July 2025**

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HASLEMERE AND DISTRICT COMMUNITY CENTRE

**Reference and Administrative Details
for the Year Ended 31 July 2025**

TRUSTEES	Ms P Bradley (resigned 7.10.24) K E Griffiths B Howard MBE (resigned 23.10.24) J Jeffcoat B E Farley BEM (deceased 26.12.25) E A Piper (resigned 23.10.24) D W Dullaway K Morris M Clarke (appointed 3.2.26) K M Norstrand (appointed 24.2.25)
REGISTERED OFFICE	Office Suite 1, Haslemere House Lower Street Haslemere Surrey GU27 2PE
REGISTERED COMPANY NUMBER	03800881 (England and Wales)
REGISTERED CHARITY NUMBER	1077316
INDEPENDENT EXAMINER	Knox Cropper LLP Chartered Accountants Office Suite 1 Haslemere House Lower Street Haslemere Surrey GU27 2PE
SOLICITORS	Potter Owtram & Peck 42 West Street Haslemere Surrey GU27 2AN
BANKERS	Lloyds Bank Plc 5 The Square Petersfield Hampshire GU32 3HL

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Report of the Trustees for the Year Ended 31 July 2025

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 July 2025. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the charity were to raise funds for and build a community centre (known as Haslewey) in the town of Haslemere, Surrey and thereafter to manage and administer the said community centre for charitable purposes for the benefit of the community of Haslemere and the surrounding district in accordance with the Charity Commission's guidance on public benefit and, in particular, for the advancement of education, the relief of elderly people, the protection of health and the relief of poverty, sickness and distress. The Trustees confirm that they have had regard for the Charity Commission guidance in respect of Public Benefit when reviewing the Charitable Company's aims and objectives and planning future activities. In particular, they considered how planned activities will contribute to the aims and objectives that have been set.

Public benefit

The charity was established to work in co-operation with other organisations, whether statutory, voluntary or commercial, to establish and manage a community centre at which services to all members of the community could be provided. Haslewey has operated as explained above since 2003.

ACHIEVEMENTS AND PERFORMANCE

From a financial perspective the year to 31 July 2025 has seen a focus on continuing to return the centre to profitability and rebuild its reserves for the future. As described below, we have made significant progress against these objectives.

More broadly, the Trustees have now been able to look to the future, as set out in a new business plan, and to the upkeep and physical development of the centre, including installing new boilers and refurbishing the kitchen after a water leak.

Once again, the Trustees would like to thank the staff and volunteers for their support overall, and the Community Foundation for Surrey for its assistance in developing our business plan.

FINANCIAL REVIEW

Financial review

The Charity recorded Net Incoming Resources for the year of £28,367 (2024 £11,491). Total funds at the end of the year amounted to £982,716 (2024: £954,349) of which £922,063 (2024: £945,790) were for Restricted Purposes. Unrestricted Reserves, representing unrestricted funds excluding fixed assets, amounted to £60,653 (2024: £8,559). The Directors and Trustees welcome the fact that the centre has been profitable for a second year in succession and the increase in unrestricted reserves, which are now much closer to the level required to support the continuation of the charity. Events post the date of these accounts have continued this trend, giving the Trustees confidence that there are no material uncertainties about the charity's ability to continue as a going concern.

The charity has been fortunate to secure the following grants during the year:

Waverley Borough Council Thriving Communities Fund £31,900
Surrey County Council £6,887

The charity has also been fortunate to receive £110,883 in donations and bequests during the year. We received four bequests totalling £95,000, with the most significant individual donation being £6,000 from the Shottermill War Memorial Trust.

The charity recognises that bequests and donations were at a higher than usual level, and while extremely grateful, recognises that it cannot depend on a similar level in future. The level of our largest grant, the Thriving Communities Fund grant from Waverley Borough Council has fallen substantially during the year reflecting the generally tight level of local government finance, and we continue to seek out other grant funding opportunities.

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Report of the Trustees for the Year Ended 31 July 2025

FINANCIAL REVIEW

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to keep the community centre operational.

The balance held as unrestricted funds at 31 July was £60,653, which is approximately half of our target. The charity continues the process of rebuilding reserves.

Going concern

The Board of Trustees has reasonable expectation that the charity has adequate resources to continue operations for the foreseeable future. For this reason, the going concern basis has continued to be used in preparing the financial statements. The Board has considered the impact of inflationary pressure and cost of living crisis on the short and long term health of the charity, and is content that the going concern basis is appropriate in preparing the financial statements.

FUTURE PLANS

The Trustees are committed to upholding the progress we have made. A Business and Marketing Plan, with strict financial controls continuing, will guide our work in the years ahead. Maintaining the building to the standards expected in the terms of our lease will be a priority as the building ages, in order to deliver the services our customers have come to expect and enjoy. In this way we are confident, even if grants continue to diminish, we will continue to grow our reputation and our reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 5th July 1999 and registered as a charity on 7th September 1999. The company was established under a Memorandum of Association which contained 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 the 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. Under the requirements of the current Articles of Association one third of the Trustees are required to be re-elected every three years at each Annual General Meeting. The appointment of a new Trustee has to be approved by existing Trustees.

Organisational structure

The Directors and Trustees determine the charity's strategy and govern its activities on a voluntary and unremunerated basis. The day-to-day management of the charity's activities is delegated to the Haslewey Manager. This is a full-time salaried post supported by a part-time Deputy Manager, other staff and volunteers. The Directors and Trustees hold regular meetings with the Haslewey Manager to oversee the charity's activities and make decisions relating to its strategy and activities. The Articles of Association direct that the number of Trustees must be at least three with no maximum. The Directors and Trustees would like to record their gratitude to all staff and volunteers who have worked extremely hard through what has proved to be a very challenging year.

Induction and training of new trustees

The Directors and Trustees have sufficient experience within their respective fields to understand the purpose and objectives of the charity and to determine and monitor its strategy. They are encouraged to maintain their knowledge of their legal and professional responsibilities under company and charity law.

Key management remuneration

Trustees and other key management personnel do not receive any benefit with regard to the services performed for the company.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Report of the Trustees for the Year Ended 31 July 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Haslemere and District Community Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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 the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 February 2026 and signed on its behalf by:



K Morris - Trustee

**Independent Examiner's Report to the Trustees of
Haslemere and District Community Centre**

Independent examiner's report to the trustees of Haslemere and District Community Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 the Company 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.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. Our work has been undertaken so that we might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for our work or for this report.

James Holland-Leader FCA

Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Date: 26th February 2026

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 July 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	95,923	54,261	150,184	88,397
Charitable activities					
Community Events		195,647	-	195,647	257,927
Other trading activities	4	21,820	-	21,820	24,298
Investment income	5	135	-	135	128
Total		<u>313,525</u>	<u>54,261</u>	<u>367,786</u>	<u>370,750</u>
EXPENDITURE ON					
Raising funds		6,985	-	6,985	20,021
Charitable activities					
Community Events	6	267,974	64,460	332,434	339,238
Total		<u>274,959</u>	<u>64,460</u>	<u>339,419</u>	<u>359,259</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	20	38,566 13,528	(10,199) (13,528)	28,367 -	11,491 -
Net movement in funds		52,094	(23,727)	28,367	11,491
RECONCILIATION OF FUNDS					
Total funds brought forward		8,559	945,790	954,349	942,858
TOTAL FUNDS CARRIED FORWARD		<u>60,653</u>	<u>922,063</u>	<u>982,716</u>	<u>954,349</u>

The notes form part of these financial statements

HASLEMERE AND DISTRICT COMMUNITY CENTRE**Balance Sheet
31 July 2026**

	Notes	2026 £	2024 £
FIXED ASSETS			
Tangible assets	13	863,801	893,132
Investments	14	<u>100</u>	<u>100</u>
		863,901	893,232
CURRENT ASSETS			
Stocks	15	1,000	1,000
Debtors	16	44,674	19,354
Cash at bank and in hand		<u>95,845</u>	<u>62,346</u>
		141,519	82,700
CREDITORS			
Amounts falling due within one year	17	<u>(22,704)</u>	<u>(21,583)</u>
NET CURRENT ASSETS		<u>118,815</u>	<u>61,117</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>982,716</u>	<u>954,349</u>
NET ASSETS		<u>982,716</u>	<u>954,349</u>
FUNDS	20		
Unrestricted funds		60,653	8,559
Restricted funds		<u>922,063</u>	<u>945,790</u>
TOTAL FUNDS		<u>982,716</u>	<u>954,349</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 February 2026 and were signed on its behalf by:


K Morris - Trustee

The notes form part of these financial statements

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements for the Year Ended 31 July 2025

1. GENERAL INFORMATION

Haslemere and District Community Centre is a charitable company incorporated in England and Wales under the Companies Act 2006. A description of the nature of Haslemere and District Community Centre's operations and its principal activity is disclosed in the Report of the Trustees.

The address of Haslemere and District Community Centre is: Haslewey Community Centre, Lion Green, Haslemere, Surrey, GU27 1LD.

2. 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 2019)', 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, with the exception of investments which are included at market value.

Going Concern

The Trustees have reasonable expectation that the charity has adequate resources to continue operations for the foreseeable future. For this reason, the going concern basis has continued to be used in preparing the financial statements. The Trustees have considered the impact of inflationary pressure on the short and long-term health of the charity, and is content that the measures taken, together with a robust business plan provides assurance that the going concern basis is appropriate in preparing the financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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. In particular: grants, donations and gifts are recognised when they are received, interest income is included when received, and trading income is recognised when the goods or services are provided to the customer.

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.

Tangible fixed assets

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

- | | |
|-----------------------|-----------------------------------|
| Long leasehold | - in accordance with the property |
| Fixtures and fittings | - at varying rates on cost |

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued for the Year Ended 31 July 2025

2. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

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.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Deferred Income

Where income is received in advance of meeting any performance related conditions and there is not unconditional entitlement to the income, its recognition is deferred and included in creditors as deferred income until the performance conditions are met.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Significant Management Judgements and Estimation Uncertainties

The following are the critical judgements and key sources of estimation uncertainty that the Board has made in the process of applying the charity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date based on the expected utility of the assets. Uncertainties in these estimates relate to 'technological obsolescence' and wear and tear of the charity's fixtures and fittings.

HASLEMERE AND DISTRICT COMMUNITY CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	110,883	28,650
Grants	<u>39,301</u>	<u>59,747</u>
	<u>150,184</u>	<u>88,397</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Waverley TCF	-	40,000
Haslemere Town Council	-	4,747
Rotary's Waverley-wide COVID Support Fund - 'Talk To Me' Counselling	-	5,000
Waverley Borough Council	32,414	-
Community Fridge	-	10,000
Surrey County Council	<u>6,887</u>	<u>-</u>
	<u>39,301</u>	<u>59,747</u>

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	20,580	23,053
Equipment hire	<u>1,240</u>	<u>1,245</u>
	<u>21,820</u>	<u>24,298</u>

5. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>135</u>	<u>128</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Community Events	<u>263,196</u>	<u>69,238</u>	<u>332,434</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	60,265	83,863
Other operating leases	3,244	673
Rates and water	2,098	2,721
Insurance	5,160	4,206
Light and heat	23,594	47,783
Purchases	40,952	48,019
Kitchen equipment maintenance	3,116	3,852
Volunteer expenses	1,239	1,116
Sundries	1,080	1,990
Repairs and maintenance	17,238	10,343
Cleaning	17,502	15,278
Refuse collection	2,468	2,022
Irrecoverable VAT	29,461	(1,523)
Community fridge	6,835	13,088
Classes and activities	26,757	12,369
Depreciation	22,187	23,215
	<u>263,196</u>	<u>269,015</u>

8. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs £	£
Community Events	<u>66,682</u>	<u>856</u>	<u>1,700</u>	<u>69,238</u>

Support costs, included in the above, are as follows:

	2025	2024
	Community Events £	Total activities £
Wages	54,415	52,622
Social security	1,100	2,577
Pensions	1,342	1,579
Computer costs	2,488	1,626
Payroll administration	630	1,377
Professional fees	2,106	2,467
Post & stationery	1,696	1,553
Telephone	2,186	3,218
Advertising	719	660
Bank charges	856	894
Independent examination	1,700	1,650
	<u>69,238</u>	<u>70,223</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

9. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	22,187	23,217
Other operating leases	3,244	673
Independent Examination	<u>1,700</u>	<u>1,650</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	112,348	133,481
Social security costs	2,420	3,420
Other pension costs	<u>2,354</u>	<u>3,740</u>
	<u>117,122</u>	<u>140,641</u>

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

	2025	2024
Community Events	3	5
Support	<u>3</u>	<u>3</u>
	<u>6</u>	<u>8</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,775	71,622	88,397
Charitable activities			
Community Events	251,261	6,666	257,927
Other trading activities	23,578	720	24,298
Investment income	<u>128</u>	-	<u>128</u>
Total	<u>291,742</u>	<u>79,008</u>	<u>370,750</u>

EXPENDITURE ON

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
Raising funds	8,979	11,042	20,021
Charitable activities			
Community Events	<u>259,313</u>	<u>79,925</u>	<u>339,238</u>
Total	<u>268,292</u>	<u>90,967</u>	<u>359,259</u>
NET INCOME/(EXPENDITURE)	23,450	(11,959)	11,491
RECONCILIATION OF FUNDS			
Total funds brought forward	(14,891)	957,749	942,858
TOTAL FUNDS CARRIED FORWARD	<u>8,559</u>	<u>945,790</u>	<u>954,349</u>
13. TANGIBLE FIXED ASSETS	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 August 2024	946,122	595,837	1,541,959
Disposals	-	(7,144)	(7,144)
At 31 July 2025	<u>946,122</u>	<u>588,693</u>	<u>1,534,815</u>
DEPRECIATION			
At 1 August 2024	136,701	512,126	648,827
Charge for year	<u>9,462</u>	<u>12,725</u>	<u>22,187</u>
At 31 July 2025	<u>146,163</u>	<u>524,851</u>	<u>671,014</u>
NET BOOK VALUE			
At 31 July 2025	<u>799,959</u>	<u>63,842</u>	<u>863,801</u>
At 31 July 2024	<u>809,421</u>	<u>83,711</u>	<u>893,132</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 August 2024 and 31 July 2025	<u>100</u>
NET BOOK VALUE	
At 31 July 2025	<u>100</u>
At 31 July 2024	<u>100</u>

There were no investment assets outside the UK.

