



**ALTON**  
COMMUNITY  
ASSOCIATION

# The Heart of Alton

## ANNUAL REPORT 2022-23

Alton Community Association CIO

Registered Charity 1173885 in England & Wales



# 2023 Annual Report

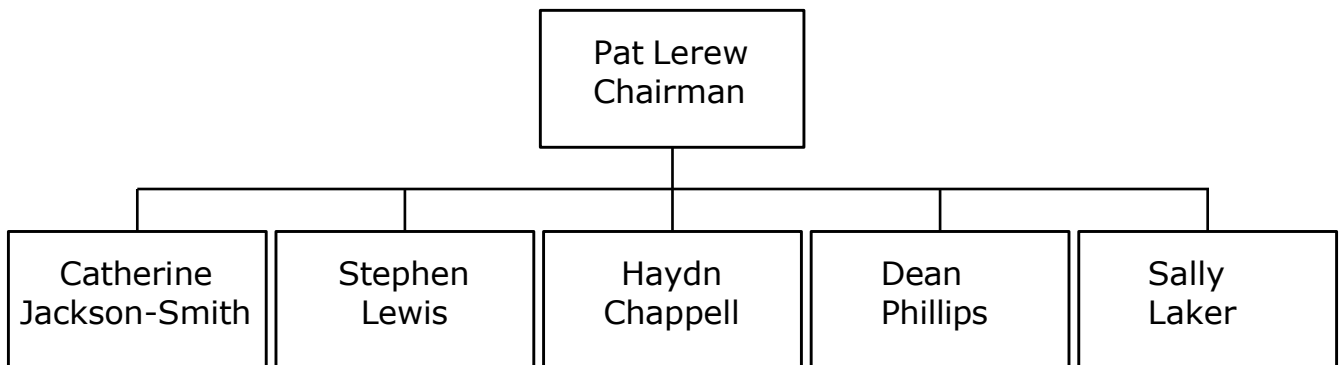
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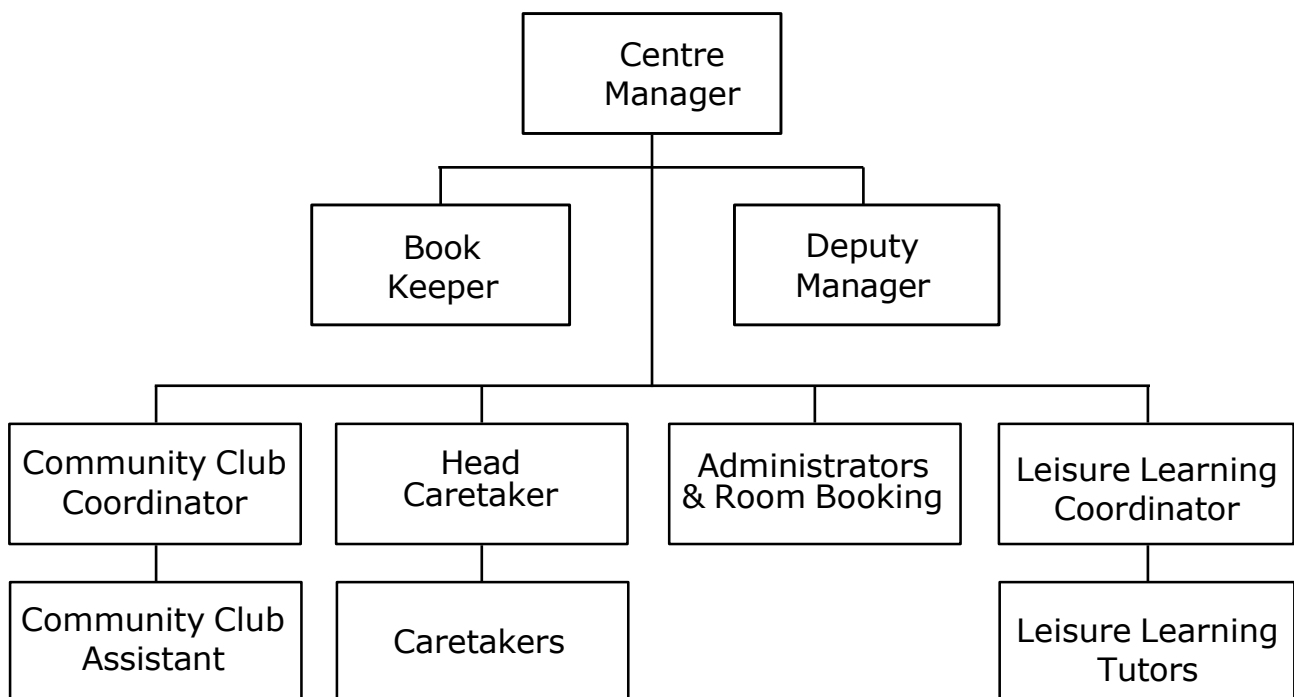
# ORGANISATIONAL CHART

