

ASHENGROUND COMMUNITY CENTRE

England & Wales · Charity number 1093850

Details

Status	Registered
Legal form	Charitable company
Company number	04413212
Registered	2002-09-18
Register	View on the Charity Commission register

Contact

Address	Ashenground Community Centre Southdown Close Haywards Heath RH16 4JR
Phone	01444447050
Email	info@ashengroundcc.org
Website	www.ashengroundcc.org

Activities

Objects: TO PROVIDE FACILITIES AND SERVICES IN THE INTERESTS OF SOCIAL WELFARE IN ORDER TO IMPROVE THE CONDITIONS OF LIFE OF THE INHABITANTS OF HAYWARDS HEATH, WEST SUSSEX AND THE SURROUNDING AREA WITHOUT DISTINCTION OF GENDER , SEXUAL ORIENTATION, RACE, DISABILITY OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS ("THE OBJECTS")

Activities: Operating a community centre providing and hiring facilities to bodies involved in the activities listed.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** HAYWARDS HEATH
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£56,287	£75,785	-	-
2024-04-30	£63,637	£63,748	-	-
2023-04-30	£34,800	£56,698	-	-
2022-04-30	£97,266	£122,151	-	-
2021-04-30	£102,525	£97,240	-	-

Trustees

Name	Role	Appointed
Lord RICHARD GODDARD	Chair	
Beth Hinton		2015-11-17
Cllr Lasitha Sujana Wickremaratchi		2022-01-01
Dr Alexander Kent		2023-01-17
Jeremy Charles Whitehead		2024-01-12
KEVIN MARTIN		2013-02-27
MARTIN JOSEPH STANTON		
Rev Martin Jones		2020-04-01
ursula Vere Armadine Glass		2020-04-01

Accounts

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

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ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 APRIL 2025

Trustees

R Goddard, Chair
U Glass, Trustee
B Hinton, Trustee
Reverend M Jones, Trustee
Dr A G Kent, Trustee
K Martin, Trustee
M Stanton, Trustee
L S Wickremaratchi Cllr, Trustee
J Whitehead, Trustee

Company registered number

4413212

Charity registered number

1093850

Registered office

Southdown Close
Haywards Heath
West Sussex
RH16 4JR

Accountants

GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

Bankers

Barclays Bank PLC
77 South Road
Haywards Heath
West Sussex
RH16 4LB

Solicitors

Waugh & Co
4 Mill Green Business Estate
Mill Green Road
Haywards Heath
West Sussex
RH16 1XQ

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2025

The Trustees present their annual report together with the financial statements of the company for the period 1 May 2024 to 30 April 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small company under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objectives of the charity are to provide facilities and services in the interests of social welfare in order to improve the conditions of life of the inhabitants of Haywards Heath, West Sussex and the surrounding area, without distinction of gender, sexual orientation, disability or of political, religious or other opinions.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

The Centre continues to be a focal point for the community, with varied activities serving a wide range of users. Lettings for the Centre have continued to increase with regular groups continuing their hirings. Occasional bookings and commercial bookings continue to provide a valuable source of income as well as providing services in the heart of the community.

Our privately run pre-School ceased hiring of the Centre in December 24. Trustees decided not to encourage another pre-school to operate from the Centre, recognizing that the main hall will be available for more daytime hire from groups working with all ages including younger members of the Community. Although there is some available space for lettings at the Centre, much of the time it is used to full capacity. This is partially the result of favorable comments from users and many recommending the Centre to other groups, friends, and family and partially due to networking by the Centre Manager and communication tools, such as the website and social media. The Centre publicizes its activities and local events on its noticeboards and website, as well as information regarding support for those with health, financial and social difficulties. It has established links with local councils and voluntary bodies. Whilst the wide-ranging use of facilities meets many of our original aims, the board remains keen to outreach further to the community.

Trustees worked with the management Committee to organize and hold a successful open day in the summer. The open day is a valuable opportunity for our user groups to engage with visitors and promote their groups. The open day has become an established annual event and Trustees and the management committee are working together to plan for a similar event for 2025, consideration is being given to holding this on a Sunday rather than a Saturday.

During January the Centre email system was hacked. The Centre communications were compromised, causing disruption to the day to day running of the Centre. The Centre Manager and the Management Committee Chairman worked swiftly to mitigate the problem, restore and secure our systems.

ASHENGROUND COMMUNITY CENTRE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

Achievements and performance (continued)

After many years of regularly hiring and supporting the Centre, Lindfield Folkdance Club closed. The members kindly donated its funds of £800 to the Centre. This was used to update our IT hardware.

Our Cinema is well established, with screenings every 8 weeks and the occasional afternoon matinee for children's films. Winter and early spring showings have proved to be popular with attendances of between 30 - 40, an attendance of 20, covers all cost in showing the film, with surplus income being invested in the Centre.

The Centre Café continues to thrive. Thanks to all the volunteers involved, this important part of the Centre activities has a regular group of users and has become a regular meeting point for some. Trustees recognize that the Kitchen requires further investment, particularly with ventilation to provide a more comfortable environment for our volunteers.

Garden work was completed; however our aging store sheds have reached the end of life, Trustees are planning a suitable replacement.

Internal decoration has taken place as planned.

Financial review

a. Going concern

The use of the Centre continues to grow and the Trustees are confident of the future viability of the Centre. The Trustees, therefore, continue to adopt the going concern basis of accounting in preparing the annual financial statements.

b. Reserves policy

The reserves policy is to have reserves at a level which represents at least three months overall running costs and designated funds for large scale maintenance costs and replacement of equipment.

c. Financial risk management objectives and policies

Other than the risks covered by the Charity's insurance policy, the Board of Trustees (the Board) has not identified any other substantial risks. The cash flow risk identified when the Centre first commenced trading is no longer a concern. The Centre Manager maintains consistent scrutiny of income and expenditure and the Board is given the current position in relation to the budget at every meeting. The Management Committee and the Board continue to monitor risk possibilities and take action if any are identified.

The company, working with the Management Committee, has continued to review its policies and is satisfied that the policies meet the needs of the Centre, its staff, volunteers and users. Copies of the Centre's policies are available from the company's offices.

The Centre ensures that maintenance and testing of equipment is carried out regularly and has contracts in place to ensure that health and safety and duty of care requirements are met to a high standard. The fund for larger scale maintenance continues to increase to enable the Centre to undertake any necessary work in the future.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

Structure, governance and management

a. Constitution

Ashenground Community Centre is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The number of Trustees shall be at least four and not more than nine. Not more than four shall be appointed by the Church of the Ascension, Haywards Heath (the "Nominated Trustees") and the remainder (the "Elected Trustees") shall be elected by the membership.

None of the Trustees, who are also directors for company law purposes, held any beneficial interest in the company at any time.

c. Organisational structure and decision-making policies

The Management Committee (two of whose members have to be Trustees) meets regularly and is responsible for the operations of the Centre. For Centre Operations there are three part-time employees – the Centre Manager (Mrs Sue Neatherway), the Caretaker and the Board Minutes Secretary.

The Management Committee carries out its duties in an effective and professional manner. It provides regular reports to the Trustees to enable the Board to meet its responsibilities. As well as overseeing the daily management of the Centre, the Committee closely monitors income and costs. Kevin Martin is Chairman of the Management Committee and continues to involve the Centre users and local community in the work of his committee. Mrs. Sue Neatherway is the Centre Manager, and they ensure that the Chair of the Board is informed of any potential urgent issues and seek his advice if required. The Chairman of the Board also attends the management meetings. Thanks, continue to be due to the Centre Manager for her dedicated work and the help and assistance she provides to the Chairman of the Board. The Chairman of the board also expresses thanks to Kevin for his ongoing support.

d. Policies adopted for the induction and training of Trustees

The charity has been fortunate to have attracted a high standard of Trustee with a wide range of skills from other sectors and most of whom have had experience of being a Trustee of other charities. A briefing is provided to new trustees. They are also provided with a copy of the Memorandum and Articles of Association, previous minutes and the annual report and accounts.

Plans for future periods

The financial targets are being met. The Board continues to concentrate on three areas - Business Finance, Capital Expenditure and Development – with the aim of further improving the facilities and services offered whilst ensuring that finances remain sound and can meet any potential increased expenditure.

Trustees continue to monitor the transition from the loss of hire income from the pre-school with the additional and flexibility of new day time hirings.

Work has continued in planning for replacement of the aging garden sheds, various options were considered by

ASHENGROUND COMMUNITY CENTRE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

Plans for future periods (continued)

a working group of Trustees. It has been decided to replace the sheds with one new shed.

Plans and costs are being considered to improve the kitchen ventilation and replace the cooker.

Environmental projects including Solar power generation are also being considered.

Trustees are considering investing in an accounting software package.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

R Goddard
(Chair of Trustees)

Date:

ASHENGROUND COMMUNITY CENTRE
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 APRIL 2025

Independent examiner's report to the Trustees of Ashenground Community Centre ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 April 2025.

Responsibilities and basis of report

As the Trustees of the company (and 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 the company's accounts 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

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.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:

Dated:

Graham Hole

GMBC LLP

Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

ASHENGROUND COMMUNITY CENTRE
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 APRIL 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:					
Donations and legacies	3	7,017	300	7,317	19,411
Other trading activities	4	48,854	-	48,854	44,150
Investments	5	116	-	116	76
Total income		55,987	300	56,287	63,637
Expenditure on:					
Raising funds	6	66	-	66	-
Charitable activities	7	59,246	16,473	75,719	63,748
Total expenditure		59,312	16,473	75,785	63,748
Net movement in funds		(3,325)	(16,173)	(19,498)	(111)
Reconciliation of funds:					
Total funds brought forward		38,713	443,910	482,623	482,734
Net movement in funds		(3,325)	(16,173)	(19,498)	(111)
Total funds carried forward		35,388	427,737	463,125	482,623

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 25 form part of these financial statements.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)
REGISTERED NUMBER: 4413212

BALANCE SHEET
AS AT 30 APRIL 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	453,917	471,767
		453,917	471,767
Current assets			
Debtors	13	3,153	3,631
Cash at bank and in hand		10,461	10,155
		13,614	13,786
Current liabilities			
Creditors: amounts falling due within one year	14	(4,406)	(2,930)
Net current assets		9,208	10,856
Total net assets		463,125	482,623
Charity funds			
Restricted funds	16	427,737	443,910
Unrestricted funds	16	35,388	38,713
Total funds		463,125	482,623

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)
REGISTERED NUMBER: 4413212

BALANCE SHEET (CONTINUED)
AS AT 30 APRIL 2025

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

R Goddard
(Chair of Trustees)

Date:

The notes on pages 10 to 25 form part of these financial statements.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

1. General information

Ashenground Community Centre is a private charitable company, limited by guarantee, domiciled in England and Wales registration number 4413212 and charity number 1093850. The registered office and principal place of business is Southdown Close, Haywards Heath, West Sussex.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Ashenground Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 included under expense categories that aggregate all costs for allocation to activities.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

ASHENGROUND COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- 2% 50 years straight line
Fixtures and fittings	- 20% 5 years straight line
Computer equipment	- 33% 3 years straight line

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and 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.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

ASHENGROUND COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

2. Accounting policies (continued)

2.9 Financial instruments

The company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

ASHENGROUND COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Grants				
Clarion Future	-	300	300	-
Mid Sussex District Council	-	-	-	10,863
Haywards Heath Town Council	-	-	-	750
Costain	-	-	-	1,000
Subtotal detailed disclosure	-	300	300	12,613
Donations	7,017	-	7,017	6,798
Total 2025	7,017	300	7,317	19,411
<i>Total 2024</i>	7,748	11,663	19,411	

4. Income from other trading activities

Income from fundraising

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Hall hire	45,949	45,949	42,340
Film income	2,118	2,118	1,231
Fundraising events	787	787	579
Total 2025	48,854	48,854	44,150

ASHENGROUND COMMUNITY CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Interest received	116	116	76

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Costs of raising voluntary income	66	66	-

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	<i>Total 2024 £</i>
Community centre activities	59,246	16,473	75,719	63,748
<i>Total 2024</i>	46,509	17,239	63,748	

ASHENGROUND COMMUNITY CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

7. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2025 £	Depreciation 2025 £	Other costs 2025 £	Total 2025 £	<i>Total 2024 £</i>
Community centre activities	26,271	18,670	30,778	75,719	63,748
<i>Total 2024</i>	24,237	19,232	20,279	63,748	

8. Analysis of expenditure by activities

	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Community centre activities	75,719	75,719	63,748
<i>Total 2024</i>	63,748	63,748	

ASHENGROUND COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	26,271	26,271	24,237
Depreciation	18,670	18,670	19,232
Community centre other costs	1,322	1,322	1,257
Communications	581	581	1,738
Computer Cost	1,040	1,040	-
Equipment costs	32	32	299
Repairs and maintenance costs	12,622	12,622	4,114
Gardening	1,145	1,145	315
Postage and stationery	212	212	199
Utilities	5,893	5,893	5,235
Cleaning	280	280	174
Film & screening exp	1,823	1,823	906
Accounting	1,440	1,440	1,488
Legal costs	299	299	35
Property peppercorn rent	1	1	-
Cafe consumables	2,506	2,506	2,444
Council tax	(115)	(115)	4
Insurance	1,317	1,317	1,211
Staff training	80	80	-
Garden refurbishment	300	300	860
	<u>75,719</u>	<u>75,719</u>	<u>63,748</u>
<i>Total 2024</i>	<u>63,748</u>	<u>63,748</u>	

ASHENGROUND COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

9. Independent examiner's remuneration

	2025 £	<i>2024</i> £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	1,380	<i>1,320</i>

10. Staff costs

	2025 £	<i>2024</i> £
Wages and salaries	25,688	<i>23,672</i>
Contribution to defined contributions pension scheme	583	<i>565</i>
	26,271	<i>24,237</i>

The average number of persons employed by the company during the year was as follows:

	2025 No.	<i>2024</i> No.
Administration	2	<i>2</i>

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2024 - £NIL*).