15. STOCKS

	2025 £	2024 £
Stocks	<u>1,000</u>	<u>1,000</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	3,519	3,288
Other debtors	-	1,878
VAT	-	9,369
Accrued income	20,686	1,376
Prepayments	<u>20,469</u>	<u>3,443</u>
	<u>44,674</u>	<u>19,354</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	3,908	7,324
Social security and other taxes	(879)	-
VAT	3,087	-
Other creditors	8,357	7,639
Deferred income	1,247	768
Accrued expenses	<u>6,984</u>	<u>5,852</u>
	<u>22,704</u>	<u>21,583</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	5,339	858,462	863,801	893,132
Investments	100	-	100	100
Current assets	70,836	70,683	141,519	100,276
Current liabilities	<u>(15,622)</u>	<u>(7,082)</u>	<u>(22,704)</u>	<u>(39,159)</u>
	<u>60,653</u>	<u>922,063</u>	<u>982,716</u>	<u>954,349</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

19. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	Transfers between funds £	At 31.7.25 £
Unrestricted funds				
General fund	8,559	38,566	13,528	60,653
Restricted funds				
Community Events	19,542	174	-	19,716
Orchard Bequest Fund	9,056	(1,251)	-	7,805
Building Fund	774,924	(9,104)	-	765,820
Post Office Fund	7,076	(2,745)	-	4,331
Ha'penny Trust	2,442	-	-	2,442
National Lottery Community Fund	10,000	-	-	10,000
Dishwasher	628	-	-	628
Air Conditioning	4,947	-	-	4,947
Tablets Fund	10,813	-	-	10,813
Rotary Counselling Grant	3,225	(1,340)	(1,488)	397
Teen Workshop Fund	4,903	(26)	-	4,877
Clocktower Fund	34,497	(358)	-	34,139
Community Fridge	5,190	(1,827)	-	3,363
Young Counselling	7,208	(4,200)	(840)	2,168
Solar Panel	51,339	(7,965)	-	43,374
Truelight Coffee Mornings	-	4,465	-	4,465
Dining Room Refurbishment	-	1,356	-	1,356
Lighting Fund	-	1,422	-	1,422
Toothbrush and Toothpaste	-	(40)	40	-
Thriving Communities Fund	-	11,240	(11,240)	-
	<u>945,790</u>	<u>(10,199)</u>	<u>(13,528)</u>	<u>922,063</u>
TOTAL FUNDS	<u>954,349</u>	<u>28,367</u>	<u>-</u>	<u>982,716</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	313,525	(274,959)	38,566
Restricted funds			
Community Events	514	(340)	174
Orchard Bequest Fund	-	(1,251)	(1,251)
Building Fund	-	(9,104)	(9,104)
Post Office Fund	-	(2,745)	(2,745)
Rotary Counselling Grant	6,100	(7,440)	(1,340)
Teen Workshop Fund	-	(26)	(26)
Clocktower Fund	210	(568)	(358)
Community Fridge	5,000	(6,827)	(1,827)
Young Counselling	-	(4,200)	(4,200)
Warm Hub	600	(600)	-
Solar Panel	-	(7,965)	(7,965)
Truelight Coffee Mornings	5,000	(535)	4,465
Dining Room Refurbishment	1,650	(294)	1,356
Lighting Fund	8,887	(7,465)	1,422
Toothbrush and Toothpaste	200	(240)	(40)
Thriving Communities Fund	26,100	(14,860)	11,240
	<u>54,261</u>	<u>(64,460)</u>	<u>(10,199)</u>
TOTAL FUNDS	<u>387,786</u>	<u>(339,419)</u>	<u>28,367</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	(14,891)	23,450	8,559
Restricted funds			
Community Events	19,542	-	19,542
Orchard Bequest Fund	10,307	(1,251)	9,056
Building Fund	784,028	(9,104)	774,924
Post Office Fund	9,821	(2,745)	7,076
Ha'penny Trust	2,442	-	2,442
National Lottery Community Fund	10,000	-	10,000
Dishwasher	628	-	628
Tablets Fund	10,813	-	10,813
Rotary Counselling Grant	-	3,225	3,225
Teen Workshop Fund	5,023	(120)	4,903
Clocktower Fund	34,855	(358)	34,497
Community Fridge	5,420	(230)	5,190
Kitchen Air Con	1,000	3,947	4,947
Young Counselling	9,950	(2,742)	7,208
Solar Panel	53,920	(2,581)	51,339
	<u>957,749</u>	<u>(11,959)</u>	<u>945,790</u>
TOTAL FUNDS	<u>942,858</u>	<u>11,491</u>	<u>954,349</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	291,742	(268,292)	23,450
Restricted funds			
Orchard Bequest Fund	-	(1,251)	(1,251)
Building Fund	-	(9,104)	(9,104)
Post Office Fund	-	(2,745)	(2,745)
Waverley Borough Council Grant Fund	46,666	(46,666)	-
Community Meals	1,000	(1,000)	-
Rotary Counselling Grant	13,520	(10,295)	3,225
Teen Workshop Fund	-	(120)	(120)
Clocktower Fund	-	(358)	(358)
Community Fridge	13,050	(13,280)	(230)
Kitchen Air Con	4,747	(800)	3,947
Young Counselling	25	(2,767)	(2,742)
Solar Panel	-	(2,581)	(2,581)
	<u>79,008</u>	<u>(90,967)</u>	<u>(11,959)</u>
TOTAL FUNDS	<u>370,750</u>	<u>(359,259)</u>	<u>11,491</u>

The Charity holds the following Restricted Funds:

- 1) **Building Fund** - This represents the investment in the long-leasehold building at Haslewey.
- 2) **Orchard Bequest** - This represents the generous bequest from the Estate of the late E E Orchard for the purpose of funding provision within Haslewey of equipment and facilities for the elderly.
- 3) **Community Events** - This represents community projects such as Brighter Futures, Children's Summer Activities and a Lottery Grant for the Café. During the year grants from Waverley Borough Council were added to the fund in respect of afternoon tea and trips for the community.
- 4) **Post Office Fund** - This represents funds received for the initiative to provide a Post Office at the Haslewey community centre.
- 5) **Waverley Borough Council Fund** - This fund represents the money received from the council that is required to be used to provide services and aid to the elderly.
- 6) **The Ha'penny Trust Fund** represents the incoming and outgoing resources that relate to the running of a workshop for teens between the ages of 14 to 16.
- 7) **The National Lottery Community Fund** represents a grant received towards 'Project qualification'. The object of the project is to provide help with writing cv's, interviews, and re-employment. There will be also workshop for kids.
- 8) **The Dishwasher Fund** represents donations for the purpose of funding the provision within Haslewey of a dishwasher. The asset was purchased during the preceding year and the cost transferred to unrestricted funds.
- 9) **Tablets Fund** represents grants received for the Haslewey Community Connections initiative in order to provide tablets and digital communication to those in need within the community.
- 10) **Teen Workshop Fund** represents grants received for the running of workshops for teenagers, notably from the Community Foundation for Surrey and Tesco Community Grants.
- 11) **Clocktower Fund** represents funds received for the provision and maintenance of a clocktower at Haslewey Community Centre.
- 12) **Door Fund** - This fund represents grants and donations for the provision of new doors at Haslewey Community Centre.
- 13) **Community Fridge Fund** - This fund represents grants and donations received to support the provision of a community fridge.
- 14) **Air conditioning Fund** - This fund represents grants received from Tesco Community grants to install air conditioning in the community centre kitchen.

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued for the Year Ended 31 July 2025

19. MOVEMENT IN FUNDS - continued

15) **Rotary Counselling Fund** - This fund represents a donation received from the Rotary Club of Haslemere for the provision of counselling services.

16) **Young Counselling Fund** - This fund represents grants and donations received for Haslewey's Young People's f counselling pilot.

17) **Solar Panel Fund** - This fund represents grants received for the installation of solar panels at Haslewey Community Centre.

18) **The Truelight Trust Fund** - This fund represents a donation from the Truelight Trust for the provision of community coffee mornings.

19) **Dining Room Fund** - This fund represents donations for the refurbishment of the dining room at Haslewey Community Centre.

20) **Lighting Fund** - This fund represents grants and donations received for the upgrading of the lighting at Haslewey Community Centre.

21) **Toothbrush and Toothpaste Fund** - This fund represents the grant received from Waverley Borough Council for the provision of Toothpaste and toothbrushes to the community.

22) **Thriving Communities Fund** - This fund represents the grant received from Waverley Borough Council for the improvement of people's health and wellbeing, the access to information and guidance, the reduction of social isolation and loneliness, and the provision of community support.

20. RELATED PARTY DISCLOSURES

During the year, there were no related party transactions. (2024: £Nil).

21. VOLUNTEERS

The Charitable Company is dependent on the valuable contribution of its volunteers who give their considerable time and expertise to make the running of the charity a success. The role of volunteers is to assist in the day to day running of the Community Centre as well as the administration of the Charity.

THE HASLEMERE AND DISTRICT COMMUNITY CENTRE

England & Wales - Charity number 1077316

Accounts

REGISTERED COMPANY NUMBER: 03800881 (England and Wales)
REGISTERED CHARITY NUMBER: 1077316

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2024
for
HASLEMERE AND DISTRICT COMMUNITY CENTRE

HASLEMERE AND DISTRICT COMMUNITY CENTRE

**Contents of the Financial Statements
for the Year Ended 31 July 2024**

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HASLEMERE AND DISTRICT COMMUNITY CENTRE

**Reference and Administrative Details
for the Year Ended 31 July 2024**

TRUSTEES	Ms P Bradley (resigned 7.10.24) K E Griffiths B Howard MBE (resigned 23.10.24) J Jeffcoat B E Farley BEM E A Piper (resigned 23.10.24) J D Barton (resigned 5.2.24) D W Dullaway K Morris M Clake (appointed 5.2.24)
REGISTERED OFFICE	Office Suite 1, Haslemere House Lower Street Haslemere Surrey GU27 2PE
REGISTERED COMPANY NUMBER	03800881 (England and Wales)
REGISTERED CHARITY NUMBER	1077316
INDEPENDENT EXAMINER	Knox Cropper LLP Chartered Accountants Office Suite 1 Haslemere House Lower Street Haslemere Surrey GU27 2PE
SOLICITORS	Potter Owtram & Peck 42 West Street Haslemere Surrey GU27 2AN
BANKERS	Lloyds Bank Plc 5 The Square Petersfield Hampshire GU32 3HL

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Report of the Trustees for the Year Ended 31 July 2024

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 July 2024. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the charity were to raise funds for and build a community centre (known as Haslewey) in the town of Haslemere, Surrey and thereafter to manage and administer the said community centre for charitable purposes for the benefit of the community of Haslemere and the surrounding district in accordance with the Charity Commission's guidance on public benefit and, in particular, for the advancement of education, the relief of elderly people, the protection of health and the relief of poverty, sickness and distress. The Trustees confirm that they have had regard for the Charity Commission guidance in respect of Public Benefit when reviewing the Charitable Company's aims and objectives and planning future activities. In particular, they considered how planned activities will contribute to the aims and objectives that have been set.

Public benefit

The charity was established to work in co-operation with other organisations, whether statutory, voluntary or commercial, to establish and manage a community centre at which services to all members of the community could be provided. Haslewey has operated as explained above since 2003.

ACHIEVEMENT AND PERFORMANCE

The previous year, to 31 July 2023, was a difficult one financially for the centre. Of the charity's four main lines of business (the Café, CMS, Room Hire, and Classes & Activities) both the Café and CMS were loss making, with the result that the centre was significantly loss-making overall and that unrestricted reserves ended the financial year negative.

Given this context, the Trustees have focused during the financial year just ending, to 31 July 2024, on reversing these losses and returning the unrestricted reserves to a more satisfactory value. In doing so the Trustees have remained focused on maintaining the objectives of the charity.

The Trustees are proud to have met these objectives and believe that Haslewey is now on a much firmer footing. Regretfully, this required closing the Community Meals Service, which despite the best of efforts remained sufficiently loss making as to threaten the viability of the centre as a whole.

FINANCIAL REVIEW

Financial review

The Charity recorded Net Incoming Resources for the year of £11,491 (2023 deficit: £50,357). Total funds at the end of the year amounted to £954,349 (2023: £942,858) of which £945,790 (2023: £957,749) were for Restricted Purposes. Unrestricted Reserves, representing unrestricted funds excluding fixed assets, amounted to £8,559 (2023: £(14,891)). The Directors and Trustees welcome the return to profitability and to positive unrestricted reserves, but recognise that the present level of reserves is still not adequate to support the continuation of the charity. Events post the date of these accounts have improved the situation significantly, giving the Trustees confidence that there are no material uncertainties about the charity's ability to continue as a going concern.

The charity has been fortunate to secure the following grants during the year:

Waverley Borough Council	£50,000
Surrey County Council	£4,747
SGWM Trust	£5,000

The charity has also been fortunate to receive £28,650 in donations and bequests during the year. We received a bequest of £15,000, with the most significant individual donation being £3,500 from the Rotary Club of Haslemere Trust. The charity continues to seek out other grant funding opportunities.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to keep the community centre operational.

The balance held as unrestricted funds at 31 July was £8,559, which is below our target. The charity is in the process of rebuilding reserves.

Going concern

The Board of Trustees has reasonable expectation that the charity has adequate resources to continue operations for the foreseeable future. For this reason, the going concern basis has continued to be used in preparing the financial statements. The Board has considered the impact of inflationary pressure and cost of living crisis on the short and long term health of the charity, and is content that the measures taken provides assurance that the going concern basis is appropriate in preparing the financial statements.

In particular, the charity has closed the CMS service and reduced staffing to contain costs.

FUTURE PLANS

The Charity has, as of January 2025, renewed its energy contract at a much improved price. It has also benefited from two very generous donations of over £70,000. The trustees are working on a business plan to identify and implement any further changes needed to support the centre. We believe that this, along with the improved financial position, will make it much more likely that we can raise future funds. The trustees believe that this will ensure that the centre breaks even in future, while still running a successful café and expanding the range of activities and clubs available to both the elderly and the wider community in Haslemere.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 5th July 1999 and registered as a charity on 7th September 1999. The company was established under a Memorandum of Association which contained 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 the members are required to contribute an amount not exceeding £10.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the current Articles of Association one third of the Trustees are required to be re-elected every three years at each Annual General Meeting. The appointment of a new Trustee has to be approved by existing Trustees.