## CIO Board of Trustees 2023



CIO: Charitable Incorporated Organisation

## Staffing Structure



Note: Some staff have more than one role

# CHAIRMAN'S REPORT

## Introduction

Having been writing these reports now for a number of years I usually start by reading the previous year's to set myself off on the right track and to give some continuity. Unfortunately, this year, it has been no help at all as the 2022 report focussed very much on starting off again after Covid and getting back on our feet after the problems of distancing regulations, which now seem like another lifetime. However, I think we can look back on 2023 as the year when we returned to normal.

## Successes

We have been very successful during 2023 in achieving a record number of financial grants and those of you who have followed our fortunes over the past forty odd years will know that without grant aid we would never have been able to keep this difficult old building, which we all love, going.

We are continuing to receive Revenue Grants from ATC (Alton Town Council) but sadly the Revenue grant from EHDC (East Hants District Council) will cease after 2023 for 3 years. These are the most difficult grants to get as most grant givers want to have something to show for their contributions.

We also continue to receive generously from the Alton EHDC Councillors' Environmental budgets which has enabled us to almost complete the replacement of our old Crittall windows. Our County Councillor is also very supportive and has helped us replace tables and chairs as well as windows.

We have also been awarded a grant of over £600,000 from EHDC CIL (Community Infrastructure Levy) money which I will deal with under Future Plans.

Last year I reported that we had taken over the running of the Jane Austen Regency Week, although some staff and Trustees had already been heavily involved over previous years. I am pleased to say that the 2023 "Week" was a great success, very much back to pre-Covid times, and we look forward to even bigger things this year.

## Concerns

Last year our concerns were, as ever, keeping the old place going and paying the increased heating charges. Somehow we have weathered both but even with the latest grants I am sure these will remain our main concerns for many years to come.

We also have concerns about the lack of Members prepared to be Trustees. I finish my final term of office as Chair at this AGM and am prepared to remain as



a Trustee for a bit longer but we are already down to 6 and we need more in order to make the responsibility and the workload more manageable.

### **Future Plans**

I have already reported on the new and very welcome grant of over £660,000 which we will be able to draw down as we upgrade the Centre over the next year. Rather less than the £3m we were promised before the financial crash of 2008 and the £2m we were promised from the CALA homes. We have not yet started work on the upgrading of the Centre which this grant will make possible because we will have to apply for planning and other permissions but we will start by building another room in the garden. There is always pressure on ground floor rooms because of our demographic so this is our first priority. We are also planning to install a lift near the front stairs so that will make it easier for some users to access the first floor rooms. The work will be likely to take over a year because it will have to be phased so that the essential work of the Community Centre can continue.

### **Thanks**

My thanks go as ever to our dedicated team of Staff and Trustees who all regularly go above and beyond to make sure all our events go well and that all users of the Centre feel welcome and comfortable in improving surroundings. Thanks also all those organisations who have given us grants to keep us going; to the District and Town Councils, to the National Lottery, to IGAS and other smaller and local charities like the Lions and the Beer Festival who regularly help us to look after our older people and the minibus. We are very grateful to all the Councillors afore mentioned and to our Members and the people of Alton and the surrounding area whose support over the years continues to be inspirational to all of us at the Centre.



# **CENTRE MANAGER'S REPORT**

## **INTRODUCTION**

Last year was another positive year for us, seeing a rise in room hire and an increase in new enquiries to the Centre. Our ACA Leisure Learning programme (formerly EHLL) contains all the favourite classes as well as some welcome new additions. We are also delighted that our Community Club has built up to pre-Covid levels and is providing a fun and lively atmosphere for our members, many of whom rely on this as their main social activity and provides carers with much needed respite.

