

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
Linden Hall Community Centre Limited
(A Company Limited by Guarantee)

MHR Consultancy Limited
Ferneberga House
Alexandra Road
Farnborough
GU14 6DQ

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for the Year Ended 31 March 2024

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REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of Linden Hall as registered with the Charities Commission are to:

1. Relieve the needs of people with long term health conditions associated with ageing, in any manner, which now or hereafter may be deemed by law to be charitable, with in the London Borough of Richmond Upon Thames.
2. Relieve the needs of people with disabilities, both mental and physical or learning difficulties, in any manner which now, or hereafter may be deemed by law to be charitable, within the London Borough of Richmond Upon Thames
3. Provide or assist in the provision of facilities in the interest, of social welfare for recreation or other leisure time occupation of individuals who have need for such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Summary of Main Achievements for the Year

The Trustees of Linden Hall are proud that the hall serves 600 members of the public on a weekly basis, through our own activity provision and that of hall hirers

We are proud to work with the following charities, Richmond upon Thames Gateway Club, providing weekly activities for adults with learning difficulties; The Real Junk Food Project and Surplus to Super to avoid food waste and The Hampton Hygiene Bank providing storage and packing space in order that they can reduce Hygiene poverty in the immediate area. Our hall is now hired out to nearly full capacity with outside hirers using the hall for social and fitness activities

Public benefit

In shaping the objectives of the year and planning the activities, the Trustees have considered the Charity Commission's guidance on public benefit and fee charging. The Trustees do not receive fees or expenses and any costs are tightly controlled.

FINANCIAL REVIEW

Financial position

The Trustees have carried out a financial review of Linden Hall Community Centre Limited and are satisfied with the performance of the charity. Income has been derived almost entirely from grants, and ongoing CILS contract payments. A grant of £35,000 (2023: £35,000) was received from The Hampton Fund to fund the Managers Salary and contribute towards increased fuel bills.

The Hampton Fund also provided an additional grant of £1600 to cover costs for a stay and play (for toddlers and babies) with lunches provided in the summer holidays.

Linden Hall received £56,985 (2023: £55,711) in CILS for community based services of which £39,000 was paid back to the Council in rent.

Richmond Council granted £8,079 (2023 £7,121) to enable us to provide community suppers on a Tuesday evening

An additional £2016 was received from LBRUT this was a Full of Life grant which was used to set up and continue our seated exercise classes.

The Trustees would like to express their gratitude to the Hampton Fund and to Richmond upon Thames Council for their ongoing support.

Income on Hall Hire has risen again this year as we now house a nursery 5 mornings and afternoon a week and we are now almost full to capacity on hall hire with takings of £38,710 (2023 - £25,444).

Reserves policy

At the end of March 2024, the charity's reserves stood at £120,793 (2023: £102,855) of which £33,140 (2023: £28,167) represents restricted funds.

Restricted funds represent £22,268 from the Hampton Fund which is to cover the managers salary April 2024 to December 2024.. The remaining £10,872 represents the April -Dec 2024 portion of funding from LBRUT Cost of Living grant

The Trustees believe that keeping unrestricted reserves at a level equivalent to three months of average expenditure to include wages, will allow the charity to cover the shortfall of any contract payments whilst still being able to carry out its commitments to its beneficiaries.

The reserves policy is reviewed on an annual basis and adjustments to the levels considered appropriate are made accordingly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Linden Hall Community Centre Limited is a company limited by guarantee, governed by its Memorandum and Articles of Association. It was incorporated on 22 July 2010 and is registered at Companies House (no. 07322684). It is registered as a charity with the Charity Commission (no. 1148428).

Linden Hall Community Centre Limited

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Articles of Association allow for a minimum of 3 Trustees but there is no further restriction to the number of Trustees. Trustees serve for a period of three years, with one third standing down each year. Those Trustees standing down can be put forward for re-election.

Trustees are recruited from volunteers at Linden Hall and at least one local Councillor is suggested as a Trustee at any one time by our local Council, The London Borough of Richmond.

New Trustees are provided with appropriate guidance from the Charity Commission and other relevant bodies and a statement of accounts.

All Trustees are encouraged to attend appropriate external events where these will facilitate the undertaking of their role.

Organisational structure

Linden Hall Community Centre Limited operational functions have been carried out during the year by Community Centre Manager Thomas Hayler and Activities Co-ordinator Jo Sidway. They operated under the guidance of the Trustees/Directors, through the Chair of Trustees, Janet Fisher.

