

# ROWLEYS CENTRE FOR THE COMMUNITY LTD

England & Wales · Charity number 1114119

## Details

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**Other names** AGE CONCERN WAVERLEY, AGE UK WAVERLEY

**Status** Registered

**Legal form** Charitable company

**Company number** [05741983](#)

**Registered** 2006-05-09

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Rowleys  
Victoria Road  
Cranleigh  
Surrey  
GU6 8NT

**Phone** 01483 277155

**Email** [INFO@ROWLEYS Cranleigh.CO.UK](mailto:INFO@ROWLEYS Cranleigh.CO.UK)

## Activities

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**Objects:** THE OBJECTS FOR WHICH THE CHARITY IS ESTABLISHED AND TO WHICH IT IS SPECIFICALLY RESTRICTED ARE TO PROMOTE THE RELIEF OF OLDER AND VULNERABLE PEOPLE LIVING IN AND AROUND THE PARISH OF CRANLEIGH AND SURROUNDING VILLAGES (CRANFORD).

**Activities:** The objective of the Charity is to promote the independence and well-being of all people in the Waverley area by providing services that support this aim. Services provided include the following:- Day Centre including lunches activities and organised trips

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** THE PARISH OF CRANLEIGH AND SURROUNDING VILLAGES (CRANFORD).
- Surrey

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£217,277	£240,034	-	-
2024-03-31	£200,869	£197,714	-	-
2023-03-31	£186,757	£171,400	-	-
2022-03-31	£177,455	£146,905	-	-
2021-03-31	£134,413	£120,634	-	-

## Trustees

Name	Role	Appointed
<b>Paul Withers</b>	Chair	2022-09-12
Anne Warzee		2019-12-20
Carol Andree Franklin-Adams		2019-12-20
Maura Syed		2025-03-10
Patricia Ellis		2019-11-21

**ROWLEYS CENTRE FOR THE COMMUNITY LTD**

England & Wales - Charity number 1114119

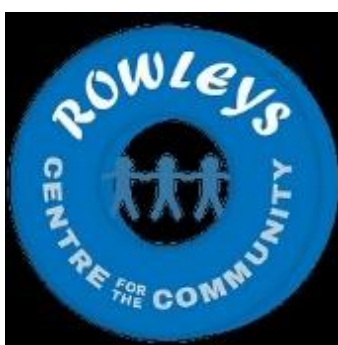
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# Accounts

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**REGISTERED COMPANY NUMBER: 5741983 (ENGLAND & WALES)**  
**REGISTERED CHARITY NUMBER: 1114199**

**REPORT OF THE TRUSTEES  
AND  
FINANCIAL STATEMENT  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2025  
FOR  
ROWLEYS CENTRE FOR THE COMMUNITY LTD**



## **ROWLEYS CENTRE FOR THE COMMUNITY LTD**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

**Trustees:** Kenneth Ball (Appointed 10<sup>th</sup> March 2025)  
Rosemary Burbridge  
Annelise ten Brink-Ebersohn (Appointed 10<sup>th</sup> March 2025. Resigned 11<sup>th</sup> June 2025)  
Tanya Colgate (Appointed 9<sup>th</sup> June 2025)  
Patricia Ellis  
Carol Franklin Adams  
Jane Price (Resigned October 2024)  
Maura Syed (Appointed 10<sup>th</sup> March 2025)  
Anne Warzee  
Paul Withers  
John Wood

**Registered Company Number:** 5741983 (England and Wales)

**Registered Charity Number:** 1114119

**Registered Office:** Rowleys Centre for the Community Ltd  
Victoria Road,  
Cranleigh,  
GU6 8NT

**Independent Examiner** Oakwood Business Consultants  
Unit 3, The Dairy,  
Tilehouse Farm Offices,  
E Shalford Lane,  
Shalford, GU4 8AE

**Bankers:** Lloyds Bank,  
PO Box 1000,  
Andover BX1 1LT

The Redwood Bank,  
The Nexus Building,  
Broadway,  
Letchworth Garden City,  
Herts SG6 3TA

## **OBJECTIVES AND ACTIVITIES**

### **Public Benefit**

The Trustees believe that Rowleys Centre for the Community provides a dedicated space for a range of activities and service which is beneficial to the Cranfold community, enhancing their health and wellbeing. The majority of the users over the past year have been aged over 50 but the Centre aims to ensure that it becomes an inter-generational space for all within the community. The Centre also provides opportunities for younger people with learning disabilities and volunteering opportunities. The Trustees believe that the Centre offers a friendly, welcoming meeting place for the community. The Business Plan seeks to ensure that the Centre is perceived as a community hub within the Cranfold area and no longer uniquely a day centre for the elderly. The Trustees confirm that they have complied with the Charities Act 2011 and have given due regard to the Charity Commission's general guidance on public benefit.

## **ACHIEVEMENT AND PERFORMANCE**

In the year 2024 – 2025 a variety of activities were arranged including Bingo, Art and Craft classes and the very popular twice weekly keep fit class. The Dementia Café, Memory Singing Group and Young Carers Club continue to flourish and grow, and the trustees are grateful to Waverley Borough Council for their generous financial support in funding some of the above activities. Other services include Chiropody, Hairdressing and NHS eye clinic which are all well supported by our users. Rowleys staff and volunteers are dedicated hardworking individuals who make the centre a very welcoming space to relax and socialise. The trustees and users would like to acknowledge their hard work and dedication over the past year, for which we are extremely grateful. In January 2025 the trustees invited our local Member of Parliament, the Right Honourable Jeremy Hunt to become Patron of Rowleys. The trustees were delighted to receive an email of acceptance on 23<sup>rd</sup> January 2025.

### **Financial Review for Year Ending 31 March 2025**

Overall income:	£217,277
Overall expenditure:	£240,034
Overall total (income over expenditure):	(£22,757)

The trustees acknowledge that the results for the year are very disappointing. The deficit for the year can be mainly attributed to a reduction in grant income of £12K and a reduction of £9K gross profit in the café.

In the light of the poor performance in the café the trustees have reviewed prices and applied increases where necessary whilst bearing in mind that our overall objective is provide a nutritious meal at an affordable price for our users. The trustees have increased their fundraising efforts and are looking closely at expenditure to identify possible savings.

### **Reserves Policy**

In accordance with the recommendation of the Charities Commission and the agreed reserves policy the Trustees believe that it would be financially prudent to reserve a minimum of three months running costs so that should funding be unavailable for any reason the Charity could continue to operate for a period whilst seeking alternative funding and without curtailment of its services.

The Trustees are mindful that the reserves held by the organisation are below our target. The charity is in the process of rebuilding reserves.

## **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to monitor and minimise any risk identified. The trustees prepare an annual budget which helps to identify major risks that the charity is likely to face in the coming period

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The organisation is a charitable company limited by guarantee. It is governed by its Memorandum and Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

### **Organisational Structure**

The charity is governed by its Board of Trustees who are also Directors of the company. The Directors and Trustees undertake the management function with meetings being held monthly with the centre's Supervisor to whom day to day management is delegated. The articles of association direct that the number of trustees shall never be less than three and up to eleven persons may be elected by the Members at an Annual General Meeting. Trustees may serve for three years from the date of their election and are eligible for re-election save that the Chairman may only serve for a maximum of six consecutive years.

### **Induction and Training of Trustees**

New Trustees receive induction training. Trustees regularly receive information relating to the safeguarding needs of the elderly, vulnerable and young.

**Approved by order of the Board of Trustees on 22<sup>nd</sup> September 2025 and signed on its behalf by :**



Paul Withers

Chairman, Board of Trustees, Rowleys Centre for the Community

Charity number: 1114119

**Rowleys Centre for the Community Ltd**  
**Accounts for the year ended 31st March 2025**

# Rowleys Centre for the Community Ltd

## CONTENTS

Charity Information	Page 1
Accountant's Report	Page 2
Statement of Financial Activities	Page 3
Balance Sheet	Page 4
Income and Expenditure Account	Page 5
Notes to the Accounts	Page 6 - 13

# Rowleys Centre for the Community Ltd

## CHARITY INFORMATION

### For the year ended 31st March 2025

Charity Number 1114119

Trustees Paul Withers (Chair)  
Tanya Colgate (Appointed 9th June 2025)  
Maura Syed (Appointed 10th March 2025)  
Kennith Ball (Appointed 10th March 2025)  
John Wood  
Rosemary Burbridge  
Carol Franklin-Adams  
Anne Warzee  
Patricia Ellis  
Jane Price (Resigned October 2024)  
Annelise ten Brink-Ebersohn  
(Appointed 10th March 2025, Resigned 11th June 2025)

Charity Address Rowleys  
Victoria Road  
Cranleigh  
Surrey  
GU6 8NT

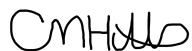
# Rowleys Centre for the Community Ltd

## ACCOUNTANT'S REPORT

### For the year ended 31st March 2025

In accordance with the Engagement letter, and in order to assist you to fulfil your duties under FRS102 SORP, we have independently examined the Accounting records to 31st March 2025.

The Accounts are presented in the following pages. Our work has been undertaken , which included the examination and compilation the Financial Statements for approval by the Trustees. It is to be noted the Company is exempt from a statutory audit for the year.



.....  
On behalf of  
Oakwood Business Consultants

03/10/2025.....

Date

The Dairy  
Tilehouse Farm Offices  
East Shalford Lane  
Guildford  
GU4 8AE

# Rowleys Centre for the Community Ltd

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2025

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year funds £
		F01	F02	F03	F04	F05
<b>Income</b>	<b>3</b>					
<b>Income and endowments from:</b>						
Donations and legacies	3.1	22,605	3,821	-	26,426	21,606
Charitable activities	3.2	146,895	33,457	-	180,352	162,244
Other trading activities	3.3	9,331	-	-	9,331	5,087
Investments	3.4	1,168	-	-	1,168	738
Separate material item of income		-	-	-	-	-
Other		-	-	-	-	-
<b>Total</b>		<b>179,999</b>	<b>37,278</b>	<b>-</b>	<b>217,277</b>	<b>189,675</b>
<b>Expenditure</b>	<b>4</b>					
<b>Expenditure on:</b>						
Raising funds	4.1	1,303	-	-	1,303	-
Charitable activities	4.2	205,598	33,133	-	238,731	197,714
Separate material expense item		-	-	-	-	-
Other		-	-	-	-	-
<b>Total</b>		<b>206,901</b>	<b>33,133</b>	<b>-</b>	<b>240,034</b>	<b>197,714</b>
<b>Net income/(expenditure) before tax for the reporting period</b>		<b>- 26,902</b>	<b>4,145</b>	<b>-</b>	<b>- 22,757</b>	<b>- 8,039</b>
Tax payable		-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>		<b>- 26,902</b>	<b>4,145</b>	<b>-</b>	<b>- 22,757</b>	<b>- 8,039</b>
Net gains/(losses) on investments		-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers between funds</b>						
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Other gains/(losses)		-	-	-	-	-
<b>Net movement in funds</b>		<b>- 26,902</b>	<b>4,145</b>	<b>-</b>	<b>- 22,757</b>	<b>- 8,039</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		107,508	-	-	107,508	115,547
<b>Total funds carried forward</b>		<b>80,606</b>	<b>4,145</b>	<b>-</b>	<b>84,751</b>	<b>107,508</b>

