

REGISTERED CHARITY NUMBER: 1082667

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
TONGHAM COMMUNITY ASSOCIATION**

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

TONGHAM COMMUNITY ASSOCIATION
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FOR THE YEAR ENDED 31 MARCH 2023

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TONGHAM COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2023. 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 - Resigned as chairman 10/05/22
D Barber-Kebby – Appointed chairman 14/06/22
L P Oakley
C Pritchard
Ms S Quick – Resigned 11/10/2022
J Cavell
M Foot
T Boxall
R Johnson
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
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GU34 1HG

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was formed as an association and is governed by its constitution which was adopted on the 28th 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 2023

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

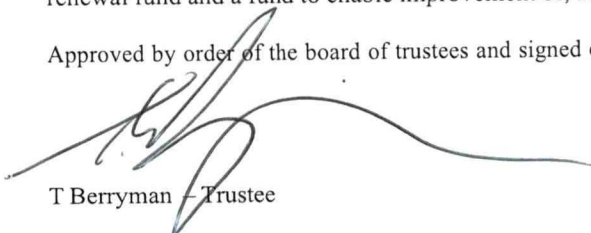
The management of the Community Centre was handed over to Tongham Community Association following the completion of the building work. The Community Centre was formally opened on 6th June 2009 by the local member of parliament Michael Gove MP. The Community Centre is now actively used on a regular basis by the local community. The year was again challenging for the Trustees, as the final effects of the Covid Pandemic were felt, with a few of our regular hirers falling by the wayside. An effort was made to fill these, and some success was made. We also had a review of our prices not only for the hirers but also for the bar as the cost-of-living crisis hit.

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:

30/8/23

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

I report on the accounts for the year ended 31 March 2023, 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: 30/8/2023

TONGHAM COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Investment income	2	81	-	81	2
Incoming resources from charitable activities					
Community Centre		27,657	-	27,657	32,891
Community Centre Bar		67,409	-	67,409	35,460
Total incoming resources		<u>95,147</u>	<u>-</u>	<u>95,147</u>	<u>68,353</u>
RESOURCES EXPENDED					
Charitable activities					
Community Centre Bar		51,400	-	51,400	25,166
Community Centre		47,503	-	47,503	42,034
Governance & support costs		512	-	512	964
Total resources expended		<u>99,415</u>	<u>-</u>	<u>99,415</u>	<u>68,164</u>
NET INCOMING RESOURCES		<u>(4,268)</u>	<u>-</u>	<u>(4,268)</u>	<u>189</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>34,897</u>	<u>-</u>	<u>34,897</u>	<u>34,708</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>30,629</u></u>	<u><u>-</u></u>	<u><u>30,629</u></u>	<u><u>34,897</u></u>

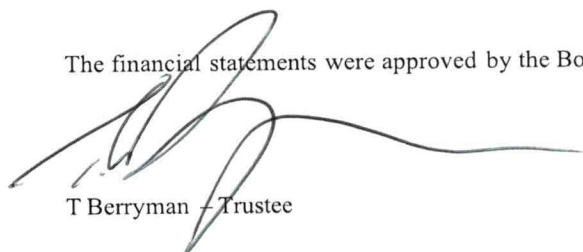
The notes form part of these financial statements

TONGHAM COMMUNITY ASSOCIATION

**BALANCE SHEET
AT 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	5				
CURRENT ASSETS					
Stocks	6	3,324		3,324	5,119
Cash at bank and in hand		<u>27,919</u>	<u>-</u>	<u>27,919</u>	<u>30,259</u>
		31,243	-	31,243	35,378
CREDITORS					
Amounts falling due within one year	7	(614)	-	(614)	(481)
NET CURRENT ASSETS		<u>30,629</u>	<u>-</u>	<u>30,629</u>	<u>34,897</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>30,629</u>	<u>-</u>	<u>30,629</u>	<u>34,897</u>
NET ASSETS		<u>30,629</u>	<u>-</u>	<u>30,629</u>	<u>34,897</u>
FUNDS	8				
Unrestricted funds		<u>30,629</u>		<u>30,629</u>	<u>34,897</u>
TOTAL FUNDS		<u>30,629</u>		<u>30,629</u>	<u>34,897</u>

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



T Berryman - Trustee

Date:

30/8/23

The notes form part of these financial statements

TONGHAM COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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 January 2015), 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

	2023	2022
	£	£
Deposit account interest	<u>81</u>	<u>2</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for their role as trustees for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

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

TONGHAM COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**

4. STAFF COSTS

	2023 £	2022 £
Bar staff salaries	11,258	8,488
Staff salaries	15,390	14,976
Other pension costs	426	565
	<u>27,074</u>	<u>24,029</u>

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

	2023	2022
Administrative	<u>1</u>	<u>1</u>

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

5. TANGIBLE FIXED ASSETS

	Plant and Machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022	22,724	18,375	41,099
Additions	1,761	-	1,761
At 31 March 2023	<u>24,485</u>	<u>18,375</u>	<u>42,860</u>
DEPRECIATION			
At 1 April 2022	22,724	18,375	41,099
Charge for year	1,761	-	1,761
At 31 March 2023	<u>24,485</u>	<u>18,375</u>	<u>42,860</u>
NET BOOK VALUE			
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>

6. STOCKS

	2023 £	2022 £
Stocks	<u>3,324</u>	<u>5,119</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	614	481
	<u>614</u>	<u>481</u>

TONGHAM COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

8. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	34,897	(4,268)	30,629
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	34,897	(4,268)	30,629
	<hr/>	<hr/>	<hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,147	99,415	(4,268)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	95,147	99,415	(4,268)
	<hr/>	<hr/>	<hr/>

TONGHAM COMMUNITY ASSOCIATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
INCOMING RESOURCES	£	£
Investment income		
Deposit account interest	81	2
Incoming resources from charitable activities		
Community Centre	27,657	32,891
Community Centre Bar	67,409	35,460
	<u>95,147</u>	<u>68,353</u>
 COST OF SALES		
Bar purchases	38,347	19,329
Opening stock	5,119	2,468
Closing stock	(3,324)	(5,119)
Bar staff salaries	11,258	8,488
	<u>51,400</u>	<u>25,166</u>
 RESOURCES EXPENDED		
Charitable activities		
Staff salaries	15,390	14,976
Pensions	426	565
Staff Training	377	-
Rent, rates and water	2,323	223
Insurance	677	924
Light and heat	7,588	3,656
Telephone	1,047	707
Postage and stationery	153	84
Sundries	454	842
Repairs & renewals	9,639	7,596
Cleaning	1,383	1,080
Security	234	680
Entertainment	561	291
Waste management	1,298	464
Grounds maintenance	2,675	2,245
Accountancy fees	1,200	-
Printer consumables	198	260
Donations	120	7,441
Depreciation charge	1,760	-
	<u>47,503</u>	<u>42,034</u>
 Governance costs		
Legal fees	203	180
	<u>203</u>	<u>180</u>

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 2023

	2023	2022
	<u>£</u>	<u>£</u>
Support costs		
Finance		
Bank charges	309	784
	<u> </u>	<u> </u>
Net income	(4,268)	189
	<u> </u>	<u> </u>

This page does not form part of the statutory financial statements