



Totteridge & District Community Centre

# **Report of the Trustees**

**For the financial year 1<sup>st</sup> April 2021 – 31<sup>st</sup> March 2022**

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## Charities principle objectives

THE CHARITY'S OBJECTIVES ARE TO USE THE PROPERTY SITUATED IN TOTTERIDGE FOR THE GENERAL BENEFIT OF THE RESIDENTS OF TOTTERIDGE BY PROVIDING A FACILITY TO ENABLE:-

- THE PROVISION OF A GENERAL MEETING PLACE FOR RESIDENTS
- THE PROVISION OF FACILITIES FOR EDUCATIONAL PURPOSES
- THE PROVISION OF FACILITIES FOR HEALTH & FITNESS PURPOSES
- TO PROMOTE COMMUNITY FELLOWSHIP

## Summary of main activities for public benefit in support of charities principle objectives

During this period, the community centre was used by various groups. Centre usage fell into the following categories:

- Social gatherings including private hires for parties, funeral services and general socialising principally from the centres public bar.
- Support groups, principally the Stroke Victims Support group.
- Private providers offering keep fit, martial arts and Slimming programmes to the general public.

## Charitable activities vs trading activities

The community centres' operating model is to use income generated via its principle trading activity of operating a members bar to pay for its general running costs and remuneration for staff who work both in support of the trading activity as well as in support of the charities main objectives.

The community centre typically only conducts fund raising activities for specific projects, and in this period, no such fund-raising projects were undertaken. The centre is currently included as a good cause in the local Wycombe Lottery. The centre received a small income from this which is detailed in the financial statements attached to this report.

## Supervision

Before the formation of the community centre, the land and buildings were operated for approximately 50 years as a social members club. To preserve that heritage, the community centre operates a 'members' group. This is a group of people who join as stakeholders in the community centre, and as per the community centres articles of association operate similar to shareholders in a normal company. As such, this group has a deep working relationship with the centre and plays a vital role in its operation. Our members observe, scrutinise, assist and provide advice as well as volunteer for community activities.

## Staffing & Management

During this period, the community centre employed 8 members of staff, with varying working patterns dependant on demand. During this period the community centre has undertaken a review of staffing contracts to specify a minimum number of monthly hours for each member of staff.

Management of the centre is done by the management group (or committee), which is made up of at least 1 trustee representative, 3 of our long-standing staff members and representatives from the community centres members group who join to provide the committee with views as expressed by the patrons of the centre. This group meets almost daily informally, but has a formal meeting typically quarterly.

## COVID-19 & Transition to normal operation

From February 2020 the community centre saw a decline in visitor numbers in relation to the concern in the community with the COVID pandemic becoming more and more serious. In line with government restrictions the community centre closed to the public on 20<sup>th</sup> March 2020. During this period, the community centre was closed (in line with Government closures) for the following periods:

21 <sup>st</sup> March 2020 – 4 <sup>th</sup> July 2020	(3 Months, 13 days)
5 <sup>th</sup> November 2020 – 17 <sup>th</sup> May 2021	(6 Months, 12 days)

The community centre was closed for approximately 1.5 months during this period. All COVID provisions and protocols established and operated during the pandemic and the various restrictions in place have been rescinded and the centre has returned to its normal operating model. Since reopening in May 2021 the centre has seen visitor levels and demand steadily increase. Usage levels appear to be trending above that seen before the pandemic. Demand for social gatherings is currently high and this is combined with a number of community based activities showing good visitor levels.

- During this period the centre has completed a light refurbishment of its main kitchen which now serves community activities (for example supporting a TaiChi café), and a similar light refresh of the entrance lobby.
- During this period works were carried out to replace and update the centres emergency lighting units.

# **TOTTERIDGE & DISTRICT COMMUNITY CENTRE LTD**

**Company limited by guarantee**

**Company Registration Number:  
06521736 (England and Wales)**

**Unaudited abridged accounts for the year ended 31 March 2022**

**Period of accounts**

**Start date: 01 April 2021**

**End date: 31 March 2022**

# **TOTTERIDGE & DISTRICT COMMUNITY CENTRE LTD**

**Company limited by guarantee**

## **Contents of the Financial Statements**

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# **TOTTERIDGE & DISTRICT COMMUNITY CENTRE LTD**

**Company limited by guarantee**

## **Company Information**

**for the Period Ended 31 March 2022**

**Registered office:**

Totteridge Community Centre  
Totteridge Drive  
Totteridge  
High Wycombe  
Buckinghamshire  
HP13 6XG

**Company Registration Number:**

06521736 (England and Wales)