# Rowleys Centre for the Community Ltd

## BALANCE SHEET

For the year ended 31st March 2025

	Notes	2025	2024
<b>Fixed Assets</b>	<b>5</b>		
Office Equipment		681	757
Rowley's Centre Equipment		26,915	29,905
Intangibles		1,925	2,200
<b>Total</b>		<b>29,521</b>	<b>32,862</b>
<b>Current Assets</b>		<b>2025</b>	<b>2024</b>
Cash at bank and in hand		61,163	78,352
Stock		1,598	-
Debtors		1,385	1,364
Payments in Advance		216	15,318
<b>Total</b>		<b>64,362</b>	<b>95,034</b>
<b>Less Current Liabilities</b>		<b>2025</b>	<b>2024</b>
Prepayments		3,803	15,118
Creditors		2,782	2,168
Accrual		2,547	3,102
Deferred COMF Funds - Restricted		-	-
<b>Total</b>		<b>9,132</b>	<b>20,388</b>
<b>Net Current Assets</b>		<b>84,751</b>	<b>107,508</b>
		<b>2025</b>	<b>2024</b>
Represented by			
Accumulated Funds		107,508	115,547
Surplus (Deficit) for the year		- 22,757	- 8,039
		<b>84,751</b>	<b>107,508</b>
<b>Fund allocation:</b>			
Restricted Funds		4,145	-
Unrestricted Funds		80,606	107,508

Approved and authorised by the Trustees and signed on their behalf by the Chair

  
.....  
Paul Withers - Chair

03/10/2025

.....  
Date

# Rowley's Centre for the Community Ltd

## INCOME AND EXPENDITURE ACCOUNT

### For the Year Ending 31st March 2025

Income	2025	Unrestricted	Restricted	2024
Donations	21,194	17,373	3,821	16,504
Grant Income	26,087	-	26,087	37,744
Other Income	500	500	-	1,025
Fund Raising	9,331	9,331	-	5,087
Food	73,886	73,886	-	77,048
Membership	5,232	5,232	-	5,102
Trips & Activities	54,608	47,238	7,370	24,563
Room Rental	25,271	25,271	-	21,864
Interest	1,168	1,168	-	738
<b>Total</b>	<b>217,277</b>	<b>179,999</b>	<b>37,278</b>	<b>189,675</b>
<b>Expenditure</b>	<b>2025</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>
Salaries, Recruitment & Payroll Costs	85,297	74,073	11,224	88,850
Training & Subscription	481	420	61	112
Food Expenses (Inhouse)	29,520	29,520	-	24,086
Activities, Trips & Entertainment	54,484	48,404	6,080	27,662
Fund Raising Expenses	1,303	1,303	-	-
Telephone	472	412	60	467
Premises Rent & Utilities	28,376	24,772	3,604	25,833
Premises Repairs & Replacements	15,146	14,003	1,143	10,233
Postage & Stationery	1,643	1,434	209	2,184
Advertising	27	24	3	85
Insurances	1,539	1,344	195	1,110
Repairs & Renewals	1,799	1,570	229	728
Accountancy & Bookkeeping Fees	3,096	2,703	393	3,341
IT Software and Consumables	2,080	1,816	264	553
Bank Charges & Card Fees	1,984	1,732	252	1,654
General Travel Expenses	-	-	-	-
Young Carers expenditure	1,811	-	1,811	443
Rosemary & Sage Café expenditure	6,594	-	6,594	6,546
Melody Memories expenditure	1,011	-	1,011	145
Hardship Fund	30	30	-	-
Depreciation	3,066	3,066	-	3,407
Amortisation	275	275	-	275
<b>Total</b>	<b>240,034</b>	<b>206,901</b>	<b>33,133</b>	<b>197,714</b>
Funds brought forward	107,508	107,508	-	115,547
Surplus	- 22,757 -	26,902	4,145	- 8,039
<b>Funds carried forward</b>	<b>84,751</b>	<b>80,606</b>	<b>4,145</b>	<b>107,508</b>

# **Rowleys Centre for the Community Ltd**

## **NOTES TO THE ACCOUNTS**

**For the year ended 31st March 2025**

### **1 Basis of preparation**

#### **1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:  
the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

and with the Charities Act 2011.

#### **1.2 Going Concern**

The accounts have been prepared on a going concern basis.

#### **1.3 Change of accounting policy or to accounting estimates**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

#### **1.4 Material prior year errors**

See note 7 for disclosure of prior period errors. It is to be noted that the Accounts for the prior period were considered accurate and complete at the time of preparation. Amendments to the comparison figures in these Accounts have been agreed after a re-evaluation of the provisions and ring fenced funding. (3.47 FRS102 SORP)

# **Rowleys Centre for the Community Ltd**

## **NOTES TO THE ACCOUNTS**

**For the year ended 31st March 2025**

### **2 Accounting policies**

#### **2.1 Income**

##### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

##### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

##### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

##### **Legacies**

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

##### **Government grants**

The charity has received government grants in the reporting period

##### **Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

# **Rowleys Centre for the Community Ltd**

## **NOTES TO THE ACCOUNTS**

### **For the year ended 31st March 2025**

#### **Contractual income and performance related grants**

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

#### **Donated goods**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

#### **Donated services and facilities**

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

#### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### **Income from interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### **Income from membership subscriptions**

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

# Rowleys Centre for the Community Ltd

## NOTES TO THE ACCOUNTS

### For the year ended 31st March 2025

#### 2.2 Expenditure and Liabilities

##### Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

##### Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

##### Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

##### Deferred income

No material item of deferred income has been included in the accounts.

##### Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

##### Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

#### 2.3 Assets

##### Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year. They are valued at cost.

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights.

# Rowleys Centre for the Community Ltd

## NOTES TO THE ACCOUNTS

### For the year ended 31st March 2025

#### Intangible fixed assets

They are valued at cost.

#### Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### 3 Income Analysis by Fund

#### 3.1 Donations and Legacies

	2025	Unrestricted	Restricted	2024
Donations	21,194	17,373	3,821	16,504
Membership	5,232	5,232	-	5,102

#### 3.2 Charitable Activities

	2025	Unrestricted	Restricted	2024
Grant Income	26,087	-	26,087	37,744
Other Income	500	500	-	1,025
Food	73,886	73,886	-	77,048
Trips & Activities	54,608	47,238	7,370	24,563
Room Rental	25,271	25,271	-	21,864

#### 3.3 Other Trading Activities

	2025	Unrestricted	Restricted	2024
Fund Raising	9,331	9,331	-	5,087

#### 3.4 Investments

	2025	Unrestricted	Restricted	2024
Interest	1,168	1,168	-	738

## Rowleys Centre for the Community Ltd

### NOTES TO THE ACCOUNTS

For the year ended 31st March 2025

#### 4 Expenditure Analysis by Fund

<b>4.1 Raising Funds</b>	<b>2025</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>
Fund Raising Expenses	1303	1303	-	-

#### 4.2 Charitable Activities

	<b>2025</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>
Salaries, Recruitment & Payroll Costs	85,297	74,073	11,224	88,850
Training & Subscription	481	420	61	112
Food Expenses (Inhouse)	29,520	29,520	-	24,086
Activities, Trips & Entertainment	54,484	48,404	6,080	27,662
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Insurances	1,539	1,344	195	1,110
Accountancy & Bookkeeping Fees	3,096	2,703	393	3,341
Hardship Fund	30	30	-	-
Bank Charges & Card Fees	1,984	1,732	252	1,654
General Travel Expenses	-	-	-	-
Young Carers expenditure	1,811	-	1,811	443
Rosemary & Sage Café expenditure	6,594	-	6,594	6,546
Melody Memories expenditure	1,011	-	1,011	145
Depreciation	3,066	3,066	-	3,407
Amortisation	275	275	-	275

## Rowleys Centre for the Community Ltd

### Statement of Cash Flows

For the year ended 31st March 2025

#### 5 Fixed Assets

	Office Equipment	Centre Equipment	Intangibles
<b>Cost 01.04.2024</b>	757	29905	2200
<b>Additions</b>	-	-	-
<b>Total</b>	757	29,905	2,200
<b>Depreciation charge</b>	76	2,990	-
<b>Amortisation charge</b>	-	-	275
<b>At 31.03.2025</b>	<b>681</b>	<b>26,915</b>	<b>1,925</b>

Depreciation has been calculated on a reducing balance basis for Office equipment and Centre equipment at a rate of 10%. Amortisation on intangible assets has been calculated on a straight line basis at a rate of 10%.

## 6 Paid employees

### 6.1 Staff costs

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
<b>Salaries and wages</b>	82,142	86,636
<b>Social security costs</b>	-	-
<b>Pension costs (defined contribution scheme)</b>	3,155	2,214
<b>Other employee benefits</b>	-	-
<b>Total staff costs</b>	<b>85,297</b>	<b>88,850</b>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

## 7 Disclosure of prior period errors

It is to be noted there has been a restatement of the prior period comparison figures in these Accounts which relates to income Paid in Advance, on the Balance Sheet, and the income for Trips and Activities, shown on the Income and Expenditure Account. The restatement is also included within the Statement of Financial Activities in relation to Charitable Income. All figures presented in the 2023/24 Accounts were considered accurate and complete at the time of preparation. A recent re-evaluation of the provisions and ring fenced funding for 2023/24 identified adjustments which have been included in these Accounts and are highlighted below.

The comparison figure (2023/24) amendments are as follows

On the Balance Sheet, Prepayments (Liabilities) has been increased by £11,194.

On the Income and Expenditure Account, Trips and Activities Income has been decreased by £11,194.

On the Statement of Financial Activities, the Charitable Activities Income has been decreased by £11,194.

The 2023/24 Restricted and Unrestricted reserves shown in the comparison figures and brought forward values on the Statement of Financial Activities, Income and Expenditure Account and Balance Sheet have been corrected to reflect the true value of funds. The correction has been made in these Accounts due to a re-evaluation of the 2023/24 funding allocation. It was concluded there were no Restricted Reserves brought forward.



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Rowleys Centre for the Community Ltd

**On accounts for the year  
ended**

31<sup>st</sup> March 2025

**Charity no  
(if any)**

1114119

**Set out on pages**

1-2

**Responsibilities and  
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2025**.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. It is to be noted that there has been a restatement of the figures for the prior period (2023/24), please see section B for disclosure.

In respect of the accounting records for 2024/25, no matters have come to my attention in connection with the examination which gives me cause to believe that:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Signed:**

**Date:**

3<sup>rd</sup> October 2025

**Name:**

Camilla Hills

**Relevant professional  
qualification(s) or body  
(if any):**

**Address:**

Unit 3, The Dairy, Tilehouse Farm Offices, East Shalford Lane, Guildford,  
GU4 8AE

**Section B****Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

It is to be noted there has been a restatement of the prior period (2023/24) comparison figures in the Accounts for 2024/25. This relates to an increase in the income paid in advance for 2023/24, and a reduction of the restricted reserves.

