

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

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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

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	6				
Community Events		<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	<u>100</u>	<u>100</u>
		893,232	861,110
CURRENT ASSETS			
Stocks	15	1,000	1,000
Debtors	16	19,354	33,860
Cash at bank and in hand		<u>62,346</u>	<u>92,049</u>
		82,700	126,909
CREDITORS			
Amounts falling due within one year	17	<u>(21,583)</u>	<u>(45,161)</u>
NET CURRENT ASSETS		<u>61,117</u>	<u>81,748</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>954,349</u>	<u>942,858</u>
NET ASSETS		<u>954,349</u>	<u>942,858</u>
FUNDS	20		
Unrestricted funds		8,559	(14,891)
Restricted funds		<u>945,790</u>	<u>957,749</u>
TOTAL FUNDS		<u>954,349</u>	<u>942,858</u>

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

- 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 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>

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	-	55,339	55,339
At 31 July 2024	946,122	595,837	1,541,959
DEPRECIATION			
At 1 August 2023	127,238	498,372	625,610
Charge for year	9,463	13,754	23,217
At 31 July 2024	136,701	512,126	648,827
NET BOOK VALUE			
At 31 July 2024	809,421	83,711	893,132
At 31 July 2023	818,884	42,126	861,010

14. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

15. STOCKS

	2024 £	2023 £
Stocks	1,000	1,000

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	3,443	16,738
	<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	5,852	20,767
	<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>

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	<u>59,747</u>	<u>113,820</u>
	88,397	139,288
Other trading activities		
Fundraising events	23,053	16,581
Equipment hire	<u>1,245</u>	<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	<u>37,102</u>	<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	<u>1,284</u>	<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)

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