During the year ended 30 April 2025, no Trustee expenses have been incurred (*2024 - £NIL*).

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(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

12. Tangible fixed assets

	Leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 May 2024	676,295	52,480	1,719	730,494
Additions	-	-	819	819
At 30 April 2025	<u>676,295</u>	<u>52,480</u>	<u>2,538</u>	<u>731,313</u>
Depreciation				
At 1 May 2024	222,171	34,836	1,719	258,726
Charge for the year	13,526	4,871	273	18,670
At 30 April 2025	<u>235,697</u>	<u>39,707</u>	<u>1,992</u>	<u>277,396</u>
Net book value				
At 30 April 2025	<u>440,598</u>	<u>12,773</u>	<u>546</u>	<u>453,917</u>
At 30 April 2024	<u>454,124</u>	<u>17,643</u>	<u>-</u>	<u>471,767</u>

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	1,786	1,664
Prepayments and accrued income	1,367	1,967
	<u>3,153</u>	<u>3,631</u>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,000	750
Other taxation and social security	189	155
Pension payable	127	105
Accruals and deferred income	3,090	1,920
	<u>4,406</u>	<u>2,930</u>

15. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at amortised cost	<u>13,614</u>	<u>10,155</u>
	2025 £	2024 £
Financial liabilities		
Financial liabilities measured at amortised cost	<u>(4,406)</u>	<u>(2,938)</u>

Financial assets measured at amortised cost comprise cash at bank and in hand and trade debtors.

Financial liabilities measured at amortised cost comprise trade creditors and accruals.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

16. Statement of funds

Statement of funds - current year

	Balance at 1 May 2024 £	Income £	Expenditure £	Balance at 30 April 2025 £
Unrestricted funds				
Designated funds				
Equipment fund	1,726	-	(32)	1,694
Cafe project conservatory	27,047	-	(629)	26,418
Office Equipment fund-Lindfield Folk Dance Group Donation	-	800	(273)	527
	<u>28,773</u>	<u>800</u>	<u>(934)</u>	<u>28,639</u>
General funds				
General Fund	<u>9,940</u>	<u>55,187</u>	<u>(58,378)</u>	<u>6,749</u>
Total Unrestricted funds	<u>38,713</u>	<u>55,987</u>	<u>(59,312)</u>	<u>35,388</u>
Restricted funds				
Building fund	425,317	-	(12,857)	412,460
Clarion Future	-	300	(300)	-
Cafe project	9,011	-	(40)	8,971
Equipment fund	136	-	(110)	26
Cafe conservatory door	348	-	(348)	-
Floor cleaning machine	752	-	(251)	501
AV Equipment	8,346	-	(2,567)	5,779
	<u>443,910</u>	<u>300</u>	<u>(16,473)</u>	<u>427,737</u>
Total of funds	<u><u>482,623</u></u>	<u><u>56,287</u></u>	<u><u>(75,785)</u></u>	<u><u>463,125</u></u>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 May 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 April 2024 £</i>
Unrestricted funds				
Designated funds				
Equipment fund	2,025	-	(299)	1,726
Cafe project	835	-	(835)	-
Cafe project conservatory	27,676	-	(629)	27,047
Garden refurbishment	540	320	(860)	-
	<u>31,076</u>	<u>320</u>	<u>(2,623)</u>	<u>28,773</u>
General funds				
General Fund	2,487	51,654	(44,201)	9,940
	<u>33,563</u>	<u>51,974</u>	<u>(46,824)</u>	<u>38,713</u>
Total Unrestricted funds				
Restricted funds				
Building fund	438,174	-	(12,857)	425,317
Cafe project	9,051	-	(40)	9,011
Equipment fund	247	-	(111)	136
Cafe conservatory door	696	-	(348)	348
Floor cleaning machine	1,003	-	(251)	752
AV Equipment	-	10,913	(2,567)	8,346
HH Town Council-Blinds	-	750	(750)	-
	<u>449,171</u>	<u>11,663</u>	<u>(16,924)</u>	<u>443,910</u>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

Aim and use of funds

Designated funds:

The equipment designated fund was set up in a previous year for the purchase of equipment for the Centre.

The cafe project conservatory designated fund relates to the cost of new conservatory. The cost of the conservatory has been capitalised and the depreciation expense has been applied against the fund.

The office equipment designated fund was set up with a donation received from Lindfield Folk Dance Group. This fund relates to the cost of the new laptop and printer. The cost of the laptop and printer has been capitalised and the depreciation expense has been applied against the fund.

Restricted funds:

In a previous year the building fund was set up with donations and grants restricted for the acquisition and building of the Centre. The building was capitalised and annual depreciation is charged against this fund.

The cafe project restricted fund was set up in the previous year for use against cafe related costs. The cost of improvements and equipment have been capitalised and annual depreciation is charged against this fund.

The equipment fund relates to the purchase of chairs and tables and garden post protectors. The purchases have been capitalised and annual depreciation has been charged against the fund.

The cafe conservatory door and laptop funds were set up with grants received during a previous year from Haywards Heath Town Council. The cost of these items has been capitalised and the depreciation expense applied against the fund.

The floor cleaning machine fund was set up last year with a grant from Haywards Heath Town Council. The cost of the floor cleaning machine has been capitalised and annual depreciation is charged against this fund.

The AV equipment grant fund was set up during the year with a grant from Mid Sussex District Council.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

17. Summary of funds

Summary of funds - current year

	Balance at 1 May 2024	Income	Expenditure	Balance at 30 April 2025
	£	£	£	£
Designated funds	28,773	800	(934)	28,639
General funds	9,940	55,187	(58,378)	6,749
Restricted funds	443,910	300	(16,473)	427,737
	<u>482,623</u>	<u>56,287</u>	<u>(75,785)</u>	<u>463,125</u>

Summary of funds - prior year

	<i>Balance at 1 May 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 April 2024</i>
	£	£	£	£
Designated funds	31,076	320	(2,623)	28,773
General funds	2,487	51,654	(44,201)	9,940
Restricted funds	449,171	11,663	(16,924)	443,910
	<u>482,734</u>	<u>63,637</u>	<u>(63,748)</u>	<u>482,623</u>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	26,180	427,737	453,917
Current assets	13,614	-	13,614
Creditors due within one year	(4,406)	-	(4,406)
Total	35,388	427,737	463,125

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	33,100	438,667	471,767
Current assets	8,543	5,243	13,786
Creditors due within one year	(2,930)	-	(2,930)
Total	38,713	443,910	482,623

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

19. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £583 (2024 - £565). Contributions totalling £127 (2024 - £105) were payable to the fund at the balance sheet date and are included in creditors.

20. Related party transactions

Gardening services were carried out by John Truran who is the brother of the Centre Manager. The amount paid to John Truran during the year 2025 was £1130. Amount of £350 was paid to F Goddard & Sons Ltd for plumbing work, the Chairman's family owns this company.

Accounts

Registered number: 4413212
Charity number: 1093850

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

ASHENGROUND COMMUNITY CENTRE
FOR THE YEAR ENDED 30 APRIL 2024

(A company limited by guarantee)

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ASHENGROUND COMMUNITY CENTRE

(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 APRIL 2024**

Trustees

R Goddard, Chair
U Glass, Trustee
B Hinton, Trustee
Reverend M Jones, Trustee
Dr A G Kent, Trustee
K Martin, Trustee
L Moss, Trustee (resigned 12 January 2024)
M Stanton, Trustee
L S Wickremaratchi Cllr, Trustee
J Whitehead, Trustee (appointed 12 January 2024)

Company registered number
4413212

Charity registered number
1093850

Registered office
Southdown Close
Haywards Heath
West Sussex
RH16 4JR

Accountants
GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

Bankers
Barclays Bank PLC
77 South Road
Haywards Heath
West Sussex
RH16 4LB

Solicitors
Waugh & Co
4 Mill Green Business Estate
Mill Green Road
Haywards Heath
West Sussex
RH16 1XQ

ASHENGROUND COMMUNITY CENTRE

(A company limited by guarantee)

FOR THE YEAR ENDED 30 APRIL 2024

TRUSTEES' REPORT

The Trustees present their annual report together with the financial statements of the company for the 1 May 2023 to 30 April 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objectives of the charity are to provide facilities and services in the interests of social welfare in order to improve the conditions of life of the inhabitants of Haywards Heath, West Sussex and the surrounding area, without distinction of gender, sexual orientation, disability or of political, religious or other opinions.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

The Centre continues to be a focal point for the community, with varied activities serving a wide range of users. Lettings for the Centre have continued to increase with regular groups continuing their hirings. Occasional bookings and commercial bookings continue to provide a valuable source of income as well as providing services in the heart of the community. Although there is some available space for lettings at the Centre, much of the time it is used to full capacity. This is partially the result of favorable comments from users and many recommending the Centre to other groups, friends, and family and partially due to networking by the Centre Manager and communication tools, such as the website and social media. The Centre publicizes its activities and local events on its noticeboards and website, as well as information regarding support for those with health, financial and social difficulties. It has established links with local councils and voluntary bodies. Whilst the wideranging use of facilities meets many of our original aims, the board remains keen to outreach further to the community.

Trustees worked with the management Committee to organize and hold a successful open day in the summer. The open day is a valuable opportunity for our user groups to engage with visitors and promote their groups. The open day has become an established annual event and the Trustees and management committee are working together to plan for a similar event for 2024.

ASHENGROUND COMMUNITY CENTRE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

The reestablishment of our Cinema took place as planned in the autumn of 2023. Our own Cinema equipment has been installed in the Centre, allowing us to show regular screenings for a modest cost. Winter and early Spring showings have proved to be popular with attendances of between 30 -40, an attendance of 20, covers all cost in showing the film, with surplus income being invested in the Centre.

The Centre Café continues to thrive. Thanks to all the volunteers involved, this important part of the Centre activities has a regular group of users and has become a regular meeting point for some.

Achievements and performance (continued)

The work to the Garden was completed and the new pre-school opened in September, take up has been limited, with the provider hoping numbers would increase in the spring term. Although numbers have increased, the threshold of long-term viability has not been reached. Trustees continue to monitor the situation.

The Management Committee carries out its duties in an effective and professional manner. It provides regular reports to the Trustees to enable the Board to meet its responsibilities. As well as overseeing the daily management of the Centre, the Committee closely monitors income and costs. Kevin Martin is Chairman of the Management Committee and continues to involve the Centre users and local community in the work of his committee. Mrs. Sue Neatherway is the Centre Manager, and they ensure that the Chair of the Board is informed of any potential urgent issues and seek his advice if required. The Chairman of the Board also attends the management meetings. Thanks, continue to be due to the Centre Manager for her dedicated work and the help and assistance she provides to the Chairman of the Board. The Chairman of the board also expresses thanks to Kevin for his ongoing support. Thanks, are also expressed to Kevin for his valuable work to bring the Cinema to fruition and for his technical abilities in the use of the Cinema equipment.

A new boiler was installed in October, and plans to carry out internal decoration are being put in place.

Financial review

a. Going concern

The use of the Centre continues to grow and the Trustees are confident of the future viability of the Centre. The Trustees, therefore, continue to adopt the going concern basis of accounting in preparing the annual financial statements.

b. Reserves policy

The reserves policy is to have reserves at a level which represents at least three months overall running costs and designated funds for large scale maintenance costs and replacement of equipment.

c. Financial risk management objectives and policies

Other than the risks covered by the Charity's insurance policy, the Board of Trustees (the Board) has not identified any other substantial risks. The cash flow risk identified when the Centre first commenced trading is no longer a concern. The Centre Manager maintains consistent scrutiny of income and expenditure and the Board is given the current position in relation to the budget at every meeting. The Management Committee and the Board continue to monitor risk possibilities and take action if any are identified.

ASHENGROUND COMMUNITY CENTRE

(A company limited by guarantee)

FOR THE YEAR ENDED 30 APRIL 2024

The company, working with the Management Committee, has continued to review its policies and is satisfied that the policies meet the needs of the Centre, its staff, volunteers and users. Copies of the Centre's policies are available from the company's offices.

