
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
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**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
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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.

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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.

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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

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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:

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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 £	Total funds 2024 £
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
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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
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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
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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.

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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.

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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

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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
	<u>116</u>	<u>116</u>	<u>76</u>

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	-
	<u>66</u>	<u>66</u>	<u>-</u>

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
	<u>59,246</u>	<u>16,473</u>	<u>75,719</u>	<u>63,748</u>
<i>Total 2024</i>	<u>46,509</u>	<u>17,239</u>	<u>63,748</u>	

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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	

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NOTES TO THE FINANCIAL STATEMENTS
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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>	

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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	<i>2024</i>
	No.	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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**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>

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

14. Creditors: Amounts falling due within one year

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

15. Financial instruments

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

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**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>

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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 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.

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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>

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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 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

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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.