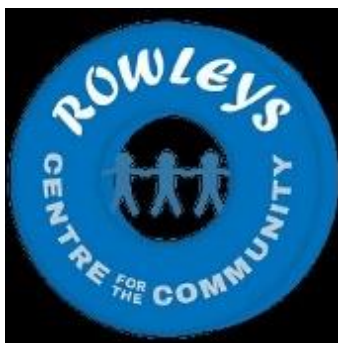


**REGISTERED COMPANY NUMBER: 5741983 (ENGLAND & WALES)**  
**REGISTERED CHARITY NUMBER: 1114199**

**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.

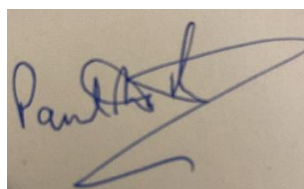
Christmas lunches, weekend trips, day trips and theatre trips have also recommenced from the end of last year and are extremely popular with members. In accordance with the recommendation of the Charities Commission and the agreed reserves policy the Trustees believe that it would be financially prudent 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>		160,388	40,481	-	200,869	186,757
<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>		174,446	23,268	-	197,714	171,400
<b>Net income/(expenditure) before tax for the reporting period</b>		- 14,058	17,213	-	3,155	15,357
Tax payable		-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
<b>Net income/(expenditure)</b>		- 14,058	17,213	-	3,155	15,357
<b>Extraordinary items</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>		- 14,058	17,213	-	3,155	15,357
<b>Reconciliation of funds:</b>						
Total funds brought forward		112,882	2,665	-	115,547	100,190
<b>Total funds carried forward</b>		98,824	19,878	-	118,702	115,547

**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

Report to the trustees/  
members of

Rowleys Centre for the Community Ltd

On accounts for the year  
ended

31<sup>st</sup> March 2024

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 / 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:

*Camilla Hills*

Date:

6<sup>th</sup> December 2024

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