Our agreement with ATC over the management of the bookings at Alton Assembly Rooms was under much discussion over the last year as they were faced with an exciting offer from Whitehill and Bordon Town Partnership which would have breathed new life into the Assembly Rooms. This plan moved forward with communication to the hirers and we were working together with WBTP for this new chapter in the life of the Assembly Rooms. This fell through unexpectedly and a replacement offer from Dementia Friends Alton was taken up by ATC and sped through to meet the same deadline as was discussed with WBTP. After growing our Memory Lane Cafe service for many years with the help of Altonian Care, we were in more recent years working closely with DFA to provide this service. Sadly for us, this has now moved venue with them and we wish them all the best in their new home.

We are very excited about concentrating entirely on the Centre, it's activities and services which we take such pride in. We are in the amazing position to work with some fantastic groups of people as well as individuals. The beauty of the Centre is enabling social interaction, life events and providing support in a warm welcoming and affordable environment.

## **POSITIVES**

The Centre has felt truly alive over the last year, the disruption of Covid feeling like a distant memory. Birthday parties, classes, Lounge Bar events and the café have been filling the Centre with that vibrant energy we are so used to. We have welcomed new groups to the Centre both on a regular basis and as office space. We are forming great relationships with our Clear Skies and A31 friends and both groups are working hard to bring events, support and joy to the local community as well as supporting the Community Centre by choosing us as their home.

The Community Club has been a huge positive and worth the wait for it's return to full volume. The Altonian Care staff create such a warm and friendly, safe space for our members and is a life line for some of those attending and their loved ones. From the moment Pam and the care team pick them up in the bus they are greeted with a smile and this continues with Kat and the Altonian Carre staff on duty each week bringing chat, activities and events to the members as well as Peter's home-made hot lunch.

We have been awarded an exciting grant to allow us to carry out improvements to



the Centre which will enable greater accessibility, availability and comfort for our Centre Users. These will be carried out in a phased process in order to cause as little/no disruption to usual events.

Regency Week was taken fully under ACA's wing alongside its committed band of volunteers. This was a huge success as usual and the addition of the online booking facility helped with staff time as well as made ticketing easier particularly for people booking from abroad.

Being able to concentrate fully on the Centre is a huge positive going forward, we hope this will enable us to increase and enhance services, events and fundraising efforts.

Our fundraising events have been really successful and have brought so much joy to those attending as well as those who have given up their time to make sure they run smoothly. The Halloween Disco and Christmas Cracker are firm favourites as well as our Psychic Fairs which are always a pleasure to host. We also had an extremely popular line dancing event which was made possible by Line Dancing Group 'Booted Out' kindly giving their time for free for this wonderful evening. Our thanks go to Sue and John who are so experienced in their field and made this such fun for all who attended.

## **CONCERNS**

The loss of the Memory Lane Café is a blow for the Centre, not in a financial sense but because we put so much of our resources into it after a bumpy start when the original contributors pulled out. For the first few years it was grown through the staff of Altonian Care and us donating the room hire which continued until 2023 so it was a little heart wrenching for us to see this taken from us.

Finances and the upkeep of the building are always a concern which is the nature of our organisation but hopefully the grant will help with the building long term thanks to the improvements.

We are in need of more Trustees and volunteers so would welcome any interest.

## **FUTURE PLANS**

Our hopes for the next year are to continue to expand our fundraising efforts, services and events. We are looking forward to building improvements and continuing to work together with our resident groups to enhance their services which provide so much to the local community.

We are lucky enough to have a lot of external bookings and events in the pipeline and are excited to watch these come into fruition.

## **THANKS**

Thank you to Altonian Care for the continuing partnership and support in running the Community Club. They are an excellent provider of care who go above and beyond for the good of the community as shown when they instigated the hugely successful collections for Ukraine which we ran from the Centre,

Thank you to all who have awarded us funding for our various projects and the Centre running costs including EHDC, Alton Lions, ATC and Councillor Grants, we are extremely grateful for this essential support. Also a huge thank you to the Forest Community Centre in Bordon for donating their comfortable chairs to us after they upgraded their furniture. This was a great addition to our new funded chairs to provide comfort in all rooms.

Thank you to Peter O'Connor and Catherine Jackson for the smooth and efficient running of our in house café and bar.

Thank you to Booted Out for their contribution of time towards our fundraising efforts.

