



Totteridge & District Community Centre

# **Report of the Trustees**

**For the financial year 1<sup>st</sup> April 2023 – 31<sup>st</sup> March 2024**

<b>Charities principle objectives .....</b>	<b>3</b>
<b>Summary of main activities for public benefit in support of charities principle objectives ..</b>	<b>3</b>
<b>Charitable activities vs trading activities .....</b>	<b>3</b>
<b>Supervision .....</b>	<b>4</b>
<b>Staffing &amp; Management .....</b>	<b>4</b>
<b>Year in review .....</b>	<b>4</b>
<b>Trustee Obituary .....</b>	<b>5</b>

## 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;
- Sporting groups: Pool & Darts leagues and All England Bar Billiards;
- Providers offering keep fit, martial arts, Tai Chi and Slimming programmes to the general public in addition to providing venue for local residents to gather and socialise.

## 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 continues to receive a small income from this as a chosen beneficiary by those who take part in the lottery. Any funds generated 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 10 members of staff, with varying working patterns dependant on demand and by job function.

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. The centre manager meets with at least 1 trustee weekly, with a meeting with all centre staff occurring approximately quarterly. A formal AGM is held yearly.

## Year in review

During this period the centre noted that the rise in users visiting the centre remained strong across all the various activities which the centre provides, or hosts along side partners. The centres own fitness programme has held popular, as to has the Tai-Chi café sessions held at the centre on Wednesdays and Thursdays.

We are pleased to also report that we have seen the return of local town social groups for Pool & Darts, and the continued partnership with the All England Bar Billiards association who make regular use of the centre's main hall to host tournaments.

The centres general social provision has also seen strong attendances throughout the period with the centre continuing to benefit in the consolidation locally in the pub sector – driving new people visiting the centre and making use of the public bar, but also then taking advantage of the various other activities taking place at the centre.

Moreover, all activities have enjoyed strong attendance.

The increase in attendance observed in 22/23 reflects in revenues generated via the centre's public bar, hall hires and other incomes in this period, broadly holding at 22/23 levels in 23/24. This has allowed a programme of renewals and renovations to be completed in the 23/4 financial year to refresh internal spaces:

- A full refurbishment of the centres main hall and lounge.
- An upgrade to the centres CCTV equipment combined with a re-gravel and fill of uneven areas in the centres car park has greatly reduced nuisance use of the centres carpark in particular.
- The centre also completed the refurbish of centres main toilets.

## Trustee Obituary

It is with sadness that we announce the passing of Mary Jones who has served as one of the centres trustees from its formation.

Mary passed away following a short illness over Christmas 24/25.

*The centre's condolences are heartfully made to Gerald (Mary's husband), Kevin & Matthew (Mary's sons) and to Mary's wider family.*

*A constant supporter of the community centre, we thank Mary for her service to us.*

# **TOTTERIDGE & DISTRICT COMMUNITY CENTRE LTD**

**Company limited by guarantee**

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

**Unaudited micro entity accounts for the year ended 31 March 2024**

**Period of accounts**

**Start date: 01 April 2023**

**End date: 31 March 2024**

# **TOTTERIDGE & DISTRICT COMMUNITY CENTRE LTD**

**Company limited by guarantee**

## **Contents of the Financial Statements**

**for the Period Ended 31 March 2024**

**Company Information - 3**

**Balance sheet - 4**

**Footnotes to the Balance Sheet - 6**

# **TOTTERIDGE & DISTRICT COMMUNITY CENTRE LTD**

**Company limited by guarantee**

## **Company Information**

**for the Period Ended 31 March 2024**

<b>Registered office:</b>	Totteridge Community Centre Totteridge Drive Totteridge High Wycombe Buckinghamshire HP13 6XG
<b>Company Registration Number:</b>	06521736 (England and Wales)



# TOTTERIDGE & DISTRICT COMMUNITY CENTRE LTD

Company limited by guarantee

## Balance sheet

As at 31 March 2024

	2024 £	2023 £
Current assets:	30,606	21,948
Creditors: amounts falling due within one year:	( 2,879 )	( 1,749 )
<b>Net current assets (liabilities):</b>	<u>27,727</u>	<u>20,199</u>
Total assets less current liabilities:	27,727	20,199
<b>Total net assets (liabilities):</b>	<u>27,727</u>	<u>20,199</u>
<b>Reserves:</b>	<u>27,727</u>	<u>20,199</u>

# **TOTTERIDGE & DISTRICT COMMUNITY CENTRE LTD**

**Company limited by guarantee**

## **Balance sheet continued**

For the year ending 31 March 2024 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.