The Centre ensures that maintenance and testing of equipment is carried out regularly and has contracts in place to ensure that health and safety and duty of care requirements are met to a high standard. The fund for larger scale maintenance continues to increase to enable the Centre to undertake any necessary work in the future.

ASHENGROUND COMMUNITY CENTRE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

Structure, governance and management

a. Constitution

Ashenground Community Centre is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The number of Trustees shall be at least four and not more than nine. Not more than four shall be appointed by the Church of the Ascension, Haywards Heath (the "Nominated Trustees") and the remainder (the "Elected Trustees") shall be elected by the membership.

None of the Trustees, who are also directors for company law purposes, held any beneficial interest in the company at any time.

c. Organisational structure and decision-making policies

The Management Committee (two of whose members have to be Trustees) meets regularly and is responsible for the operations of the Centre. For the Centre Operations there are three employees - the Centre Manager (Mrs Sue Neatherway), the Caretaker and the Board Minutes Secretary.

The Management Committee carries out its duties in an effective and professional manner. It provides regular reports to the Trustees to enable the Board to meet its responsibilities. As well as overseeing the daily management of the Centre, the Committee closely monitors income and costs. Kevin Martin is Chairman of the Management Committee and continues to involve the Centre users and local community in the work of his committee. Mrs. Sue Neatherway is the Centre Manager, and they ensure that the Chair of the Board is informed of any potential urgent issues and seek his advice if required. The Chairman of the Board also attends the management meetings. Thanks, continue to be due to the Centre Manager for her dedicated work and the help and assistance she provides to the Chairman of the Board. The Chairman of board also expresses thanks to Kevin for on-going support.

d. Policies adopted for the induction and training of Trustees

The charity has been fortunate to have attracted a high standard of Trustee with a wide range of skills from other sectors and most of whom have had experience of being a Trustee of other charities. A briefing is provided to new trustees. They are also provided with a copy of the Memorandum and Articles of Association, previous minutes and the annual report and accounts.

Plans for future periods

The financial targets are being met. The Board continues to concentrate on three areas - Business Finance, Capital Expenditure and Development – with the aim of further improving the facilities and services offered whilst ensuring that finances remain sound and can meet any potential increased expenditure.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

Trustees continue to monitor the viability of the Pre-School, acknowledging that long term viability is difficult for all commercially operated ventures in a setting such as ours.

Work has continued in planning for replacement of the aging garden sheds, with all options being considered. A

Plans for future periods (continued) working group of Trustees have been tasked to work on this project. Environmental projects including Solar power generation are also being considered.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
January 2025 behalf by

and signed on their 9

R Goddard

R Goddard
(Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 APRIL 2024

ASHENGROUND COMMUNITY CENTRE

(A company limited by guarantee)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024**

Independent examiner's report to the Trustees of Ashenground Community Centre ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 April 2024.

Responsibilities and basis of report

As the Trustees of the company (and 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 the company's accounts 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

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.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:Dated:

Graham Hole

9 January 2025

Graham Hole

GMBC LLP

Chartered Tax Advisers and Accountants

Marine House

151 Western Road

Haywards Heath

West Sussex

RH16 3LH

ASHENGROUND COMMUNITY CENTRE

(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 APRIL 2024**

		Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
	Note	£	£	£	£
Income from:					
Donations and legacies	3	7,748	11,663	19,411	6,123
Other trading activities	4	44,150	-	44,150	28,658
Investments	5	76	-	76	19
		<u>51,974</u>	<u>11,663</u>	<u>63,637</u>	<u>34,800</u>
Total income					
Expenditure on:					
Charitable activities	6	46,824	16,924	63,748	56,700
Total expenditure		<u>46,824</u>	<u>16,924</u>	<u>63,748</u>	<u>56,700</u>
		<u>4</u>	<u>4</u>	<u>8</u>	<u>0</u>
Net movement in funds		<u>5,150</u>	<u>(5,260)</u>	<u>(110)</u>	<u>(21,900)</u>
Reconciliation of funds:		<u>0</u>	<u>1)</u>	<u>1)</u>	<u>)</u>
Total funds brought forward		33,563	449,171	482,734	504,634
Net movement in funds		5,150	(5,261)	(111)	(21,900)
Total funds carried forward		<u>38,713</u>	<u>443,910</u>	<u>482,623</u>	<u>482,734</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 25 form part of these financial statements.

ASHENGROUND COMMUNITY CENTRE

(A company limited by guarantee)

REGISTERED NUMBER: 4413212

BALANCE SHEET AS AT 30 APRIL 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	<u>471,767</u>	<u>471,002</u>
		471,767	471,002
Current assets			
Debtors	12	3,631	3,297
Cash at bank and in hand		<u>10,155</u>	<u>10,386</u>
		13,786	13,683
Creditors: amounts falling due within one year	13	<u>(2,930)</u>	<u>(1,951)</u>
Net current assets		10,856	11,732
Total net assets		482,623	482,734
Charity funds			
Restricted funds	15	443,910	449,171
Unrestricted funds	15	38,713	33,563

ASHENGROUND COMMUNITY CENTRE

(A company limited by guarantee)

Total funds	<u>482,6</u>	<u>482,7</u>
	<u>23</u>	<u>34</u>
	REGISTERED NUMBER: 4413212	

BALANCE SHEET (CONTINUED) AS AT 30 APRIL 2024

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on _____ and signed on their behalf by:

R Goddard
(Chair of Trustees)

The notes on pages 10 to 25 form part of these financial statements.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

1. General information

Ashenground Community Centre is a private charitable company, limited by guarantee, domiciled in England and Wales registration number 4413212 and charity number 1093850. The registered office and principal place of business is Southdown Close, Haywards Heath, West Sussex.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Ashenground Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 included under expense categories that aggregate all costs for allocation to activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Long-term leasehold property	- 2% 50 years straight line
Fixtures and fittings	- 20% 5 years straight line
Computer equipment	- 33% 3 years straight line

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and 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.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.9 Financial instruments

The company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
Grants				
Mid Sussex District Council - 10,863	10,863	Haywards Heath Town Council - 750	750	420
Costain	1,000	-	1,000	-
	<u>1,00</u>	<u>11,61</u>	<u>12,61</u>	<u>42</u>
	<u>0</u>	<u>3</u>	<u>3</u>	<u>0</u>
	<u>6,74</u>	<u>5</u>	<u>6,79</u>	<u>5,70</u>
	<u>8</u>	<u>0</u>	<u>8</u>	<u>3</u>
Page 13	<u>7,74</u>	<u>11,66</u>	<u>19,41</u>	<u>6,12</u>
	<u>8</u>	<u>3</u>	<u>1</u>	<u>3</u>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

Subtotal detailed disclosure

Donations

Total 2024

Total 2023

4. Income from other trading activities

Income from fundraising

	Unrestricted funds	Total 2024	Total 2023	funds	funds
	£	£	£		£
Hall hire	42,919	42,919			28,624
Film tickets and raffle income	1,231	1,231			-
Preschool fundraising	-	-			34
	<u>44,150</u>	<u>44,150</u>			<u>28,658</u>
Total 2024					
5. Investment income					

	Unrestricted funds	Total 2024	Total 2023	funds	funds
	£	£	£		£
Interest received	76	76			19
	<u>76</u>	<u>76</u>			<u>19</u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds	Restricted funds	Total 2024	Total 2023	2024	2023
	£	£	£	£		£

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

Community centre activities	46,824	16,924	63,748	56,700
	<u>41,7</u>	<u>14,94</u>	<u>56,70</u>	
<i>Total 2023</i>	<u>55</u>	<u>5</u>	<u>0</u>	
Summary by expenditure type				

	Staff costs 2024 £	Depreciation 2024 £	Other costs 2024 £	Total 2024 £	Total 2023 £
Community centre activities	24,237	19,232	20,279	63,748	56,700
	<u>23,3</u>	<u>16,1</u>	<u>17,21</u>	<u>56,70</u>	
<i>Total 2023</i>	<u>35</u>	<u>52</u>	<u>3</u>	<u>0</u>	
7. Analysis of expenditure by activities					

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Community centre activities	-	63,748	63,748	56,700
	<u>(604</u>	<u>57,30</u>	<u>56,70</u>	
<i>Total 2023</i>	<u>)</u>	<u>4</u>	<u>0</u>	

Analysis of direct costs

	Preschool activity 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	-	-	104
Training	-	-	(370)
Administration	-	-	(338)
Total 2024	<u>-</u>	<u>-</u>	<u>(604)</u>
	<u>(604</u>	<u>(604</u>	
	<u>)</u>	<u>)</u>	

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

Total 2023

The preschool activity ceased at the end of the prior year.

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	24,237	24,237	23,231
Depreciation	19,232	19,232	16,152
Community centre other costs	1,257	1,257	1,695
Communications	1,738	1,738	1,084
Equipment costs	299	299	25
Repairs and maintenance costs	4,114	4,114	5,340
Gardening	315	315	328
Postage and stationery	199	199	173
Utilities	5,235	5,235	3,852
Cleaning	174	174	174
Film & screening exp	906	906	-
Accounting	1,488	1,488	1,500
Legal costs	35	35	561
Property peppercorn rent	-	-	3
Cafe consumables	2,444	2,444	1,889
Council tax	4	4	(1)
Insurance	1,211	1,211	1,149
Staff training	-	-	149
Garden refurbishment	860	860	-
	<u>63,748</u>	<u>63,748</u>	<u>57,304</u>
<i>Total 2023</i>	<u>57,304</u>	<u>57,304</u>	

8. Independent examiner's remuneration

2024
£

2023
£

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

Fees payable to the company's independent examiner for the independent examination of the company's annual accounts

1,320

1,500

9. Staff costs

	2024 £	2023 £
Wages and salaries	23,673	22,789
Contribution to defined contributions pension scheme	<u>565</u>	<u>546</u>
	<u>24,238</u>	<u>23,335</u>

The average number of persons employed by the company during the year was as follows:

	2024 No.	2023 No.
Administration	<u>2</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 30 April 2024, no Trustee expenses have been incurred (2023 - £NIL).

11. Tangible fixed assets

	Leasehold Fixtures and property £	fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 May 2023	676,295	32,483	1,719	710,497
Additions	-	19,997	-	19,997

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

At 30 April 2024	<u>676,295</u>	<u>52,480</u>	<u>1,719</u>	<u>730,494</u>
Depreciation				
At 1 May 2023	208,646	29,129	1,719	239,494
Charge for the year	13,526	5,706	-	19,232
Other unallocated	(1)	-	-	(1)
At 30 April 2024	<u>222,171</u>	<u>34,835</u>	<u>1,719</u>	<u>258,725</u>
Net book value				
At 30 April 2024	<u>454,124</u>	<u>17,645</u>	<u>-</u>	<u>471,769</u>
At 30 April 2023	<u>467,649</u>	<u>3,353</u>	<u>-</u>	<u>471,002</u>

12. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	1,664	1,258
Other debtors	-	9
Prepayments and accrued income	<u>1,967</u>	<u>2,030</u>
	<u>3,631</u>	<u>3,297</u>

13. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	750	250
Other taxation and social security	155	147
Pension payable	105	102
Accruals and deferred income	<u>1,920</u>	<u>1,452</u>
	<u>2,930</u>	<u>1,951</u>

ASHENGROUND COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

14. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at amortised cost	<u>10,155</u>	<u>11,652</u>
	2024 £	2023 £
Financial liabilities		
Financial liabilities measured at amortised cost	<u>(2,938)</u>	<u>(1,702)</u>

Financial assets measured at amortised cost comprise cash at bank and in hand and trade debtors.

Financial liabilities measured at amortised cost comprise trade creditors and accruals.

15. Statement of funds

Statement of funds - current year

	Balance at 1 May 2023 £	Income £	Expenditure £	Balance at 30 April 2024 £
Unrestricted funds				
Designated funds				
Equipment fund	2,025	-	(299)	1,726
Cafe project	835	-	(835)	-
Cafe project conservatory	27,676	-	(629)	27,047
Garden refurbishment	540	320	(860)	-
	<u>31,076</u>	<u>320</u>	<u>(2,622)</u>	<u>28,773</u>
General funds				
General Fund	<u>2,487</u>	<u>51,654</u>	<u>(44,201)</u>	<u>9,940</u>
Total Unrestricted funds	<u>33,563</u>	<u>51,974</u>	<u>(46,824)</u>	<u>38,713</u>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

Restricted funds

Building fund	438,174	-	(12,857)	425,317
Cafe project	9,051	-	(40)	9,011
Equipment fund	247	-	(111)	136
Cafe conservatory door	696	-	(348)	348
Floor cleaning machine	1,003	-	(251)	752
AV Equipment	-	10,913	(2,567)	8,346
HH Town Council-Blinds	-	750	(750)	-
	449,171	11,663	(16,924)	443,910
Total of funds	482,734	63,637	(63,748)	482,623

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 May 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 April 2023 £</i>
Unrestricted funds				
Designated funds				
Equipment fund	1,190	860	(25)	2,025
Cafe project	1,670	-	(835)	835
Cafe project conservatory	28,305	-	(629)	27,676
Garden refurbishment	-	540	-	540
	31,165	1,400	(1,489)	31,076
General funds				
General Fund	9,771	32,980	(40,264)	2,487
Total Unrestricted funds	40,936	34,380	(41,753)	33,563

Restricted funds

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

Building fund	451,031	-	(12,857)	438,174
Cafe project	9,528	-	(477)	9,051
Equipment fund	672	-	(425)	247
Cafe conservatory door	1,044	-	(348)	696
Laptop	168	-	(168)	-
Floor cleaning machine	1,253	-	(250)	1,003
Cost of living expenses	-	420	(420)	-
	<u>463,69</u>	<u>42</u>	<u>(14,945</u>	<u>449,17</u>
Aim and use of funds	<u>6</u>	<u>0</u>	<u>)</u>	<u>1</u>

Designated funds:

The equipment designated fund was set up in a previous year for the purchase of equipment for the Centre.