The Accounts for 2023/24 were considered accurate at the time of completion, and the restatements above were identified as a result of a re-evaluation of the figures.

All prior period restatements have been disclosed in the notes to the Accounts.

**ROWLEYS CENTRE FOR THE COMMUNITY LTD**

England & Wales - Charity number 1114119

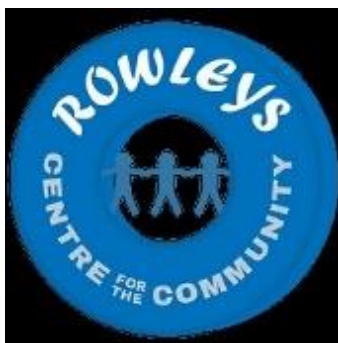
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# Accounts

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**REGISTERED COMPANY NUMBER: 5741983 (ENGLAND & WALES)**  
**REGISTERED CHARITY NUMBER: 1114199**

**REPORT OF THE TRUSTEES  
AND  
FINANCIAL STATEMENT  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2024  
FOR  
ROWLEYS CENTRE FOR THE COMMUNITY LTD**



# ROWLEYS CENTRE FOR THE COMMUNITY LTD

## REPORT OF THE TRUSTEES

### FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

The Trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### Reference and Administrative details

**Registered Company Number:** 5741983 (England and Wales)

**Registered Charity Number:** 1114119

**Registered Office:**

Rowleys Centre for the Community Ltd  
Victoria Road,  
Cranleigh,  
GU6 8NT

**Trustees:**

Paul Withers	Chair from October 2023 to date, Trustee since September 2022
Patricia Ellis	Interim Chair from February 2023 to Oct 23 Trustee since November 2019.
Rosemary Burbridge	Trustee since December 2019
Carol Franklin Adams	Trustee since December 2019
Jane Price	Trustee since July 2022
Anne Warzee	Trustee since November 2019
John Wood	Trustee since November 2023

Please note that during this period, ending 31<sup>st</sup> March 2024, the Chairmanship changed hands following Rowleys AGM in October 2023.

**Bankers:**

Lloyds Bank, PO Box 1000, Andover BX1 1LT  
The Redwood Bank, The Nexus Building, Broadway, Letchworth Garden City, Herts  
SG6 3TA

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

Rowleys Centre for the Community Ltd is a company limited by guarantee (Company No. 05741983) and a registered charity (Charity Number 1114119).

The company changed its name from Age UK Waverley and purpose at Companies House on 22<sup>nd</sup> June 2016 to become Rowleys Centre for the Community Ltd., and with the Charity Commission on 27<sup>th</sup> January 2017.

It is governed by its Memorandum and Articles of Association.

### **Induction and Training of Trustees**

New Trustees received induction training. Trustees regularly receive information relating to the safeguarding needs of the elderly, vulnerable and young.

### **Organisational Structure**

The charity is governed by its Board of Trustees.

The Board usually meets once a month at Rowleys Centre for the Community.

Trustees are elected at the AGM held in October each year, for three-year terms and are eligible for re-election. However, the Chair may only serve for a maximum of six years in that role.

Only members may be elected as Trustees and Trustees are chosen for their ability to support the various aspects of the Charity's objectives.

Decisions are usually made by a majority of Trustees attending a meeting unless regarded by the Board as fundamental to the objectives of the Charity when a unanimous vote is required.

### **Introduction to Rowleys**

Previously known as Age Concern & AGEUKW, Rowleys is now an independent charity operating with wonderful dedicated staff and volunteers to support residents of Cranleigh and the wider Cranfold area. Rowleys welcomes everyone but currently there are around 250 members who for a fee of £20.00 per year enjoy a reduction in the costs of foods and services etc. Rowleys is extremely grateful to WBC for its grants enabling much needed support for the carers of people living with dementia, young carers, attendees of classes for exercise, painting and craft etc.

Rowleys provides fresh cooked meals and snacks and much enjoyed entertainment, outings and holidays. Facilities are provided for chiropody, hairdressing and well-being and a number of other services including counselling for young people with mental health issues and young families with issues, the NHS eye and hearing clinics meaning that residents do not have to travel to Guildford and beyond.

In addition to financial grants from WBC and whatever other source Rowleys can approach, regular fund-raising events are held to finance the centre. These include the very popular bingo fish & chips evenings, sales of donated items, celebratory events, and even fashion shows.

### **Partnership Working**

Historically, Rowleys primary partnership has been with Waverley Borough Council and the organisation has received financial support by way of an annual grant.

At the start of the financial year 1<sup>st</sup> April 2023 for the period to 31<sup>st</sup> March 2024 the organisation was again awarded a reduced grant limited to one year.

Officers at WBC continued to offer guidance and help with various projects undertaken to increase and improve the services to the community.

Rowleys has worked collaboratively with local organisations, charities and WBC to widen the services offered at the centre and recognising the increase in loneliness in both the younger and older generations particular attention has been given to attracting a wider age group to visit the Centre with an emphasis on improving health and wellbeing.

The Trustees and staff recognised the need to build a broader, more exciting programme of activities and services to encourage current and potential users to take advantage of the facilities.

However, the Board also felt it was important that whilst actively working towards a more inclusive and wider provision of services for all generations, it was vital not to forget the current members of the Centre.

The membership as at 31<sup>st</sup> March 2024 was around 260, lower than previous years, and is mainly made up of the elderly and vulnerable and the Trustees are aware that over 65s and over 85s in Waverley are one of the fastest growing populations in Surrey. It is not necessary to be a member of Rowleys to enjoy the facilities and services however, members receive a reduction in costs of refreshments and lunches, services such as hair dressing, chiropody and classes and trips and outings etc.

### **Investment in Staff Training**

Most training that was undertaken during this year was done online and Rowleys Accountants, Oakwood, Cranleigh Ltd., continue to provide training and support to the staff on the use of accountancy packages including Xero.

All members of staff who have occasion to go into the kitchen or snack bar have applicable and up-to-date certification. A First Aid course is planned as a refresher for those with existing certificates and for all others to become qualified.

### **IT**

Rowleys Centre for the Community uses the Xero Accounting package for invoicing and Iris for Payroll. The Accountants, Oakwood Cranleigh Ltd, provide training when needed or requested.

A local service provides support for our basic IT system when required.

### **Client Information**

All client information is stored in accordance with the Data Protection Act 2018.

### **Outcomes Monitoring**

Outcomes of services/activities have been monitored and when requested are available to those who have provided grants during the year.

### **Additional Sources of Revenue**

The Waverley Borough Council Service Level Agreement, which funded the general running costs of organisations, had finished at the end of March 2022 and so, for 2023 to 2024 Rowleys again applied to the new Thriving Communities Commissioning Fund, which had replaced the previous SLA arrangements, but this fund supports specific wellbeing projects and activities. Running costs have to continue to be funded elsewhere.

The hiring of room facilities continued to improve during the year with an increase in regular bookings including those associated with the medical services such as hearing and eye clinics.

There is excellent capacity to expand the Centre reach, improve the efficiency of the premises' uses and provide vital, targeted services for vulnerable groups and people

with a variety of needs – some of which may include specialist, trained professional support.

The Community Meals Service originally ceased due to volunteers returning to work after Covid and the significant rise in fuel prices as it had become increasingly difficult to find volunteer drivers to deliver the meals. The service had been well received and was initially vital to the well-being of residents during the pandemic but appears to be no longer required and the service remains discontinued.

Marks and Spencer Foods and others in Cranleigh have continued to generously donate food and flowers to Rowleys and much of the food is used by our cooks to provide meals or is purchased at a greatly reduced price by members, providing a welcome support to income.

Cooks in the Village very generously donates delicious cakes and puddings every week for use in the centre.

Rowleys has received a number of generous and thoughtful donations from local organisations and retailers as well as a number of legacies for which the organisation is deeply grateful.

## **Risk Management**

The major risk for the future of Rowleys is not obtaining sufficient funds in order to run the Centre. The issue that there is no longer a Service Level Agreement and that we had initially only received a one year grant up to March 2023 from the Thriving Communities Fund was a challenge, but we are grateful for the 1-year extension during this period to March 2024.

Our members have been nervous about returning to the centre and the number of visitors is only slowly returning to pre-covid days.

The Hairdresser service has not resumed back to the 5 days offer, partly due to clientele not returning but also because we have fewer hairdressers. Although Rowleys has advertised for hairdressers, it is struggling to find anyone to take over the salon on available free days.

The Trustees are conscious that the reserve funds held by the charity are less than is advised by the Charity Commission but are taking steps to improve the situation. The very limited number of car parking spaces and the lack of local on street parking is of growing concern and increasingly our members, many of whom have mobility issues are not able to visit the centre because they cannot park. Rowleys serves a wide area geographically and the lack of public transport and the unavailability of community bus services severely limits the opportunity for residents to visit the centre. However, we are grateful to Hoppa for transporting some of our members on a regular basis and we are trying to encourage more members to use the new transport services too, such as Connect.

## **Diversity**

The charity actively supports people with disabilities whether physical or mental and operates in an unprejudiced manner that encourages all people whatever their race, religion, belief, gender or sexual orientation, to enjoy the services or to volunteer or work at Rowleys.

## **Openness and Accountability**

The charity operated in a way that is open and transparent and is accountable in its dealings with all.

## **Supports and Volunteers**

Once again it has been an extremely challenging year and The Trustees wish to sincerely thank all members, staff, volunteers and fundraisers for their valuable time

and support that has enabled the organisation to continue to provide its vital services to the community of Cranleigh and the wider Cranfold area.

We very much appreciate the support Rowleys has received from Waverley Borough Council, The Cranleigh Lions, The Rotary Club of Cranleigh, The Cranleigh Community Fund, The Masonic Lodge of Cranleigh, local organisations and retailers, individual residents and members for their practical assistance and/or generous donations to Rowleys. We are sorry to lose the Rotary Club of Cranleigh for the future.

## **OBJECTIVES AND ACTIVITIES**

### **Public Benefit**

The Trustees confirm that they have complied with the Charities Act 2011 and have given due regard to the Charity Commission's general guidance on public benefit. The Trustees believe that Rowleys Centre for the Community provides a dedicated space for a range of activities and service which is beneficial to the Cranfold community, enhancing their health and wellbeing. The majority of the users over the past year have been aged over 50 but the Centre aims to ensure that it becomes an inter-generational space for all within the community. The Centre also provides opportunities for younger people with learning disabilities and volunteering opportunities. The Trustees believe that the Centre offers a friendly, welcoming meeting place for the community. The Business Plan, which is constantly reviewed, seeks to ensure that the Centre is perceived as a community hub within the Cranfold area and no longer uniquely a day centre for the elderly. A number of retail outlets and traders in Cranleigh offer Rowleys' members a generous discount.

