

✓  
**REGISTERED CHARITY NUMBER: 1082667**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
TONGHAM COMMUNITY ASSOCIATION**

**LFM  
Chartered Certified Accountants  
The Stables  
23b Lenten Street  
Alton  
Hampshire  
GU34 1HG**

**TONGHAM COMMUNITY ASSOCIATION**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9 to 10

# **TONGHAM COMMUNITY ASSOCIATION**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies to comply with the requirements of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1082667

#### **Principal address**

Tongham Community & Sports Centre  
Poyle Road Recreation Ground  
Poyle Road  
Tongham  
Surrey  
GU10 1DU

#### **Trustees**

T Berryman

M Heath

D Barber-Kebby – Appointed on 13/06/2021

L P Oakley

C Pritchard

Ms S Quick

J Cavell – Resigned 08/09/2021

M Foot – Resigned 08/09/2021

T Boxall – Appointed on 18/06/2021

R Johnson – Appointed on 18/06/2021

M Murray – Appointed on 14/06/2022

The managing trustees are the General Committee from which an Executive Committee is formed for the day to day administration of the Association.

#### **Independent examiner**

LFM Chartered Certified Accountants

The Stables

23b Lenten Street

Alton

Hampshire

GU34 1HG

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity was formed as an association and is governed by its constitution which was adopted on the 28<sup>th</sup> September 2000. The membership of the association is made up of individuals who live within the locality, associations or organisations which operate within the locality and statutory authorities with an administrative function within the locality. The General Committee is elected by the members and representatives of the member associations, organisations and statutory authorities.

The General Committee appoints the Honorary Officers and the members of the Executive Committee at the Annual General Meeting.

## **TONGHAM COMMUNITY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and Aims**

The objects of the Association as defined by the constitution are to:

- a) promote the benefits of the inhabitants of Tongham without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- b) establish, or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- c) promote such other charitable purposes as may from time to time be determined.

The Association shall be non-party in politics and non-sectarian in religion.

##### **Significant activities**

The principal activity of the Tongham Community Association is the management of the Community Centre and the sporting facilities within the Poyle Road Recreation Ground, Tongham. In addition, the association is actively involved in the development of the facilities within the Recreation Ground in partnership with the Parish Council and interested user groups.

#### **ACHIEVEMENT AND PERFORMANCE**

The management of the Community Centre was handed over to Tongham Community Association following the completion of the building work. The Community Centre was formally opened on 6<sup>th</sup> June 2009 by the local member of parliament Michael Gove MP. The Community Centre is now actively used on a regular basis by the local community. With lockdown ending in July, things gradually got back to normal, but unfortunately some of our regular hirers did not come back and our functions income was slow to recover. Without the government grants received during lockdown, it is difficult to see how well we would have survived. The Trustees now need to focus on increasing income, particularly from more regular hirers.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The policy on reserves is to develop a fund to meet the operating cash flow requirements, an asset maintenance and renewal fund and a fund to enable improvement of, and additions to the facilities.

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

T Berryman? - Trustee

Date:

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TONGHAM COMMUNITY ASSOCIATION**

I report on the accounts for the year ended 31 March 2022, which are set out on pages four to nine.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

LFM

LFM  
Chartered Certified Accountants  
The Stables  
23b Lenten Street  
Alton  
Hampshire  
GU34 1HG

Date: 12/9/22

**TONGHAM COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Investment income	2	2	-	2	7
<b>Incoming resources from charitable activities</b>					
Community Centre		32,891	-	32,891	43,869
Community Centre Bar		35,460	-	35,460	1,010
<b>Total incoming resources</b>		<b>68,353</b>	<b>-</b>	<b>68,353</b>	<b>44,886</b>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Community Centre Bar		25,166	-	25,166	12,164
Community Centre		42,034	-	42,034	21,851
Governance & support costs		964	-	964	475
<b>Total resources expended</b>		<b>68,164</b>	<b>-</b>	<b>68,164</b>	<b>34,490</b>
<b>NET INCOMING RESOURCES</b>		<b>189</b>	<b>-</b>	<b>189</b>	<b>10,396</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>34,708</b>	<b>-</b>	<b>34,708</b>	<b>24,312</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>34,897</b>	<b>-</b>	<b>34,897</b>	<b>34,708</b>

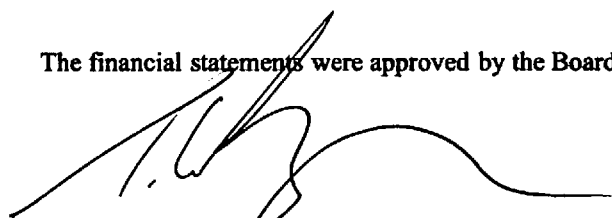
The notes form part of these financial statements