Organisational structure

The Directors and Trustees determine the charity's strategy and govern its activities on a voluntary and unremunerated basis. The day-to-day management of the charity's activities is delegated to the Haslewey Manager. This is a full-time salaried post supported by a part-time Deputy Manager, other staff and volunteers. The Directors and Trustees hold regular meetings with the Haslewey Manager to oversee the charity's activities and make decisions relating to its strategy and activities. The Articles of Association direct that the number of Trustees must be at least three with no maximum. The Directors and Trustees would like to record their gratitude to all staff and volunteers who have worked extremely hard through what has proved to be a very challenging year.

Induction and training of new trustees

The Directors and Trustees have sufficient experience within their respective fields to understand the purpose and objectives of the charity and to determine and monitor its strategy. They are encouraged to maintain their knowledge of their legal and professional responsibilities under company and charity law.

Key management remuneration

Trustees and other key management personnel do not receive any benefit with regard to the services performed for the company.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

.....
K Morris - Trustee

Independent examiner's report to the trustees of Haslemere and District Community Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2024.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. Our work has been undertaken so that we might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for our work or for this report.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 the Company 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.

James Holland-Leader FCA

Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Date:

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 July 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	16,775	71,622	88,397	139,288
Charitable activities					
Community Events		251,261	6,666	257,927	231,027
Other trading activities	4	23,578	720	24,298	17,676
Investment income	5	<u>128</u>	<u>-</u>	<u>128</u>	<u>8</u>
Total		<u>291,742</u>	<u>79,008</u>	<u>370,750</u>	<u>387,999</u>
EXPENDITURE ON					
Raising funds		8,979	11,042	20,021	5,715
Charitable activities					
Community Events	6	<u>259,313</u>	<u>79,925</u>	<u>339,238</u>	<u>432,641</u>
Total		<u>268,292</u>	<u>90,967</u>	<u>359,259</u>	<u>438,356</u>
NET INCOME/(EXPENDITURE)		23,450	(11,959)	11,491	(50,357)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>(14,891)</u>	<u>957,749</u>	<u>942,858</u>	<u>993,215</u>
TOTAL FUNDS CARRIED FORWARD		<u>8,559</u>	<u>945,790</u>	<u>954,349</u>	<u>942,858</u>

The notes form part of these financial statements

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Balance Sheet 31 July 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	13	893,132	861,010
Investments	14	100	100
		893,232	861,110
CURRENT ASSETS			
Stocks	15	1,000	1,000
Debtors	16	19,354	33,860
Cash at bank and in hand		62,346	92,049
		82,700	126,909
CREDITORS			
Amounts falling due within one year	17	(21,583)	(45,161)
NET CURRENT ASSETS		61,117	81,748
TOTAL ASSETS LESS CURRENT LIABILITIES		954,349	942,858
NET ASSETS		954,349	942,858
FUNDS	20		
Unrestricted funds		8,559	(14,891)
Restricted funds		945,790	957,749
TOTAL FUNDS		954,349	942,858

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2024 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.

The notes form part of these financial statements

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Balance Sheet - continued
31 July 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
K Morris - Trustee

The notes form part of these financial statements

1. GENERAL INFORMATION

Haslemere and District Community Centre is a charitable company incorporated in England and Wales under the Companies Act 2006. A description of the nature of Haslemere and District Community Centre's operations and its principal activity is disclosed in the Report of the Trustees.

The address of Haslemere and District Community Centre is: Haslewey Community Centre, Lion Green, Haslemere, Surrey, GU27 1LD.

2. 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 2019)', 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, with the exception of investments which are included at market value.

Going Concern

The Trustees have reasonable expectation that the charity has adequate resources to continue operations for the foreseeable future. For this reason, the going concern basis has continued to be used in preparing the financial statements. The Trustees have considered the impact of inflationary pressure on the short and long-term health of the charity, and is content that the measures taken, together with a robust business plan provides assurance that the going concern basis is appropriate in preparing the financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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. In particular: grants, donations and gifts are recognised when they are received, interest income is included when received, and trading income is recognised when the goods or services are provided to the customer.

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.

Tangible fixed assets

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

- | | |
|-----------------------|-----------------------------------|
| Long leasehold | - in accordance with the property |
| Fixtures and fittings | - at varying rates on cost |

2. ACCOUNTING POLICIES - continued

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

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.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Deferred Income

Where income is received in advance of meeting any performance related conditions and there is not unconditional entitlement to the income, its recognition is deferred and included in creditors as deferred income until the performance conditions are met.

2. ACCOUNTING POLICIES - continued

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Significant Management Judgements and Estimation Uncertainties

The following are the critical judgements and key sources of estimation uncertainty that the Board has made in the process of applying the charity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date based on the expected utility of the assets. Uncertainties in these estimates relate to 'technological obsolescence' and wear and tear of the charity's fixtures and fittings.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	28,650	25,468
Grants	59,747	113,820
	<u>88,397</u>	<u>139,288</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Waverley TCF	40,000	6,667
Haslemere Town Council	4,747	40,320
The Shanly Foundation - 'Talk To Me' Counselling	-	4,000
Ha'Penny Trust - 'Talk To Me' Counselling	-	1,500
Rotary's Waverley-wide COVID Support Fund - 'Talk To Me' Counselling	5,000	-
The Hazelhurst Trust	-	15,000
Tesco	-	1,000
Waverley Borough Council	-	45,333
Community Fridge	10,000	-
	<u>59,747</u>	<u>113,820</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	23,053	16,581
Equipment hire	1,245	1,095
	<u>24,298</u>	<u>17,676</u>

5. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>128</u>	<u>8</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Community Events	<u>269,015</u>	<u>70,223</u>	<u>339,238</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	83,863	92,038
Other operating leases	673	2,643
Rates and water	2,721	746
Insurance	4,206	4,652
Light and heat	47,783	61,746
Purchases	48,019	58,936
Kitchen equipment maintenance	3,852	5,408
Volunteer expenses	1,116	2,282
Sundries	1,990	1,614
Repairs and maintenance	10,343	21,265
Cleaning	15,278	17,275
Refuse collection	2,022	1,991
Irrecoverable VAT	(1,523)	19,264
Community fridge	13,088	5,430
Classes and activities	12,369	24,741
Depreciation	<u>23,215</u>	<u>38,580</u>
	<u>269,015</u>	<u>358,611</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Community Events	<u>67,679</u>	<u>894</u>	<u>1,650</u>	<u>70,223</u>

Support costs, included in the above, are as follows:

	2024 Community Events £	2023 Total activities £
Wages	52,622	53,072
Social security	2,577	3,865
Pensions	1,579	1,540
Computer costs	1,626	4,380
Payroll administration	1,377	1,377
Professional fees	2,467	1,103
Post & stationery	1,553	2,751
Telephone	3,218	2,903
Advertising	660	111
Bank charges	894	1,348
Independent examination	<u>1,650</u>	<u>1,580</u>
	<u>70,223</u>	<u>74,030</u>

9. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Depreciation - owned assets	23,217	38,581
Other operating leases	673	2,643
Independent Examination	<u>1,650</u>	<u>1,580</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	133,481	142,986
Social security costs	3,420	3,871
Other pension costs	3,740	3,658
	<u>140,641</u>	<u>150,515</u>

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

	2024	2023
Community Events	5	6
Support	3	3
	<u>8</u>	<u>9</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,968	131,320	139,288
Charitable activities			
Community Events	231,027	-	231,027
Other trading activities	17,676	-	17,676
Investment income	<u>8</u>	<u>-</u>	<u>8</u>
Total	<u>256,679</u>	<u>131,320</u>	<u>387,999</u>
EXPENDITURE ON			
Raising funds	5,715	-	5,715
Charitable activities			
Community Events	<u>350,651</u>	<u>81,990</u>	<u>432,641</u>
Total	<u>356,366</u>	<u>81,990</u>	<u>438,356</u>
NET INCOME/(EXPENDITURE)	(99,687)	49,330	(50,357)
Transfers between funds	<u>1,221</u>	<u>(1,221)</u>	<u>-</u>
Net movement in funds	(98,466)	48,109	(50,357)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>83,575</u>	<u>909,640</u>	<u>993,215</u>
TOTAL FUNDS CARRIED FORWARD	<u>(14,891)</u>	<u>957,749</u>	<u>942,858</u>

13. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 August 2023	946,122	540,498	1,486,620
Additions	<u>-</u>	<u>55,339</u>	<u>55,339</u>
At 31 July 2024	<u>946,122</u>	<u>595,837</u>	<u>1,541,959</u>
DEPRECIATION			
At 1 August 2023	127,238	498,372	625,610
Charge for year	<u>9,463</u>	<u>13,754</u>	<u>23,217</u>
At 31 July 2024	<u>136,701</u>	<u>512,126</u>	<u>648,827</u>
NET BOOK VALUE			
At 31 July 2024	<u>809,421</u>	<u>83,711</u>	<u>893,132</u>
At 31 July 2023	<u>818,884</u>	<u>42,126</u>	<u>861,010</u>

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 August 2023 and 31 July 2024	<u>100</u>
NET BOOK VALUE	
At 31 July 2024	<u>100</u>
At 31 July 2023	<u>100</u>

There were no investment assets outside the UK.

15. STOCKS

	2024 £	2023 £
Stocks	<u>1,000</u>	<u>1,000</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	3,288	10,146
Amounts owed by group undertakings	-	222
Other debtors	1,878	53
VAT	9,369	-
Accrued income	1,376	6,701
Prepayments	<u>3,443</u>	<u>16,738</u>
	<u>19,354</u>	<u>33,860</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	7,324	7,075
VAT	-	2,150
Other creditors	7,639	7,430
Deferred income	768	7,739
Accrued expenses	<u>5,852</u>	<u>20,767</u>
	<u>21,583</u>	<u>45,161</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	16,829	876,303	893,132	861,010
Investments	100	-	100	100
Current assets	23,707	76,569	100,276	146,309
Current liabilities	<u>(32,077)</u>	<u>(7,082)</u>	<u>(39,159)</u>	<u>(64,561)</u>
	<u>8,559</u>	<u>945,790</u>	<u>954,349</u>	<u>942,858</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

19. MOVEMENT IN FUNDS

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	(14,891)	23,450	8,559
Restricted funds			
Community Events	19,542	-	19,542
Orchard Bequest Fund	10,307	(1,251)	9,056
Building Fund	784,028	(9,104)	774,924
Post Office Fund	9,821	(2,745)	7,076
Ha'penny Trust	2,442	-	2,442
National Lottery Community Fund	10,000	-	10,000
Dishwasher	628	-	628
Tablets Fund	10,813	-	10,813
Rotary Counselling Grant	-	3,225	3,225
Teen Workshop Fund	5,023	(120)	4,903
Clocktower Fund	34,855	(358)	34,497
Community Fridge	5,420	(230)	5,190
Kitchen Air Con	1,000	3,947	4,947
Young Counselling	9,950	(2,742)	7,208
Solar Panel	53,920	(2,581)	51,339
	<u>957,749</u>	<u>(11,959)</u>	<u>945,790</u>
TOTAL FUNDS	<u>942,858</u>	<u>11,491</u>	<u>954,349</u>

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	291,742	(268,292)	23,450
Restricted funds			
Orchard Bequest Fund	-	(1,251)	(1,251)
Building Fund	-	(9,104)	(9,104)
Post Office Fund	-	(2,745)	(2,745)
Waverley Borough Council Grant Fund	46,666	(46,666)	-
Community Meals	1,000	(1,000)	-
Rotary Counselling Grant	13,520	(10,295)	3,225
Teen Workshop Fund	-	(120)	(120)
Clocktower Fund	-	(358)	(358)
Community Fridge	13,050	(13,280)	(230)
Kitchen Air Con	4,747	(800)	3,947
Young Counselling	25	(2,767)	(2,742)
Solar Panel	-	(2,581)	(2,581)
	<u>79,008</u>	<u>(90,967)</u>	<u>(11,959)</u>
TOTAL FUNDS	<u><u>370,750</u></u>	<u><u>(359,259)</u></u>	<u><u>11,491</u></u>

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.22 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
Unrestricted funds				
General fund	83,575	(99,687)	1,221	(14,891)
Restricted funds				
Community Events	19,542	-	-	19,542
Orchard Bequest Fund	14,796	(4,489)	-	10,307
Building Fund	793,133	(9,105)	-	784,028
Post Office Fund	12,566	(2,745)	-	9,821
Ha'penny Trust	2,442	-	-	2,442
National Lottery Community Fund	10,000	-	-	10,000
Dishwasher	628	-	-	628
Tablets Fund	15,000	-	(4,187)	10,813
Teen Workshop Fund	4,539	(9)	493	5,023
Clocktower Fund	32,846	(464)	2,473	34,855
Door Fund	3,548	(3,548)	-	-
Community Fridge	600	4,820	-	5,420
Solar Panels	-	53,920	-	53,920
Kitchen Air Con	-	1,000	-	1,000
Young Counselling	-	9,950	-	9,950
	<u>909,640</u>	<u>49,330</u>	<u>(1,221)</u>	<u>957,749</u>
TOTAL FUNDS	<u>993,215</u>	<u>(50,357)</u>	<u>-</u>	<u>942,858</u>

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	256,680	(356,367)	(99,687)
Restricted funds			
Orchard Bequest Fund	-	(4,489)	(4,489)
Building Fund	-	(9,105)	(9,105)
Post Office Fund	-	(2,745)	(2,745)
Waverley Borough Council Grant Fund	39,999	(39,999)	-
Teen Workshop Fund	-	(9)	(9)
Clocktower Fund	-	(464)	(464)
Door Fund	-	(3,548)	(3,548)
Community Fridge	10,250	(5,430)	4,820
Solar Panels	53,920	-	53,920
'Talk To Me' Counselling Fund	15,000	(15,000)	-
Kitchen Air Con	1,000	-	1,000
Young Counselling	9,950	-	9,950
Warm Hub	400	(400)	-
CCTV	800	(800)	-
	<u>131,319</u>	<u>(81,989)</u>	<u>49,330</u>
TOTAL FUNDS	<u>387,999</u>	<u>(438,356)</u>	<u>(50,357)</u>

The Charity holds the following Restricted Funds:

- 1) **Building Fund** - This represents the investment in the long-leasehold building at Haslewey.
- 2) **Orchard Bequest** - This represents the generous bequest from the Estate of the late E E Orchard for the purpose of funding provision within Haslewey of equipment and facilities for the elderly.
- 3) **Community Events** - This represents community projects such as Brighter Futures, Children's Summer Activities and a Lottery Grant for the Café.
- 4) **Post Office Fund** - This represents funds received for the initiative to provide a Post Office at the Haslewey community centre.
- 5) **Waverley Borough Council Fund** - This fund represents the money received from the council that is required to be used to provide services and aid to the elderly.
- 6) **The Ha'penny Trust Fund** represents the incoming and outgoing resources that relate to the running of a workshop for teens between the ages of 14 to 16.
- 7) **The National Lottery Community Fund** represents a grant received towards 'Project qualification'. The object of the project is to provide help with writing cv's, interviews, and re-employment. There will be also workshop for kids.
- 8) **The Dishwasher Fund** represents donations for the purpose of funding the provision within Haslewey of a dishwasher. The asset was purchased during the preceding year and the cost transferred to unrestricted funds.
- 9) **Tablets Fund** represents grants received for the Haslewey Community Connections initiative in order to provide tablets and digital communication to those in need within the community.
- 10) **Teen Workshop Fund** represents grants received for the running of workshops for teenagers, notably from the Community Foundation for Surrey and Tesco Community Grants.
- 11) **Clocktower Fund** represents funds received for the provision and maintenance of a clocktower at Haslewey Community Centre.
- 12) **Door Fund** - This fund represents grants and donations for the provision of new doors at Haslewey Community Centre.