The cafe project fund was established in a previous year. The balance on the fund relates to future depreciation against equipment purchases made in prior years.

The cafe project conservatory designated fund relates to the cost of new conservatory. The cost of the conservatory has been capitalised and the depreciaton expense has been applied against the fund.

The garden refurbishment designated fund was set up with donations set aside by the Trustees for this purpose.

Restricted funds:

In a previous year the building fund was set up with donations and grants restricted for the acquisition and building of the Centre. The building was capitalised and annual depreciation is charged against this fund.

The cafe project restricted fund was set up in the previous year for use against cafe related costs. The cost of improvements and equipment have been capitalised and annual depreciation is charged against this fund.

The equipment fund relates to the purchase of chairs and tables and garden post protectors. The purchases have been capitalised and annual depreciation has been charged against the fund.

The cafe conservatory door and laptop funds were set up with grants received during a previous year from Haywards Heath Town Council. The cost of these items has been capitalised and the depreciation expense applied against the fund.

The floor cleaning machine fund was set up last year with a grant from Haywards Heath Town Council. The cost of the floor cleaning machine has been capitalised and annual depreciation is charged against this fund.

The AV equipment grant fund was set up during the year with a grant from Mid Sussex District Council.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

16. Summary of funds

Summary of funds - current year

	Balance at 1 May 2023 £	Income £	Expenditure £	Balance at 30 April 2024 £
Designated funds	31,076	320	(2,623)	28,773
General funds	2,487	51,654	(44,201)	9,940
Restricted funds	449,171	11,663	(16,924)	443,910
	482,734	63,637	(63,748)	482,623

Summary of funds - prior year

	Balance at 1 May 2022 £	Income £	Expenditure £	Balance at 30 April 2023 £
Designated funds	31,165	1,400	(1,489)	31,076
General funds	9,771	32,980	(40,264)	2,487
Restricted funds	463,696	420	(14,945)	449,171
	504,632	34,800	(56,698)	482,734

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	33,100	438,667	471,767
Current assets	8,543	5,243	13,786
Creditors due within one year	(2,930)	-	(2,930)
Total	38,713	443,910	482,623

Analysis of net assets between funds - prior period

Unrestricted funds 2023	Restricted funds	Total funds
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ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

	£	2023 £	2023 £
Tangible fixed assets	28,998	442,004	471,002
Current assets	6,516	7,167	13,683
Creditors due within one year	(1,951)	-	(1,951)
Total	33,56	449,17	482,73
18. Pension commitments	3	1	4

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £565 (2023 - £546). Contributions totalling £105 (2023 - £102) were payable to the fund at the balance sheet date and are included in creditors.

19. Related party transactions

Gardening services were carried out by John Truran who is the brother of the Centre Manager. The amount paid to John Truran during the year was £290.

Signature: R Goddard (Jan 9, 2025 20:30 GMT) **R Goddard**
Email: richard.goddardhome@btinternet.com

Accounts

ASHENGROUND COMMUNITY CENTRE

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

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ASHENGROUND COMMUNITY CENTRE

(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 APRIL 2023**

Trustees

R Goddard, Chair

U Glass, Trustee

B Hinton, Trustee

Reverend M Jones, Trustee

Dr A G Kent, Trustee (appointed 17 January 2023)

K Martin, Trustee

S McKenzie, Trustee (resigned 17 January 2023)

L Moss, Trustee

M Stanton, Trustee

L S Wickremaratchi Cllr, Trustee

Company registered number

4413212

Charity registered number

1093850

Registered office

Southdown Close

Haywards Heath

West Sussex

RH16 4JR

Accountants

GMBC LLP

Chartered Tax Advisers and Accountants

Marine House

151 Western Road

Haywards Heath

West Sussex

RH16 3LH

Bankers

Barclays Bank PLC

77 South Road

Haywards Heath

West Sussex

RH16 4LB

Solicitors

Waugh & Co

4 Mill Green Business Estate

Mill Green Road

Haywards Heath

West Sussex

RH16 1XQ

ASHENGROUND COMMUNITY CENTRE

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 APRIL 2023

The Trustees present their annual report together with the financial statements of the company for the 1 May 2022 to 30 April 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objectives of the charity are to provide facilities and services in the interests of social welfare in order to improve the conditions of life of the inhabitants of Haywards Heath, West Sussex and the surrounding area, without distinction of gender, sexual orientation, disability or of political, religious or other opinions.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

The Centre continues to be a focal point for the community, with varied activities serving a wide range of users. Lettings for the Centre have continued to increase with regular groups continuing their hirings. Occasional bookings and commercial bookings continue to provide a valuable source of income as well as providing services in the heart of the community. Although there is some available space for lettings at the Centre, much of the time it is used to full capacity. This is partially the result of favorable comments from users and many recommending the Centre to other groups, friends, and family and partially due to networking by the Centre Manager and communication tools, such as the website and social media. The Centre publicizes its activities and local events on its noticeboards and website, as well as information regarding support for those with health, financial and social difficulties. It has established links with local councils and voluntary bodies. Whilst the wide-ranging use of facilities meets many of our original aims, the board remains keen to outreach further to the community.

Trustees working with the Management Committee held an open day in the Summer.

The Board continued planning to reopen our popular Cinema in the Autumn of 2023. Quotations for our own Cinema equipment were obtained, although requiring a capital investment, ongoing cost would significantly reduce, and provide an asset to the Centre. Grant support from Mid Sussex District Council has been gratefully awarded and Trustees have arranged for the installation to take place during August 2023 ready for a screening in September.

The Centre Café continues to thrive. Thanks to all the volunteers involved, this important part of the Centre activities has a regular group of users and has become a regular meeting point for some.

The cost-of-living crisis was closely monitored by Trustees, the Church initiative to provide a food larder was fully supported, and a warm space within the Centre was provided with grateful thanks to a cost-of-living grant

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

Achievements and performance (continued)

provided by Haywards Heath Town Council.

Trustees worked throughout the year to ensure a provider was found to open a pre-School in the autumn term of 2023. Meanwhile the Centre manager sought other hirings for the Main Hall, ensuring a steady income was maintained.

External decoration was carried out in the Summer of 2022.

Financial review

a. Going concern

The use of the Centre continues to grow and the Trustees are confident of the future viability of the Centre. The Trustees, therefore, continue to adopt the going concern basis of accounting in preparing the annual financial statements.

b. Reserves policy

The reserves policy is to have reserves at a level which represents at least three months overall running costs and designated funds for large scale maintenance costs and replacement of equipment.

c. Financial risk management objectives and policies

Other than the risks covered by the Charity's insurance policy, the Board of Trustees (the Board) has not identified any other substantial risks. The cash flow risk identified when the Centre first commenced trading is no longer a concern. The Centre Manager maintains consistent scrutiny of income and expenditure and the Board is given the current position in relation to the budget at every meeting. The Management Committee and the Board continue to monitor risk possibilities and take action if any are identified.

The company, working with the Management Committee, has continued to review its policies and is satisfied that the policies meet the needs of the Centre, its staff, volunteers and users. Copies of the Centre's policies are available from the company's offices.

The Centre ensures that maintenance and testing of equipment is carried out regularly and has contracts in place to ensure that health and safety and duty of care requirements are met to a high standard. The fund for larger scale maintenance continues to increase to enable the Centre to undertake any necessary work in the future.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

Structure, governance and management

a. Constitution

Ashenground Community Centre is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The number of Trustees shall be at least four and not more than nine. Not more than four shall be appointed by the Church of the Ascension, Haywards Heath (the "Nominated Trustees") and the remainder (the "Elected Trustees") shall be elected by the membership.

None of the Trustees, who are also directors for company law purposes, held any beneficial interest in the company at any time.

c. Organisational structure and decision-making policies

The Management Committee (two of whose members have to be Trustees) meets regularly and is responsible for the operations of the Centre. For the Centre Operations there are three employees - the Centre Manager (Mrs Sue Neatherway), the Caretaker and the Board Minutes Secretary.

Trustees' and Management Committee meetings were held in person.

The Management Committee carries out its duties in an effective and professional manner. It provides regular reports to the Trustees to enable the Board to meet its responsibilities. As well as overseeing the daily management of the Centre, the Committee closely monitors income and costs. Kevin Martin is Chairman of the Management Committee and continues to involve the Centre users and local community in the work of his committee. Mrs. Sue Neatherway is the Centre Manager, and they ensure that the Chair of the Board is informed of any potential urgent issues and seek his advice if required. The Chairman of the Board also attends the management meetings. Thanks, continue to be due to the Centre Manager for her dedicated work and the help and assistance she provides to the Chairman of the Board. The Chairman of board also expresses thanks to Kevin for on-going support.

d. Policies adopted for the Induction and training of Trustees

The charity has been fortunate to have attracted a high standard of Trustee with a wide range of skills from other sectors and most of whom have had experience of being a Trustee of other charities. A briefing is provided to new trustees. They are also provided with a copy of the Memorandum and Articles of Association, previous minutes and the annual report and accounts.

Plans for future periods

The financial targets are being met.

The Board continues to concentrate on three areas - Business Finance, Capital Expenditure and Development – with the aim of further improving the facilities and services offered whilst ensuring that finances remain sound and can meet any potential increased expenditure.

The Autumn reopening of a Pre-School and the relaunch of our Cinema will contribute to our income, allowing plans to replace our garden storage sheds and other infrastructure improvements currently being planned.

The Garden will be made ready for the new Pre-School during the Summer, with a new fence, sleepers and safe grass area.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

Plans for future periods (continued)

More work in the garden area will be required, as part of the major project of replacing the sheds with a more permanent structure.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 15 November 2023 and signed on their behalf by:

R Goddard
(Chair of Trustees)

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 APRIL 2023

Independent examiner's report to the Trustees of Ashenground Community Centre ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 April 2023.

Responsibilities and basis of report

As the Trustees of the company (and 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 the company's accounts 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

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.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed: Dated: 3 January 2024

Tina Pearce

GMBC LLP

Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 APRIL 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Note				
Income from:					
Donations and legacies	3	5,703	420	6,123	17,135
Other trading activities	4	28,658	-	28,658	80,130
Investments	5	19	-	19	1
		<u>34,380</u>	<u>420</u>	<u>34,800</u>	<u>97,266</u>
Total income					
Expenditure on:					
Charitable activities	6	41,753	14,945	56,698	122,151
		<u>41,753</u>	<u>14,945</u>	<u>56,698</u>	<u>122,151</u>
Total expenditure					
		<u>(7,373)</u>	<u>(14,525)</u>	<u>(21,898)</u>	<u>(24,885)</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		40,936	463,696	504,633	529,518
Net movement in funds		(7,373)	(14,525)	(21,898)	(24,885)
		<u>33,563</u>	<u>449,171</u>	<u>482,734</u>	<u>504,633</u>
Total funds carried forward					

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 26 form part of these financial statements.