**TONGHAM COMMUNITY ASSOCIATION**

**BALANCE SHEET  
AT 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5				
<b>CURRENT ASSETS</b>					
Stocks	6	5,119		5,119	2,468
Cash at bank and in hand		30,259	-	30,259	32,939
		<u>35,378</u>	<u>-</u>	<u>35,378</u>	<u>35,407</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(481)	-	(481)	(699)
<b>NET CURRENT ASSETS</b>		<u>34,897</u>	<u>-</u>	<u>34,897</u>	<u>34,708</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>34,897</u>	<u>-</u>	<u>34,897</u>	<u>34,708</u>
<b>NET ASSETS</b>		<u><u>34,897</u></u>	<u><u>-</u></u>	<u><u>34,897</u></u>	<u><u>34,708</u></u>
<b>FUNDS</b>	8				
Unrestricted funds				34,897	34,708
<b>TOTAL FUNDS</b>				<u><u>34,897</u></u>	<u><u>34,708</u></u>

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



T Berryman – Trustee

Date:

8/9/22

The notes form part of these financial statements

## **TONGHAM COMMUNITY ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

#### **8. ACCOUNTING POLICIES**

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

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.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost

##### **Stocks**

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

##### **Taxation**

The charity is exempt from 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.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### **2. INVESTMENT INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>2</b>	<b>7</b>

#### **3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for their role as trustees for the year ended 31 March 2022 nor for the year ended 31 March 2021.

##### **Trustees' expenses**

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



**TONGHAM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. STAFF COSTS**

	2022	2021
	£	£
Bar staff salaries	8,488	7,896
Staff salaries	14,976	12,805
Other pension costs	565	640
	<u>24,029</u>	<u>21,341</u>
	<u><u>24,029</u></u>	<u><u>21,341</u></u>

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

	2022	2021
	1	1
Administrative	<u>1</u>	<u>1</u>
	<u><u>1</u></u>	<u><u>1</u></u>

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

**5. TANGIBLE FIXED ASSETS**

	Plant and Machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2021	22,724	18,375	41,099
Additions	-	-	-
	<u>22,724</u>	<u>18,375</u>	<u>41,099</u>
At 31 March 2022	<u>22,724</u>	<u>18,375</u>	<u>41,099</u>
	<u><u>22,724</u></u>	<u><u>18,375</u></u>	<u><u>41,099</u></u>
<b>DEPRECIATION</b>			
At 1 April 2021	22,724	18,375	41,099
Charge for year	-	-	-
	<u>22,724</u>	<u>18,375</u>	<u>41,099</u>
At 31 March 2022	<u>22,724</u>	<u>18,375</u>	<u>41,099</u>
	<u><u>22,724</u></u>	<u><u>18,375</u></u>	<u><u>41,099</u></u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	-	-	-
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
At 31 March 2021	-	-	-
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**6. STOCKS**

	2022	2021
	£	£
Stocks	5,119	2,468
	<u>5,119</u>	<u>2,468</u>
	<u><u>5,119</u></u>	<u><u>2,468</u></u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Taxation and social security	481	699
	<u>481</u>	<u>699</u>
	<u><u>481</u></u>	<u><u>699</u></u>

**TONGHAM COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2022**

**8. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	34,708	189	34,897
<b>TOTAL FUNDS</b>	<u>34,708</u>	<u>189</u>	<u>34,897</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	68,353	68,164	189
<b>TOTAL FUNDS</b>	<u>68,353</u>	<u>68,164</u>	<u>189</u>

**TONGHAM COMMUNITY ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	<b>2022</b>	2021
<b>INCOMING RESOURCES</b>		
	£	£
Investment income		
Deposit account interest	2	7
Incoming resources from charitable activities		
Community Centre	32,891	43,869
Community Centre Bar	35,460	1,010
	<hr/> 68,353	<hr/> 44,886
<b>COST OF SALES</b>		
Bar purchases	19,329	1,109
Opening stock	2,468	5,627
Closing stock	(5,119)	(2,468)
Bar staff salaries	8,488	7,896
	<hr/> 25,166	<hr/> 12,164
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Staff salaries	14,976	12,805
Pensions	565	640
Rent, rates and water	223	223
Insurance	924	234
Light and heat	3,656	2,526
Telephone	707	605
Postage and stationery	84	25
Sundries	842	46
Repairs & renewals	7,596	2,131
Cleaning	1,080	1,062
Security	680	450
Entertainment	291	113
Waste management	464	130
Grounds maintenance	2,245	
Printer consumables	260	194
Donations	7,441	667
	<hr/>	<hr/>
<b>Governance costs</b>	42,034	21,851
Legal fees	180	180
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

**TONGHAM COMMUNITY ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	<b>2022</b>	2021
	<u>£</u>	<u>£</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	784	295
<b>Net income</b>	<u>189</u>	<u>10,396</u>

This page does not form part of the statutory financial statements