

**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**

## **Contents of the Financial Statements for the Year Ended 31 July 2023**

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## HASLEMERE AND DISTRICT COMMUNITY CENTRE

### Reference and Administrative Details for the Year Ended 31 July 2023

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<b>TRUSTEES</b>	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)
<b>REGISTERED OFFICE</b>	Office Suite 1, Haslemere House Lower Street Haslemere Surrey GU27 2PE
<b>REGISTERED COMPANY NUMBER</b>	03800881 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1077316
<b>INDEPENDENT EXAMINER</b>	Knox Cropper LLP Chartered Accountants Office Suite 1 Haslemere House Lower Street Haslemere Surrey GU27 2PE
<b>SOLICITORS</b>	Potter Owtram & Peck 42 West Street Haslemere Surrey GU27 2AN
<b>BANKERS</b>	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**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 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.

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

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### 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**

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

The notes form part of these financial statements



## HASLEMERE AND DISTRICT COMMUNITY CENTRE

### Balance Sheet 31 July 2023

		2023 £	2022 £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	13	861,010	894,883
Investments	14	<u>100</u>	<u>-</u>
		861,110	894,883
<b>CURRENT ASSETS</b>			
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
<b>CREDITORS</b>			
Amounts falling due within one year	17	<u>(44,431)</u>	<u>(21,404)</u>
<b>NET CURRENT ASSETS</b>		<u>81,748</u>	<u>98,332</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>942,858</u>	<u>993,215</u>
<b>NET ASSETS</b>		<u>942,858</u>	<u>993,215</u>
<b>FUNDS</b>	19		
Unrestricted funds		(14,892)	83,575
Restricted funds		<u>957,750</u>	<u>909,640</u>
<b>TOTAL FUNDS</b>		<u>942,858</u>	<u>993,215</u>

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

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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

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### 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><b>139,288</b></u>	<u><b>94,029</b></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><b>113,820</b></u>	<u><b>82,500</b></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

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#### 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	3,658	3,677
	<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	3	3
	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	62,991	31,038	94,029
<b>Charitable activities</b>			
Charitable activities	-	-	-
Community Events	204,401	-	204,401
Other trading activities	14,968	34,059	49,027
Investment income	-	1	1
<b>Total</b>	<u>282,360</u>	<u>65,098</u>	<u>347,458</u>
<b>EXPENDITURE ON</b>			
Raising funds	2,434	8	2,442
<b>Charitable activities</b>			
Community Events	<u>331,328</u>	<u>52,875</u>	<u>384,203</u>
<b>Total</b>	<u>333,762</u>	<u>52,883</u>	<u>386,645</u>
<b>NET INCOME/(EXPENDITURE)</b>	(51,402)	12,215	(39,187)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	134,977	897,425	1,032,402
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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

	Shares in group undertakings £
<b>MARKET VALUE</b>	
Additions	<u>100</u>
<b>NET BOOK VALUE</b>	
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 £
<b>Unrestricted funds</b>				
General fund	83,575	(99,688)	1,221	(14,892)
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>993,215</u>	<u>(50,357)</u>	<u>-</u>	<u>942,858</u>

**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 £
<b>Unrestricted funds</b>			
General fund	256,679	(356,367)	(99,688)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u><u>387,999</u></u>	<u><u>(438,356)</u></u>	<u><u>(50,357)</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

#### Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
<b>Unrestricted funds</b>			
General fund	134,977	(51,402)	83,575
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u><u>1,032,402</u></u>	<u><u>(39,187)</u></u>	<u><u>993,215</u></u>

## HASLEWERE 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 £
<b>Unrestricted funds</b>			
General fund	282,359	(333,761)	(51,402)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>25,468</b>	11,529
Grants	<b>113,820</b>	82,500
	<b>139,288</b>	94,029
<b>Other trading activities</b>		
Fundraising events	<b>16,581</b>	47,678
Equipment hire	<b>1,095</b>	1,349
	<b>17,676</b>	49,027
<b>Investment income</b>		
Deposit account interest	<b>8</b>	1
<b>Charitable activities</b>		
Cafe	<b>61,468</b>	50,279
CMS	<b>68,724</b>	79,959
Post Office	<b>5,700</b>	5,575
Room hire	<b>60,584</b>	52,688
Classes & Activities	<b>34,551</b>	15,900
	<b>231,027</b>	204,401
<b>Total incoming resources</b>	<b>387,999</b>	347,458
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising events	<b>5,715</b>	2,442
<b>Charitable activities</b>		
Wages	<b>89,914</b>	95,139
Social security	<b>6</b>	2,271
Pensions	<b>2,118</b>	2,186
Other operating leases	<b>2,643</b>	3,150
Rates and water	<b>746</b>	1,124
Insurance	<b>4,652</b>	3,376
Light and heat	<b>61,746</b>	33,890
Purchases	<b>58,936</b>	43,106
Kitchen equipment maintenance	<b>5,408</b>	4,026
Volunteer expenses	<b>2,282</b>	2,310
Sundries	<b>1,614</b>	1,098
Repairs and maintenance	<b>21,265</b>	26,577
Carried forward	<b>251,330</b>	218,253

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## HASLEMERE AND DISTRICT COMMUNITY CENTRE

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

	2023 £	2022 £
<b>Charitable activities</b>		
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
<b>Support costs</b>		
<b>Management</b>		
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
<b>Finance</b>		
Bank charges	1,348	1,081
<b>Governance costs</b>		
Independent examination	<u>1,580</u>	<u>1,460</u>
Total resources expended	<u>438,356</u>	<u>386,645</u>
<b>Net expenditure</b>	<u>(50,357)</u>	<u>(39,187)</u>

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