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 provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07322684 (England and Wales)

Registered Charity number

1148428

Registered office

Linden Hall, Linden Road
Hampton
Middlesex
TW12 2JG

Trustees


J A W Elloy Retired
J Fisher Retired
E Foster Fund Raiser
H F Glassup Retired
J Merritt Retired
S Nicholson Local Councillor
K G Sim Retired

Company Secretary

Independent Examiner

Mark Blackwell
MHR Consultancy Limited
Ferneberga House
Alexandra Road
Farnborough
GU14 6DQ

Approved by order of the board of trustees on 4th December 2024 and signed on its behalf by:



J Fisher - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LINDEN HALL COMMUNITY CENTRE LIMITED**

Independent examiner's report to the trustees of Linden Hall Community Centre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Mark Blackwell
The Chartered Institute of Management Accountants

MHR Consultancy Limited
Ferneberga House
Alexandra Road
Farnborough
GU14 6DQ

Date:

Linden Hall Community Centre Limited**STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,964	-	1,964	2,522
Charitable activities					
Charitable Activities		64,734	46,695	111,429	98,753
Other trading activities	2	64,132	-	64,132	49,935
Investment income	3	2,139	-	2,139	221
Total		<u>132,969</u>	<u>46,695</u>	<u>179,664</u>	<u>151,431</u>
EXPENDITURE ON					
Charitable activities					
Charitable Activities		<u>120,004</u>	<u>41,722</u>	<u>161,726</u>	<u>162,748</u>
Net gains/(losses) on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>(640)</u>
NET INCOME/(EXPENDITURE)		12,965	4,973	17,938	(11,957)
RECONCILIATION OF FUNDS					
Total funds brought forward		74,688	28,167	102,855	114,812
TOTAL FUNDS CARRIED FORWARD		<u><u>87,653</u></u>	<u><u>33,140</u></u>	<u><u>120,793</u></u>	<u><u>102,855</u></u>

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION

31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	7	1,198	-	1,198	2,396
CURRENT ASSETS					
Debtors	8	12,367	-	12,367	12,317
Investments	9	-	-	-	8,724
Cash at bank and in hand		121,825	33,140	154,965	127,502
		<u>134,192</u>	<u>33,140</u>	<u>167,332</u>	<u>148,543</u>
CREDITORS					
Amounts falling due within one year	10	(47,737)	-	(47,737)	(48,084)
NET CURRENT ASSETS		<u>86,455</u>	<u>33,140</u>	<u>119,595</u>	<u>100,459</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>87,653</u>	<u>33,140</u>	<u>120,793</u>	<u>102,855</u>
NET ASSETS		<u>87,653</u>	<u>33,140</u>	<u>120,793</u>	<u>102,855</u>
FUNDS	11				
Unrestricted funds				87,653	74,688
Restricted funds				33,140	28,167
TOTAL FUNDS				<u>120,793</u>	<u>102,855</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4.12.24 and were signed on its behalf by:


J Fisher - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	2,575	1,465
Activities	13,298	12,472
Services	6,457	-
Hall Hire	38,710	25,444
Refreshments	1,872	9,909
Other	1,220	645
	<u>64,132</u>	<u>49,935</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Interest receivable - trading	<u>2,139</u>	<u>221</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	<u>1,198</u>	<u>799</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,522	-	2,522
Charitable activities			
Charitable Activities	62,902	35,851	98,753
Other trading activities	49,935	-	49,935
Investment income	221	-	221
Total	<u>115,580</u>	<u>35,851</u>	<u>151,431</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	<u>127,021</u>	<u>35,727</u>	<u>162,748</u>
Net gains/(losses) on investments	<u>(640)</u>	<u>-</u>	<u>(640)</u>
NET INCOME/(EXPENDITURE)	(12,081)	124	(11,957)
Transfers between funds	<u>(108)</u>	<u>108</u>	<u>-</u>
Net movement in funds	(12,189)	232	(11,957)
RECONCILIATION OF FUNDS			
Total funds brought forward	86,877	27,935	114,812
TOTAL FUNDS CARRIED FORWARD	<u>74,688</u>	<u>28,167</u>	<u>102,855</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2023 and 31 March 2024	10,507
DEPRECIATION	
At 1 April 2023	8,111
Charge for year	1,198
At 31 March 2024	9,309
NET BOOK VALUE	
At 31 March 2024	1,198
At 31 March 2023	2,396

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	2,523	1,375
Other debtors	94	-
Prepayments	9,750	10,942
	12,367	12,317