ASHENGROUND COMMUNITY CENTRE

(A company limited by guarantee)

REGISTERED NUMBER: 4413212

BALANCE SHEET
AS AT 30 APRIL 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	471,003	485,902
		471,003	485,902
Current assets			
Debtors	12	3,297	3,077
Cash at bank and in hand		10,385	18,881
		13,682	21,958
Creditors: amounts falling due within one year	13	(1,951)	(3,228)
Net current assets		11,731	18,730
Total net assets		482,734	504,632
Charity funds			
Restricted funds	15	449,171	463,696
Unrestricted funds	15	33,563	40,936
Total funds		482,734	504,632

ASHENGROUND COMMUNITY CENTRE

(A company limited by guarantee)

REGISTERED NUMBER: 4413212

BALANCE SHEET (CONTINUED)

AS AT 30 APRIL 2023

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 15 November 2023 and signed on their behalf by:

R Goddard

(Chair of Trustees)

The notes on pages 10 to 26 form part of these financial statements.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

1. General information

Ashenground Community Centre is a private charitable company, limited by guarantee, domiciled in England and Wales registration number 4413212 and charity number 1093850. The registered office and principal place of business is Southdown Close, Haywards Heath, West Sussex.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Ashenground Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 included under expense categories

that aggregate all costs for allocation to activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 2% 50 years straight line
Fixtures and fittings	- 20% 5 years straight line
Computer equipment	- 33% 3 years straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and 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.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Grants				
Mid Sussex District Council	-	-	-	6,716
Haywards Heath Town Council	-	420	420	1,253
Government grants				
Covid 19 job retention scheme	-	-	-	2,076
MSDC Covid 19	-	-	-	2,667
Subtotal detailed disclosure	-	420	420	12,712
Donations	5,703	-	5,703	4,423
Total 2023	<u>5,703</u>	<u>420</u>	<u>6,123</u>	<u>17,135</u>
<i>Total 2022</i>	<u>8,408</u>	<u>8,727</u>	<u>17,135</u>	

4. Income from other trading activities

Income from fundraising

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Hall hire	28,624	28,624	25,149
Preschool fundraising	34	34	298
Total 2023	<u>28,658</u>	<u>28,658</u>	<u>25,447</u>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

4. Income from other trading activities (continued)

Income from charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Preschool income	-	-	54,682

The preschool activity ceased at the end of the prior year.

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest received	19	19	1

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Community centre activities	41,753	14,945	56,698	122,151
<i>Total 2022</i>	100,200	21,951	122,151	

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

6. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £	Total 2022 £
Community centre activities	<u>23,335</u>	<u>16,152</u>	<u>17,211</u>	<u>56,698</u>	<u>122,151</u>
<i>Total 2022</i>	<u>78,245</u>	<u>15,967</u>	<u>27,939</u>	<u>122,151</u>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Community centre activities	<u>(604)</u>	<u>57,302</u>	<u>56,698</u>	<u>122,151</u>
<i>Total 2022</i>	<u>61,529</u>	<u>60,622</u>	<u>122,151</u>	

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Preschool activity 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	104	104	55,284
Depreciation	-	-	166
Legal and professional	-	-	100
Insurance	-	-	521
Training	(370)	(370)	1,418
Administration	(338)	(338)	4,040
Total 2023	<u>(604)</u>	<u>(604)</u>	<u>61,529</u>
<i>Total 2022</i>	<u>61,529</u>	<u>61,529</u>	

The preschool activity ceased at the end of the prior year.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	<i>Total</i> <i>funds</i> <i>2022</i> <i>£</i>
Staff costs	23,231	23,231	22,961
Depreciation	16,152	16,152	15,800
Community centre other costs	1,695	1,695	1,168
Communications	1,084	1,084	1,019
Equipment costs	25	25	5
Repairs and maintenance costs	5,340	5,340	10,558
Gardening	328	328	460
Postage and stationery	173	173	114
Utilities	3,852	3,852	4,048
Cleaning	174	174	229
Charity donation	-	-	25
Accounting	1,500	1,500	1,342
Legal costs	561	561	35
Property peppercorn rent	1	1	1
Cafe consumables	1,889	1,889	1,403
Council tax	(1)	(1)	367
Insurance	1,149	1,149	1,012
Staff training	149	149	75
	<u>57,302</u>	<u>57,302</u>	<u>60,622</u>
<i>Total 2022</i>	<u>60,622</u>	<u>60,622</u>	

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

8. Independent examiner's remuneration

	2023	2022
	£	£
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<u>1,500</u>	<u>1,342</u>

9. Staff costs

	2023	2022
	£	£
Wages and salaries	22,789	77,078
Contribution to defined contributions pension scheme	546	1,167
	<u>23,335</u>	<u>78,245</u>

The average number of persons employed by the company during the year was as follows:

	2023	2022
	No.	No.
Administration	2	2
Preschool	-	5
	<u>2</u>	<u>7</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 30 April 2023, no Trustee expenses have been incurred (2022 - £NIL).

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 May 2022	676,295	31,230	1,719	709,244
Additions	-	1,253	-	1,253
At 30 April 2023	676,295	32,483	1,719	710,497
Depreciation				
At 1 May 2022	195,120	26,670	1,552	223,342
Charge for the year	13,526	2,459	167	16,152
At 30 April 2023	208,646	29,129	1,719	239,494
Net book value				
At 30 April 2023	467,649	3,354	-	471,003
At 30 April 2022	481,175	4,560	167	485,902

12. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	1,258	1,147
Other debtors	9	-
Prepayments and accrued income	2,030	1,930
	3,297	3,077

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	250	300
Other taxation and social security	147	287
Pension payable	102	145
Other creditors	-	1,000
Accruals and deferred income	1,452	1,496
	<u>1,951</u>	<u>3,228</u>

14. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at amortised cost	<u>11,652</u>	<u>20,028</u>
	2023 £	2022 £
Financial liabilities		
Financial liabilities measured at amortised cost	<u>(1,702)</u>	<u>(1,796)</u>

Financial assets measured at amortised cost comprise cash at bank and in hand and trade debtors.

Financial liabilities measured at amortised cost comprise trade creditors and accruals.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

15. Statement of funds

Statement of funds - current year

	Balance at 1 May 2022 £	Income £	Expenditure £	Transfers In/out £	Balance at 30 April 2023 £
Unrestricted funds					
Designated funds					
Equipment fund	1,190	860	(25)	-	2,025
Cafe project	1,670	-	(835)	-	835
Cafe project conservatory	28,305	-	(629)	-	27,676
Garden refurbishment	-	540	-	-	540
	<u>31,165</u>	<u>1,400</u>	<u>(1,489)</u>	<u>-</u>	<u>31,076</u>
General funds					
General Fund	<u>9,771</u>	<u>32,980</u>	<u>(40,264)</u>	<u>-</u>	<u>2,487</u>
Total Unrestricted funds	<u>40,936</u>	<u>34,380</u>	<u>(41,753)</u>	<u>-</u>	<u>33,563</u>
Restricted funds					
Building fund	451,031	-	(12,857)	-	438,174
Cafe project	9,528	-	(477)	-	9,051
Equipment fund	672	-	(425)	-	247
Cafe conservatory door	1,044	-	(348)	-	696
Laptop	168	-	(168)	-	-
Covid fund for Centre costs	-	-	-	-	-
Preschool fund	-	-	-	-	-
Floor cleaning machine	1,253	-	(250)	-	1,003
LED light replacement	-	-	-	-	-
Building equipment	-	-	-	-	-
Cost of living expenses	-	420	(420)	-	-
	<u>463,696</u>	<u>420</u>	<u>(14,945)</u>	<u>-</u>	<u>449,171</u>
Total of funds	<u>504,632</u>	<u>34,800</u>	<u>(56,698)</u>	<u>-</u>	<u>482,734</u>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 May 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 April 2022 £</i>
Unrestricted funds					
Designated funds					
Equipment fund	783	412	(5)	-	1,190
Cafe project	3,627	-	(835)	(1,122)	1,670
Cafe project conservatory	28,934	-	(629)	-	28,305
Garden refurbishment	-	-	-	-	-
	<u>33,344</u>	<u>412</u>	<u>(1,469)</u>	<u>(1,122)</u>	<u>31,165</u>
General funds					
General Fund	<u>19,210</u>	<u>88,126</u>	<u>(98,731)</u>	<u>1,166</u>	<u>9,771</u>
Total Unrestricted funds	<u>52,554</u>	<u>88,538</u>	<u>(100,200)</u>	<u>44</u>	<u>40,936</u>
Restricted funds					
Building fund	463,888	-	(12,857)	-	451,031
Cafe project	10,006	-	(478)	-	9,528
Equipment fund	542	555	(425)	-	672
Cafe conservatory door	1,392	-	(348)	-	1,044
Laptop	334	-	(166)	-	168
Covid fund for Centre costs	758	-	(758)	-	-
Preschool fund	44	203	(203)	(44)	-
Floor cleaning machine	-	1,253	-	-	1,253
LED light replacement	-	5,814	(5,814)	-	-
Building equipment	-	902	(902)	-	-
Cost of living expenses	-	-	-	-	-
	<u>476,964</u>	<u>8,727</u>	<u>(21,951)</u>	<u>(44)</u>	<u>463,696</u>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

Aim and use of funds

Designated funds:

The equipment designated fund was set up in a previous year for the purchase of equipment for the Centre.

The cafe project fund was established in a previous year. The balance on the fund relates to future depreciation against equipment purchases made in prior years.

The cafe project conservatory designated fund relates to the cost of new conservatory. The cost of the conservatory has been capitalised and the depreciation expense has been applied against the fund.

The garden refurbishment designated fund was set up with donations set aside by the Trustees for this purpose.

Restricted funds:

In a previous year the building fund was set up with donations and grants restricted for the acquisition and building of the Centre. The building was capitalised and annual depreciation is charged against this fund.

The cafe project restricted fund was set up in the previous year for use against cafe related costs. The cost of improvements and equipment have been capitalised and annual depreciation is charged against this fund.

The equipment fund relates to the purchase of chairs and tables and car park post protectors. The purchases have been capitalised and annual depreciation has been charged against the fund.

The cafe conservatory door and laptop funds were set up with grants received during a previous year from Haywards Heath Town Council. The cost of these items has been capitalised and the depreciation expense applied against the fund.

Covid fund for Centre costs was set up in the prior year with funds received from Mid Sussex District Council.

The preschool fund was set up in the prior year with donations from various sources.

The floor cleaning machine fund was set up last year with a grant from Haywards Heath Town Council. The cost of the floor cleaning machine has been capitalised and annual depreciation is charged against this fund.

The LED light replacement and building equipment funds were set up during the prior year with grants from Mid Sussex District Council.

The cost of living expenses fund was set up with a grant from Haywards Heath Town Council. The expenses incurred during the year related to providing a warm hub in the Centre.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

16. Summary of funds

Summary of funds - current year

	Balance at 1 May 2022 £	Income £	Expenditure £	Balance at 30 April 2023 £
Designated funds	31,165	1,400	(1,489)	31,076
General funds	9,771	32,980	(40,264)	2,487
Restricted funds	463,696	420	(14,945)	449,171
	<u>504,632</u>	<u>34,800</u>	<u>(56,698)</u>	<u>482,734</u>

Summary of funds - prior year

	Balance at 1 May 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 April 2022 £
Designated funds	33,344	412	(1,469)	(1,122)	31,165
General funds	19,210	88,126	(98,731)	1,166	9,771
Restricted funds	476,964	8,727	(21,951)	(44)	463,696
	<u>529,518</u>	<u>97,265</u>	<u>(122,151)</u>	<u>-</u>	<u>504,632</u>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	28,999	442,004	471,003
Current assets	6,515	7,167	13,682
Creditors due within one year	(1,951)	-	(1,951)
Total	<u>33,563</u>	<u>449,171</u>	<u>482,734</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	30,714	455,188	485,902
Current assets	13,450	8,508	21,958
Creditors due within one year	(3,228)	-	(3,228)
Total	<u>40,936</u>	<u>463,696</u>	<u>504,632</u>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

18. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £546 (2022 - £1,167).

Contributions totalling £102 (2022 - £145) were payable to the fund at the balance sheet date and are included in creditors.

19. Related party transactions

Gardening services were carried out by John Truran who is the brother of the Centre Manager. The amount paid to John Truran during the year was £320.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

Accounts

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

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ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 APRIL 2022**

Trustees

R Goddard, Chair
U Glass, Trustee
B Hinton, Trustee
Reverend M Jones, Trustee
K Martin, Trustee
S McKenzie, Trustee
L Moss, Trustee
M Stanton, Trustee
L S Wickremaratchi Cllr, Trustee (appointed 27 July 2021)

Company registered number

4413212

Charity registered number

1093850

Registered office

Southdown Close
Haywards Heath
West Sussex
RH16 4JR

Accountants

GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

Bankers

Barclays Bank PLC
77 South Road
Haywards Heath
West Sussex
RH16 4LB

Solicitors

Waugh & Co
4 Mill Green Business Estate
Mill Green Road
Haywards Heath
West Sussex
RH16 1XQ

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2022

The Trustees present their annual report together with the financial statements of the company for the 1 May 2021 to 30 April 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objectives of the charity are to provide facilities and services in the interests of social welfare in order to improve the conditions of life of the inhabitants of Haywards Heath, West Sussex and the surrounding area, without distinction of gender, sexual orientation, disability or of political, religious or other opinions.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

As we move on from the Covid 19 pandemic, the Centre is open for hiring in accordance with advice given by national Government.

Trustees' and Management Committee meetings were held in person.

The Centre continues to be a focal point for the community, with varied activities serving a wide range of users. Lettings for the Centre have continued to increase with most regular groups returning, occasional bookings and commercial bookings continue to provide a valuable source of income as well as providing services in the heart of the community. Although there is some available space for lettings at the Centre, much of the time it is being used to full capacity. This is partially the result of favorable comments from users and many recommending the Centre to other groups, friends and family and partially due to networking by the Centre Manager and communication tools, such as the website and social media. The Centre publicizes its activities and local events on its notice boards, as well as information regarding support for those with health, financial and social difficulties. It has established links with local councils and voluntary bodies. Whilst the wide-ranging use of facilities meets many of our original aims, the board are still keen to outreach further to the community.