# TOTTERIDGE & DISTRICT COMMUNITY CENTRE LTD

Company limited by guarantee

## Balance sheet

As at 31 March 2022

	<i>Notes</i>	<i>2022</i> £	<i>2021</i> £
<b>Fixed assets</b>			
<b>Total fixed assets:</b>		-	-
<b>Current assets</b>			
Stocks:		2,975	
Cash at bank and in hand:		2,097	2,188
<b>Total current assets:</b>		5,072	2,188
Creditors: amounts falling due within one year:		( 4,396 )	( 4,437 )
<b>Net current assets (liabilities):</b>		676	( 2,249 )
Total assets less current liabilities:		676	( 2,249 )
<b>Total net assets (liabilities):</b>		676	( 2,249 )

The notes form part of these financial statements

# TOTTERIDGE & DISTRICT COMMUNITY CENTRE LTD

Company limited by guarantee

## Balance sheet continued

As at 31 March 2022

	<i>Notes</i>	<i>2022</i> £	<i>2021</i> £
<b>Reserves</b>			
Income and expenditure account		676	( 2,249 )
<b>Members funds</b>		<u>676</u>	<u>( 2,249 )</u>

For the year ending 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

**This report was approved by the board of directors on 29 December 2022**

**And Signed On Behalf Of The Board By:**

Name: Kevin Jones

Status: Director

The notes form part of these financial statements

# **TOTTERIDGE & DISTRICT COMMUNITY CENTRE LTD**

**Company limited by guarantee**

## **Notes to the Financial Statements**

**for the Period Ended 31 March 2022**

### **1. Accounting policies**

#### **Basis of measurement and preparation**

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

# TOTTERIDGE & DISTRICT COMMUNITY CENTRE LTD

Company limited by guarantee

## Notes to the Financial Statements

for the Period Ended 31 March 2022

### 2. Employees

	<i>2022</i>	<i>2021</i>
Average number of employees during the period	8	7

# **TOTTERIDGE & DISTRICT COMMUNITY CENTRE LTD**

**Company limited by guarantee**

## **Notes to the Financial Statements**

**for the Period Ended 31 March 2022**

### **3. Off balance sheet disclosure**

No

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



# Totteridge & District Community Centre

Totteridge Drive – Totteridge – High Wycombe – HP13 6UG

Registered Charity Number: 1123743

## Financial statements report 2022

FY 2021/22

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These statements are presented to the members as a record of trading activities of Totteridge & District Community Centre for the period 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022.

## COVID-19 business lockdown closures

The community centre closed to the public due to government lockdown business closures between the following dates:

21<sup>st</sup> March 2020 – 4<sup>th</sup> July 2020 (3 months, 13 days)

5<sup>th</sup> November 2020 – 17<sup>th</sup> May 2021 (6 months, 12 days)

The community centre was closed for approximately 1.5 months during this period.

## Income

The centre generates income by the sale of beverage at its public bar, direct donations and hall hires. We also receive income from gaming machines in our public bar, special raffles and events.

### Income from primary trading activity

	£
Hall hire & Invoiced sales, Land Rentals & Keepfit	5,216
Donations	21
Bar Sales Income	59,911
Machine Income	56,384
Bar Sales via Credit/Debit Card	70,145
Raffles (Meat Raffle)	2,138
Kitchen	514
Barclays Loyalty reward	154

### Income from charitable activities

Donations received via Wycombe Lottery	915
Donations from R.O.A.B	300
Donations from Charity Pots	7
Membership donations	717

### Grant incomes

COVID: Buckinghamshire Business Support Grant	8,000
COVID: Job Retention Scheme Grants (April & May)	8,168

**TOTAL INCOME (TURNOVER)** **212,590**

- 1) From December 2019 machine provider was changed to Essex Leisure, introducing a new billing system for their share of machine profits. This change is reflected in the machine income reconciliation (which includes EL share), but is balanced by an additional outgoing in cost of sales marked as 'machines outgoing'

## Expenditure

### Cost of Sales

	£
Cost of Sales	72,460
Meat Raffle / Buffet	1,849
Equipment Hire	238
Machines outgoing *	34,482

### **TOTAL COST OF SALES**

**109,029**

- 2) \* Machine outgoing cost is comprised of machines games duty on B3 category machines (taxed at 20% on gross profits) and invoiced profit share for Essex Leisure