These accounts have been prepared and delivered in accordance with the provisions of the small companies regime applicable to micro-entities.

**This report was approved by the board of directors on 29 November 2024**

**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**

## **Footnotes to the Financial Statements**

**for the Period Ended 31 March 2024**

### **1. Employee Information**

Average number of employees: 10

# **TOTTERIDGE & DISTRICT COMMUNITY CENTRE LTD**

**Company limited by guarantee**

## **Footnotes to the Financial Statements**

**for the Period Ended 31 March 2024**

### **2. 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 2024

FY 2023/24

Contents

Income ..... 3

Income from primary trading activity ..... 3

Income from charitable activities ..... 3

Grant incomes ..... 3

Expenditure ..... 4

Cost of Sales ..... 4

Administration Expenses ..... 4

Staffing Costs ..... 5

Creditors/Debtors ..... 5

Reserves ..... 5

Cash reserves ..... 5

Stock ..... 5

Borrowing ..... 5

Approval ..... 6

Appendices ..... 7

Machine income ..... 8

Members Box 21 Raffle ..... 8

Assets ..... 8

Members ..... 8

Statement of Guarantee ..... 9

Staff Pensions statement ..... 9

PAYE For Employers – Annual Statement ..... 10

VAT Account statement ..... 11

Corporation Tax Account ..... 12

**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 2023 to 31<sup>st</sup> March 2024.**

## 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

	<u>£</u>
Hall hire & Invoiced sales inc. Land Rentals	1,965
Donations from collection pots	63
Bar Sales Income	93,597
Machine Income	174,716
Bar Sales via Credit/Debit Card	125,722
Raffles (Meat Raffle)	6,661
Kitchen	188
Barclays Loyalty reward	450
One-Off Raffles	158
New Years Eve 23/4 Ticket sales	679

### Income from charitable activities

Donations received via Wycombe Lottery	316
Membership donations	1,130

### Grant incomes

NIL

### **TOTAL INCOME (TURNOVER)**

**405,615**

- 1) From December 2019 recording of machine incomes changed introducing a new billing system for the supplier share of machine profits. This change is reflected in the machine income reconciliation (which includes supplier share), but is balanced by an additional outgoing in cost of sales marked as 'machines outgoing'. Machines outgoing is inclusive of statutory Machines Games Duty, levied at 20% on gross profit.



## Expenditure

### Cost of Sales

	<u>£</u>
Cost of Sales	115,777
Materials	1,312
Meat Raffle / Buffet	5,153
Equipment Hire	2,059
Machines outgoing *	95,310

**TOTAL COST OF SALES** **219,611**

- 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 game machine provider

### Administration Expenses

	<u>£</u>
Building improvements & maintenance *	31,845
Heat & Light *	18,976
Sky & BT Sport	11,458
Centre Costs	6,807
Computer Software, Hardware & Hosting	1,066
Travel	274
Centre Equipment (leasing & repairs)	4,257
Internet & Telephone	1,304
Mobile Phone	1,046
Printing	229
Stationery	39
Sundries	922
Motor Expenses inc Fuel & RFL	NILL
Advertising and Promotion	NILL
Accountancy Fees	350
Interest Payable	NILL
Bank/Finance Charges (cost of accepting card payments)	5,248
Insurance (Public Liability & Employers)	3,614
Postage	NILL
Subscriptions (Bar Billiards) & Trade Subs	67
Council tax	899
Accommodation & Meals	8
Cleaning Services - invoiced	2,442

**TOTAL ADMIN COSTS** **90,850**

- 3) \* A meter reading taken in February 2024 produced a catchup bill of £11,408.63 which has increased Heat/Light costs in this period.
- 4) \* The centre undertook works to refurbish the main hall and lounge (repainting), install new blinds and replace exterior CCTV equipment. The main carpark was also resurfaced.