19. MOVEMENT IN FUNDS - continued

13) **Community Fridge Fund** - This fund represents grants and donations received to support the provision of a community fridge.

14) **Solar Panel Fund** – This fund represents grants received for the installation of solar panels at Haslewey Community Centre.

15) **Kitchen Air Conditioning Fund** – This fund represents grants received from Tesco Community grants for the installation of Air Conditioning in the Haslewey Community Centre kitchen.

16) **Young Counselling Fund** – This fund represents grants received for Haslewey’s Young People’s Counselling pilot.

20. RELATED PARTY DISCLOSURES

During the year, there were no related party transactions. (2022: £Nil).

21. VOLUNTEERS

The Charitable Company is dependent on the valuable contribution of its volunteers who give their considerable time and expertise to make the running of the charity a success. The role of volunteers is to assist in the day to day running of the Community Centre as well as the administration of the Charity.

HASLEMERE AND DISTRICT COMMUNITY CENTRE**Detailed Statement of Financial Activities
for the Year Ended 31 July 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	28,650	25,468
Grants	59,747	<u>113,820</u>
	88,397	139,288
Other trading activities		
Fundraising events	23,053	16,581
Equipment hire	1,245	<u>1,095</u>
	24,298	17,676
Investment income		
Deposit account interest	128	8
Charitable activities		
Cafe	78,751	61,468
CMS	60,113	68,724
Post Office	5,795	5,700
Room hire	76,166	60,584
Classes & Activities	37,102	<u>34,551</u>
	257,927	<u>231,027</u>
Total incoming resources	370,750	387,999
EXPENDITURE		
Other trading activities		
Fundraising events	18,737	5,715
Bad debts	1,284	<u>-</u>
	20,021	5,715
Charitable activities		
Wages	80,859	89,914
Social security	843	6
Pensions	2,161	2,118
Other operating leases	673	2,643
Rates and water	2,721	746
Insurance	4,206	4,652
Light and heat	47,783	61,746
Purchases	48,019	58,936
Kitchen equipment maintenance	3,852	5,408
Volunteer expenses	1,116	2,282
Carried forward	192,233	228,451

This page does not form part of the statutory financial statements

HASLEMERE AND DISTRICT COMMUNITY CENTRE**Detailed Statement of Financial Activities
for the Year Ended 31 July 2024**

	2024 £	2023 £
Charitable activities		
Brought forward	192,233	228,451
Sundries	1,990	1,614
Repairs and maintenance	10,343	21,265
Cleaning	15,278	17,275
Refuse collection	2,022	1,991
Irrecoverable VAT	(1,523)	19,264
Community fridge	13,088	5,430
Classes and activities	12,369	24,741
Long leasehold	9,462	9,568
Fixtures and fittings	13,753	29,012
	269,015	358,611
Support costs		
Management		
Wages	52,622	53,072
Social security	2,577	3,865
Pensions	1,579	1,540
Computer costs	1,626	4,380
Payroll administration	1,377	1,377
Professional fees	2,467	1,103
Post & stationery	1,553	2,751
Telephone	3,218	2,903
Advertising	660	111
	67,679	71,102
Finance		
Bank charges	894	1,348
Governance costs		
Independent examination	1,650	1,580
Total resources expended	359,259	438,356
Net income/(expenditure)	11,491	(50,357)

This page does not form part of the statutory financial statements

THE HASLEMERE AND DISTRICT COMMUNITY CENTRE

England & Wales - Charity number 1077316

Accounts

REGISTERED COMPANY NUMBER: 03800881 (England and Wales)
REGISTERED CHARITY NUMBER: 1077316

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2023
for
HASLEMERE AND DISTRICT COMMUNITY CENTRE

HASLEMERE AND DISTRICT COMMUNITY CENTRE

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HASLEMERE AND DISTRICT COMMUNITY CENTRE

Reference and Administrative Details for the Year Ended 31 July 2023

TRUSTEES	Ms P Bradley K E Griffiths B Howard MBE J Jeffcoat B E Farley BEM (appointed 6.2.23) E A Piper J D Barton Ms C M Warrington (resigned 6.2.23) Ms C James (resigned 6.2.23) D W Dullaway (appointed 6.2.23) K Morris (appointed 6.2.23)
REGISTERED OFFICE	Office Suite 1, Haslemere House Lower Street Haslemere Surrey GU27 2PE
REGISTERED COMPANY NUMBER	03800881 (England and Wales)
REGISTERED CHARITY NUMBER	1077316
INDEPENDENT EXAMINER	Knox Cropper LLP Chartered Accountants Office Suite 1 Haslemere House Lower Street Haslemere Surrey GU27 2PE
SOLICITORS	Potter Owtram & Peck 42 West Street Haslemere Surrey GU27 2AN
BANKERS	Lloyds Bank Plc 5 The Square Petersfield Hampshire GU32 3HL

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Report of the Trustees for the Year Ended 31 July 2023

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 July 2023. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the charity were to raise funds for and build a community centre (known as Haslewey) in the town of Haslemere, Surrey and thereafter to manage and administer the said community centre for charitable purposes for the benefit of the community of Haslemere and the surrounding district in accordance with the Charity Commission's guidance on public benefit and, in particular, for the advancement of education, the relief of elderly people, the protection of health and the relief of poverty, sickness and distress. The Trustees confirm that they have had regard for the Charity Commission guidance in respect of Public Benefit when reviewing the Charitable Company's aims and objectives and planning future activities. In particular, they considered how planned activities will contribute to the aims and objectives that have been set.

Public benefit

The charity was established to work in co-operation with other organisations, whether statutory, voluntary or commercial, to establish and manage a community centre at which services to all members of the community could be provided. Haslewey has operated as explained above since 2003.

ACHIEVEMENT AND PERFORMANCE

The year to 31 July 2023 has been difficult one financially for the centre. The aftermath of Covid is still affecting take-up, energy costs doubled compared to 2022 (and were four times their level in 2021) and inflation more generally has had a significant impact on food and other costs. Of the charity's four main lines of business (the Café, CMS, Room Hire, and Classes & Activities) both the Café and CMS were loss making. While the combination of events facing the centre was unprecedented, the trustees recognise that their impact must be addressed for the centre to remain viable. This is discussed further under Future Plans.

Nevertheless, Trustees are satisfied with the wider achievements and performance of Haslewey during the year, in particular how the centre re-opened after Covid and how it has helped its users through the difficult times mentioned above. The use of the centre for activities benefitting the public has increased over the year. The trustees believe that Haslewey is fulfilling the main objectives of the charity.

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Report of the Trustees for the Year Ended 31 July 2023

FINANCIAL REVIEW

Financial review

The Charity recorded Net Outgoing Resources for the year of £50,357 (2022: £39,187). Total funds at the end of the year amounted to £942,858 (2022: £993,215) of which £957,750 (2022: £909,640) were for Restricted Purposes. Reserves, representing unrestricted funds excluding fixed assets, amounted to £(14,892) (2022: £42,792). The Directors and Trustees recognise that the present level of reserves is not adequate to support the continuation of the charity, and that the financial position of the charity must be improved. Nevertheless, the cash reserves held and remedial plans underway give the Trustees confidence that there are no material uncertainties about the charity's ability to continue as a going concern.

Although the charity was reliant on its reserves in the year, we have been fortunate enough to secure the following grants:

Waverley Borough Council	£52,000
Half Penny Trust	£1,500
Hazelhurst Fund	£15,000
Shanly Foundation	£4,000
Haslemere Town Council	£39,320
Tesco Community Grant	£1,000

The charity has also been fortunate to receive £25,468 in donations during the year, the most significant individual donation being £6,500 from the Rotary Club of Haslemere Trust. The charity continues to seek out other grant funding opportunities.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to keep the community centre operational.

The balance held as unrestricted funds at 31 July was £(14,982), which is clearly below target. The charity is in the process of rebuilding reserves.

Going concern

The Board of Trustees has reasonable expectation that the charity has adequate resources to continue operations for the foreseeable future. For this reason, the going concern basis has continued to be used in preparing the financial statements. The Board has considered the impact of inflationary pressure and cost of living crisis on the short and long term health of the charity, and is content that the measures taken provides assurance that the going concern basis is appropriate in preparing the financial statements.

Measures taken to address the status of the charity include:

- A new energy tariff negotiated
- Solar panels installed to save on light and heat costs
- Price increases implemented for the café and room hire
- Reductions in staffing to cut costs
- Reviewing the CMS service to ensure that it is viable going forward.

FUTURE PLANS

Due to the high cost of energy, the Charity has explored ways to reduce those costs with the installation of solar panels and a change of supplier. These changes are expected to halve our energy bills over the coming year. The Charity has increased its café and room hire prices, which had not changed for several years, to reflect inflation. Following consultation with its users, prices for the Community Meals Service will be increased in 2024 to ensure that future provision is no longer loss-making. The Charity has also reviewed how it provides services to increase efficiency. The trustees believe that these changes will ensure that the centre breaks even in future, while still running a successful café and expanding the range of activities and clubs available to both the elderly and the wider community in Haslemere.

**Report of the Trustees
for the Year Ended 31 July 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 5th July 1999 and registered as a charity on 7th September 1999. The company was established under a Memorandum of Association which contained 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 the 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. Under the requirements of the current Articles of Association one third of the Trustees are required to be re-elected every three years at each Annual General Meeting. The appointment of a new Trustee has to be approved by existing Trustees.

Organisational structure

The Directors and Trustees determine the charity's strategy and govern its activities on a voluntary and unremunerated basis. The day-to-day management of the charity's activities is delegated to the Haslewey Manager. This is a full-time salaried post supported by a part-time Deputy Manager, other staff and volunteers. The Directors and Trustees hold regular meetings with the Haslewey Manager to oversee the charity's activities and make decisions relating to its strategy and activities. The Articles of Association direct that the number of Trustees must be at least three with no maximum. The Directors and Trustees would like to record their gratitude to all staff and volunteers who have worked extremely hard through what has proved to be a very challenging year.

Induction and training of new trustees

The Directors and Trustees have sufficient experience within their respective fields to understand the purpose and objectives of the charity and to determine and monitor its strategy. They are encouraged to maintain their knowledge of their legal and professional responsibilities under company and charity law.

Key management remuneration

Trustees and other key management personnel do not receive any benefit with regard to the services performed for the company.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

.....
K Morris - Trustee

Independent Examiner's Report to the Trustees of Haslemere and District Community Centre

Independent examiner's report to the trustees of Haslemere and District Community Centre ('the Company')

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

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. Our work has been undertaken so that we might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for our work or for this report.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 the Company 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.

James Holland-Leader FCA

Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Date:

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 July 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	7,968	131,320	139,288	94,029
Charitable activities					
Charitable activities		-	-	-	-
Community Events		231,027	-	231,027	204,401
Other trading activities	4	17,676	-	17,676	49,027
Investment income	5	8	-	8	1
Total		256,679	131,320	387,999	347,458
EXPENDITURE ON					
Raising funds		5,715	-	5,715	2,442
Charitable activities					
Community Events	6	350,652	81,989	432,641	384,203
Total		356,367	81,989	438,356	386,645
NET INCOME/(EXPENDITURE)					
Transfers between funds	19	(99,688) 1,221	49,331 (1,221)	(50,357) -	(39,187) -
Net movement in funds		(98,467)	48,110	(50,357)	(39,187)
RECONCILIATION OF FUNDS					
Total funds brought forward		83,575	909,640	993,215	1,032,402
TOTAL FUNDS CARRIED FORWARD		(14,892)	957,750	942,858	993,215

The notes form part of these financial statements

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Balance Sheet 31 July 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	13	861,010	894,883
Investments	14	<u>100</u>	<u>-</u>
		861,110	894,883
CURRENT ASSETS			
Stocks	15	1,000	1,000
Debtors	16	33,860	25,718
Cash at bank and in hand		<u>91,319</u>	<u>93,018</u>
		126,179	119,736
CREDITORS			
Amounts falling due within one year	17	(44,431)	(21,404)
		<u>81,748</u>	<u>98,332</u>
NET CURRENT ASSETS			
		942,858	993,215
TOTAL ASSETS LESS CURRENT LIABILITIES			
		942,858	993,215
NET ASSETS			
		942,858	993,215
FUNDS	19		
Unrestricted funds		(14,892)	83,575
Restricted funds		<u>957,750</u>	<u>909,640</u>
TOTAL FUNDS		942,858	993,215

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

The notes form part of these financial statements

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Balance Sheet - continued
31 July 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
K Morris - Trustee

The notes form part of these financial statements

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

1. GENERAL INFORMATION

Haslemere and District Community Centre is a charitable company incorporated in England and Wales under the Companies Act 2006. A description of the nature of Haslemere and District Community Centre's operations and its principal activity is disclosed in the Report of the Trustees.

The address of Haslemere and District Community Centre is: Haslewey Community Centre, Lion Green, Haslemere, Surrey, GU27 1LD.

2. 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 2019)', 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, with the exception of investments which are included at market value.