Trustees worked with the management Committee to plan for an open day in the Autumn.

Mid-Sussex District Council, West Sussex County Council and Haywards Heath Town Council are very supportive of the Centre and its activities. With the grateful support of its members Mid-Sussex District Council awarded us £6716 for LED replacement lights and other building enhancements and Haywards Heath Town Council awarded us £1253 for a floor scrubbing machine.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

Achievements and performance (continued)

The Board continued planning to reopen our popular Cinema. A decision was made to invest in our own equipment, although requiring a capital investment, on-going costs would significantly reduce. Trustees are exploring the possibility of grant support from Mid Sussex District Council.

The Centre Café re-opened in the Summer. Thanks to all the volunteers involved this important part of the Centre has quickly reestablished.

Our Pre-School closed in the first term of 2022; this was disappointing to all those who worked so hard to establish the Pre-School. Due to the high cost of recruiting replacement staff, Trustees decided to seek a private provider to run a Pre-School setting at the Centre. Acknowledging that it was unlikely to be immediate the Centre manager sought other hirings for the main Hall.

External redecoration will be carried out in the Summer of 2022.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

Financial review

a. Going concern

The use of the Centre continues to grow and the trustees are confident of the future viability of the Centre. The Trustees, therefore, continue to adopt the going concern basis of accounting in preparing the annual financial statements.

b. Reserves policy

The reserves policy is to have reserves at a level which represents at least three months overall running costs and designated funds for large scale maintenance costs and replacement of equipment.

c. Financial risk management objectives and policies

Other than the risks covered by the Charity's insurance policy, the Board of Trustees (the Board) has not identified any other substantial risks. The cash flow risk identified when the Centre first commenced trading is no longer a concern. The Centre Manager maintains consistent scrutiny of income and expenditure and the Board is given the current position in relation to the budget at every meeting. The Management Committee and the Board continue to monitor risk possibilities and take action if any are identified.

The company, working with the Management Committee, has continued to review its policies and is satisfied that the policies meet the needs of the Centre, its staff, volunteers and users. Copies of the Centre's policies are available from the company's offices.

The Centre ensures that maintenance and testing of equipment is carried out regularly and has contracts in place to ensure that health and safety and duty of care requirements are met to a high standard. The fund for larger scale maintenance continues to increase to enable the Centre to undertake any necessary work in the future.

Structure, governance and management

a. Constitution

Ashenground Community Centre is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The number of Trustees shall be at least four and not more than nine. Not more than four shall be appointed by the Church of the Ascension, Haywards Heath (the "Nominated Trustees") and the remainder (the "Elected Trustees") shall be elected by the membership.

None of the Trustees, who are also directors for company law purposes, held any beneficial interest in the company at any time.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Management Committee (two of whose members have to be Trustees) meets regularly and is responsible for the operations of the Centre. The Preschool Committee (two of whose members have to be Trustees) meets termly and is responsible for the operations of the Preschool.

For the Centre Operations there are four employees - the Centre Manager (Mrs Sue Neatherway), the Caretaker and the holiday-cover Caretaker and the Board Minutes Secretary. And for the Preschool Operations there are six employees – the Preschool Manager (Mrs Eva Sims), the Preschool Supervisor, three Preschool Assistants and one Bank Staff member.

The Management Committee carries out its duties in an effective and professional manner. It provides regular reports to the Trustees to enable the Board to meet its responsibilities. As well as overseeing the daily management of the Centre, the Committee closely monitors income and costs. Kevin Martin is Chairman of the Management Committee and continues to involve the Centre users and local community in the work of his committee. Mrs. Sue Neatherway is the Centre Manager, and they ensure that the Chair of the Board is informed of any potential urgent issues and seek his advice if required. The Chairman of the Board also attends the management meetings. Thanks, continue to be due to the Centre Manager for her dedicated work and the help and assistance she provides to the Chairman of the Board. The Chairman of board also expresses thanks to Kevin for on-going support.

d. Policies adopted for the induction and training of Trustees

The charity has been fortunate to have attracted a high standard of Trustee with a wide range of skills from other sectors and most of whom have had experience of being a Trustee of other charities. A briefing is provided to new trustees. They are also provided with a copy of the Memorandum and Articles of Association, previous minutes and the annual report and accounts.

Plans for future periods

The financial targets are being met.

The Board continues to concentrate on three areas - Business Finance, Capital Expenditure and Development – with the aim of further improving the facilities and services offered whilst ensuring that finances remain sound and can meet any potential increased expenditure.

Hirings are back to pre-pandemic levels, and demand for use of the Centre continues to be stable.

The loss of the Pre-School caused some uncertainty; however, this was mitigated by additional day time hirings. Trustees are confident that a Pre-School will wish to run from the Centre and are actively discussing options with a provider.

The storage sheds in the garden used by the pre-School and others will require replacement in the near future, Trustees are planning for their replacement.

Trustees will ensure the provision of the Cinema equipment is installed; this equipment will also add to the hiring potential of the main Hall.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Statement of Trustees' responsibilities

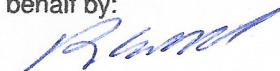
The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 29-12-2022 and signed on their behalf by:



R Goddard
(Chair of Trustees)

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 APRIL 2022

Independent examiner's report to the Trustees of Ashenground Community Centre ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 April 2022.

Responsibilities and basis of report

As the Trustees of the company (and 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 the company's accounts 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

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.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:



Tina Pearce

Dated:



GMBC LLP

Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 APRIL 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from:					
Donations and legacies	3	8,408	8,727	17,135	34,564
Other trading activities	4	80,130	-	80,130	67,938
Investments	5	1	-	1	2
Other income	6	-	-	-	21
Total income		88,539	8,727	97,266	102,525
Expenditure on:					
Charitable activities	7	100,200	21,951	122,151	97,239
Total expenditure		100,200	21,951	122,151	97,239
Net (expenditure)/income		(11,661)	(13,224)	(24,885)	5,286
Transfers between funds	16	44	(44)	-	-
Net movement in funds		(11,617)	(13,268)	(24,885)	5,286
Reconciliation of funds:					
Total funds brought forward		52,554	476,964	529,518	524,232
Net movement in funds		(11,617)	(13,268)	(24,885)	5,286
Total funds carried forward		40,937	463,696	504,633	529,518

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 27 form part of these financial statements.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)
REGISTERED NUMBER: 4413212

BALANCE SHEET
AS AT 30 APRIL 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	485,902	<i>500,502</i>
		485,902	<i>500,502</i>
Current assets			
Debtors	13	3,077	<i>4,162</i>
Cash at bank and in hand		18,881	<i>35,975</i>
		21,958	<i>40,137</i>
Creditors: amounts falling due within one year	14	(3,228)	<i>(11,121)</i>
Net current assets		18,730	<i>29,016</i>
Total net assets		504,632	<i>529,518</i>
Charity funds			
Restricted funds	16	463,696	<i>476,964</i>
Unrestricted funds	16	40,936	<i>52,554</i>
Total funds		504,632	<i>529,518</i>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)
REGISTERED NUMBER: 4413212

BALANCE SHEET (CONTINUED)
AS AT 30 APRIL 2022

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on *29-12-2022* and signed on their behalf by:



R Goddard
(Chair of Trustees)

The notes on pages 11 to 27 form part of these financial statements.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

1. General information

Ashenground Community Centre is a private charitable company, limited by guarantee, domiciled in England and Wales registration number 4413212 and charity number 1093850. The registered office and principal place of business is Southdown Close, Haywards Heath, West Sussex.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Ashenground Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 included under expense categories that aggregate all costs for allocation to activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 2% 50 years straight line
Fixtures and fittings	- 20% 5 years straight line
Computer equipment	- 33% 3 years straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and 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.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Grants				
Sussex Community Foundation	-	-	-	4,000
Mid Sussex District Council	-	6,716	6,716	1,740
Haywards Heath Town Council	-	1,253	1,253	-
Government grants				
Covid 19 job retention scheme	2,076	-	2,076	13,481
MSDC Covid 19	2,667	-	2,667	13,431
Subtotal detailed disclosure	4,743	7,969	12,712	32,652
Donations	3,665	758	4,423	1,912
Total 2022	8,408	8,727	17,135	34,564
<i>Total 2021</i>	31,886	2,678	34,564	

4. Income from other trading activities

Income from fundraising

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Hall hire	25,149	25,149	9,518
Preschool fundraising	298	298	279
Total 2022	25,447	25,447	9,797

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

4. Income from other trading activities (continued)

Income from charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Preschool income	54,682	54,682	58,142

Preschool income in the current year includes funding of £46,094 received from West Sussex County Council.

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Interest received	1	1	2

6. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Drainage and other recovery income	-	-	21

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Community centre activities	100,200	21,951	122,151	97,239
<i>Total 2021</i>	<i>81,439</i>	<i>15,800</i>	<i>97,239</i>	

Summary by expenditure type

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
Community centre activities	78,245	15,967	27,939	122,151	97,239
<i>Total 2021</i>	<i>66,239</i>	<i>16,005</i>	<i>14,995</i>	<i>97,239</i>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Community centre activities	61,529	60,622	122,151	97,239

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	55,284	45,643
Depreciation	166	166
Legal and professional	100	272
Insurance	521	509
Training	1,418	348
Administration	4,040	1,714
Total 2022	61,529	48,652

The preschool activity was set up in a previous year. Direct costs all relate to expenditure on this activity.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Community centre activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	22,961	22,961	20,596
Depreciation	15,800	15,800	15,839
Community centre other costs	758	758	142
Communications	1,019	1,019	704
Sundry costs	410	410	1,131
Equipment costs	5	5	66
Maintenance costs	10,558	10,558	4,481
Gardening	460	460	367
Postage and stationery	114	114	122
Utilities	4,048	4,048	2,832
Cleaning	229	229	196
Charity donation	25	25	-
Accounting	1,342	1,342	1,023
Legal costs	35	35	35
Property peppercorn rent	1	1	1
Cafe consumables	1,403	1,403	54
Council tax	367	367	-
Insurance	1,012	1,012	998
Staff training	75	75	-
Total 2022	<u>60,622</u>	<u>60,622</u>	<u>48,587</u>

Maintenance costs includes expenditure on LED light replacement.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

9. Independent examiner's remuneration

	2022	<i>2021</i>
	£	£
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	1,342	<i>1,023</i>

10. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	77,078	<i>65,086</i>
Contribution to defined contributions pension scheme	1,167	<i>1,153</i>
	78,245	<i>66,239</i>

The average number of persons employed by the company during the year was as follows:

	2022	<i>2021</i>
	No.	No.
Administration	2	<i>2</i>
Preschool	5	<i>4</i>
	7	<i>6</i>

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2021 - £NIL*).

During the year ended 30 April 2022, no Trustee expenses have been incurred (*2021 - £NIL*).

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 May 2021	676,295	29,864	1,719	707,878
Additions	-	1,366	-	1,366
At 30 April 2022	<u>676,295</u>	<u>31,230</u>	<u>1,719</u>	<u>709,244</u>
Depreciation				
At 1 May 2021	181,594	24,396	1,386	207,376
Charge for the year	13,526	2,274	166	15,966
At 30 April 2022	<u>195,120</u>	<u>26,670</u>	<u>1,552</u>	<u>223,342</u>
Net book value				
At 30 April 2022	<u>481,175</u>	<u>4,560</u>	<u>167</u>	<u>485,902</u>
At 30 April 2021	<u>494,701</u>	<u>5,468</u>	<u>333</u>	<u>500,502</u>

13. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	1,147	1,258
Other debtors	-	981
Prepayments and accrued income	1,930	1,923
	<u>3,077</u>	<u>4,162</u>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

14. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Trade creditors	300	<i>150</i>
Other taxation and social security	287	<i>497</i>
Pension payable	145	<i>254</i>
Other creditors	1,000	<i>1,000</i>
Accruals and deferred income	1,496	<i>9,220</i>
	3,228	<i>11,121</i>

15. Financial instruments

	2022	<i>2021</i>
	£	£
Financial assets		
Financial assets measured at amortised cost	20,028	<i>38,214</i>
	2022	<i>2021</i>
	£	£
Financial liabilities		
Financial liabilities measured at amortised cost	(1,796)	<i>(1,693)</i>

Financial assets measured at amortised cost comprise cash at bank and in hand and trade debtors.