## **ACHIEVEMENT AND PERFORMANCE**

Following the end of the pandemic the centre experienced a very difficult year and from May 2021 services were slowly reopened but as many of our clients/members are over 55 it took time for them to feel confident about mixing back in public and very sadly quite a few of our previously regular visitors have left the area. Activities continued over the year to the end of March 2024 with the new services, like a memory singing group, a dementia café where carers can leave their other half for a few hours for their own respite, and a Young Carers Club. The Chiropody practice continued to expand its services and the Hairdressers also continued, although the clientele for the hairdressers has still not returned to its pre-covid numbers of clients. Bingo still proves popular with our members on Wednesday and Friday mornings. In-house nutritious lunches are provided by our new cooks in the Robin Café and members seem to enjoy being in a warm, comfortable communal space again. Rooms within the Centre are also being regularly booked for counselling services, NHS Diabetic Eye tests, St John Ambulance Meetings and training, Home-Start and Job Club. On Thursdays throughout the winter Rowleys provided a warm hub and a safe space for residents to enjoy soup and a snack.

## Financial Review for Year Ending 31 March 2024

Overall income:	£200,869
Overall expenditure:	£197,714
Overall total (income over expenditure):	£3,155

Rowleys Centre for the Community was very grateful to Waverley Borough Council for the Grant for 2023-2024 of £30,000. The Centre also utilised grant funding to help set up and provide support for the following services: Melody Memories, Rosemary and Sage Café and the Young Carers Club.

Fundraising at Rowleys has been difficult again this year and the fundraising element is being revitalised by the trustees and staff in the hope that the Charity can benefit from an improved and more stable level of income.

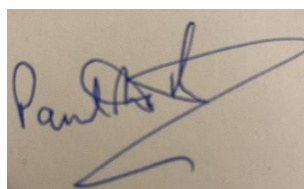
Christmas lunches, weekend trips, day trips and theatre trips have also recommenced from the end of last year and are extremely popular with members. In accordance with the recommendation of the Charities Commission and the agreed reserves policy the Trustees believe that it would be financially prudent to reserve a minimum of three months running costs so that should funding be unavailable for any reason the Charity could continue to operate for a period of time whilst seeking alternative funding and without curtailment of its services.

The Trustees are mindful that the reserves held by the organisation are below what is recommended by the Charity Commission.

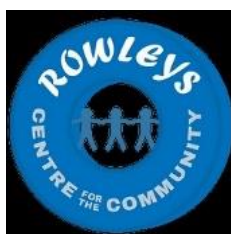
As at 31 March 2024 the total amount held in Rowleys Centre of the Community's Bank Accounts were:

Lloyds Working Account;	£53,427.89
Redwood Account; (interest paying)	£24,747.73

**Approved by order of the Board of Trustees on 16th October 2024 and signed on its behalf by :**



Paul Withers  
Chairman, Board of Trustees, Rowleys Centre for the Community



Charity number: 1114119

**Rowleys Centre for the Community Ltd**  
**Accounts for the year ended 31<sup>st</sup> March 2024**

## Rowleys Centre for the Community Ltd

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2024

Recommended categories by activity	Notes	Unrestricted funds £ F01	Restricted funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Income</b>	<b>3</b>					
<b>Income and endowments from:</b>						
Donations and legacies		21,606	-	-	21,606	24,999
Charitable activities		138,044	40,481	-	178,525	161,635
Other trading activities		-	-	-	-	-
Investments		738	-	-	738	123
Separate material item of income		-	-	-	-	-
Other		-	-	-	-	-
<b>Total</b>		<b>160,388</b>	<b>40,481</b>	<b>-</b>	<b>200,869</b>	<b>186,757</b>
<b>Expenditure</b>	<b>4</b>					
<b>Expenditure on:</b>						
Raising funds		-	-	-	-	-
Charitable activities		174,446	23,268	-	197,714	171,400
Separate material expense item		-	-	-	-	-
Other		-	-	-	-	-
<b>Total</b>		<b>174,446</b>	<b>23,268</b>	<b>-</b>	<b>197,714</b>	<b>171,400</b>
<b>Net income/(expenditure) before tax for the reporting period</b>		<b>- 14,058</b>	<b>17,213</b>	<b>-</b>	<b>3,155</b>	<b>15,357</b>
Tax payable		-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net gains/(losses) on investments		-	-	-	-	-
<b>Net income/(expenditure)</b>		<b>- 14,058</b>	<b>17,213</b>	<b>-</b>	<b>3,155</b>	<b>15,357</b>
<b>Extraordinary items</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Other gains/(losses)		-	-	-	-	-
<b>Net movement in funds</b>		<b>- 14,058</b>	<b>17,213</b>	<b>-</b>	<b>3,155</b>	<b>15,357</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		112,882	2,665	-	115,547	100,190
<b>Total funds carried forward</b>		<b>98,824</b>	<b>19,878</b>	<b>-</b>	<b>118,702</b>	<b>115,547</b>

**Rowleys Centre for the Community Ltd****BALANCE SHEET****For the year ended 31st March 2024**

	Notes	2024	2023
<b>Fixed Assets</b>	<b>5</b>		
Office Equipment		757	841
Rowley's Centre Equipment		29,905	27,321
Intangibles		2,200	2,475
<b>Total</b>		<b>32,862</b>	<b>30,637</b>
<b>Current Assets</b>		<b>2024</b>	<b>2023</b>
Cash at bank and in hand		78,352	97,185
Stock		-	-
Debtors		1,364	205
Payments in Advance		15,318	1,000
<b>Total</b>		<b>95,034</b>	<b>98,390</b>
<b>Less Current Liabilities</b>		<b>2024</b>	<b>2023</b>
Prepayments		3,924	-
Creditors		2,168	809
Accrual		3,102	990
Deferred COMF Funds - Restricted		-	11,681
<b>Total</b>		<b>9,194</b>	<b>13,480</b>
<b>Net Current Assets</b>		<b>118,702</b>	<b>115,547</b>
		<b>2024</b>	<b>2023</b>
Represented by			
Accumulated Funds		115,547	100,190
Surplus (Deficit) for the year		3,155	15,357
		<b>118,702</b>	<b>115,547</b>

**Rowley's Centre for the Community Ltd****INCOME AND EXPENDITURE ACCOUNT****For the Year Ending 31st March 2024**

<b>Income</b>	<b>2024</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>
Donations	16,504	16,504	-	24,999
Grant Income	37,744	-	37,744	45,950
Other Income	1,025	1,025	-	-
Fund Raising	5,087	5,087	-	3,863
Food	77,048	77,048	-	49,637
Membership	5,102	5,102	-	2,297
Trips & Activities	35,757	35,757	-	35,738
Room Rental	21,864	19,127	2,737	17,875
Community Meals Service	-	-	-	6,275
Interest	738	738	-	123
<b>Total</b>	<b>200,869</b>	<b>160,388</b>	<b>40,481</b>	<b>186,757</b>

<b>Expenditure</b>	<b>2024</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>
Salaries, Recruitment & Payroll Costs	88,850	76,950	11,900	65,929
Training & Subscription	112	112	-	54
Food Expenses (Inhouse)	24,086	24,086	-	14,130
CMS - Salaries	-	-	-	4,395
CMS - Food & Purchases	-	-	-	1,995
CMS Travel Costs	-	-	-	308
Activities, Trips & Entertainment	27,662	23,428	4,234	31,375
Telephone	467	467	-	521
Premises Rent & Utilities	25,833	25,833	-	22,577
Premises Repairs & Replacements	10,233	10,233	-	12,508
Postage & Stationery	2,184	2,184	-	1,810
Advertising	85	85	-	25
Insurances	1,110	1,110	-	303
Repairs & Renewals	728	728	-	2,208
Accountancy & Bookkeeping Fees	3,341	3,341	-	3,045
IT Software and Consumables	553	553	-	297
Bank Charges & Card Fees	1,654	1,654	-	942
General Travel Expenses	-	-	-	125
Young Carers expenditure	443	-	443	604
Rosemary & Sage Café expenditure	6,546	-	6,546	4,846
Melody Memories expenditure	145	-	145	-
Depreciation	3,407	3,407	-	3,128
Amortisation	275	275	-	275
<b>Total</b>	<b>197,714</b>	<b>174,446</b>	<b>23,268</b>	<b>171,400</b>

<b>Income over Expenditure</b>	<b>3,155</b>	<b>- 14,058</b>	<b>17,213</b>	<b>15,357</b>
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**Rowleys Centre for the Community Ltd**

**NOTES TO THE ACCOUNTS**

**For the year ended 31st March 2024**

**1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

and with the Charities Act 2011.

**1.2 Going Concern**

The accounts have been prepared on a going concern basis.

**1.3 Change of accounting policy or to accounting estimates**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

**1.4 Material prior year errors**

No material prior year errors have been identified in the reporting period (3.47 FRS102 SORP).

## **Rowleys Centre for the Community Ltd**

### **NOTES TO THE ACCOUNTS**

**For the year ended 31st March 2024**

## **2 Accounting policies**

### **2.1 Income**

#### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

#### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

#### **Legacies**

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

#### **Government grants**

The charity has received government grants in the reporting period

#### **Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

## Rowleys Centre for the Community Ltd

### NOTES TO THE ACCOUNTS

#### For the year ended 31st March 2024

#### 2.2 Expenditure and Liabilities

##### Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

##### Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

##### Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

##### Deferred income

No material item of deferred income has been included in the accounts.

##### Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

##### Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

#### 2.3 Assets

##### Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year. They are valued at cost.

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights.

**Rowleys Centre for the Community Ltd****NOTES TO THE ACCOUNTS****For the year ended 31st March 2024****Intangible fixed assets**

They are valued at cost.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**3 Income Analysis****3.1 Donations and Legacies**

	<b>2024</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>
Donations	16,504	16,504	-	24,999
Membership	5,102	5,102	-	2,297

**3.2 Charitable Activities**

	<b>2024</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>
Grant Income	37,744	-	37,744	45,950
Other Income	1,025	1,025	-	-
Fund Raising	5,087	5,087	-	3,863
Food	77,048	77,048	-	49,637
Trips & Activities	35,757	35,757	-	35,738
Room Rental	21,864	19,127	2,737	17,875

**3.3 Investments**

	<b>2024</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>
Interest	738	738	-	123

**Rowleys Centre for the Community Ltd****NOTES TO THE  
ACCOUNTS****For the year ended 31st March 2024****4 Expenditure Analysis****4.1 Charitable Activities**

	<b>2024</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>
Salaries, Recruitment & Payroll Costs	88,850	76,950	11,900	65,929
Training & Subscription	112	112	-	54
Food Expenses (Inhouse)	24,086	24,086	-	14,130
CMS - Salaries	-	-	-	4,395
CMS - Food & Purchases	-	-	-	1,995
CMS Travel Costs	-	-	-	308
Activities, Trips & Entertainment	27,662	23,428	4,234	31,375
Telephone	467	467	-	521
Premises Rent & Utilities	25,833	25,833	-	22,577
Premises Repairs & Replacements	10,233	10,233	-	12,508
Postage & Stationery	2,184	2,184	-	1,810
Advertising	85	85	-	25
Repairs & Renewals	728	728	-	2,208
Accountancy & Bookkeeping Fees	3,341	3,341	-	3,045
IT Software and Consumables	553	553	-	297
Bank Charges & Card Fees	1,654	1,654	-	942
General Travel Expenses	-	-	-	125
Young Carers expenditure	443	-	443	604
Rosemary & Sage Café expenditure	6,546	-	6,546	4,846
Melody Memories expenditure	145	-	145	-
Depreciation	3,407	3,407	-	3,128
Amortisation	275	275	-	275

**Rowleys Centre for the Community Ltd****Statement of Cash Flows****For the year ended 31st March 2024****5 Fixed Assets**

	<b>Office Equipment</b>	<b>Centre Equipment</b>	<b>Intangibles</b>
<b>Cost 01.04.2023</b>	841	27321	2475
<b>Additions</b>	-	5,907	-
<b>Total</b>	841	33,228	2,475
<b>Depreciation charge</b>	84	3,323	-
<b>Amortisation charge</b>	-	-	275
<b>At 31.03.2024</b>	<b>757</b>	<b>29,905</b>	<b>2,200</b>

Depreciation has been calculated on a reducing balance basis for Office equipment and Centre equipment at a rate of 10%. Amortisation of intangible assets has been calculated on a straight-line basis at a rate of 10%.