Going Concern

The Trustees have reasonable expectation that the charity has adequate resources to continue operations for the foreseeable future. For this reason, the going concern basis has continued to be used in preparing the financial statements. The Trustees have considered the impact of inflationary pressure on the short and long-term health of the charity, and is content that the measures taken, together with a robust business plan provides assurance that the going concern basis is appropriate in preparing the financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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. In particular: grants, donations and gifts are recognised when they are received, interest income is included when received, and trading income is recognised when the goods or services are provided to the customer.

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.

Tangible fixed assets

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

- | | |
|-----------------------|-----------------------------------|
| Long leasehold | - in accordance with the property |
| Fixtures and fittings | - at varying rates on cost |

2. ACCOUNTING POLICIES - continued

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

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.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Deferred Income

Where income is received in advance of meeting any performance related conditions and there is not unconditional entitlement to the income, its recognition is deferred and included in creditors as deferred income until the performance conditions are met.

2. ACCOUNTING POLICIES - continued

Financial instruments

Debtors

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Significant Management Judgements and Estimation Uncertainties

The following are the critical judgements and key sources of estimation uncertainty that the Board has made in the process of applying the charity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date based on the expected utility of the assets. Uncertainties in these estimates relate to 'technological obsolescence' and wear and tear of the charity's fixtures and fittings.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	25,468	11,529
Grants	<u>113,820</u>	<u>82,500</u>
	<u>139,288</u>	<u>94,029</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Waverley TCF	6,667	-
Haslemere Town Council	40,320	1,000
The Shanly Foundation - 'Talk To Me' Counselling	4,000	-
Ha'Penny Trust - 'Talk To Me' Counselling	1,500	-
Rotary's Waverley-wide COVID Support Fund - 'Talk To Me' Counselling	-	2,500
The Hazelhurst Trust	15,000	-
Tesco	1,000	-
Waverley Borough Council	45,333	60,000
Surrey Coalition of Disabled People	-	5,000
Community Foundation for Surrey	-	4,000
The National Lottery Community Fund	-	<u>10,000</u>
	<u>113,820</u>	<u>82,500</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

4. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	16,581	47,678
Equipment hire	1,095	1,349
	<u>17,676</u>	<u>49,027</u>

5. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	8	1

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Community Events	<u>358,611</u>	<u>74,030</u>	<u>432,641</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	92,038	99,596
Other operating leases	2,643	3,150
Rates and water	746	1,124
Insurance	4,652	3,376
Light and heat	61,746	33,890
Purchases	58,936	43,106
Kitchen equipment maintenance	5,408	4,026
Volunteer expenses	2,282	2,310
Sundries	1,614	1,098
Repairs and maintenance	21,265	26,577
Cleaning	17,275	15,811
Refuse collection	1,991	2,309
Staff Entertainment	-	2,097
Irrecoverable VAT	19,264	-
Community fridge	5,430	-
Classes and activities	24,741	11,233
Depreciation	<u>38,580</u>	<u>65,445</u>
	<u>358,611</u>	<u>315,148</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued for the Year Ended 31 July 2023

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Community Events	<u>71,102</u>	<u>1,348</u>	<u>1,580</u>	<u>74,030</u>

Support costs, included in the above, are as follows:

	2023 Community Events £	2022 Total activities £
Wages	53,072	51,433
Social security	3,865	3,376
Pensions	1,540	1,491
Computer costs	4,380	1,988
Payroll administration	1,377	1,005
Professional fees	1,103	1,131
Post & stationery	2,751	2,737
Telephone	2,903	2,633
Advertising	111	720
Bank charges	1,348	1,081
Independent examination	<u>1,580</u>	<u>1,460</u>
	<u>74,030</u>	<u>69,055</u>

9. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Depreciation - owned assets	38,581	65,443
Other operating leases	2,643	3,150
Independent Examination	<u>1,580</u>	<u>1,460</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued for the Year Ended 31 July 2023

11. STAFF COSTS

	2023 £	2022 £
Wages and salaries	142,986	146,572
Social security costs	3,871	5,647
Other pension costs	<u>3,658</u>	<u>3,677</u>
	<u>150,515</u>	<u>155,896</u>

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

	2023	2022
Community Events	6	6
Support	<u>3</u>	<u>3</u>
	<u>9</u>	<u>9</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	62,991	31,038	94,029
Charitable activities			
Charitable activities	-	-	-
Community Events	204,401	-	204,401
Other trading activities	14,968	34,059	49,027
Investment income	<u>-</u>	<u>1</u>	<u>1</u>
Total	<u>282,360</u>	<u>65,098</u>	<u>347,458</u>
EXPENDITURE ON			
Raising funds	2,434	8	2,442
Charitable activities			
Community Events	<u>331,328</u>	<u>52,875</u>	<u>384,203</u>
Total	<u>333,762</u>	<u>52,883</u>	<u>386,645</u>
NET INCOME/(EXPENDITURE)	(51,402)	12,215	(39,187)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>134,977</u>	<u>897,425</u>	<u>1,032,402</u>
TOTAL FUNDS CARRIED FORWARD	<u>83,575</u>	<u>909,640</u>	<u>993,215</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

13. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 August 2022	941,414	540,498	1,481,912
Additions	<u>4,708</u>	<u>-</u>	<u>4,708</u>
At 31 July 2023	<u>946,122</u>	<u>540,498</u>	<u>1,486,620</u>
DEPRECIATION			
At 1 August 2022	117,669	469,360	587,029
Charge for year	<u>9,569</u>	<u>29,012</u>	<u>38,581</u>
At 31 July 2023	<u>127,238</u>	<u>498,372</u>	<u>625,610</u>
NET BOOK VALUE			
At 31 July 2023	<u>818,884</u>	<u>42,126</u>	<u>861,010</u>
At 31 July 2022	<u>823,745</u>	<u>71,138</u>	<u>894,883</u>

14. FIXED ASSET INVESTMENTS

MARKET VALUE	Shares in group undertakings £
Additions	<u>100</u>
NET BOOK VALUE	
At 31 July 2023	<u>100</u>
At 31 July 2022	<u>-</u>

There were no investment assets outside the UK.

15. STOCKS

	2023 £	2022 £
Stocks	<u>1,000</u>	<u>1,000</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2023**

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	10,146	3,868
Amounts owed by group undertakings	222	-
Other debtors	53	53
VAT	-	12,150
Accrued income	6,701	6,594
Prepayments	16,738	3,053
	<u>33,860</u>	<u>25,718</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	7,075	2,393
Pension	-	598
VAT	2,150	-
Other creditors	6,700	6,699
Deferred income	7,739	6,667
Accrued expenses	20,767	5,047
	<u>44,431</u>	<u>21,404</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	19,005	842,005	861,010	894,883
Investments	100	-	100	-
Current assets	-	126,179	126,179	119,736
Current liabilities	<u>(33,997)</u>	<u>(10,434)</u>	<u>(44,431)</u>	<u>(21,404)</u>
	<u>(14,892)</u>	<u>957,750</u>	<u>942,858</u>	<u>993,215</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

19. MOVEMENT IN FUNDS

	At 1.8.22 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
Unrestricted funds				
General fund	83,575	(99,688)	1,221	(14,892)
Restricted funds				
Community Events	19,542	-	-	19,542
Orchard Bequest Fund	14,796	(4,489)	-	10,307
Building Fund	793,133	(9,105)	-	784,028
Post Office Fund	12,566	(2,745)	-	9,821
Ha'penny Trust	2,442	-	-	2,442
National Lottery Community Fund				
	10,000	-	-	10,000
Dishwasher	628	-	-	628
Tablets Fund	15,000	-	(4,187)	10,813
Teen Workshop Fund	4,539	(9)	493	5,023
Clocktower Fund	32,846	(464)	2,474	34,856
Door Fund	3,548	(3,548)	-	-
Community Fridge	600	4,820	-	5,420
Solar Panels	-	53,920	-	53,920
Kitchen Air Con	-	1,000	-	1,000
Young Counselling	-	9,950	-	9,950
	<u>909,640</u>	<u>49,331</u>	<u>(1,221)</u>	<u>957,750</u>
TOTAL FUNDS	<u>993,215</u>	<u>(50,357)</u>	<u>-</u>	<u>942,858</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued for the Year Ended 31 July 2023

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	256,679	(356,367)	(99,688)
Restricted funds			
Orchard Bequest Fund	-	(4,489)	(4,489)
Building Fund	-	(9,105)	(9,105)
Post Office Fund	-	(2,745)	(2,745)
Waverley Borough Council Grant Fund	40,000	(40,000)	-
Teen Workshop Fund	-	(8)	(8)
Clocktower Fund	-	(464)	(464)
Door Fund	-	(3,548)	(3,548)
Community Fridge	10,250	(5,430)	4,820
Solar Panels	53,920	-	53,920
'Talk To Me' Counselling Fund	15,000	(15,000)	-
Kitchen Air Con	1,000	-	1,000
Young Counselling	9,950	-	9,950
Warm Hub	400	(400)	-
CCTV	800	(800)	-
	<u>131,320</u>	<u>(81,989)</u>	<u>49,331</u>
TOTAL FUNDS	<u>387,999</u>	<u>(438,356)</u>	<u>(50,357)</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	134,977	(51,402)	83,575
Restricted funds			
Community Events	26,004	(6,462)	19,542
Orchard Bequest Fund	36,400	(21,604)	14,796
Building Fund	802,237	(9,104)	793,133
Post Office Fund	12,566	-	12,566
Waverley Borough Council Grant Fund	7,148	(7,148)	-
Ha'penny Trust	2,442	-	2,442
National Lottery Community Fund			
	-	10,000	10,000
Dishwasher	628	-	628
Tablets Fund	10,000	5,000	15,000
Teen Workshop Fund	-	4,539	4,539
Clocktower Fund	-	32,846	32,846
Door Fund	-	3,548	3,548
Community Fridge	-	600	600
	<u>897,425</u>	<u>12,215</u>	<u>909,640</u>
TOTAL FUNDS	<u><u>1,032,402</u></u>	<u><u>(39,187)</u></u>	<u><u>993,215</u></u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued for the Year Ended 31 July 2023

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	282,359	(333,761)	(51,402)
Restricted funds			
Community Events	-	(6,460)	(6,460)
Orchard Bequest Fund	-	(21,604)	(21,604)
Building Fund	-	(9,104)	(9,104)
Waverley Borough Council Grant Fund	-	(7,148)	(7,148)
National Lottery Community Fund			
	10,000	-	10,000
Tablets Fund	5,000	-	5,000
Rotary Counselling Grant	2,500	(2,500)	-
Teen Workshop Fund	5,007	(468)	4,539
Garden Fund	383	(383)	-
Clocktower Fund	34,059	(1,213)	32,846
Door Fund	7,548	(4,000)	3,548
Community Fridge	600	-	600
	<u>65,097</u>	<u>(52,882)</u>	<u>12,215</u>
TOTAL FUNDS	<u>347,456</u>	<u>(386,643)</u>	<u>(39,187)</u>

The Charity holds the following Restricted Funds:

- 1) **Building Fund** - This represents the investment in the long-leasehold building at Haslewey.
- 2) **Orchard Bequest** - This represents the generous bequest from the Estate of the late E E Orchard for the purpose of funding provision within Haslewey of equipment and facilities for the elderly.
- 3) **Community Events** - This represents community projects such as Brighter Futures, Children's Summer Activities and a Lottery Grant for the Café.
- 4) **Post Office Fund** - This represents funds received for the initiative to provide a Post Office at the Haslewey community centre.
- 5) **Waverley Borough Council Fund** - This fund represents the money received from the council that is required to be used to provide services and aid to the elderly.
- 6) **The Ha'penny Trust Fund** represents the incoming and outgoing resources that relate to the running of a workshop for teens between the ages of 14 to 16.
- 7) **The National Lottery Community Fund** represents a grant received towards 'Project qualification'. The object of the project is to provide help with writing cv's, interviews, and re-employment. There will be also workshop for kids.
- 8) **The Dishwasher Fund** represents donations for the purpose of funding the provision within Haslewey of a dishwasher. The asset was purchased during the preceding year and the cost transferred to unrestricted funds.
- 9) **Tablets Fund** represents grants received for the Haslewey Community Connections initiative in order to provide tablets and digital communication to those in need within the community.
- 10) **Teen Workshop Fund** represents grants received for the running of workshops for teenagers, notably from the Community Foundation for Surrey and Tesco Community Grants.
- 11) **Clocktower Fund** represents funds received for the provision and maintenance of a clocktower at Haslewey Community Centre.
- 12) **Door Fund** - This fund represents grants and donations for the provision of new doors at Haslewey Community Centre.

19. MOVEMENT IN FUNDS - continued

13) **Community Fridge Fund** - This fund represents grants and donations received to support the provision of a community fridge.

20. RELATED PARTY DISCLOSURES

During the year, there were no related party transactions. (2022: £Nil).

21. VOLUNTEERS

The Charitable Company is dependent on the valuable contribution of its volunteers who give their considerable time and expertise to make the running of the charity a success. The role of volunteers is to assist in the day to day running of the Community Centre as well as the administration of the Charity.

