
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
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**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
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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.

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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.

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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.

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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.

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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

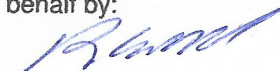
The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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
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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
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**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
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REGISTERED NUMBER: 4413212

BALANCE SHEET
AS AT 30 APRIL 2022

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

ASHENGROUND COMMUNITY CENTRE
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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
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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.

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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
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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.

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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

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NOTES TO THE FINANCIAL STATEMENTS
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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

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NOTES TO THE FINANCIAL STATEMENTS
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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

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NOTES TO THE FINANCIAL STATEMENTS
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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.

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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.

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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*).

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**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
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NOTES TO THE FINANCIAL STATEMENTS
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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.

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**NOTES TO THE FINANCIAL STATEMENTS
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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>

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**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>

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NOTES TO THE FINANCIAL STATEMENTS
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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.

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**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>

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NOTES TO THE FINANCIAL STATEMENTS
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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

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NOTES TO THE FINANCIAL STATEMENTS
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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.