**6 Paid employees****6.1 Staff costs**

	<b>This year £</b>	<b>Last year £</b>
<b>Salaries and wages</b>	86,636	63,643
<b>Social security costs</b>	-	-
<b>Pension costs (defined contribution scheme)</b>	2,214	2,286
<b>Other employee benefits</b>	-	-
<b>Total staff costs</b>	<b>88,850</b>	<b>65,929</b>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.



**Section A Independent Examiner's Report**

<b>Report to the trustees/ members of</b>	Rowleys Centre for the Community Ltd		
<b>On accounts for the year ended</b>	31 <sup>st</sup> March 2024	<b>Charity no (if any)</b>	1114119
	<b>Set out on pages</b> 1-2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2024**.

**Responsibilities and  
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Signed:**  **Date:**

**Name:**

**Relevant professional  
qualification(s) or body  
(if any):**

**Address:**

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None to disclose

**ROWLEYS CENTRE FOR THE COMMUNITY LTD**

England & Wales - Charity number 1114119

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# Accounts

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**REGISTERED COMPANY NUMBER: 5741983 (ENGLAND & WALES)**  
**REGISTERED CHARITY NUMBER: 1114199**

**REPORT OF THE TRUSTEES  
AND  
FINANCIAL STATEMENT  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2023  
FOR  
ROWLEYS CENTRE FOR THE COMMUNITY LTD**

# **ROWLEYS CENTRE FOR THE COMMUNITY LTD**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

The Trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **Reference and Administrative details**

**Registered Company Number:** 5741983 (England and Wales)

**Registered Charity Number:** 1114119

**Registered Office:**

Rowleys Centre for the Community Ltd  
Victoria Road  
Cranleigh GU6 8NT

**Trustees:**

Victoria Theobald Feb 2023	Chair Nov 2021 – Feb 2023. Trustee March 2020–
Patricia Ellis November 2019.	Interim Chairman since Feb 2023 Trustee since
Brian Arendell	Trustee since September 2023
Rosemary Burbridge	Trustee since December 2019
Carol Franklin Adams	Trustee since December 2019
Jane Price	Trustee since July 2022
Anne Warzee	Trustee since November 2019
Paul Withers	Trustee since September 2022

**Bankers:**

Lloyds Bank, PO Box 1000, Andover BX1 1LT  
The Redwood Bank, The Nexus Building, Broadway, Letchworth Garden City, Herts  
SG6 3TA

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

Rowleys Centre for the Community Ltd is a company limited by guarantee (Company No. 05741983) and a registered charity (Charity Number 1114119).

The company changed its name from Age UK Waverley and purpose at Companies House on 22<sup>nd</sup> June 2016 to become Rowleys Centre for the Community Ltd., and with the Charity Commission on 27<sup>th</sup> January 2017.

It is governed by its Memorandum and Articles of Association.

### **Induction and Training of Trustees**

New Trustees received induction training. Trustees regularly receive information relating to the safeguarding needs of the elderly, vulnerable and young.

### **Organisational Structure**

The charity is governed by its Board of Trustees. The Board usually meets once a month at Rowleys Centre for Community.

Trustees are elected for three-year terms and are eligible for re-election. However, the Chair may only serve for a maximum of six years in that role. Only members may be elected as Trustees and Trustees are chosen for their ability to support the various aspects of the Charity's objectives.

Decisions are usually made by a majority of Trustees attending a meeting unless regarded by the Board as fundamental to the objectives of the Charity when a unanimous vote is required.

### **Partnership Working**

Historically, Rowleys primary partnership has been with Waverley Borough Council and the organisation has received financial support by way of an annual grant. At the start of the financial year 1<sup>st</sup> April 2022 for the period to 31<sup>st</sup> March 2023 the organisation was awarded a reduced grant limited to one year.

Having continued to provide Community Meals and support to the residents of Cranleigh and the Cranfold area throughout the pandemic this was a serious blow however officers at WBC continued to offer guidance and help with various projects undertaken to increase and improve the services to the community.

Rowleys has worked collaboratively with local organisations, charities and WBC to widen the services offered at the centre and recognising the increase in loneliness in both the younger and older generations particular attention has been given to attracting a wider age group to visit the Centre with an emphasis on improving health and wellbeing.

The Trustees and staff recognised the need to build a broader, more exciting programme of activities and services to encourage current and potential users to take advantage of the facilities.

However, the Board also felt it was important that whilst actively working towards a more inclusive and wider provision of services for all generations, it was vital not to forget the current members of the Centre. The current membership is around 350 residents and is mainly made up of the elderly and vulnerable and the Trustees are aware that over 65s and over 85s in Waverley are one of the fastest growing populations in Surrey. It is not necessary to be a member of Rowleys to enjoy the facilities and services however, members receive a reduction in costs of

refreshments and lunches, services such as chiropody and classes and trips and outings etc.

## **Investment in Staff Training**

Most training that was undertaken during this year was done online and Rowleys Accountants, Oakwood, Cranleigh Ltd., continue to provide training and support to the staff on the use of accountancy packages including Xero.

All members of staff who have occasion to go into the kitchen or snack bar have applicable and up-to-date certification.

## **IT**

Rowleys Centre for the Community uses the Xero Accounting package for invoicing and Iris for Payroll. The Accountants, Oakwood Cranleigh Ltd, provide training when needed or requested.

A local service provides support for our basic IT system when required.

## **Client Information**

All client information is stored in accordance with the Data Protection Act 2018.

## **Outcomes Monitoring**

Outcomes of services/activities have been monitored and when requested are available to those who have provided grants during the year.

## **Additional Sources of Revenue**

The Service Level Agreement came to an end at the end of March 2022 and Rowleys applied to the Thriving Community Grant Scheme at Waverley Borough Council for the period 1<sup>st</sup> April 2022 - 1<sup>st</sup> April 2025. Rowleys received a reduced grant from this scheme for one year only but was grateful to receive additional grants for three of our new project activities.

The hiring of room facilities continued to improve during the year with an increase in regular bookings including those associated with the medical services such as hearing and eye clinics.

There is excellent capacity to expand the Centre reach, improve the efficiency of the premises' uses and provide vital, targeted services for vulnerable groups and people with a variety of needs – some of which may include specialist, trained professional support.

Following the end of the pandemic, the take-up of the Community Meals Service decreased very significantly and due to volunteers returning to work and the significant rise in fuel prices it had become increasingly difficult to find volunteer drivers to deliver the meals. The service had been well received and vital to the well-being of residents during the pandemic but appeared to be no longer required and with the agreement of Waverley Borough Council the service was discontinued.

Marks and Spencer Foods in Cranleigh has continued to generously donate food and flowers to Rowleys and much of the food is used by our cooks to provide meals or is purchased at a greatly reduced price by members, providing a welcome support to income.

Cooks in the Village very generously donates delicious cakes and puddings every week for use in the centre.

Rowleys has received a number of generous and thoughtful donations from local organisations and retailers as well as a number of legacies for which the organisation is deeply grateful.

## **Risk Management**

The major risk for the future of Rowleys is not obtaining sufficient funds in order to run the Centre. The issue that there is no longer a Service Level Agreement and that we have only received a one year grant up to March 2023 from the Thriving Communities Fund is a challenge.

Our members have been nervous about returning to the centre and the number of visitors is only slowly returning to pre-covid days.

The Hairdresser service has not resumed back to the 5 days offer, partly due to clientele not returning but also because we have fewer hairdressers. Although Rowleys has advertised for hairdressers, it is struggling to find anyone to take over the salon on free days.

The Trustees are conscious that the reserve funds held by the charity are less than is advised by the Charity Commission but are taking steps to improve the situation. The very limited number of car parking spaces and the lack of local on street parking is of growing concern and increasingly our members, many of whom have mobility issues are not able to visit the centre because they cannot park. Rowleys serves a wide area geographically and the lack of public transport and the unavailability of community bus services severely limits the opportunity for residents to visit the centre.

## **Diversity**

The charity actively supports people with disabilities whether physical or mental and operates in an unprejudiced manner that encourages all people whatever their race, religion, belief, gender or sexual orientation, to enjoy the services or to volunteer or work at Rowleys.

## **Openness and Accountability**

The charity operated in a way that is open and transparent and is accountable in its dealings with all.

## **Supports and Volunteers**

Once again it has been an extremely challenging year and The Trustees wish to sincerely thank all members, staff, volunteers and fundraisers for their valuable time and support that has enabled the organisation to continue to provide its vital services to the community of Cranleigh and the wider Cranfold area.

We very much appreciate the support Rowleys has received from Waverley Borough Council, The Cranleigh Lions, The Rotary Club of Cranleigh, The Cranleigh Community Fund, The Masonic Lodge of Cranleigh, local organisations and retailers, individual residents and members for their practical assistance and/or generous donations to Rowleys.

## **OBJECTIVES AND ACTIVITIES**

### **Public Benefit**

The Trustees confirm that they have complied with the Charities Act 2011 and have given due regard to the Charity Commission's general guidance on public benefit. The Trustees believe that Rowleys Centre for the Community provides a dedicated space for a range of activities and service which is beneficial to the Cranfold community, enhancing their health and wellbeing. The majority of the users over the past year have been aged over 50 but the Centre aims to ensure that it becomes an inter-generational space for all within the community. The Centre also provides opportunities for younger people with learning disabilities and volunteering opportunities. The Trustees believe that the Centre offers a friendly, welcoming meeting place for the community. The Business Plan, which is constantly reviewed, seeks to ensure that the Centre is perceived as a community hub within the Cranfold area and no longer uniquely a day centre for the elderly. A number of retail outlets and traders in Cranleigh offer Rowleys' members a generous discount.