## Staffing Costs

	£
Salaries	76,656
Employer NICs	-40
Staff Pensions	1,536
Trustees' Salaries	NILL
Bands & Entertainers	828
Grounds keeper / Maintenance	613

## Creditors/Debtors

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

Total outstanding as at 31 <sup>st</sup> March 2023	£2,524.07
(2 Suppliers)	£354.65
	<b><u>£2,878.72</u></b>

<u>Trade debtors (due in less than one year)</u>	£ NILL
--	--------

## Reserves

### Cash reserves

Cash at bank as at 31 <sup>st</sup> March 2024 (Barclays)	£16,765.82
	£1,006.30
Cash at centre as at 31 <sup>st</sup> March 2024	£9,883.85
	<b><u>£26,649.67</u></b>

### Stock

Stock at 31 <sup>st</sup> March 2024	
(Beverages, snacks and other consumables, food):	£ 3,956
<b><u>Total Reserves</u></b>	<b><u>£29,773</u></b>

## Borrowing


**The community centre has no outstanding commercial loans as at 31/03/2023.**

## Approval

At the Annual general meeting held on 15<sup>th</sup> December 2024 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 2023 – 31<sup>st</sup> March 2024.

DocuSigned by:



Signed: .....  
D30CB976ACAA4BE.....

Mr K Jones BSc(HONS) (Trustee)  
15/01/2025

DocuSigned by:



Signed: .....  
PEFC0359742F495...

Mr James McKechnie (Centre Manager on behalf of the members)  
20/01/2025

Signed by:



Signed: .....  
7006FA7D2282415...

Ms K Westbrook BSc (HONS) FCCA (external auditor/examiner)  
15/01/2025

..... December 2024

## 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 pursuant to 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).

Statement of Guarantee

The members (Trustees/Directors) promise to contribute a sum not exceeding £10 (ten pounds) as may be demanded whilst serving as a Director (Trustee) and for twelve months thereafter.

Staff Pensions statement

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

Paid	10 Apr 2024	1 Mar - 31 Mar 2024
Paid	10 Mar 2024	1 Feb - 29 Feb 2024
Paid	10 Feb 2024	1 Jan - 31 Jan 2024
Paid	10 Jan 2024	1 Dec - 31 Dec 2023
Paid	10 Dec 2023	1 Nov - 30 Nov 2023
Paid	10 Nov 2023	1 Oct - 31 Oct 2023
Paid	10 Oct 2023	1 Sep - 30 Sep 2023
Paid	10 Sep 2023	1 Aug - 31 Aug 2023
Paid	10 Aug 2023	1 Jul - 31 Jul 2023
Paid	10 Jul 2023	1 Jun - 30 Jun 2023
Paid	10 Jun 2023	1 May - 31 May 2023
Paid	10 May 2023	1 Apr - 30 Apr 2023
Paid	10 Apr 2023	1 Mar - 31 Mar 2023

