

REGISTERED CHARITY NUMBER: 1082667

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
TONGHAM COMMUNITY ASSOCIATION**

LFM
Chartered Certified Accountants
The Stables
23b Lenten Street
Alton
Hampshire
GU23 1HG

TONGHAM COMMUNITY ASSOCIATION
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FOR THE YEAR ENDED 31 MARCH 2024

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TONGHAM COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies to comply with the requirement 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
D Barber-Kebby
L P Oakley
C Pritchard
T Boxall
R Johnson
M Murray

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 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 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

a) promote the benefits of the inhabitants of Tongham without the 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) the 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 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 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 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 cashflow requirements, an asset maintenance and renewal fund and a fund to enable the 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 2024, 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 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.

Thomas Mason FCA

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

Date:

TONGHAM COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	Notes	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Investment income	2	278	-	278	81
Incoming resources from charitable activities					
Community Centre		18,875	-	18,875	27,657
Community Centre bar		79,592	-	79,592	67,409
Total incoming resources		98,745	-	98,745	95,147
RESOURCES EXPENDED					
Charitable activities					
Community Centre		45,046	-	45,046	47,503
Community Centre Bar		40,957	-	40,957	51,400
Governance & support costs		2,053	-	2,053	512
Total resources expended		88,056	-	88,056	99,415
NET INCOMING/(EXPENDED) RESOURCES		10,689	-	10,689	(4,268)
RECONCILIATION OF FUNDS					
Total funds brought forward		30,629	-	30,629	34,897
TOTAL FUNDS CARRIED FORWARD		41,318	-	41,318	30,629

TONGHAM COMMUNITY ASSOCIATION

**BALANCE SHEET
AS AT 31 MARCH 2024**

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	5	3,183	-	3,183	-
CURRENT ASSETS					
Stocks	6	3,063	-	3,063	3,324
Cash at bank and on hand		35,072	-	35,072	27,919
		<u>41,318</u>	<u>-</u>	<u>41,318</u>	<u>31,243</u>
CREDITORS					
Amounts falling due within one year	7	-	-	-	(614)
NET CURRENT ASSETS		<u>38,135</u>	<u>-</u>	<u>38,135</u>	<u>30,629</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,318</u>	<u>-</u>	<u>41,318</u>	<u>30,629</u>
NET ASSETS		<u>41,318</u>	<u>-</u>	<u>41,318</u>	<u>30,629</u>
FUNDS					
Unrestricted funds		<u>41,318</u>	<u>-</u>	<u>41,318</u>	<u>30,629</u>
TOTAL FUNDS		<u>41,318</u>	<u>-</u>	<u>41,318</u>	<u>30,629</u>

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

T Berryman - Trustee

Date:

TONGHAM COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared on a receipts and payments basis, and in accordance with the Charities Act 2011 and the requirements of the Statement of Recommended Practice (SORP) for Accounting and Reporting by Charities (FRS 102) (effective 1st January 2019) where applicable.

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 costs related to the category. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of the 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 realisable 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

	2024	2023
	£	£
Deposit account interest	<u>278</u>	<u>81</u>

3. TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for their roles as trustees for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

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

TONGHAM COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

4. STAFF COSTS

	2024	2023
	£	£
Bar staff salaries	5,355	11,258
Staff salaries	14,562	15,390
Other pension costs	561	426
	<u>20,478</u>	<u>27,074</u>

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

	2024	2023
Administrative	<u>1</u>	<u>1</u>

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

5. TANGIBLE FIXED ASSETS

	Plant & Machinery £	Fixtures & Fittings £	Totals £
COST			
At 1 April 2023	24,485	18,375	42,860
Additions	<u>941</u>	<u>3,148</u>	<u>4,089</u>
At 31 March 2024	<u>25,426</u>	<u>21,523</u>	<u>46,949</u>
DEPRECIATION			
At 1 April 2023	24,485	18,375	42,860
Charge for the year	<u>127</u>	<u>779</u>	<u>906</u>
At 31 March 2024	<u>24,612</u>	<u>19,154</u>	<u>43,766</u>
NET BOOK VALUE			
At 31 March 2024	<u>814</u>	<u>2,369</u>	<u>3,183</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>

6. STOCKS

	2024	2023
	£	£
Stocks	<u>3,063</u>	<u>3,324</u>

TONGHAM COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

7. CREDITORS

	2024	2023
	£	£
Taxation and social security	-	614
	<u>-</u>	<u>614</u>
	<u><u>-</u></u>	<u><u>614</u></u>

8. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	<u>30,629</u>	<u>10,689</u>	<u>41,318</u>
TOTAL FUNDS	<u><u>30,629</u></u>	<u><u>10,689</u></u>	<u><u>41,318</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	<u>98,745</u>	<u>88,056</u>	<u>10,689</u>
TOTAL FUNDS	<u><u>98,745</u></u>	<u><u>88,056</u></u>	<u><u>10,689</u></u>

TONGHAM COMMUNITY ASSOCIATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOMING RESOURCES		
Investment income		
Deposit account interest	278	81
Incoming resources from charitable activities		
Community Centre	18,875	27,657
Community Centre bar	79,592	67,409
	<hr/> 98,745	<hr/> 95,147
RESOURCES EXPENDED		
COST OF SALES		
Opening stock	3,324	5,119
Bar purchases	35,341	38,347
Bar staff salaries	5,355	11,258
Closing stock	(3,063)	(3,324)
	<hr/> 40,957	<hr/> 51,400
Charitable activities		
Staff salaries	14,562	15,390
Pensions	561	426
Staff training	-	377
Rent, rates and water	1,656	2,323
Insurance	732	677
Light and heat	6,852	7,588
Telephone	1,129	1,047
Postage and stationery	-	153
Sundries	756	454
Repairs and renewals	6,280	9,639
Cleaning	3,615	1,383
Security	487	234
Entertainment	702	561
Waste management	2,053	1,298
Grounds maintenance	3,183	2,675
Accountancy fees	1,471	1,200
Printer consumables	101	198
Donations	-	120
Depreciation charge	906	1,760
	<hr/> 45,046	<hr/> 47,503
Governance costs		
Legal fees	<hr/> 882	<hr/> 203
Support costs		
Bank charges	<hr/> 1,171	<hr/> 309
Net income/(expenditure)	<hr/> <hr/> 10,689	<hr/> <hr/> (4,268)