## **ACHIEVEMENT AND PERFORMANCE**

Following the end of the pandemic the centre experienced a very difficult year and from May 2021 services were slowly reopened but as many of our clients/members are over 55 it took time for them to feel confident about mixing back in public and very sadly quite a few of our previously regular visitors have left the area. Activities resumed over the year to April 2023 with new services being introduced or extended (a memory singing group, a dementia café where carers/loved ones can leave their other half for a few hours for me time and a Young Carers Club). The Chiropody practice continues to expand its services and the Hairdressers reopened although the clientele for the hairdressers has not returned to anywhere close its pre-covid numbers of clients. Bingo has resumed on Wednesday and Friday mornings and still proves popular with our members. In-house nutritious lunches were recommenced in the Robin Café and members seem to enjoy being in a warm, comfortable communal space again. Rooms within the Centre are also being regularly booked for counselling services, NHS Diabetic Eye tests, St John Ambulance First Aid Courses, HomeStart and Job Club. On Thursdays throughout the winter Rowleys provided a warm and safe space for residents to enjoy soup and a snack although despite widely advertising this service and as experienced by other local and similar facilities there were very few visitors.

## **Financial Review for Year Ending 31 March 2023**

Overall income:	£186,757
Overall expenditure:	£171,400
Overall total (income over expenditure):	£ 15,357

Rowleys Centre for the Community was very grateful to Waverley Borough Council for the Grant for 2022-2023 of £40,000. The Centre also received grant funding to help set up and provide support for the following services: Melody Memories, Rosemary and Sage Café and the Young Carers Club. Fundraising at Rowleys has been difficult again this year and the fundraising element is being revitalised by the trustees and staff in the hope that the Charity can benefit from an improved and more stable level of income.

Christmas lunches, weekend trips, day trips and theatre trips have also recommenced from the end of last year and are extremely popular with members. In accordance with the recommendation of the Charities Commission and the agreed reserves policy the Trustees believe that it would be financially prudent to reserve a minimum of three months running costs so that should funding be unavailable for any reason the Charity could continue to operate for a period of time whilst seeking alternative funding and without curtailment of its services.

The Trustees are mindful that the reserves held by the organisation are below what is recommended by the Charity Commission.

As at 31 March 2023 the total amount held in Rowleys Centre of the Community's Bank Accounts were:

Lloyds Working Account;	£72,587.30
Redwood Account; (interest paying)	£22,887.95

Approved by order of the Board of Trustees on 9th October 2023 and signed on its behalf by

[Patricia Ellis](#)

Patricia Ellis  
Interim Chairman

**Rowley's Centre for the Community Ltd****INCOME AND EXPENDITURE ACCOUNT****For the Year Ending 31st March 2023**

<b>Income</b>	<b>2023</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>
Donations	24,999	24,999	-	7,314
Grant Income	45,950	40,500	5,450	75,100
Other Income	-	-	-	2,730
Fund Raising	3,863	3,863	-	644
Food	49,637	49,637	-	33,107
Membership	2,297	2,297	-	1,680
Trips & Activities	35,738	35,738	-	22,216
Room Rental	17,875	15,210	2,665	12,773
Community Meals Service	6,275	6,275	-	21,774
Interest	123	123	-	117
<b>Total</b>	<b>186,757</b>	<b>178,642</b>	<b>8,115</b>	<b>177,455</b>

<b>Expenditure</b>	<b>2,023</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2,022</b>
Salaries, Recruitment & Payroll Costs	65,929	65,929	-	42,142
Training & Subscription	54	54	-	407
Food Expenses (Inhouse)	14,130	14,130	-	10,613
CMS - Salaries	4,395	4,395	-	28,095
CMS - Food & Purchases	1,995	1,995	-	5,516
CMS Travel Costs	308	308	-	874
Activities, Trips & Entertainment	31,375	31,375	-	24,721
Telephone	521	521	-	721
Premises Rent & Utilities	22,577	22,577	-	13,622
Premises Repairs & Replacements	12,508	12,508	-	6,930
Postage & Stationery	1,810	1,810	-	1,832
Advertising	25	25	-	25
Insurances	303	303	-	1,348
Repairs & Renewals	2,208	2,208	-	2,041
Accountancy & Bookkeeping Fees	3,045	3,045	-	3,646
IT Software and Consumables	297	297	-	525
Bank Charges	942	942	-	615
General Travel Expenses	125	125	-	-
Young Carers expenditure	604	-	604	-
Rosemary & Sage Café expenditure	4,846	-	4,846	-
Depreciation	3,128	3,128	-	3,232
Amortisation	275	-	-	-
<b>Total</b>	<b>171,400</b>	<b>165,675</b>	<b>5,450</b>	<b>146,905</b>

<b>Income over Expenditure</b>	<b>15,357</b>	<b>12,967</b>	<b>2,665</b>	<b>30,550</b>
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# Rowley's Centre for the Community Ltd

## BALANCE SHEET

### For the Year Ending 31st March 2023

<b>Fixed Assets</b>	<b>Notes</b>	<b>2023</b>	<b>2022</b>
Office Equipment		841	935
Rowley's Centre Equipment		27,321	28,158
Intangibles		2,475	-

<b>Total</b>		<b>30,637</b>	<b>29,093</b>
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<b>Current Assets</b>	<b>2023</b>	<b>2022</b>
Cash at bank and in hand	97,185	80,290
Stock	-	-
Debtors	205	2,585
Payments in Advance	1,000	-

<b>Total</b>	<b>98,390</b>	<b>82,875</b>
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<b>Less Current Liabilities</b>	<b>2023</b>	<b>2022</b>
Prepayments	-	-
Creditors	809	7,488
Accrual	990	1,561
Deferred COMF Funds - Restricted	11,681	2,729

<b>Total</b>	<b>13,480</b>	<b>9,049</b>
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<b>Net Current Assets</b>	<b>115,547</b>	<b>102,919</b>
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	<b>2023</b>	<b>2022</b>
Represented by		
Accumulated Funds	100,190	69,640
Surplus (Deficit) for the year	15,357	30,550
	<u>115,547</u>	<u>100,190</u>



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Rowleys Centre for the Community Ltd

**On accounts for the year  
ended**

31<sup>st</sup> March 2023

**Charity no  
(if any)**

1114119

**Set out on pages**

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2023**.

**Responsibilities and  
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Signed:**

*Camilla Hills*

**Date:**

18<sup>th</sup> December 2023

**Name:**

Camilla Hills

**Relevant professional  
qualification(s) or body  
(if any):**

**Address:**

Unit 3, The Dairy, Tilehouse Farm Offices, East Shalford Lane, Guildford,

GU4 8AE

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None to disclose

**ROWLEYS CENTRE FOR THE COMMUNITY LTD**

England & Wales - Charity number 1114119

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# Accounts

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**REGISTERED COMPANY NUMBER: 5741983 (ENGLAND & WALES)**

**REGISTERED CHARITY NUMBER: 1114199**

**REPORT OF THE TRUSTEES  
AND  
FINANCIAL STATEMENT  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2022  
FOR  
ROWLEYS CENTRE FOR THE COMMUNITY LTD**

**ROWLEYS CENTRE FOR THE COMMUNITY LTD**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

The Trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**Reference and Administrative details**

**Registered Company Number:** 5741983 (England and Wales)

**Registered Charity Number:** 1114119

**Registered Office:**

Rowleys Centre for the Community Ltd  
Victoria Road  
Cranleigh GU6 8NT

**Trustees:**

Victoria Theobald	Chair and Trustee since March 2020
Rhona Gregson	Secretary and Trustee since August 2021
Patricia Ellis	Treasurer and Trustee since November 2019
Rosemary Burbridge	Trustee since December 2019
Carol Franklin Adams	Trustee since December 2019
Anne Warzee	Trustee since November 2019

**Bankers:**

Lloyds Bank, PO Box 1000, Andover BX1 1LT

The Redwood Bank, The Nexus Building, Broadway, Letchworth Garden City, Herts SG6 3TA

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

Rowleys Centre for the Community Ltd is a company limited by guarantee (Company No. 05741983) and a registered charity (Charity Number 1114119).

The company changed its name from Age UK Waverley and purpose at Companies House on 22<sup>nd</sup> June 2016 to become Rowleys Centre for the Community Ltd., and with the Charity Commission on 27<sup>th</sup> January 2017.

It is governed by its Memorandum and Articles of Association.

### **Induction and Training of Trustees**

The new Trustee was given induction training. A couple of Trustees undertook safeguarding courses to gain a better understanding of safeguarding needs of elderly, vulnerable and young.

### **Organisational Structure**

The charity is governed by its Board of Trustees. The Board usually meets once a month at Rowleys Centre for Community but due to pandemic rules and regulations some meetings were held over Zoom.

Trustees are elected for three year terms and are eligible for re-election. However, the Chair may only serve for a maximum of six years in that role. Only members may be elected as Trustees and Trustees are chosen for their ability to support the various aspects of the Charity's objectives.

Decisions are usually made by a majority of Trustees attending a meeting unless regarded by the Board as fundamental to the objectives of the Charity when a unanimous vote is required.

### **Partnership Working**

Historically, Rowleys' primary partnership has been with Waverley Borough Council who have provided advice and support to help the organisation through the pandemic and with advice about the way forward for the Centre. The importance of working collaboratively with other local voluntary and charity organisations was highlighted during the pandemic and Rowleys is determined to actively continue and to seek new connections within the Cranfold area. When setting up new activities/services Rowleys has sought advice from local organisations.

The pandemic has highlighted the issue of loneliness in both young and old and for their general health and wellbeing. The Trustees and staff recognised the need to build a broader, more exciting programme of activities and services to encourage current and potential users to take advantage of our facilities. Emerging from the pandemic offered great potential for enhancing the services at the centre and bringing in new people as users and volunteers.

However, the Board also felt it was important that whilst actively working towards a more inclusive and wider provision of services for all generations, it was vital not to forget the current members of the Centre. The members are mainly elderly and vulnerable residents in Cranleigh and the wider Cranfold area and the Trustees are aware that over 65s and over 85s in Waverley are one of the fastest growing populations in Surrey.

## **Investment in Staff Training**

Most training that was undertaken during this year was done online due to the pandemic. Staff took part in a First Aid Course at the Centre. Our Accountants provided training to relevant staff on how to use the Xero Accounting Package.

## **IT**

Rowleys Centre for the Community uses the Xero accounting package for invoicing and Iris for Payroll. The Accountants, Oakwood Cranleigh Ltd, provide training when needed or requested.

A local service provides support for our basic IT system when required.

## **Client Information**

All client information is stored in accordance with the Data Protection Act 2018.

## **Outcomes Monitoring**

Outcomes of services/activities have been monitored and provided to those who have provided grants during the year when requested.

## **Additional Sources of Revenue**

The Service Level Agreement came to an end at the end of March 2022. Rowleys applied to the Thriving Community Grant Scheme at Waverley Borough Council for the period 1<sup>st</sup> April 2022 - 1<sup>st</sup> April 2025. It received a reduced grant from this

scheme for one year only but were grateful to receive several additional grants for three of our new project activities.