HASLEMERE AND DISTRICT COMMUNITY CENTRE

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

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	25,468	11,529
Grants	<u>113,820</u>	<u>82,500</u>
	139,288	94,029
Other trading activities		
Fundraising events	16,581	47,678
Equipment hire	<u>1,095</u>	<u>1,349</u>
	17,676	49,027
Investment income		
Deposit account interest	8	1
Charitable activities		
Cafe	61,468	50,279
CMS	68,724	79,959
Post Office	5,700	5,575
Room hire	60,584	52,688
Classes & Activities	<u>34,551</u>	<u>15,900</u>
	<u>231,027</u>	<u>204,401</u>
Total incoming resources	387,999	347,458
EXPENDITURE		
Other trading activities		
Fundraising events	5,715	2,442
Charitable activities		
Wages	89,914	95,139
Social security	6	2,271
Pensions	2,118	2,186
Other operating leases	2,643	3,150
Rates and water	746	1,124
Insurance	4,652	3,376
Light and heat	61,746	33,890
Purchases	58,936	43,106
Kitchen equipment maintenance	5,408	4,026
Volunteer expenses	2,282	2,310
Sundries	1,614	1,098
Repairs and maintenance	21,265	26,577
Carried forward	<u>251,330</u>	<u>218,253</u>

This page does not form part of the statutory financial statements

HASLEMERE AND DISTRICT COMMUNITY CENTRE

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

	2023 £	2022 £
Charitable activities		
Brought forward	251,330	218,253
Cleaning	17,275	15,811
Refuse collection	1,991	2,309
Staff Entertainment	-	2,097
Irrecoverable VAT	19,264	-
Community fridge	5,430	-
Classes and activities	24,741	11,233
Long leasehold	9,568	9,460
Fixtures and fittings	<u>29,012</u>	<u>55,985</u>
	358,611	315,148
Support costs		
Management		
Wages	53,072	51,433
Social security	3,865	3,376
Pensions	1,540	1,491
Computer costs	4,380	1,988
Payroll administration	1,377	1,005
Professional fees	1,103	1,131
Post & stationery	2,751	2,737
Telephone	2,903	2,633
Advertising	<u>111</u>	<u>720</u>
	71,102	66,514
Finance		
Bank charges	1,348	1,081
Governance costs		
Independent examination	<u>1,580</u>	<u>1,460</u>
Total resources expended	<u>438,356</u>	<u>386,645</u>
Net expenditure	<u>(50,357)</u>	<u>(39,187)</u>

This page does not form part of the statutory financial statements

THE HASLEMERE AND DISTRICT COMMUNITY CENTRE

England & Wales - Charity number 1077316

Accounts

REGISTERED COMPANY NUMBER: 03800881 (England and Wales)
REGISTERED CHARITY NUMBER: 1077316

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2022
for
HASLEMERE AND DISTRICT COMMUNITY CENTRE

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Contents of the Financial Statements for the Year Ended 31 July 2022

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Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 18

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Report of the Trustees for the Year Ended 31 July 2022

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 July 2022. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the charity were to raise funds for and build a community centre (known as Haslewey) in the town of Haslemere, Surrey and thereafter to manage and administer the said community centre for charitable purposes for the benefit of the community of Haslemere and the surrounding district in accordance with the Charity Commission's guidance on public benefit and, in particular, for the advancement of education, the relief of elderly people, the protection of health and the relief of poverty, sickness and distress. The Trustees confirm that they have had regard for the Charity Commission guidance in respect of Public Benefit when reviewing the Charitable Company's aims and objectives and planning future activities. In particular, they considered how planned activities will contribute to the aims and objectives that have been set.

Public benefit

The charity was established to work in co-operation with other organisations, whether statutory, voluntary or commercial, to establish and manage a community centre at which services to all members of the community could be provided. Haslewey has operated since 2003 as explained above.

ACHIEVEMENT AND PERFORMANCE

The Trustees are satisfied with the achievements and performance of Haslewey and the facilities provided and believe that they are fulfilling the main objectives of the charity. During the year capital expenditure of £30,968 was incurred at the Centre and this is included in the Fixed Assets movements for the year.

FINANCIAL REVIEW

Financial review

The Charity recorded Net Outgoing Resources for the year of £39,187 (2021: £41,510). Total funds at the end of the year amounted to £993,215 (2021: £1,032,402) of which £909,640 (2021: £897,425) were for Restricted Purposes. Reserves, representing unrestricted funds excluding fixed assets, amounted to £42,792 (2021: £62,561). The Directors and Trustees consider that the present level of reserves is adequate to support the continuation of the charity and that the financial position of the charity is broadly satisfactory despite the uncertain economic environment at the time of signing these accounts. The cash reserves held gives the Trustees confidence that there are no material uncertainties about the charity's ability to continue as a going concern. Although the charity was reliant on its reserves in the year, we have been fortunate enough to secure the following grants:

Waverley Borough Council £18,000
National Lottery Community Fund £10,000
Surrey Coalition of Disabled People £5,000
Community Foundation for Surrey £4,000
Rotary's Waverley-Wide Covid Support Fund £2,500
Haslemere Town Council £1,000
Tesco Community Grant £500

The charity continues to seek out other grant funding opportunities and, whilst we ourselves were unable to hold fundraising events at the community centre due to social distancing restrictions, this restriction has now been lifted and we are resuming our normal breadth of activities.

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Report of the Trustees for the Year Ended 31 July 2022

FINANCIAL REVIEW

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to keep the community centre operational.

The balance held as unrestricted funds at 31 July was £82,825, of which £42,792 is regarded as free reserves, after allowing for funds tied up in tangible fixed assets. Due to the Covid-19 pandemic, unrestricted funds have fallen well below that target. The charity is in the process of rebuilding reserves over the next four years.

FUTURE PLANS

Due to the high cost of energy, the Charity is exploring ways to reduce those costs with the installation of solar panels. However, this will only be undertaken if sufficient grants can be found to pay for the installation. The Charity will continue to run the Community Meals Service and run a successful café providing nutritional low-cost meals primarily for the elderly. With the aid of a Service Level Agreement from Waverley Borough Council, the Charity will continue to expand the range of activities and clubs available to both the elderly and the wider community in Haslemere.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 5th July 1999 and registered as a charity on 7th September 1999. The company was established under a Memorandum of Association which contained 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 the 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. Under the requirements of the current Articles of Association one third of the Trustees are required to be re-elected every three years at each Annual General Meeting. The appointment of a new Trustee has to be approved by existing Trustees.

Organisational structure

The Directors and Trustees determine the charity's strategy and govern its activities on a voluntary and unremunerated basis. The day-to-day management of the charity's activities is delegated to the Haslewey Manager. This is a full-time salaried post supported by a Deputy Manager, and other staff and volunteers. The Directors and Trustees hold regular meetings with the Haslewey Manager to oversee the charity's activities and make decisions relating to its strategy and activities. The Articles of Association direct that the number of Trustees must be at least three with no maximum. The Directors and Trustees would like to record their gratitude to all staff and volunteers who have worked extremely hard through what has proved to be a very challenging few years.

Induction and training of new trustees

The Directors and Trustees have sufficient experience within their respective fields to understand the purpose and objectives of the charity and to determine and monitor its strategy. They are encouraged to maintain their knowledge of their legal and professional responsibilities under company and charity law.

Key management remuneration

Trustees do not receive any benefit with regard to the services performed for the company.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03800881 (England and Wales)

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Report of the Trustees for the Year Ended 31 July 2022

Registered Charly number
1077316

Registered office
Office Suite 1, Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Trustees
A M Barrett (resigned 1.8.21)
P Bradley
K E Griffiths
B Howard MBE
J Jeffcoat
E A Piper
W Carroll (resigned 31.7.22)
R A McLusky-Cannings (resigned 31.7.22)
J D Barton
C M Warrington
C James

Independent Examiner
James Holland-Leader FCA
ICAEW
Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Bankers
Lloyds Bank plc
12 High Street
Haslemere
Surrey
GU27 2JG

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Haslemere and District Community Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Report of the Trustees for the Year Ended 31 July 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued


Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 6th Feb 2023 and signed on its behalf by:



.....
K E Griffiths - Trustee

**Independent Examiner's Report to the Trustees of
Haslemere and District Community Centre**

Independent examiner's report to the trustees of Haslemere and District Community Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. Our work has been undertaken so that we might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for our work or for this report.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 the Company 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.

James Holland-Leader FCA
ICAEW
Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Date: 6th March 2023

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 July 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		62,991	31,038	94,029	73,271
Charitable activities					
Community Events		204,401	-	204,401	221,264
Other trading activities	3	<u>14,967</u>	<u>34,059</u>	<u>49,026</u>	<u>6,613</u>
Total		<u>282,359</u>	<u>65,097</u>	<u>347,456</u>	<u>301,148</u>
EXPENDITURE ON					
Raising funds		2,434	8	2,442	253
Charitable activities					
Community Events	4	<u>331,327</u>	<u>52,874</u>	<u>384,201</u>	<u>342,961</u>
Total		<u>333,761</u>	<u>52,882</u>	<u>386,643</u>	<u>343,214</u>
NET INCOME/(EXPENDITURE)		(51,402)	12,215	(39,187)	(42,066)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>134,977</u>	<u>897,425</u>	<u>1,032,402</u>	<u>1,074,468</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>83,575</u></u>	<u><u>909,640</u></u>	<u><u>993,215</u></u>	<u><u>1,032,402</u></u>

The notes form part of these financial statements

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Balance Sheet 31 July 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	11	894,883	929,358
CURRENT ASSETS			
Stocks	12	1,000	1,000
Debtors	13	25,718	13,777
Cash at bank and in hand		<u>93,018</u>	<u>120,884</u>
		119,736	135,661
CREDITORS			
Amounts falling due within one year	14	<u>(21,404)</u>	<u>(32,617)</u>
NET CURRENT ASSETS		<u>98,332</u>	<u>103,044</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		993,215	1,032,402
NET ASSETS		<u>993,215</u>	<u>1,032,402</u>
FUNDS	16		
Unrestricted funds		83,575	134,977
Restricted funds		<u>909,640</u>	<u>897,425</u>
TOTAL FUNDS		<u>993,215</u>	<u>1,032,402</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

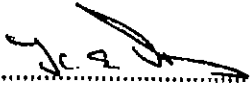
The notes form part of these financial statements

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Balance Sheet - continued
31 July 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5/2/2023 and were signed on its behalf by:


.....
K E Griffiths - Trustee

The notes form part of these financial statements

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements for the Year Ended 31 July 2022

1. GENERAL INFORMATION

Haslemere and District Community Centre is a charitable company incorporated in England and Wales under the Companies Act 2006. A description of the nature of Haslemere and District Community Centre's operations and its principal activity is disclosed in the Report of the Trustees.

The address of Haslemere and District Community Centre is: Haslewey Community Centre, Lion Green, Haslemere, Surrey, GU27 1LD.

2. 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 2019)', 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.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Group Financial Statements

These financial statements are not consolidated and contain information relating to Haslemere and District Community Centre only. Exemption from the requirement to produce consolidated financial statements has been taken on the grounds that the group qualifies as small in accordance with Appendix 3 of the SORP. The group is also classified as small in accordance with s.383 of the Companies Act 2006.

Haslewey Trading Company Limited (England & Wales: 10930077) is a 100% subsidiary of Haslemere and District Community Centre. The registered office is Haslewey, Lion Green, Haslemere, Surrey, GU27 1LD.

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. In particular: grants, donations and gifts are recognised when they are received, interest income is included when received, and trading income is recognised when the goods or services are provided to the customer.

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.

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

Long leasehold	- in accordance with the property
Fixtures and fittings	- at varying rates on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

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.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Deferred income

Where income is received in advance of meeting any performance related conditions and there is not unconditional entitlement to the income, its recognition is deferred and included in creditors as deferred income until the performance conditions are met.

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

2. ACCOUNTING POLICIES - continued

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial Instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Significant Management Judgements and Estimation Uncertainties

The following are the critical judgements and key sources of estimation uncertainty that the Board has made in the process of applying the charity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date based on the expected utility of the assets. Uncertainties in these estimates relate to 'technological obsolescence' and wear and tear of the charity's fixtures and fittings.

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	47,677	5,883
Equipment hire	<u>1,349</u>	<u>730</u>
	<u>49,026</u>	<u>6,613</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Community Events	<u>351,392</u>	<u>32,809</u>	<u>384,201</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	135,842	134,694
Other operating leases	3,150	3,860
Rates and water	1,124	3,066
Insurance	3,376	3,563
Light and heat	33,890	15,126
Purchases	43,106	38,042
Kitchen equipment maintenance	4,026	6,358
Volunteer expenses	799	1,892
Sundries	1,098	4,573
Repairs and maintenance	26,577	7,441
Cleaning	15,811	12,806
Refuse collection	2,309	1,957
Motor and travel expenditure	1,510	1,342
Counselling	4,771	130
Staff Entertainment	2,097	2,135
Irrecoverable VAT	-	10,078
Pilates	5,067	-
Calligraphy	317	-
Music Licence	1,077	-
Depreciation	<u>65,445</u>	<u>67,764</u>
	<u>351,392</u>	<u>314,827</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Community Events	<u>30,268</u>	<u>1,081</u>	<u>1,460</u>	<u>32,809</u>

Support costs, included in the above, are as follows:

	2022 Community Events £	2021 Total activities £
Wages	19,274	16,011
Social security	461	54
Pensions	319	640
Computer costs	1,988	2,880
Payroll administration	1,005	735
Professional fees	1,131	2,060
Post & stationery	2,737	980
Telephone	2,633	2,881
Advertising	720	550
Bank charges	1,081	223
Independent examination	<u>1,460</u>	<u>1,120</u>
	<u>32,809</u>	<u>28,134</u>

7. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	65,443	67,765
Other operating leases	3,150	3,860
Independent Examination	<u>1,460</u>	<u>1,120</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

9. STAFF COSTS

	2022 £	2021 £
Wages and salaries	146,572	140,837
Social security costs	5,647	6,401
Other pension costs	<u>3,677</u>	<u>4,161</u>
	<u>155,896</u>	<u>151,399</u>

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

	2022	2021
Community Events	7	6
Support	<u>2</u>	<u>2</u>
	<u>9</u>	<u>8</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,645	56,626	73,271
Charitable activities			
Community Events	221,264	-	221,264
Other trading activities	<u>6,615</u>	<u>(2)</u>	<u>6,613</u>
Total	<u>244,524</u>	<u>56,624</u>	<u>301,148</u>
EXPENDITURE ON			
Raising funds	253	-	253
Charitable activities			
Community Events	<u>265,323</u>	<u>77,638</u>	<u>342,961</u>
Total	<u>265,576</u>	<u>77,638</u>	<u>343,214</u>
NET INCOME/(EXPENDITURE)	(21,052)	(21,014)	(42,066)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>156,029</u>	<u>918,439</u>	<u>1,074,468</u>
TOTAL FUNDS CARRIED FORWARD	<u>134,977</u>	<u>897,425</u>	<u>1,032,402</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

11. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 August 2021	910,446	540,498	1,450,944
Additions	<u>30,968</u>	<u>-</u>	<u>30,968</u>
At 31 July 2022	<u>941,414</u>	<u>540,498</u>	<u>1,481,912</u>
DEPRECIATION			
At 1 August 2021	108,209	413,377	521,586
Charge for year	<u>9,460</u>	<u>55,983</u>	<u>65,443</u>
At 31 July 2022	<u>117,669</u>	<u>469,360</u>	<u>587,029</u>
NET BOOK VALUE			
At 31 July 2022	<u>823,745</u>	<u>71,138</u>	<u>894,883</u>
At 31 July 2021	<u>802,237</u>	<u>127,121</u>	<u>929,358</u>