### Administration Expenses

	£
Building improvements & maintenance	997
Heat & Light *	4,477
Sky & BT Sport	7,446
Centre Costs (Refuse collection, TV licensing, PRS etc)	4,738
Computer Software	727
Computer Hardware	96
Centre Equipment (leasing & repairs)	1,763
Internet & Telephone	1,442
Mobile Phone	2,022
Printing	70
Stationery	100
Sundries	155
Motor Expenses inc Fuel & RFL	0
Advertising and Promotion	0
Accountancy Fees	350
Interest Payable	1
Bank/Finance Charges (cost of accepting card payments)	4,195
Insurance Public Liability & Employers)	3,325
Postage	0
Subscriptions (Bar Billiards) & Trade Subs	0
• Council tax	695
Garden maintenance	375

### **TOTAL ADMIN COSTS**

**32,974**

- 3) \* COVID closures during winter months reduced Heat & Light costs during this period

## Staffing Costs

	£	
Salaries	71,523	
Employer NICs	3,948	
Staff Pensions	2,718	
Trustees' Salaries	0	
Bands & Entertainers	316	
Employment allowance		3,948

## Creditors/Debtors

### Trade creditors (due in less than one year)

Total outstanding as at 31<sup>st</sup> March 2021 £3,643.11

£753.20

As at 18/11/2022:

£NILL

### Trade debtors (due in less than one year)

£ NILL

## Reserves

### Cash reserves

Cash at bank as at 31<sup>st</sup> March 2020 (Barclays) £652.07

Cash at centre as at 31<sup>st</sup> March 2022 £1,445.31

### Stock

Stock at 31<sup>st</sup> March 2022

(Beverages, snacks and other consumables, food): £ 2,975

## Borrowing

The community centre has no outstanding commercial loans as at 31/03/2022.


Trustee Loan account : (at 31/03/2022): £3,375.50

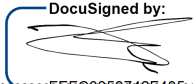
Trustee Loan account : (at 19/11/2022): £NILL

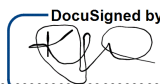
# Approval

**At the Annual general meeting held on 20<sup>th</sup> November 2022 the members present reviewed and voted to approve these financial statements.**

It is our opinion to the best of our knowledge and having reviewed all records and transactions that these statements are a true and accurate report of the trading activities for the financial year 1<sup>st</sup> April 2021 – 31<sup>st</sup> March 2022.

DocuSigned by:  
  
Signed: .....D30CB970ACAA4BE..... Mr K Jones BSc(HONS) (Trustee)

DocuSigned by:  
  
Signed: .....FEFC0359742F435..... Mr James McKechnie (Centre Manager, Acting)

DocuSigned by:  
  
Signed: .....7000FA7D2282415..... Ms K Westbrook BSc (HONS) FCCA (external auditor/examiner)

29 December 2022

## Appendices

### Notes

&

### Reference Information

and basis of calculations

## Machine income

The community centre hosts 4 gaming machines owned and maintained by Wycombe Coin LTD. All income and prizes are audited by Wycombe Coin or Essex Leisure every 2 weeks. The community centre receives 50% of the proceeds (profits).

1 of the gaming machines are category B3A machines which attract no machines games duty or VAT as they are straight lotteries. The remaining machines are category B or C machines and games duty at 20% is payable on the total profit. The community centre pays the full MGD on the profits, but retains only half.

## Members Box 21 Raffle

The Box 21 lottery is a members-restricted 21c3 style lottery with a fixed odds of 1330/1 of winning the current jackpot amount.

Jackpot amounts are rolled over until a 'Box' reaches £1000. A second 'box' is opened and accrues. If a winning ticket is submitted the winner receives the jackpot in the box, in the case of the 1<sup>st</sup> box reaching £1000 they would win £1000, and the box would be emptied.

If both boxes reach £1000 and there has been no winner, Box 1 is subdivided into 10x£100 prizes. These are distributed individually to tickets which are picked randomly.

The Box 21 lottery is held every Sunday between 3 and 3:30 pm, and is held in the open under the full scrutiny of the members and patrons present.

The community centre does not receive a yield from the income of ticket sales, all proceeds are distributed to winners. The box 21 lottery is managed by the members, and is not reported as part of the centre's statutory returns.

## Assets

1. The community centre; land and buildings.

For the purpose of reporting, we do not list the land and buildings of the community centre as an asset because there would likely be constraints imposed should the scenario arise whereby the land/buildings are to be sold. These constraints would likely impose conditions as to where any monies could be spent.

The trustee's view is any yield from a sale could only be distributed in 1 of 2 ways: 1) as a fund raising activity to relocate the current community centre to a new site, or 2) in the advent of a dissolution of the charity: in which case yielded funds would be constrained for charitable purposes, most likely along the lines of the charities objectives (after any outstanding debts are paid)

2. Fixture and fittings

All fixture and fittings that were directly bought by the centre were recorded as a purchase of a capital asset and depreciated accordingly. There was no purchase of such assets in this period.