The hiring of room facilities has slowly increased over the year with a few hiring one of the rooms on a weekly basis. There is excellent capacity to expand the Centre reach, improve the efficiency of the premises' uses and provide vital, targeted services for vulnerable groups and people with a variety of needs – some of which may include specialist, trained professional support.

During the pandemic, the Community Meals Service take up increased but as the rules relaxed and more people ventured out into the community or came to Rowleys to eat the take up reduced.

Marks and Spencer in Cranleigh has continued to donate food and flowers to Rowleys and much of the food is used by our cooks to provide meals or is purchased at a greatly reduced price by members, providing a welcome support to income.

Rowleys has received a number of donations from local organisations and retailers as well as a few legacies.

## **Risk Management**

The major risk for the future of Rowleys is not obtaining sufficient funds in order to run the Centre. The issue that there is no longer a Service Level Agreement and that we have only received a one year grant up to March 2023 from the Thriving Communities Fund is a challenge.

The failure to develop the Community Meal Service to a high number This service is dependent on voluntary drivers, several of whom have returned to their full-time employment which has meant recruiting volunteer drivers is crucial to the success of this service. Increased fuel cost is also a barrier to finding volunteers.

The continuing restrictions of the pandemic rules at the beginning of the financial year limited the services that Rowleys could provide. Our members were slow and nervous about returning to the centre and were unconfident in mixing with other people.

The Hairdresser service has not resumed back to the 5 days offer, partly due to clientele not returning but also because we have fewer hairdressers. Although Rowleys has advertised for hairdressers, it is struggling to find anyone to take over the salon on free days.

The Trustees are conscious that the reserve funds held by the charity are less than is advised by the Charity Commission but are taking steps to improve the situation.

## **Diversity**

The charity actively supports people with disabilities whether physical or mental and operates in an unprejudiced manner that encourages all people whatever their race,

religion, belief, gender or sexual orientation, to enjoy the services or to volunteer or work at Rowleys.

## **Openness and Accountability**

The charity operated in a way that is open and transparent and is accountable in its dealings with all.

## **Supports and Volunteers**

The Trustees wish to thank all members, volunteers and fundraisers for their continued support. Once again it has been a particular challenging year but we sincerely thank and appreciate the support we have received from Waverley Borough Council, The Cranleigh Lions, The Rotary Club of Cranleigh, the Cranleigh Community Fund, other local organisations and retailers, individual residents and members whether for their practical assistance and/or generous donations to Rowleys.

## **OBJECTIVES AND ACTIVITIES**

### **Public Benefit**

The Trustees confirm that they have complied with the Charities Act 2011 and have given due regard to the Charity Commission's general guidance on public benefit.

The Trustees believe that Rowleys Centre for the Community provides a dedicated space for a range of activities and service which is beneficial to the Cranfold community, enhancing their health and wellbeing. The majority of the users over the past year have been aged over 50 but the Centre aims to ensure that it becomes an inter-generational space for all within the community. The Centre also provides opportunities for younger people with learning disabilities and volunteering opportunities. The Trustees believe that the Centre offers a friendly, welcoming meeting place for the community. The Business Plan being developed seeks to ensure that the Centre is perceived as a community hub within the Cranfold area and not uniquely a day centre for the elderly.

A number of retail outlets and traders in Cranleigh offer Rowleys' members a generous discount.

## **ACHIEVEMENT AND PERFORMANCE**

It was another difficult year due to the pandemic with the slow opening of services from May 2021. As many of our clients/members are over 55 it took time for them to feel confident about mixing back in public. Activities resumed over the year and

new activities/services were provided (a memory singing group, a dementia café where carers/loved ones can leave their other half for a few hours for me time and a Young Carers Club). The Chiropody practice and Hairdressers reopened although the clientele for the hairdressers has dropped off. Bingo has resumed on Wednesday and Friday and still proves popular with our members. In-house nutritious lunches were recommenced in the Robin Café and members seem to enjoy being in a warm, comfortable communal space again. Rooms within the Centre are also being regularly booked for counselling services, NHS Diabetic Eye tests, St John Ambulance First Aid Courses, HomeStart and Job Club.

Community Meal Service continued throughout the year and proved invaluable to a number of clients who had delivery of a hot meal 5 days a week with frozen meals delivered on Fridays for the weekend and afternoon teas also available with also the extra benefit of seeing a friendly volunteer driver each day. Any concerns about clients were raised with the staff at Rowleys Centre for Community who acted appropriately with care and compassion in accordance with Safeguarding measures.

## **Financial Review for Year Ending 31 March 2022**

Overall income:	£177,455
Overall expenditure:	£146,905
Overall total (income over expenditure):	£30, 550

Rowleys Centre for the Community has received a Service Level Agreement Grant from Waverley for 2021-2022 of £55,000. However from next year it will no longer receive this form of funding although it has received a grant from the Thriving Communities Grant for 2022-2023 of £40,000. The Centre also received grant funding to help set up and provide monies for the following services: Melody Memories, Rosemary and Sage Café and the Young Carers Club.

The fundraising at Rowleys has been difficult again this year with the Centre either being closed or members lacking confidence in returning. However, the fundraising element is being revitalised so the hope of the Trustees is that we can provide some income for the Centre this way.

Christmas lunches, weekend trips, day trips and theatre trips have also recommenced from the end of last year.

In accordance with the recommendation of the Charities Commission and the agreed reserves policy the Trustees believe that it would be financially prudent to reserve a minimum of three months running costs so that should funding be unavailable for any reason the Charity could continue to operate for a period of time whilst seeking alternative funding and without curtailment of its services.

The Trustees are mindful that the reserves held by the organisation are below what is recommended by the Charity Commission.

As at 31 March 2022 the total amount held in Rowleys Centre of the Community's Bank Accounts of were £81,833.90

Approved by order of the Board of Trustees on 21 July 2022 and signed on its behalf by

*Victoria Theobald*

Victoria Theobald - Chairman

# Rowley's Centre for the Community Ltd

## INCOME AND EXPENDITURE ACCOUNT

For the Year Ending 31st March 2022

<b>Income</b>	<b>2022</b>	<b>2021</b>
Donations	7,314	5,790
Grants	75,100	55,000
Covid Support Grants	0	18,000
Other Income	2,730	16,316
Fund Raising	644	0
Food	33,107	2,843
Membership	1,680	110
Trips & Activities	22,216	-1,794
Room Rental	12,773	8,334
Community Meals Service	21,774	29,751
Interest	117	63
<b>Total</b>	<b>177,455</b>	<b>134,413</b>

<b>Expenditure</b>	<b>2022</b>	<b>2021</b>
Salaries, Recruitment & Payroll Costs	42,142	50,469
Training & Subscription	407	72
Food Expenses (Inhouse)	10,613	1,023
CMS - Salaries	28,095	34,226
CMS - Food & Purchases	5,516	10,754
CMS Travel Costs	874	645
Activities, Trips & Entertainment	24,721	60
Telephone	721	527
Premises Rent & Utilities	13,622	9,174
Premises Repairs & Replacements	6,930	4,395
Postage & Stationery	1,832	1,295
Advertising	25	124
Insurances	1,348	1,134
Repairs & Renewals	2,041	802
Accountancy & Bookkeeping Fees	3,646	3,410
IT Software and Consumables	525	1,836
Bank Charges	615	435
General Travel Expenses	0	253
Bad Debt	0	0
Depreciation	3,232	0
<b>Total</b>	<b>146,905</b>	<b>120,634</b>

<b>Income over Expenditure</b>	<b>30,550</b>	<b>13,779</b>
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**Rowley's Centre for the Community Ltd****BALANCE SHEET****For the Year Ending 31st March 2022**

<b>Fixed Assets</b>	<b>Notes</b>	<b>2022</b>	<b>2021</b>
Land, Buildings, Toilet		0	0
Office Equipment		935	1,039
Rowley's Centre Equipment		28,158	29,897
<b>Total</b>		<b>29,093</b>	<b>30,936</b>
<b>Current Assets</b>		<b>2022</b>	<b>2021</b>
Cash at bank and in hand		80,290	47,468
Stock		0	0
Debtors		2,585	1,854
<b>Total</b>		<b>82,875</b>	<b>49,322</b>
<b>Less Current Liabilities</b>		<b>2022</b>	<b>2021</b>
Prepayments		0	0
Creditors		10,217	9,382
Long Term Creditors		0	0
Accrual		1,561	1,236
<b>Total</b>		<b>11,778</b>	<b>10,618</b>
<b>Net Current Assets</b>		<b>100,190</b>	<b>69,640</b>
		<b>2022</b>	<b>2021</b>
Represented by			
Accumulated Funds		69,640	55,861
Surplus (Deficit) for the year		30,550	13,779
		<u>100,190</u>	<u>69,640</u>



**Section A**

**Independent Examiner's Report**

<b>Report to the trustees/ members of</b>	Rowleys Centre for the Community Ltd		
<b>On accounts for the year ended</b>	31 <sup>st</sup> March 2022	<b>Charity no (if any)</b>	1114119
<b>Set out on pages</b>	1-2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2022**.

**Responsibilities and  
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Signed:**



**Date:**

8<sup>th</sup> August 2022

**Name:**

Jane Briggs

**Relevant professional  
qualification(s) or body  
(if any):**

F CPA

**Address:**

Honeygreen Barn, Smithbrook Barns, Horsham Road, Cranleigh, Surrey  
GU6 8LH

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

None to disclose

**ROWLEYS CENTRE FOR THE COMMUNITY LTD**

England & Wales - Charity number 1114119

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# Accounts

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**REGISTERED COMPANY NUMBER: 5741983 (ENGLAND and WALES)**  
**REGISTERED CHARITY NUMBER: 1114119**

**Report of the Trustees and**  
**Financial Statement for the Year Ended 31<sup>st</sup> March 2021**  
**For**  
**Rowleys Centre for the Community Ltd.**

**Rowleys Centre for the Community Ltd.,  
Report of the Trustees  
for the Year Ended 31<sup>st</sup> March 2021**

The Trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**Reference and Administrative details.**

**Registered Company Number**

5741983 (England and Wales)

**Registered Charity Number**

1114119

**Registered Office**

Rowleys Centre for the Community Ltd.,  
Victoria Road,  
Cranleigh,  
Surrey. GU6 8NT

**Trustees**

Patricia Ellis	Chairman & Trustee since November 2019
Anne Warzee	Secretary & Trustee since November 2019
Carol Franklin-Adams	Trustee since December 2019
Rosemary Burbridge	Trustee since December 2019
Victoria Theobald	Trustee since March 2020

**Bankers**

Lloyds Bank  
PO Box 1000  
Andover,  
BX1 1LT

The Redwood Bank  
The Nexus Building,  
Broadway,  
Letchworth Garden City,  
Herts, SG6 3TA.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT.**

### **Governing document**

Rowleys Centre for the Community Ltd., is a company limited by guarantee (Company No. 05741983) and a registered charity (Charity number 1114119).

The company changed its name from Age UK Waverley and purpose at Companies House on 22<sup>nd</sup> June 2016 to become Rowleys Centre for the Community Ltd., and with the Charity Commission on 27<sup>th</sup> January 2017. It is governed by its Memorandum and Articles of Association.