12. STOCKS

	2022 £	2021 £
Stocks	<u>1,000</u>	<u>1,000</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	3,868	4,565
Other debtors	53	-
VAT	12,150	-
Accrued income	6,594	6,731
Prepayments	<u>3,053</u>	<u>2,481</u>
	<u>25,718</u>	<u>13,777</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	2,393	5,614
VAT	-	9,580
Other creditors	7,298	7,182
Deferred income	6,667	7,167
Accrued expenses	5,046	3,074
	<u>21,404</u>	<u>32,617</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	40,783	854,100	894,883	929,358
Current assets	57,101	62,635	119,736	135,661
Current liabilities	(14,309)	(7,095)	(21,404)	(32,617)
	<u>83,575</u>	<u>909,640</u>	<u>993,215</u>	<u>1,032,402</u>

16. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	134,977	(51,402)	83,575
Restricted funds			
Community Events	26,004	(6,462)	19,542
Orchard Bequest Fund	36,400	(21,604)	14,796
Building Fund	802,237	(9,104)	793,133
Post Office Fund	12,566	-	12,566
Waverley Borough Council Grant Fund	7,148	(7,148)	-
Ha'penny Trust	2,442	-	2,442
National Lottery Community Fund	-	10,000	10,000
Dishwasher	628	-	628
Tablets Fund	10,000	5,000	15,000
Teen Workshop Fund	-	4,539	4,539
Clocktower Fund	-	32,846	32,846
Door Fund	-	3,548	3,548
Fareshare	-	600	600
	<u>897,425</u>	<u>12,215</u>	<u>909,640</u>
TOTAL FUNDS	<u>1,032,402</u>	<u>(39,187)</u>	<u>993,215</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	282,359	(333,761)	(51,402)
Restricted funds			
Community Events	-	(6,460)	(6,462)
Orchard Bequest Fund	-	(21,604)	(21,604)
Building Fund	-	(9,104)	(9,104)
Waverley Borough Council Grant Fund	-	(7,148)	(7,148)
National Lottery Community Fund	16,000	-	16,000
Tablets Fund	5,000	-	5,000
Rotary Counselling Grant	2,500	(2,500)	-
Teen Workshop Fund	5,007	(468)	4,539
Garden Fund	383	(383)	-
Clocktower Fund	34,059	(1,213)	32,846
Door Fund	7,548	(4,000)	3,548
Fareshare	600	-	600
	<u>65,097</u>	<u>(52,882)</u>	<u>12,215</u>
TOTAL FUNDS	<u>347,456</u>	<u>(386,643)</u>	<u>(39,187)</u>

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	156,029	(21,052)	134,977
Restricted funds			
Community Events	26,004	-	26,004
Orchard Bequest Fund	58,005	(21,605)	36,400
Building Fund	811,342	(9,105)	802,237
Post Office Fund	15,312	(2,746)	12,566
Waverley Borough Council Grant Fund	7,148	-	7,148
Ha'penny Trust	-	2,442	2,442
Dishwasher	628	-	628
Tablets Fund	-	10,000	10,000
	<u>918,439</u>	<u>(21,014)</u>	<u>897,425</u>
TOTAL FUNDS	<u>1,074,468</u>	<u>(42,066)</u>	<u>1,032,402</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	244,524	(265,576)	(21,052)
Restricted funds			
Orchard Bequest Fund	-	(21,605)	(21,605)
Building Fund	-	(9,105)	(9,105)
Post Office Fund	-	(2,746)	(2,746)
Ha'penny Trust	2,572	(130)	2,442
Community Meals	22,052	(22,052)	-
Surrey Community Coronavirus Fund	20,000	(20,000)	-
Tablets Fund	12,000	(2,000)	10,000
	<u>56,624</u>	<u>(77,638)</u>	<u>(21,014)</u>
TOTAL FUNDS	<u>301,148</u>	<u>(343,214)</u>	<u>(42,066)</u>

The Charity holds the following Restricted Funds:

- 1) **Building Fund** - This represents the investment in the long-leasehold building at Haslewey.
- 2) **Orchard Bequest** - This represents the generous bequest from the Estate of the late E E Orchard for the purpose of funding provision within Haslewey of equipment and facilities for the elderly.
- 3) **Community Events** - This represents community projects such as Brighter Futures, Children's Summer Activities and a Lottery Grant for the Café.
- 4) **Post Office Fund** - This represents funds received for the initiative to provide a Post Office at the Haslewey community centre.
- 5) **Waverley Borough Council Fund** - This fund represents the money received from the council that is required to be used to provide services and aid to the elderly.
- 6) **The Ha'penny Trust Fund** represents the incoming and outgoing resources that relate to the running of a workshop for teens between the ages of 14 to 16.
- 7) **The National Lottery Community Fund** represents a grant received towards 'Project qualification'. The object of the project is to provide help with writing cv's, interviews, and re-employment. There will be also workshop for kids.
- 8) **The Dishwasher Fund** represents donations for the purpose of funding the provision within Haslewey of a dishwasher. The asset was purchased during the preceding year and the cost transferred to unrestricted funds.
- 9) **Tablets Fund** represents grants received for the Haslewey Community Connections initiative in order to provide tablets and digital communication to those in need within the community.
- 10) **Teen Workshop Fund** represents grants received for the running of workshops for teenagers, notably from the Community Foundation for Surrey and Tesco Community Grants.
- 11) **Clocktower Fund** represents funds received for the provision and maintenance of a clocktower at Haslewey Community Centre.
- 12) **Door Fund** - This fund represents grants and donations for the provision of a new doors at Haslewey Community Centre.
- 13) **FareShare Fund** - This fund represents a donation received to subscribe to FareShare, a community foodbank initiative. The donation is to help provide a community fridge.

17. RELATED PARTY DISCLOSURES

During the year, there were no related party transactions. (2021: £Nil).

18. VOLUNTEERS

The Charitable Company is dependent on the valuable contribution of its volunteers who give their considerable time and expertise to make the running of the charity a success. The role of volunteers is to assist in the day to day running of the Community Centre as well as the administration of the Charity.

19. GOING CONCERN

Given the net current asset position of the charitable company and the plans in place to address the deficit in the year, there are no material uncertainties about the charity's ability to continue as a Going Concern.

THE HASLEMERE AND DISTRICT COMMUNITY CENTRE

England & Wales - Charity number 1077316

Accounts

REGISTERED COMPANY NUMBER: 03800881 (England and Wales)
REGISTERED CHARITY NUMBER: 1077316

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2021
for
HASLEMERE AND DISTRICT COMMUNITY CENTRE



KNOX CROPPER
chartered accountants

HASLEMERE AND DISTRICT COMMUNITY CENTRE

**Contents of the Financial Statements
for the Year Ended 31 July 2021**

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HASLEMERE AND DISTRICT COMMUNITY CENTRE

Report of the Trustees for the Year Ended 31 July 2021

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 July 2021. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the charity were to raise funds for and build a community centre (known as Haslewey) in the town of Haslemere, Surrey and thereafter to manage and administer the said community centre for charitable purposes for the benefit of the community of Haslemere and the surrounding district in accordance with the Charity Commission's guidance on public benefit and, in particular, for the advancement of education, the relief of elderly people, the protection of health and the relief of poverty, sickness and distress. The Trustees confirm that they have had regard for the Charity Commission guidance in respect of Public Benefit when reviewing the Charitable Company's aims and objectives and planning future activities. In particular, they considered how planned activities will contribute to the aims and objectives that have been set.

Public benefit

The charity was established to work in co-operation with other organisations, whether statutory, voluntary or commercial, to establish and manage a community centre at which services to all members of the community could be provided for. Haslewey has operated since 2003 as explained above.

ACHIEVEMENT AND PERFORMANCE

The Trustees are satisfied with the achievements and performance of Haslewey and the facilities provided and believe that they are fulfilling the main objectives of the charity. During the year capital expenditure of £2,200 was incurred at the Centre and this is included in the Fixed Assets movements for the year.

FINANCIAL REVIEW

Financial review

The Charity recorded Net Outgoing Resources for the year of £42,066 (2020: £40,406). Total funds at the end of the year amounted to £1,032,402 (2020: £1,074,468) of which £897,425 (2019: £918,439) were for Restricted Purposes. Reserves, representing unrestricted funds excluding fixed assets, amounted to £62,561 (2019: £51,504). The Directors and Trustees consider that the present level of reserves is adequate to support the continuation of the charity and that the financial position of the charity is broadly satisfactory despite the uncertain economic environment at the time of signing these accounts. The strength of cash reserves held gives the Trustees confidence that there are no material uncertainties about the charity's ability to continue as a going concern. Although the charity had had to dip into reserves due to lost income during the Covid pandemic, we have been fortunate enough to secure the following grants:

The Haslemere Ha'penny Trust £2,572
Waverley Borough Council £22,052
Haslemere Town Council £10,000
The Hazelhurst Trust £12,000
Surrey Community Action £20,000

The charity continues to seek out other grant funding opportunities whilst we ourselves are unable to hold fundraising events at the community centre due to social distancing restrictions.

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Report of the Trustees for the Year Ended 31 July 2021

FINANCIAL REVIEW

Reserves policy

In the current year, the Trustees have reviewed the Charitable Company's Reserves, and have formulated the following policies:

Restricted Funds

The Building Fund represents the investment in the long leasehold building occupied by the company and made available for community use together with the fixtures and fittings that were installed when Haslewey opened for business in 2003 and shortly thereafter. The Building Fund is charged with depreciation in respect of the long leasehold building and those fixtures and fittings.

The Orchard Bequest represents a generous bequest from the Estate of the late E E Orchard received in 2007 and 2008, for the purpose of funding the provision within Haslewey of equipment and facilities for the elderly.

The Community Events fund represents monies raised for various community initiatives undertaken such as Brighter Futures and Children's Summer Activities.

The Post Office fund represents the incoming and outgoing resources that relate to the management of the Post Office.

The Waverley Borough Council fund relates to grants received from the council to be used to provide services that benefit and aid the elderly.

The Ha'penny Trust Fund represents the incoming and outgoing resources that relate to the running of a workshop for teens between the ages of 14 to 16.

The Community Meals Fund represents grants received from CFS and Waverley Borough Council towards the provision of community meals. The Community Meals Service has been running throughout the Covid pandemic and the demand has increased by approximately 50% with support of our volunteers. The Community Meals service has historically been supported financially by the income from the cafe but during lockdown whilst closed and reduced numbers due to social distancing when it was permitted to open, we have had to dip into our reserves to support this vital service.

The tablet fund represents funds received for the provision of tablets to the most isolated people in the Haslemere area as part of the Haslewey Community Connections partnership.

Unrestricted Funds

The level of unrestricted funds, after deducting that part represented by tangible fixed assets, will be built up to approximately 50% of total yearly operating expenditure. This should be achievable within four years.

FUTURE PLANS

There are no major capital expenditure plans for 2022. The Charity will continue to run the Community Meals Service and run a successful café providing nutritional low-cost meals primarily for the elderly. With the aid of a Service Level Agreement from Waverley Borough Council, the Charity will continue to expand the range of activities and clubs available to the elderly in Haslemere once the Covid restrictions allow the charity to do so.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 5th July 1999 and registered as a charity on 7th September 1999. The company was established under a Memorandum of Association which contained 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 the members are required to contribute an amount not exceeding £10.

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Report of the Trustees for the Year Ended 31 July 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the current Articles of Association one third of the Trustees are required to be re-elected every three years at each Annual General Meeting. The appointment of a new Trustee has to be approved by existing Trustees.

Organisational structure

The Directors and Trustees determine the charity's strategy and govern its activities on a voluntary and unremunerated basis. The day-to-day management of the charity's activities is delegated to the Haslewey Manager. This is a part-time salaried post supported by a Deputy Manager, and other staff and volunteers. The Directors and Trustees hold regular meetings with the Haslewey Manager to oversee the charity's activities and make decisions relating to its strategy and activities. The Articles of Association direct that the number of Trustees must be at least three with no maximum. The Directors and Trustees would like to record their gratitude to all staff and volunteers who have worked extremely hard through what has proved to be a very challenging year.

Induction and training of new trustees

The Directors and Trustees have sufficient experience within their respective fields to understand the purpose and objectives of the charity and to determine and monitor its strategy. They are encouraged to maintain their knowledge of their legal and professional responsibilities under company and charity law.

Key management remuneration

Trustees and other key management personnel do not receive any benefit with regard to the services performed for the company.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03800881 (England and Wales)

Registered Charity number

1077316

Registered office

Office Suite 1, Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Trustees

A M Barrett
Ms P Bradley
K E Griffiths
B Howard
J Jeffcoat
E A Piper
W Carroll
Ms R A McLusky-Cannings
J D Barton
Ms C M Warrington
Ms C James (appointed 7.12.20)

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Report of the Trustees for the Year Ended 31 July 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

James Holland-Leader FCA
ICAEW
Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

Bankers

Lloyds Bank plc
12 High Street
Haslemere
Surrey
GU27 2JG

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25 January 2022 and signed on its behalf by:



W Carroll - Trustee

Independent Examiner's Report to the Trustees of Haslemere and District Community Centre

Independent examiner's report to the trustees of Haslemere and District Community Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2021.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. Our work has been undertaken so that we might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Company's trustees, as a body, for our work or for this report.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 the Company 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.



James Holland-Leader FCA
ICAEW
Knox Cropper LLP
Chartered Accountants
Office Suite 1
Haslemere House
Lower Street
Haslemere
Surrey
GU27 2PE

25 January 2022

HASLEMERE AND DISTRICT COMMUNITY CENTRE**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 July 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,645	56,625	73,270	30,487
Charitable activities					
Charitable activities		221,264	-	221,264	236,846
Other trading activities	3	<u>6,615</u>	<u>-</u>	<u>6,615</u>	<u>14,083</u>
Total		244,524	56,625	301,149	331,416
EXPENDITURE ON					
Raising funds		253	-	253	3,997
Charitable activities	4				
Charitable activities		265,323	77,639	342,962	367,825
Total		265,576	77,639	343,215	371,822
NET INCOME/(EXPENDITURE)		(21,052)	(21,014)	(42,066)	(40,406)
RECONCILIATION OF FUNDS					
Total funds brought forward		156,029	918,439	1,074,468	1,114,874
TOTAL FUNDS CARRIED FORWARD		<u>134,977</u>	<u>897,425</u>	<u>1,032,402</u>	<u>1,074,468</u>

The notes form part of these financial statements

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Balance Sheet 31 July 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	11	929,358	994,923
CURRENT ASSETS			
Stocks	12	1,000	1,000
Debtors	13	13,777	17,797
Cash at bank and in hand		120,884	75,588
		135,661	94,385
CREDITORS			
Amounts falling due within one year	14	(32,617)	(14,840)
NET CURRENT ASSETS		103,044	79,545
TOTAL ASSETS LESS CURRENT LIABILITIES		1,032,402	1,074,468
NET ASSETS		1,032,402	1,074,468
FUNDS	16		
Unrestricted funds		134,977	156,029
Restricted funds		897,425	918,439
TOTAL FUNDS		1,032,402	1,074,468

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 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.