9. CURRENT ASSET INVESTMENTS

	31.3.24	31.3.23
	£	£
Unlisted investments	-	8,724

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	6,577	108
Social security and other taxes	-	887
Accruals and deferred income	-	116
Accrued expenses	41,160	46,973
	47,737	48,084

11. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	74,688	12,965	87,653
Restricted funds			
Hampton Fund	22,847	(579)	22,268
LBRUT	5,320	5,552	10,872
	28,167	4,973	33,140
TOTAL FUNDS	102,855	17,938	120,793

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,969	(120,004)	12,965
Restricted funds			
Hampton Fund	36,600	(37,179)	(579)
LBRUT	10,095	(4,543)	5,552
	<u>46,695</u>	<u>(41,722)</u>	<u>4,973</u>
TOTAL FUNDS	<u><u>179,664</u></u>	<u><u>(161,726)</u></u>	<u><u>17,938</u></u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	86,877	(12,081)	(108)	74,688
Restricted funds				
Hampton Fund	27,935	(5,088)	-	22,847
LBRUT	-	5,212	108	5,320
	<u>27,935</u>	<u>124</u>	<u>108</u>	<u>28,167</u>
TOTAL FUNDS	<u><u>114,812</u></u>	<u><u>(11,957)</u></u>	<u><u>-</u></u>	<u><u>102,855</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	115,580	(127,021)	(640)	(12,081)
Restricted funds				
Hampton Fund	27,500	(32,588)	-	(5,088)
LBRUT	8,351	(3,139)	-	5,212
	<u>35,851</u>	<u>(35,727)</u>	<u>-</u>	<u>124</u>
TOTAL FUNDS	<u><u>151,431</u></u>	<u><u>(162,748)</u></u>	<u><u>(640)</u></u>	<u><u>(11,957)</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2024

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	86,877	884	(108)	87,653
Restricted funds				
Hampton Fund	27,935	(5,667)	-	22,268
LBRUT	-	10,764	108	10,872
	<u>27,935</u>	<u>5,097</u>	<u>108</u>	<u>33,140</u>
TOTAL FUNDS	<u>114,812</u>	<u>5,981</u>	<u>-</u>	<u>120,793</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	248,549	(247,025)	(640)	884
Restricted funds				
Hampton Fund	64,100	(69,767)	-	(5,667)
LBRUT	18,446	(7,682)	-	10,764
	<u>82,546</u>	<u>(77,449)</u>	<u>-</u>	<u>5,097</u>
TOTAL FUNDS	<u>331,095</u>	<u>(324,474)</u>	<u>(640)</u>	<u>5,981</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,964	2,522
Other trading activities		
Fundraising events	2,575	1,465
Activities	13,298	12,472
Services	6,457	-
Hall Hire	38,710	25,444
Refreshments	1,872	9,909
Other	1,220	645
	<hr/> 64,132	<hr/> 49,935
Investment income		
Interest receivable - trading	2,139	221
Charitable activities		
Grants	46,695	35,851
Provision of meals	7,749	7,191
Community Based Services	56,985	55,711
	<hr/> 111,429	<hr/> 98,753
Total incoming resources	<hr/> 179,664	<hr/> 151,431
EXPENDITURE		
Charitable activities		
Wages	65,555	60,360
Pensions	2,492	1,005
Rent	39,000	39,000
Activities	4,764	2,823
Light and heat	11,688	14,591
Cleaning	16,609	20,727
Entertainment	853	717
	<hr/> 140,961	<hr/> 139,223
Support costs		
Management		
Repairs	-	7,264
Insurance	1,271	1,296
Provisions	6,984	6,212
Telephone	469	569
Postage and stationery	427	519
Advertising	1,009	735
Sundries	-	148
Subscriptions	1,199	1,195
Depreciation of tangible and heritage assets	1,199	799
	<hr/> 12,558	<hr/> 18,737
Finance		
Bank charges	414	472
Information technology		
IT Costs	104	951
Carried forward	104	951

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
Information technology		
Brought forward	104	951
Repairs and renewals	3,310	-
	<hr/>	<hr/>
	3,414	951
 Governance costs		
Accountancy and legal fees	4,379	3,365
	<hr/>	<hr/>
Total resources expended	161,726	162,748
	<hr/>	<hr/>
Net income/(expenditure) before gains and losses	17,938	(11,317)
 Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	-	(640)
	<hr/>	<hr/>
Net income/(expenditure)	<u>17,938</u>	<u>(11,957)</u>