## PAYE For Employers – Annual Statement

2022 to 2023 Tax Year

Individual payments with single allocations

<u>Type of charge and tax period</u>	<u>Charges</u>	<u>Credits</u>	<u>Payments</u>	<u>Amount due</u>
<a href="#"><u>6 Mar to 5 Apr month 12 PAYE bill 2023 to 2024</u></a>	<u>£1,075.41</u>	<u>£1,025.08</u>	<u>£50.33</u>	<u>£0.00</u>
<a href="#"><u>6 Feb to 5 Mar month 11 PAYE bill 2023 to 2024</u></a>	<u>£1,048.68</u>	<u>£951.60</u>	<u>£97.08</u>	<u>£0.00</u>
<a href="#"><u>6 Jan to 5 Feb month 10 PAYE bill 2023 to 2024</u></a>	<u>£1,004.93</u>	<u>£1,004.93</u>	<u>£0.00</u>	<u>£0.00</u>
<a href="#"><u>6 Dec to 5 Jan month 9 PAYE bill 2023 to 2024</u></a>	<u>£1,113.85</u>	<u>£350.76</u>	<u>£763.09</u>	<u>£0.00</u>
<a href="#"><u>6 Nov to 5 Dec month 8 PAYE bill 2023 to 2024</u></a>	<u>£937.62</u>	<u>£271.92</u>	<u>£665.70</u>	<u>£0.00</u>
<a href="#"><u>6 Oct to 5 Nov month 7 PAYE bill 2023 to 2024</u></a>	<u>£1,156.94</u>	<u>£370.24</u>	<u>£786.70</u>	<u>£0.00</u>
<a href="#"><u>6 Sep to 5 Oct month 6 PAYE bill 2023 to 2024</u></a>	<u>£839.71</u>	<u>£237.41</u>	<u>£602.30</u>	<u>£0.00</u>
<a href="#"><u>6 Aug to 5 Sep month 5 PAYE bill 2023 to 2024</u></a>	<u>£875.16</u>	<u>£266.80</u>	<u>£608.36</u>	<u>£0.00</u>
<a href="#"><u>6 Jul to 5 Aug month 4 PAYE bill 2023 to 2024</u></a>	<u>£1,078.47</u>	<u>£319.94</u>	<u>£758.53</u>	<u>£0.00</u>
<a href="#"><u>6 Jun to 5 Jul month 3 PAYE bill 2023 to 2024</u></a>	<u>£790.03</u>	<u>£221.64</u>	<u>£568.39</u>	<u>£0.00</u>
<a href="#"><u>6 May to 5 Jun month 2 PAYE bill 2023 to 2024</u></a>	<u>£997.20</u>	<u>£282.58</u>	<u>£714.62</u>	<u>£0.00</u>
<a href="#"><u>6 Apr to 5 May month 1 PAYE bill 2023 to 2024</u></a>	<u>£741.26</u>	<u>£204.84</u>	<u>£536.42</u>	<u>£0.00</u>
<b><u>Totals</u></b>	<b><u>£11,659.26</u></b>	<b><u>£5,507.74</u></b>	<b><u>£6,151.52</u></b>	<b><u>£0.00</u></b>

VAT Account statement

<div><div>2024</div><div>2023</div><div>2022</div></div>			
Date	Payment description	You paid HMRC	HMRC paid you
12 Dec	<b>VAT</b> for period 1 Aug to 31 Oct 2023	£511.80	£0.00
6 Dec	<b>VAT</b> for period 1 Aug to 31 Oct 2023	£1,783.33	£0.00
7 Sep	<b>VAT</b> for period 1 May to 31 Jul 2023	£1,216.67	£0.00
10 Jun	<b>VAT</b> for period 1 Feb to 30 Apr 2023	£2,627.40	£0.00
10 Mar	<b>VAT</b> for period 1 Nov 2022 to 31 Jan 2023	£3,016.01	£0.00



2024

2023

2022

Date	Payment description	You paid HMRC	HMRC paid you
11 Dec	<b>VAT</b> for period 1 Aug to 31 Oct 2024	£578.60	£0.00
11 Sep	<b>VAT</b> for period 1 May to 31 Jul 2024	£3,698.70	£0.00
7 Jun	<b>Repayment from HMRC</b> for the 1 Feb to 30 Apr 2024 return	£0.00	£1,261.77
8 Mar	<b>Repayment from HMRC</b> for the 1 Nov 2023 to 31 Jan 2024 return	£0.00	£4,773.34
8 Mar	<b>Repayment interest on payment on account repayment</b> for period 8 Mar to 8 Mar 2024	£0.00	£0.56

Corporation Tax Account

Your balance

Corporation Tax
▶ At a glance
▶ About your organisation
▼ View account
▶ Your balance
▶ Accounting periods
▶ Payments on account
▶ Find a payment
▶ File a return and accounts
▶ How to pay
▶ FAQs
▶ Business help and education emails

Corporation Tax account position

Amount due: £-2.67 (see details below)

Accounting periods affecting account balance

Please note: To view a breakdown of a specific accounting period, follow the link in the accounting period ending column.

Accounting period ending ?	Status ?	Amount (£) ?
<a href="#">31 Mar 2025</a>	Live	0.00
<a href="#">31 Mar 2024</a>	Live	-2.67
<a href="#">31 Mar 2023</a>	Live	0.00
<a href="#">31 Mar 2022</a>	Live	0.00
<a href="#">31 Mar 2021</a>	Live	0.00
<a href="#">31 Mar 2020</a>	Live	0.00
<a href="#">31 Mar 2019</a>	Live	0.00
<a href="#">31 Mar 2018</a>	Live	0.00