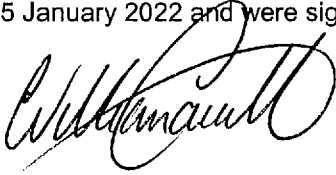
The notes form part of these financial statements

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Balance Sheet - continued
31 July 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 January 2022 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'W Carroll', written in a cursive style.

W Carroll - Trustee

The notes form part of these financial statements

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements for the Year Ended 31 July 2021

1. GENERAL INFORMATION

Haslemere and District Community Centre is a charitable company incorporated in England and Wales under the Companies Act 2006. A description of the nature of Haslemere and District Community Centre's operations and its principal activity is disclosed in the Report of the Trustees.

The address of Haslemere and District Community Centre is: Haslewey Community Centre, Lion Green, Haslemere, Surrey, GU27 1LD.

2. 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 2019)', 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.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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. In particular: grants, donations and gifts are recognised when they are received, interest income is included when received, and trading income is recognised when the goods or services are provided to the customer.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

- | | |
|-----------------------|-----------------------------------|
| Long leasehold | - in accordance with the property |
| Fixtures and fittings | - at varying rates on cost |

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. ACCOUNTING POLICIES - continued

Taxation

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

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.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Deferred Income

Where income is received in advance of meeting any performance related conditions and there is not unconditional entitlement to the income, its recognition is deferred and included in creditors as deferred income until the performance conditions are met.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Significant Management Judgements and Estimation Uncertainties

The following are the critical judgements and key sources of estimation uncertainty that the Board has made in the process of applying the charity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued for the Year Ended 31 July 2021

2. ACCOUNTING POLICIES - continued

Significant Management Judgements and Estimation Uncertainties - continued

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date based on the expected utility of the assets. Uncertainties in these estimates relate to 'technological obsolescence' and wear and tear of the charity's fixtures and fittings.

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	5,885	13,398
Equipment hire	730	685
	<u>6,615</u>	<u>14,083</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	<u>314,828</u>	<u>28,134</u>	<u>342,962</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	134,694	136,554
Other operating leases	3,860	3,318
Rates and water	3,066	1,924
Insurance	3,563	3,720
Light and heat	15,126	14,216
Purchases	38,042	48,380
Kitchen equipment maintenance	6,358	7,549
Volunteer expenses	1,892	981
Sundries	4,705	5,130
Repairs and maintenance	7,441	24,938
Cleaning	12,806	16,506
Refuse collection	1,957	2,473
Motor and travel expenditure	1,342	3,050
Staff Entertainment	2,135	-
Irrecoverable VAT	10,078	-
Depreciation	67,763	65,249
	<u>314,828</u>	<u>333,988</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued for the Year Ended 31 July 2021

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>26,791</u>	<u>223</u>	<u>1,120</u>	<u>28,134</u>

Support costs, included in the above, are as follows:

	2021 Charitable activities £	2020 Total activities £
Wages	16,011	17,587
Social security	54	213
Pensions	640	624
Computer costs	2,880	3,827
Payroll administration	735	936
Professional fees	2,060	2,296
Post & stationery	980	3,327
Telephone	2,881	2,807
Advertising	550	510
Bank charges	223	90
Independent examination	<u>1,120</u>	<u>1,620</u>
	<u>28,134</u>	<u>33,837</u>

7. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Depreciation - owned assets	67,765	65,249
Other operating leases	3,860	3,318
Independent Examination	<u>1,120</u>	<u>1,620</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

HASLEMERE AND DISTRICT COMMUNITY CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2021**

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	140,837	143,592
Social security costs	6,401	6,285
Other pension costs	4,161	5,101
	<u>151,399</u>	<u>154,978</u>

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

	2021	2020
Charitable activities	6	6
Support	2	2
	<u>8</u>	<u>8</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	21,637	58,850	80,487
Charitable activities			
Charitable activities	202,462	34,384	236,846
Other trading activities	<u>14,083</u>	<u>-</u>	<u>14,083</u>
Total	238,182	93,234	331,416
EXPENDITURE ON			
Raising funds	3,997	-	3,997
Charitable activities			
Charitable activities	281,973	85,852	367,825
Total	<u>285,970</u>	<u>85,852</u>	<u>371,822</u>
NET INCOME/(EXPENDITURE)	(47,788)	7,382	(40,406)
Transfers between funds	<u>42,586</u>	<u>(42,586)</u>	<u>-</u>
Net movement in funds	(5,202)	(35,204)	(40,406)
RECONCILIATION OF FUNDS			
Total funds brought forward	161,231	953,643	1,114,874

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>156,029</u>	<u>918,439</u>	<u>1,074,468</u>
11. TANGIBLE FIXED ASSETS	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 August 2020	910,446	538,298	1,448,744
Additions	<u>-</u>	<u>2,200</u>	<u>2,200</u>
At 31 July 2021	<u>910,446</u>	<u>540,498</u>	<u>1,450,944</u>
DEPRECIATION			
At 1 August 2020	99,104	354,717	453,821
Charge for year	<u>9,105</u>	<u>58,660</u>	<u>67,765</u>
At 31 July 2021	<u>108,209</u>	<u>413,377</u>	<u>521,586</u>
NET BOOK VALUE			
At 31 July 2021	<u>802,237</u>	<u>127,121</u>	<u>929,358</u>
At 31 July 2020	<u>811,342</u>	<u>183,581</u>	<u>994,923</u>
12. STOCKS		2021 £	2020 £
Stocks		<u>1,000</u>	<u>1,000</u>
13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021 £	2020 £
Trade debtors		4,565	5,119
VAT		-	1,105
Accrued income		6,731	7,682
Prepayments		<u>2,481</u>	<u>3,891</u>
		<u>13,777</u>	<u>17,797</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	5,614	4,945
VAT	9,580	-
Other creditors	7,182	7,132
Deferred income	7,167	-
Accrued expenses	<u>3,074</u>	<u>2,763</u>
	<u>32,617</u>	<u>14,840</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	72,416	856,942	929,358	994,923
Current assets	87,996	47,665	135,661	94,385
Current liabilities	<u>(25,435)</u>	<u>(7,182)</u>	<u>(32,617)</u>	<u>(14,840)</u>
	<u>134,977</u>	<u>897,425</u>	<u>1,032,402</u>	<u>1,074,468</u>

16. MOVEMENT IN FUNDS

	At 1.8.20	Net movement in funds	At
	£	£	£
Unrestricted funds			
General fund	156,029	(21,052)	134,977
Restricted funds			
Community Events	26,004	-	26,004
Orchard Bequest Fund	58,005	(21,605)	36,400
Building Fund	811,342	(9,105)	802,237
Post Office Fund	15,312	(2,746)	12,566
Waverley Borough Council Grant Fund	7,148	-	7,148
Ha'penny Trust	-	2,442	2,442
Dishwasher	628	-	628
Tablets Fund	-	10,000	10,000
	<u>918,439</u>	<u>(21,014)</u>	<u>897,425</u>
TOTAL FUNDS	<u>1,074,468</u>	<u>(42,066)</u>	<u>1,032,402</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	244,524	(265,576)	(21,052)
Restricted funds			
Orchard Bequest Fund	-	(21,605)	(21,605)
Building Fund	-	(9,105)	(9,105)
Post Office Fund	-	(2,746)	(2,746)
Ha'penny Trust	2,572	(130)	2,442
Community Meals	22,052	(22,052)	-
Surrey Community Coronavirus Fund	20,000	(20,000)	-
Tablets Fund	12,000	(2,000)	10,000
	<u>56,624</u>	<u>(77,638)</u>	<u>(21,014)</u>
TOTAL FUNDS	<u>301,148</u>	<u>(343,214)</u>	<u>(42,066)</u>

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	Transfers between funds £	At 31.7.20 £
Unrestricted funds				
General fund	161,231	(47,788)	42,586	156,029
Restricted funds				
Community Events	26,004	-	-	26,004
Orchard Bequest Fund	76,973	(18,968)	-	58,005
Building Fund	820,446	(9,104)	-	811,342
Post Office Fund	18,058	(2,746)	-	15,312
Waverley Borough Council Grant Fund	7,148	13,000	(13,000)	7,148
National Lottery Community Fund	1,500	(1,500)	-	-
Dishwasher	628	-	-	628
Air Conditioning	2,886	-	(2,886)	-
Kitchen Fund	-	26,700	(26,700)	-
	<u>953,643</u>	<u>7,382</u>	<u>(42,586)</u>	<u>918,439</u>
TOTAL FUNDS	<u>1,114,874</u>	<u>(40,406)</u>	<u>-</u>	<u>1,074,468</u>

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	238,182	(285,970)	(47,788)
Restricted funds			
Orchard Bequest Fund	-	(18,968)	(18,968)
Building Fund	-	(9,104)	(9,104)
Post Office Fund	-	(2,746)	(2,746)
Waverley Borough Council Grant Fund	26,000	(13,000)	13,000
National Lottery Community Fund	20,000	(21,500)	(1,500)
Community Meals	5,500	(5,500)	-
Kitchen Fund	26,700	-	26,700
PPE Fund	1,650	(1,650)	-
Surrey Community Coronavirus Fund	5,000	(5,000)	-
Coronavirus Job Retention Scheme	8,384	(8,384)	-
	<u>93,234</u>	<u>(85,852)</u>	<u>7,382</u>
TOTAL FUNDS	<u>331,416</u>	<u>(371,822)</u>	<u>(40,406)</u>

The Charity holds the following Restricted Funds:

- 1) **Building Fund** - This represents the investment in the long-leasehold building at Haslewey.
- 2) **Orchard Bequest** - This represents the generous bequest from the Estate of the late E E Orchard for the purpose of funding provision within Haslewey of equipment and facilities for the elderly.
- 3) **Community Events** - This represents community projects such as Brighter Futures, Children's Summer Activities and a Lottery Grant for the Café.
- 4) **Post Office Fund** - This represents funds received for the initiative to provide a Post Office at the Haslewey community centre.
- 5) **Waverley Borough Council Fund** - This fund represents the money received from the council that is required to be used to provide services and aid to the elderly.
- 6) **The Ha'penny Trust Fund** represents the incoming and outgoing resources that relate to the running of a workshop for teens between the ages of 14 to 16.
- 7) **The Dishwasher Fund** represents donations for the purpose of funding the provision within Haslewey of a dishwasher. The asset was purchased during the preceding year and the cost transferred to unrestricted funds.
- 8) **The Air Conditioning Fund** represents donations for the purpose of funding the provision within Haslewey of an air conditioning system.
- 9) **The Community Meals Fund** represents grants received from CFS and Waverley Borough Council towards the provision of community meals.
- 10) **Tablet Fund** - This represents funds received for the provision of tablets to the most isolated people in the Haslemere area as part of the Haslewey Community Connections partnership.

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Notes to the Financial Statements - continued for the Year Ended 31 July 2021

17. RELATED PARTY DISCLOSURES

There were no related party transactions during the year (2020: £Nil).

18. VOLUNTEERS

The Charitable Company is dependent on the valuable contribution of its volunteers who give their considerable time and expertise to make the running of the charity a success. The role of volunteers is to assist in the day to day running of the Community Centre as well as the administration of the Charity.

19. GOING CONCERN

Given the net current asset position of the charitable company and the plans in place to address the deficit in the year, there are no material uncertainties about the charity's ability to continue as a Going Concern.

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Detailed Statement of Financial Activities for the Year Ended 31 July 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	13,011	45,487
Grants	<u>60,259</u>	<u>35,000</u>
	73,270	80,487
Other trading activities		
Fundraising events	5,885	13,398
Equipment hire	<u>730</u>	<u>685</u>
	6,615	14,083
Charitable activities		
Cafe takings	25,533	64,200
Community meals service	85,209	77,201
Grants	69,936	34,384
Room hire	27,596	49,546
Hairdressing	5,493	5,950
Chiropodist	<u>7,497</u>	<u>5,565</u>
	<u>221,264</u>	<u>236,846</u>
Total incoming resources	301,149	331,416
EXPENDITURE		
Other trading activities		
Fundraising events	253	3,997
Charitable activities		
Wages	124,826	126,005
Social security	6,347	6,072
Pensions	3,521	4,477
Other operating leases	3,860	3,318
Rates and water	3,066	1,924
Insurance	3,563	3,720
Light and heat	15,126	14,216
Purchases	38,042	48,380
Kitchen equipment maintenance	6,358	7,549
Volunteer expenses	1,892	981
Sundries	4,705	5,130
Repairs and maintenance	7,441	24,938
Cleaning	12,806	16,506
Refuse collection	1,957	2,473
Carried forward	<u>233,510</u>	<u>265,689</u>

This page does not form part of the statutory financial statements

HASLEMERE AND DISTRICT COMMUNITY CENTRE

Detailed Statement of Financial Activities for the Year Ended 31 July 2021

	2021 £	2020 £
Charitable activities		
Brought forward	233,510	265,689
Motor and travel expenditure	1,342	3,050
Staff Entertainment	2,135	-
Irrecoverable VAT	10,078	-
Long leasehold	9,104	9,104
Fixtures and fittings	<u>58,659</u>	<u>56,145</u>
	314,828	333,988
Support costs		
Management		
Wages	16,011	17,587
Social security	54	213
Pensions	640	624
Computer costs	2,880	3,827
Payroll administration	735	936
Professional fees	2,060	2,296
Post & stationery	980	3,327
Telephone	2,881	2,807
Advertising	<u>550</u>	<u>510</u>
	26,791	32,127
Finance		
Bank charges	223	90
Governance costs		
Independent examination	<u>1,120</u>	<u>1,620</u>
Total resources expended	<u>343,215</u>	<u>371,822</u>
Net expenditure	<u>(42,066)</u>	<u>(40,406)</u>

This page does not form part of the statutory financial statements