Financial liabilities measured at amortised cost comprise trade creditors and accruals.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022**

16. Statement of funds

Statement of funds - current year

	Balance at 1 May 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 April 2022 £
Unrestricted funds					
Designated funds					
Equipment fund	783	412	(5)	-	1,190
Cafe project	3,627	-	(835)	(1,122)	1,670
Cafe project conservatory	28,934	-	(629)	-	28,305
	<u>33,344</u>	<u>412</u>	<u>(1,469)</u>	<u>(1,122)</u>	<u>31,165</u>
General funds					
General Fund	<u>19,210</u>	<u>88,126</u>	<u>(98,731)</u>	<u>1,166</u>	<u>9,771</u>
Total Unrestricted funds	<u>52,554</u>	<u>88,538</u>	<u>(100,200)</u>	<u>44</u>	<u>40,936</u>
Restricted funds					
Building fund	463,888	-	(12,857)	-	451,031
Cafe project	10,006	-	(478)	-	9,528
Equipment fund	542	555	(425)	-	672
Cafe conservatory door	1,392	-	(348)	-	1,044
Laptop	334	-	(166)	-	168
Covid fund for Centre costs	758	-	(758)	-	-
Preschool fund	44	203	(203)	(44)	-
Floor cleaning machine	-	1,253	-	-	1,253
LED light replacement	-	5,814	(5,814)	-	-
Building equipment	-	902	(902)	-	-
	<u>476,964</u>	<u>8,727</u>	<u>(21,951)</u>	<u>(44)</u>	<u>463,696</u>
Total of funds	<u>529,518</u>	<u>97,265</u>	<u>(122,151)</u>	<u>-</u>	<u>504,632</u>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 May 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 April 2021 £</i>
Unrestricted funds				
Designated funds				
Equipment fund	271	550	(38)	783
Cafe project	4,382	134	(889)	3,627
Cafe project conservatory	29,563	-	(629)	28,934
	<u>34,216</u>	<u>684</u>	<u>(1,556)</u>	<u>33,344</u>
General funds				
General Fund	(69)	99,163	(79,884)	19,210
	<u>34,147</u>	<u>99,847</u>	<u>(81,440)</u>	<u>52,554</u>
Total Unrestricted funds				
	<u>34,147</u>	<u>99,847</u>	<u>(81,440)</u>	<u>52,554</u>
Restricted funds				
Building fund	476,745	-	(12,857)	463,888
Cafe project	10,483	-	(477)	10,006
Equipment fund	857	-	(315)	542
Cafe conservatory door	1,500	240	(348)	1,392
Laptop	500	-	(166)	334
Covid fund for Centre costs	-	1,500	(742)	758
Preschool fund	-	938	(894)	44
	<u>490,085</u>	<u>2,678</u>	<u>(15,799)</u>	<u>476,964</u>
Total of funds	<u>524,232</u>	<u>102,525</u>	<u>(97,239)</u>	<u>529,518</u>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

Aim and use of funds

Designated funds:

The equipment designated fund was set up in a previous year for the purchase of equipment for the Centre.

The cafe project fund was established in a previous year. The balance on the fund relates to future depreciation against equipment purchases made in prior years.

The cafe project conservatory designated fund relates to the cost of new conservatory. The cost of the conservatory has been capitalised and the depreciation expense has been applied against the fund.

Restricted funds:

In a previous year the building fund was set up with donations and grants restricted for the acquisition and building of the Centre. The building was capitalised and annual depreciation is charged against this fund.

The cafe project restricted fund was set up in the previous year for use against cafe related costs. The income relates to a restricted donation received in the year. The cost of improvements and equipment have been capitalised and annual depreciation is charged against this fund.

The equipment fund relates to the purchase of chairs and tables in a previous year and the purchase of car park post protectors in the current year. The purchases have been capitalised and annual depreciation has been charged against the fund.

The cafe conservatory door and laptop funds were set up with grants received during a previous year from Haywards Heath Town Council. The cost of these items has been capitalised and the depreciation expense applied against the fund.

Covid fund for Centre costs was set up with funds received from Mid Sussex District Council. The expenditure in the current year relates to general running costs.

The preschool fund was set up with donations from various sources. The current year income was used up against specific, and agreed, costs incurred during the year.

The floor cleaning machine fund was set up during the year with a grant from Haywards Heath Town Council.

The LED light replacement and building equipment funds were set up during the year with grants from Mid Sussex District Council. The costs incurred during the year have been included under maintenance expenses.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

17. Summary of funds

Summary of funds - current year

	Balance at 1 May 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 April 2022 £
Designated funds	33,344	412	(1,469)	(1,122)	31,165
General funds	19,210	88,126	(98,731)	1,166	9,771
Restricted funds	476,964	8,727	(21,951)	(44)	463,696
	<u>529,518</u>	<u>97,265</u>	<u>(122,151)</u>	<u>-</u>	<u>504,632</u>

Summary of funds - prior year

	<i>Balance at 1 May 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 April 2021 £</i>
Designated funds	34,216	684	(1,556)	33,344
General funds	(69)	99,163	(79,884)	19,210
Restricted funds	490,085	2,678	(15,799)	476,964
	<u>524,232</u>	<u>102,525</u>	<u>(97,239)</u>	<u>529,518</u>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	30,714	455,188	485,902
Current assets	13,450	8,508	21,958
Creditors due within one year	(3,228)	-	(3,228)
Total	40,936	463,696	504,632

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	31,592	468,910	500,502
Current assets	32,083	8,053	40,136
Creditors due within one year	(11,121)	-	(11,121)
Total	52,554	476,963	529,517

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

19. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,167 (2021 - £1,153). Contributions totalling £145 (2021 - £254) were payable to the fund at the balance sheet date and are included in creditors.

20. Related party transactions

The role of Cover Caretaker was carried out by Roxanne Goddard who is the daughter of Richard Goddard (Trustee and Chairman). The payments made to Roxanne Goddard during the year amounted to £367.

Gardening services were carried out by John Truran who is the brother of the Centre Manager. The amount paid to John Truran during the year was £200.

Accounts

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

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ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 APRIL 2021**

Trustees

R Goddard, Chair
U Glass, Trustee
J Grinsted, Trustee (deceased 17 May 2021)
B Hinton, Trustee
Reverend M Jones, Trustee
K Martin, Trustee
S McKenzie, Trustee
L Moss, Trustee
M Stanton, Trustee

Company registered number

4413212

Charity registered number

1093850

Registered office

Southdown Close
Haywards Heath
West Sussex
RH16 4JR

Accountants

Brian Cook Associates
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

Bankers

Barclays Bank PLC
77 South Road
Haywards Heath
West Sussex
RH16 4LB

Solicitors

Waugh & Co
4 Mill Green Business Estate
Mill Green Road
Haywards Heath
West Sussex
RH16 1XQ

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2021

The Trustees present their annual report together with the financial statements of the company for the 1 May 2020 to 30 April 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

The objectives of the charity are to provide facilities and services in the interests of social welfare in order to improve the conditions of life of the inhabitants of Haywards Heath, West Sussex and the surrounding area, without distinction of gender, sexual orientation, disability or of political, religious or other opinions.

As we emerge from the Covid 19 pandemic, the Centre reopened for hiring in accordance with the various restrictions imposed by national Government. As mentioned last year a grant of £10k was received from Mid Sussex District Council, as part of the support arrangements put in place by our national Government, at the start of the Pandemic. We gratefully received further support in January 2021 by way of an Additional Restrictions Grant from MSDC - £4,000. In March Sussex Community Foundations Grant towards running costs - £4,000, in April 2021 Discretionary Restrictions Grant from MSDC for Nov/Dec lockdown - £1,334 and in April 2021 a further £8,097 Business Support Package from MSDC for the most recent lockdown. We also claimed part-time furlough grants from HMRC for staff during the year.

When possible, Trustees met in person, otherwise continued communication to ensure the centre was open when allowed and comply with the various Covid restrictions and ensure the Centre was a safe place for people to gather.

Although a difficult year due to the pandemic the Centre continues to be a focal point for the community, with varied activities serving a wide range of users. Lettings for the Centre have continued to increase with most regular groups returning, occasional bookings and commercial bookings continue to provide a valuable source of income as well as providing services in the heart of the community. Although there is some available space for lettings at the Centre, much of the time it is being used to full capacity. This is partially the result of favorable comments from users and many recommending the Centre to other groups, friends and family and partially due to networking by the Centre Manager and communication tools, such as the website and social media. The Centre publicises its activities and local events on its notice boards, as well as information regarding support for those with health, financial and social difficulties. It has established links with local councils and voluntary bodies. Whilst the wide-ranging use of facilities meets many of our original aims, the board still remain keen to outreach further to the community.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

Achievements and performance (continued)

Due to restrictions we were unable to host our annual open day, the Board are looking forward to this increasingly popular event being held again.

Our regular Cinema shows were unable to be provided during the year. Popularity had been steadily increasing, and the Board are planning to reopen the Cinema as soon as possible. The Board considers these events as an investment into the community and recognises the need to reach out to those who would otherwise be unable to attend the cinema. The Board are considering a capital investment to install our own equipment in the Centre to reduce the cost running cost of these events, and allow this to be a more regular fixture in our calendar.

The Centre Café was unable to re-open during the year. However, the Trustees and volunteers are eagerly planning for the café to open during the Summer.

Our pre School continues to thrive, and has soon become an essential part of Centre and community life. Numbers attending continue to increase and a Committee of Parents, Staff and Trustees is being established to assist its management. Mrs. Eva Simms and her team have ensured the that our youngest members of the community have enjoyed a safe and informative place to continue their development.

The Management Committee carries out its duties in an effective and professional manner. It provides regular reports to the Trustees to enable the Board to meet its responsibilities. As well as overseeing the daily management of the Centre, the Committee closely monitors income and costs. Kevin Martin is Chairman of the Management Committee and continues to involve the Centre users and local community in the work of his committee. Mrs. Sue Neatherway is the Centre Manager and they ensure that the Chair of the Board is informed of any potential urgent issues and seek his advice if required. The Chairman of the Board also attends the management meetings. Thanks continue to be due to the Centre Manager for her dedicated work and the help and assistance she provides to the Chairman of the Board. Kevin Martin has ensured the Centre has complied with Covid restrictions; the Chairman of the Board expresses thanks to Kevin for this additional workload he has carried out so conscientiously.

The company, working with the Management Committee, has continued to review its policies and is satisfied that the policies meet the needs of the Centre, its staff, volunteers and users. Copies of the Centre's policies are available from the company's offices.

The Centre ensures that maintenance and testing of equipment is carried out regularly and has contracts in place to ensure that health and safety and duty of care requirements are met to a high standard. The fund for larger scale maintenance continues to increase to enable the Centre to undertake any necessary work in the future.

Financial review

a. Going concern

The use of the Centre continues to grow and the trustees are confident of the future viability of the Centre. The Trustees, therefore, continue to adopt the going concern basis of accounting in preparing the annual financial statements.

b. Reserves policy

The reserves policy is to have reserves at a level which represents at least three months overall running costs and designated funds for large scale maintenance costs and replacement of equipment.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

c. Financial risk management objectives and policies

Other than the risks covered by the Charity's insurance policy, the Board of Trustees (the Board) has not identified any other substantial risks. The cash flow risk identified when the Centre first commenced trading is no longer a concern. The Centre Manager maintains consistent scrutiny of income and expenditure and the Board is given the current position in relation to the budget at every meeting. The Management Committee and the Board continue to monitor risk possibilities and take action if any are identified.

Structure, governance and management

a. Constitution

Ashenground Community Centre is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

The number of Trustees shall be at least four and not more than nine. Not more than four shall be appointed by the Church of the Ascension, Haywards Heath (the "Nominated Trustees") and the remainder (the "Elected Trustees") shall be elected by the membership.

None of the Trustees, who are also directors for company law purposes, held any beneficial interest in the company at any time.

c. Organisational structure and decision-making policies

The Management Committee (two of whose members have to be Trustees) meets regularly and is responsible for the operations of the Centre. The Preschool Committee (two of whose members have to be Trustees) meets termly and is responsible for the operations of the Preschool.

For the Centre Operations there are four employees - the Centre Manager (Mrs Sue Neatherway), the Caretaker and the holiday-cover Caretaker and the Board Minutes Secretary. And for the Preschool Operations there are six employees – the Preschool Manager (Mrs Eva Sims), the Preschool Supervisor, three Preschool Assistants and one Bank Staff member.

d. Policies adopted for the induction and training of Trustees

The charity has been fortunate to have attracted a high standard of Trustee with a wide range of skills from other sectors and most of whom have had experience of being a Trustee of other charities. A briefing is provided to new trustees. They are also provided with a copy of the Memorandum and Articles of Association, previous minutes and the annual report and accounts.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

Plans for future periods

The financial targets are being met. The Board continues to concentrate on three areas - Business Finance, Capital Expenditure and Development – with the aim of further improving the facilities and services offered whilst ensuring that finances remain sound and can meet any potential increased expenditure.

The pandemic caused by covid-19 has had, and will continue to have for some time, an effect on the operations of the Centre. Trustees will carefully monitor the financial implications of the pandemic whilst providing for the changing demands and needs within our community.