## Members

The community centre operates a membership group. Membership differs from an associated members organisation whereby members have a stake in the organisation such that in the event of a dissolution, remaining funds after all outstanding debts have been paid are **not** divided amongst members.

The community centre is constituted as a Limited company by guarantee, and as such it has no shareholders with a direct stake. The community centre does not, as a result, pay dividends.

However, the members do have similar powers as shareholders in that they have the right to inspect, advise and vote on significant matters and/or changes to the centre's articles of association (see by-laws and voting).

## Staff Pensions statement

The community centre operates a staff pension scheme operated by Nest Pensions.

Status	Period	Earnings Period
Paid	10-Oct-22	1 Sep - 30 Sep 2022
Paid	10-Sep-22	1 Aug - 31 Aug 2022
Paid	10-Aug-22	1 Jul - 31 Jul 2022
Paid	10-Jul-22	1 Jun - 30 Jun 2022
Paid	10-Jun-22	1 May - 31 May 2022
Paid	10-May-22	1 Apr - 30 Apr 2022
Paid	10-Apr-22	1 Mar - 31 Mar 2022
Paid	10-Mar-22	1 Feb - 28 Feb 2022
Paid	10-Feb-22	1 Jan - 31 Jan 2022
Paid	10-Jan-22	1 Dec - 31 Dec 2021
Paid	10-Dec-21	1 Nov - 30 Nov 2021
Paid	10-Nov-21	1 Oct - 31 Oct 2021
Paid	10-Oct-21	1 Sep - 30 Sep 2021
Paid	10-Sep-21	1 Aug - 31 Aug 2021
Paid	10-Aug-21	1 Jul - 31 Jul 2021
Paid	10-Jul-21	1 Jun - 30 Jun 2021
Paid	10-Jun-21	1 May - 31 May 2021
Paid	10-May-21	1 Apr - 30 Apr 2021
Paid	10-Apr-21	1 Mar - 31 Mar 2021

## PAYE For Employers – Annual Statement

### 2022 to 2022 Tax Year

Type of charge and tax period	Charges	Credits	Payments	Owed
Month 12 breakdown				
6 Mar to 5 Apr	£728.76	£51.34	£677.42	£0.00
Month 11 breakdown				
6 Feb to 5 Mar	£618.25	£237.65	£380.60	£0.00
Month 10 breakdown				
6 Jan to 5 Feb	£877.80	£281.56	£596.24	£0.00
Month 9 breakdown				
6 Dec to 5 Jan	£1,145.30	£377.50	£767.80	£0.00
Month 8 breakdown				
6 Nov to 5 Dec	£1,154.49	£404.34	£750.15	£0.00
Month 7 breakdown				
6 Oct to 5 Nov	£1,069.88	£369.84	£700.04	£0.00
Month 6 breakdown				
6 Sep to 5 Oct	£1,176.32	£378.72	£797.60	£0.00
Month 5 breakdown				
6 Aug to 5 Sep	£1,206.21	£365.01	£841.20	£0.00
Month 4 breakdown				
6 Jul to 5 Aug	£1,074.91	£363.35	£711.56	£0.00
Month 3 breakdown				
6 Jun to 5 Jul	£1,454.58	£466.30	£988.28	£0.00
Month 2 breakdown				
6 May to 5 Jun	£1,194.17	£392.48	£801.69	£0.00
Month 1 breakdown				
6 Apr to 5 May	£921.54	£311.91	£609.63	£0.00
<b>Totals</b>	<b>£12,622.21</b>	<b>£4,000.00</b>	<b>£8,622.21</b>	<b>£0.00</b>



## VAT Account statement

Date	Payment description	You paid HMRC	HMRC paid you
10 Nov	<b>Unallocated payment</b> you made an overpayment which can be refunded to you or left on account	£0	£1,500
7 Sep	<b>VAT</b> for period 1 May to 31 Jul 2022	£2,460.71	£0
7 Jun	<b>VAT</b> for period 1 Feb to 30 Apr 2022	£1,471.93	£0
7 Mar	<b>VAT</b> for period 1 Nov 2021 to 31 Jan 2022	£1,115.43	£0
14 Jan	<b>VAT</b> for period 1 Feb to 30 Apr 2020	£303.01	£0

As at 19/11/2022 – The community centre has £1500.00 held on account (in credit) with HMRC

## Corporation Tax Account

### Corporation Tax

Corporation Tax Unique Taxpayer Reference



#### Your returns

You may have returns to complete.

#### Your payments

You are **£1,616.93** in credit.

As at 19/11/2022 – The community centre has £1616.93 held on account (in credit) with HMRC