### **Induction and Training of new trustees**

No new trustees joined the Board during the relevant period.

However, the policy relating to the position of new trustees has been reviewed and updated where necessary.

### **Organisational structure**

The charity is governed by its Board of Trustees. The Board met regularly throughout the year although due to the pandemic, meetings were sometimes conducted via the Zoom facility.

Trustees are elected for three year terms and are eligible for re-election save that the chairman may only serve for a maximum of six years in that role. Only Members may be elected as Trustees and Trustees are usually chosen for their ability to support the various aspects of the Charity's objectives.

Decisions are made by a majority of Trustees attending a meeting unless regarded by the Board as fundamental to the objectives of the Charity when a unanimous vote is required.

### **Partnership Working**

Rowleys primary partnership is with Waverley Borough Council, which has been enormously supportive in helping the organisation to achieve its goals. Rowleys is actively seeking to work collaboratively with other local voluntary organisations and a closer connection has been achieved with the other Community Centres in Waverley. Due in part to the increasing number of elderly and vulnerable residents in Cranleigh and the wider area served it is increasingly important that Rowleys continues to provide the service and the charity is actively working towards a more inclusive and wider provision of services for the benefit of members.

In partnership with the Borough Council, Rowleys continued throughout the year to deliver a hot freshly cooked lunch and prepared teas to residents on Mondays to Fridays with frozen lunches and puddings delivered on Fridays for the weekend.

### **Investment in Staff Training**

Relevant training in First Aid, Care Provision, Food Management and Health and Safety are provided. Two members of staff upgraded their Food Management training during the year.

### **IT**

The Xero accounting package is currently in use and staff will receive further training from Oakwood Cranleigh Ltd.

The contract to provide support for Rowleys very basic IT system has been cancelled and savings have been achieved by using the service of a local business on an 'as required' basis.

### **Client Information**

All client information is stored in accordance with Data Protection.

### **Outcomes Monitoring**

Outcomes were monitored and full details were provided to Waverley Borough Council as required, particularly those relating to the Service Level Agreement and Community Meals Service.

### **Additional Sources of Revenue**

The need for additional funding is recognised and Rowleys has continued to apply to grant funding organisations, unfortunately with limited success.

The hire of rooms within the Community Hub for use by local organisations and associated voluntary organisations has not been as successful as had been hoped and despite extensive advertising, the take up of the Community Meals Service has been limited.

Marks and Spencer in Cranleigh has continued to donate food and flowers to Rowleys, and much of the food is used by our cooks to provide meals or is purchased along with donated flowers by members at a greatly reduced price providing a very welcome and much needed source of income.

Rowleys has been extremely grateful to receive a number of donations from local organisations and retailers.

### **Risk Management**

The major risk identified for the future of Rowleys is the difficulty in obtaining sufficient funds to meet increasing demands and the failure to develop the Community Meals Service, which is considered to be a service vital to vulnerable members of the community but is not self-funding.

The trustees have been made aware that the Service Level Agreement with Waverley Borough Council has come to an end and a new funding, commissioning regime for the financial period 2022/2023 is under serious consideration, which is of concern.

The Trustees are conscious that the reserve funds held by the charity are very limited and significantly less than is advised by the Charity Commission. Due to the continuing restrictions imposed as a result of the pandemic this situation has not greatly improved but is under constant review.

### **Diversity**

The charity actively supports people with disabilities whether physical or mental and operates in an unprejudiced manner that encourages all people whatever their race, religion, belief, gender or sexual orientation, to enjoy the services or to volunteer to work with Rowleys.

### **Openness and accountability**

The charity operates in such a way that is open and transparent and is accountable in its' dealings with all.

## **Supporters and Volunteers**

The Trustees wish to thank all members, volunteers and fundraisers most sincerely for their continuing support during this very challenging year and also wishes to thank and register its appreciation to Waverley Borough Council, The Cranleigh Lions, The Rotary Club of Cranleigh, St Nicolas Church, the Cranleigh Community Fund and other local organisations and retailers, individual residents and members for their encouraging practical assistance and very generous donations to Rowleys.

## **OBJECTIVES AND ACTIVITIES**

### **Public Benefit**

The Trustees confirm that they have complied with the Charities Act 2011 and have given due regard to the Charity Commission's general guidance on public benefit.

The Trustees believe that whilst complying with the limitations imposed by the COVID restrictions Rowleys continued to benefit the community of Cranleigh and the wider Cranfold area and achieved its main objective to promote the care and well-being of older people, focusing on practical services and help for the increasingly elderly population.

A number of retail outlets and traders in Cranleigh offer Rowleys members a generous discount.

## **ACHIEVEMENT AND PERFORMANCE**

Until its enforced closure in March 2020, Rowleys continued to provide a wide range of entertainment, outings and holiday trips. Members regularly enjoyed activities such as bingo, new age kurling, painting classes, music appreciation and chair-based exercises classes in warm, comfortable and very pleasant surroundings, where freshly cooked and nutritious lunches and snacks, teas and coffees are readily available.

During the year staff, trustees and volunteers kept in touch by telephone with as many members as possible and supplied books, jigsaw puzzles and knitting wool etc., for entertainment. Rowleys loaned out wheelchairs, walking frames and other equipment to assist residents and when permitted by the restrictions, Rowleys opened the chiropody and hairdressing services and provided in-house lunches for a restricted number of members, some of whom were suffering from loneliness and isolation.

Recognising the importance of the home delivery service of a hot and nutritious meal with the added benefit of regular contact with the elderly and vulnerable residents in Cranleigh and the wider area who are unable for whatever reason to get to the centre, Rowleys continued to provide meals under the Community Meals Service and has been grateful to the Borough Council for its continuing support.

The volunteer drivers who delivered the meals, often in difficult situations and circumstances, were extremely kind and thoughtful and on a number of occasions reported back concerns for the welfare of recipients, which were immediately followed up. Rowleys continues to be very grateful to the volunteer drivers who delivered the meals, sometimes in difficult weather condition.

## **FINANCIAL REVIEW**

The overall income for the financial year ending 31<sup>st</sup> March 2021 was £134,413.

The overall expenditure for the financial year ending 31<sup>st</sup> March 2021 was £120,634  
The overall result for the financial year ending 31<sup>st</sup> March 2021 was £13,779

Rowleys Centre for the Community has been part funded on an annual basis by Waverley Borough Council and the trustees were extremely grateful to be awarded a grant of £55,000 for the relevant financial year 2020 – 2021 and also for the financial year 2021 - 2022.

However, Rowleys has been made aware that the three-year Service Level Agreement has come to an end and the funding of voluntary organisations and charities is under review and could be reduced or removed altogether.

The grant is normally supplemented by fund raising which has proved to be very difficult during the current circumstances and with the centre largely closed to members for much of the year, the events, activities and provision of services, which have in the past brought in an income that has supplemented the grant, have had to be cancelled.

In accordance with the recommendation of the Charities Commission and the agreed reserves policy the trustees believe that it would be financially prudent to reserve a minimum of three months running costs so that should funding be unavailable for any reason the Charity could continue to operate for a period of time whilst seeking alternative funding and without curtailment of its services.

The trustees are mindful of the limited reserves held by the organisation and this continues to be of serious concern and under constant review.

The residue of the donation from the Friends of Rowleys for the employment of a manager is currently held in a separate bank account.

As at 31<sup>st</sup> March 2021 the reserves of Rowleys were £69,640 including the sum of £12,180 being the residue of the donation from the Friends of Rowleys.

Approved by order of the Board of Trustees on 8th November 2021 and signed on its behalf by:

*Patricia Ellis*

.....  
Patricia Ellis – Chairman

## Rowley's Centre for the Community Ltd

### INCOME AND EXPENDITURE ACCOUNT

#### For the Year Ending 31st March 2021

<b>Income</b>	<b>2021</b>	<b>2020</b>
Donations	5,790	24,788
Grants	55,000	95,813
Covid Support Grants	18,000	0
Other Income	16,316	5,403
Fund Raising	0	5,296
Food	2,843	44,079
Membership	110	4,105
Trips & Activities	-1,794	16,798
Room Rental	8,334	10,874
Community Meals Service	29,751	18,970
Interest	63	162
<b>Total</b>	<b>134,413</b>	<b>226,288</b>
<b>Expenditure</b>	<b>2021</b>	<b>2020</b>
Salaries, Recruitment & Payroll Costs	50,469	94,440
Training & Subscription	72	217
Food Expenses (Inhouse)	1,023	31,476
CMS - Salaries	34,226	0
CMS - Food & Purchases	10,754	0
CMS Travel Costs	645	0
Activities, Trips & Entertainment	60	23,894
Telephone	527	676
Premises Rent & Utilities	9,174	22,216
Premises Repairs & Replacements	4,395	5,204
Postage & Stationery	1,295	1,152
Advertising	124	84
Insurances	1,134	2,355
Repairs & Renewals	802	3,199
Accountancy & Bookkeeping Fees	3,410	6,752
IT Software and Consumables	1,836	1,277
Bank Charges	435	612
General Travel Expenses	253	0
Bad Debt	0	68
Depreciation	0	2,799
<b>Total</b>	<b>120,634</b>	<b>196,421</b>
<b>Income over Expenditure</b>	<b>13,779</b>	<b>29,867</b>

**Rowley's Centre for the Community Ltd****BALANCE SHEET****For the Year Ending 31st March 2021**

<b>Fixed Assets</b>	<b>Notes</b>	<b>2021</b>	<b>2020</b>
Land, Buildings, Toilet		0	165,849
Office Equipment		1,039	969
Rowley's Centre Equipment		29,897	20,380
<b>Total</b>		<b>30,936</b>	<b>187,198</b>
<b>Current Assets</b>		<b>2021</b>	<b>2020</b>
Cash at bank and in hand		47,468	29,911
Stock		0	0
Debtors		1,854	57,725
<b>Total</b>		<b>49,322</b>	<b>87,636</b>
<b>Less Current Liabilities</b>		<b>2021</b>	<b>2020</b>
Prepayments		0	13,920
Creditors		9,382	24,869
Long Term Creditors		0	179,464
Accrual		1,236	720
<b>Total</b>		<b>10,618</b>	<b>218,973</b>
<b>Net Current Assets</b>		<b>69,640</b>	<b>55,861</b>
		<b>2021</b>	<b>2020</b>
Represented by			
Accumulated Funds		55,861	25,994
Surplus (Deficit) for the year		13,779	29,867
		<u>69,640</u>	<u>55,861</u>



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Rowleys Centre for the Community Ltd

**On accounts for the year  
ended**

31 March 2021	<b>Charity no (if any)</b>	1114119
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**Set out on pages**

1-2  
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:** 15 November 2021

**Name:**

Jane Briggs

**Relevant professional  
qualification(s) or body  
(if any):**

FCIA

**Address:**

Honeygreen Barn, Smithbrook Barns, Horsham Road, Cranleigh, Surrey  
GU6 8LH

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

None to disclose