Trustees continue to monitor the impact of the Pre-School and will invest, as soon as funds allow, in new equipment to ensure our younger members of our community receive the best start in their education. The storage sheds in the garden used by the Pre-School and others will require replacement in the near future, Trustees are planning for their replacement.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
behalf by:

and signed on their

R Goddard
(Chair of Trustees)

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 APRIL 2021

Independent examiner's report to the Trustees of Ashenground Community Centre ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 April 2021.

Responsibilities and basis of report

As the Trustees of the company (and 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 the company's accounts 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

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.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:

Brian T Cook

Dated:

FCA

Brian Cook Associates

Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 APRIL 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:					
Donations and legacies	3	31,886	2,678	34,564	23,752
Other trading activities	4	67,938	-	67,938	53,774
Investments	5	2	-	2	9
Other income	6	21	-	21	177
Total income		99,847	2,678	102,525	77,712
Expenditure on:					
Charitable activities	7	81,440	15,800	97,240	99,211
Total expenditure		81,440	15,800	97,240	99,211
Net movement in funds		18,407	(13,122)	5,285	(21,499)
Reconciliation of funds:					
Total funds brought forward		34,147	490,085	524,232	545,731
Net movement in funds		18,407	(13,122)	5,285	(21,499)
Total funds carried forward		52,554	476,963	529,517	524,232

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 26 form part of these financial statements.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)
REGISTERED NUMBER: 4413212

BALANCE SHEET
AS AT 30 APRIL 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	500,502	514,268
		500,502	514,268
Current assets			
Debtors	13	4,161	3,376
Cash at bank and in hand		35,975	18,972
		40,136	22,348
Creditors: amounts falling due within one year	14	(11,121)	(12,384)
Net current assets		29,015	9,964
Total net assets		529,517	524,232
Charity funds			
Restricted funds	16	476,963	490,085
Unrestricted funds	16	52,554	34,147
Total funds		529,517	524,232

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)
REGISTERED NUMBER: 4413212

BALANCE SHEET (CONTINUED)
AS AT 30 APRIL 2021

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on _____ and signed on their behalf by:

R Goddard
(Chair of Trustees)

The notes on pages 10 to 26 form part of these financial statements.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

1. General information

Ashenground Community Centre is a private charitable company, limited by guarantee, domiciled in England and Wales registration number 4413212 and charity number 1093850. The registered office and principal place of business is Southdown Close, Haywards Heath, West Sussex.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Ashenground Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 included under expense categories that aggregate all costs for allocation to activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 2% 50 years straight line
Fixtures and fittings	- 20% 5 years straight line
Computer equipment	- 33% 3 years straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and 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.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Grants				
Sussex Community Foundation	4,000	-	4,000	-
Mid Sussex District Council	-	1,740	1,740	10,000
Haywards Heath Town Council	-	-	-	2,000
Groundwork UK	-	-	-	250
Government grants				
Covid 19 job retention scheme	13,481	-	13,481	664
MSDC Covid 19	13,431	-	13,431	-
Subtotal detailed disclosure	30,912	1,740	32,652	12,914
Donations	974	938	1,912	10,838
Total 2021	31,886	2,678	34,564	23,752
<i>Total 2020</i>	21,502	2,250	23,752	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Hall hire	9,518	9,518	26,099
Film tickets and raffle income	-	-	2,270
Preschool fundraising	279	279	644
Total 2021	9,797	9,797	29,013

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

4. Income from other trading activities (continued)

Income from charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Preschool income	58,142	58,142	24,761

Preschool income in the current year includes funding of £52,854 received from West Sussex County Council.

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Investment income	2	2	9

6. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Drainage and other recovery income	21	21	177

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Costs relating to charitable activities	81,440	15,800	97,240	99,211
<i>Total 2020</i>	<i>83,886</i>	<i>15,325</i>	<i>99,211</i>	

Summary by expenditure type

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total funds 2021 £	Total funds 2020 £
Costs relating to charitable activities	66,239	16,005	14,996	97,240	99,211
<i>Total 2020</i>	<i>52,947</i>	<i>17,321</i>	<i>28,943</i>	<i>99,211</i>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Community centre activities	48,652	48,588	97,240	99,211

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	45,643	<i>30,237</i>
Depreciation	166	<i>-</i>
Set up costs	-	<i>1,127</i>
Legal and professional	272	<i>450</i>
Insurance	509	<i>396</i>
Training	348	<i>257</i>
Administration	1,714	<i>453</i>
Total 2021	48,652	<i>32,920</i>

The preschool activity was set up in the previous year. Direct costs all relate to expenditure on this activity.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Community centre activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	20,596	20,596	22,711
Depreciation	15,839	15,839	17,321
Community centre other costs	142	142	458
Communications	704	704	1,162
Sundry costs	1,132	1,132	1,370
Equipment costs	66	66	137
Maintenance costs	4,481	4,481	6,842
Gardening	367	367	762
Postage and stationery	122	122	596
Utilities	2,832	2,832	4,433
Use of church	-	-	857
Cleaning	196	196	162
Film costs	-	-	2,349
Accounting	1,023	1,023	960
Legal costs	35	35	48
Property peppercorn rent	1	1	1
Cafe consumables	54	54	4,154
Council tax	-	-	909
Insurance	998	998	989
Staff training	-	-	70
Total 2021	48,588	48,588	66,291

ASHENGROUND COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

9. Independent examiner's remuneration

	2021	<i>2020</i>
	£	£
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	1,023	<i>960</i>

10. Staff costs

	2021	<i>2020</i>
	£	£
Wages and salaries	65,086	<i>51,739</i>
Contribution to defined contribution pension schemes	1,153	<i>1,208</i>
	66,239	<i>52,947</i>

The average number of persons employed by the company during the year was as follows:

	2021	<i>2020</i>
	No.	No.
Administration	2	<i>2</i>
Preschool	4	<i>4</i>
	6	<i>6</i>

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2020 - £NIL*).

During the year ended 30 April 2021, no Trustee expenses have been incurred (*2020 - £NIL*).

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 May 2020	676,295	28,124	1,220	705,639
Additions	-	1,740	499	2,239
At 30 April 2021	<u>676,295</u>	<u>29,864</u>	<u>1,719</u>	<u>707,878</u>
Depreciation				
At 1 May 2020	168,068	22,083	1,220	191,371
Charge for the year	13,526	2,313	166	16,005
At 30 April 2021	<u>181,594</u>	<u>24,396</u>	<u>1,386</u>	<u>207,376</u>
Net book value				
At 30 April 2021	<u>494,701</u>	<u>5,468</u>	<u>333</u>	<u>500,502</u>
At 30 April 2020	<u>508,227</u>	<u>6,041</u>	<u>-</u>	<u>514,268</u>

13. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	1,258	644
Other debtors	981	664
Prepayments and accrued income	1,922	2,068
	<u>4,161</u>	<u>3,376</u>

ASHENGROUND COMMUNITY CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021**

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	150	150
Other taxation and social security	497	533
Pension fund loan payable	254	296
Other creditors	1,000	-
Accruals and deferred income	9,220	11,405
	<u>11,121</u>	<u>12,384</u>

15. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at amortised cost	<u>38,214</u>	<u>20,280</u>
	2021 £	2020 £
Financial liabilities		
Financial liabilities measured at amortised cost	<u>(1,693)</u>	<u>(1,626)</u>

Financial assets measured at amortised cost comprise cash at bank and in hand, trade debtors and other debtors.

Financial liabilities measured at amortised cost comprise trade creditors and accruals.

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021**

16. Statement of funds

Statement of funds - current year

	Balance at 1 May 2020 £	Income £	Expenditure £	Balance at 30 April 2021 £
Unrestricted funds				
Designated funds				
Equipment fund	271	550	(38)	783
Cafe project	4,382	134	(889)	3,627
Cafe project conservatory	29,563	-	(629)	28,934
	<u>34,216</u>	<u>684</u>	<u>(1,556)</u>	<u>33,344</u>
General funds				
General Fund	(69)	99,163	(79,884)	19,210
	<u>34,147</u>	<u>99,847</u>	<u>(81,440)</u>	<u>52,554</u>
Total Unrestricted funds				
Restricted funds				
Building fund	476,745	-	(12,857)	463,888
Cafe project	10,483	-	(478)	10,005
Equipment fund	857	-	(315)	542
Cafe conservatory door	1,500	240	(348)	1,392
Laptop	500	-	(166)	334
Covid fund for Centre costs	-	1,500	(742)	758
Preschool fund	-	938	(894)	44
	<u>490,085</u>	<u>2,678</u>	<u>(15,800)</u>	<u>476,963</u>
Total of funds	<u><u>524,232</u></u>	<u><u>102,525</u></u>	<u><u>(97,240)</u></u>	<u><u>529,517</u></u>

ASHENGROUND COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 May 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 April 2020 £</i>
Unrestricted funds				
Designated funds				
Equipment fund	7	401	(137)	271
Cafe project	1,175	8,220	(5,013)	4,382
Cafe project conservatory	30,192	-	(629)	29,563
	<u>31,374</u>	<u>8,621</u>	<u>(5,779)</u>	<u>34,216</u>
General funds				
General Fund	<u>11,197</u>	<u>66,840</u>	<u>(78,106)</u>	<u>(69)</u>
Total Unrestricted funds	<u>42,571</u>	<u>75,461</u>	<u>(83,885)</u>	<u>34,147</u>
Restricted funds				
Building fund	489,602	-	(12,857)	476,745
Cinema curtain fund	686	-	(686)	-
CCTV fund	989	-	(989)	-
Cafe project	10,711	250	(478)	10,483
Equipment fund	1,172	-	(315)	857
Cafe conservatory door	-	1,500	-	1,500
Laptop	-	500	-	500
	<u>503,160</u>	<u>2,250</u>	<u>(15,325)</u>	<u>490,085</u>
Total of funds	<u><u>545,731</u></u>	<u><u>77,711</u></u>	<u><u>(99,210)</u></u>	<u><u>524,232</u></u>

ASHENGROUND COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

Aim and use of funds

Designated funds:

The equipment designated fund was set up in a previous year for the purchase of equipment for the Centre.

The cafe project fund was established in a previous year and relates to the set up and running of a Centre cafe.

The cafe project conservatory designated fund relates to the cost of new conservatory. The cost of the conservatory has been capitalised and the depreciation expense has been applied against the fund.

Restricted funds:

In a previous year the building fund was set up with donations and grants restricted for the acquisition and building of the Centre. The building was capitalised and annual depreciation is charged against this fund.

The cinema curtain and CCTV funds were set up in a previous year. The cost of curtains and CCTV have been capitalised and annual depreciation is charged against the associated fund.

The cafe project restricted fund was set up in the previous year for use against cafe related costs. The income relates to a restricted donation received in the year. The cost of improvements and equipment have been capitalised and annual depreciation is charged against this fund.

The equipment fund relates to the purchase of chairs and tables in a previous year. The costs of the tables and chairs have been capitalised and annual depreciation has been charged against the fund.

The cafe conservatory door and laptop funds were set up with grants received during a previous year from Haywards Heath Town Council. The cost of these items has been capitalised and the depreciation expense applied against the fund.

Covid fund for Centre costs was set up with funds received from Mid Sussex District Council.

The preschool fund was set up with donations from various sources and the costs related mainly to Covid-19 related hygiene products.

ASHENGROUND COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

17. Summary of funds

Summary of funds - current year

	Balance at 1 May 2020 £	Income £	Expenditure £	Balance at 30 April 2021 £
Designated funds	34,216	684	(1,556)	33,344
General funds	(69)	99,163	(79,884)	19,210
Restricted funds	490,085	2,678	(15,800)	476,963
	<u>524,232</u>	<u>102,525</u>	<u>(97,240)</u>	<u>529,517</u>

Summary of funds - prior year

	<i>Balance at 1 May 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 April 2020 £</i>
Designated funds	31,374	8,621	(5,779)	34,216
General funds	11,197	66,840	(78,106)	(69)
Restricted funds	503,160	2,250	(15,325)	490,085
	<u>545,731</u>	<u>77,711</u>	<u>(99,210)</u>	<u>524,232</u>

ASHENGROUND COMMUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	31,592	468,910	500,502
Current assets	32,083	8,053	40,136
Creditors due within one year	(11,121)	-	(11,121)
Total	52,554	476,963	529,517

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	33,433	480,835	514,268
Current assets	13,098	9,250	22,348
Creditors due within one year	(12,384)	-	(12,384)
Total	34,147	490,085	524,232

19. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,153 (2020 - £1,208). Contributions totalling £254 (2020 - £296) were payable to the fund at the balance sheet date and are included in creditors.

ASHENGROUND COMMUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

20. Related party transactions

The role of Cover Caretaker was carried out by Dominic Goddard who is the son of Richard Goddard (Trustee and Chairman). The payments made to Dominic Goddard during the year amounted to £463 (2020 - £205).

Maintenance work was carried out during the year by F Goddard & Sons Ltd which is a private company, limited by shares, domiciled in England and Wales, registration number 04367580. One of the directors of F Goddard & Sons Ltd is Richard Goddard who is also a Trustee of Ashenground Community Centre. The amount paid to this company during the year was £657.