Thank you to all of our regular hirers, office spaces including Alton U3A for whom we are proud to be home.





# SUMMARY OF ACTIVITIES

## **Just look what happens here in the heart of Alton:**

- Regular social and live music events
  - A huge Leisure Learning programme offering daytime and evening classes in a wide range of subjects.
  - Jane Austen Regency Week
  - Home to the Alton University of the Third Age (U3A) which has over 500 members, providing courses, talks etc.
  - ShopMobility scooters and wheelchairs to hire.
  - Community Club (see picture) for the elderly providing entertainment, companionship, respite and a hot meal.
  - Provide a base for many local services, clubs & societies.
  - Community minibus is available for hire at competitive rates.
  - 12 rooms of all sizes to hire at affordable rates.
  - Rooms set out to meet hirers' needs and provide support equipment, including flip charts and projectors, at no extra cost.
  - Café open 6 days a week for coffees, lunches & teas
  - Licensed bar which opens on demand for events and room hirers
- Each week over 1,000 people use the Centre, making it a important resource for Alton and neighbouring communities



## **CLUBS & SOCIETIES**

We are fortunate to have a number of organisations and individuals who regularly book rooms in the Centre and Assembly Rooms. Not only does this help to keep the charity going, but it also extends the range of services and activities available to the people of Alton. This section underlines the fact that we value our customers and to draw attention to what they are doing. We apologise if anyone has been missed out, but it should give readers a good idea of what regularly goes on.

### **ALTON COMMUNITY CENTRE**

**ACAN** (Alton Climate Action Network)

**Alton Bottle Collectors Club**

**Alton WI** (Women's Institute)

**Alton Islamic Centre** (Friday Prayers etc)

**Altonian Care**

**Alton Concert Band**

**Andy's Man Club**

**Alton Townswomen's Guild**

**Booted Out** (Line dancing)

**Chris Stamp Yoga**

**Diabetic Services**

**East Hampshire District Council** (training, polling station etc.)

**Foot Clinic**

**Home to Alton PCN**

**Home to Clear Skies**

**MHA** (Singing for wellbeing group)

**National Blood Donors** (NHS)

**Pulmonary Rehabilitation Repair**

**Repair Cafe**

**Silhouettes** (Children's gymnastics)

**YEM Theatre Group** (Children's theatre workshops)

**University of the Third Age, Alton Branch** (U3A)

The U3A is the Centre's single biggest external room hirer. They hold a wide range of classes during the year for people who are 50+. The course programme includes 45 different class topics, nearly all held at the Community Centre.

**Watercress Line Heritage Railway**





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## The Heart of Alton



**Alton Community Association CIO**  
Amery Street, Alton, Hampshire. GU34 1HN  
Registered Charity 1173885 in England & Wales



**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023  
FOR  
ALTON COMMUNITY ASSOCIATION CIO**

Wettone Matthews Limited  
Chartered Certified Accountants  
Market House  
21 Lenten Street  
Alton  
GU34 1HG



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FOR THE YEAR ENDED 31 AUGUST 2023**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2023**

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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 August 2023. 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE011358 (England and Wales)

**Registered Charity number**

1173885

**Registered office**

Alton Community Centre  
Amery Street  
Alton  
Hampshire  
GU34 1HN

**Trustees**

Mrs P K Lerew  
H Chappell  
Mrs N Jokiel (resigned 6/10/2022)  
S Lewis  
C A M Jackson-Smith  
Mrs E Hill (resigned 4/11/2022)  
S E Laker (appointed 23/5/2023)  
D Phillips (appointed 23/5/2023)

**Independent Examiner**

Wettone Matthews Limited  
Chartered Certified Accountants  
Market House  
21 Lenten Street  
Alton  
GU34 1HG

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.



REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2023

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**TREASURER'S REPORT**

This was the first full year without Covid restrictions and shows an increase in activity at the Centre and a near break-even result.

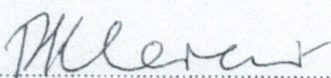
The trustees successfully secured loans for replacing part of the roof (£24k), some double glazing (£2k), tables and chairs (£1.5k) and a replacement boiler (£3k). Other donations included Jane Austen Regency Week (£16k) and fund-raising events (£8.5k).

The number of students enrolling for Leisure Learning classes continues to increase with classes for new interests being added each term (22%). A similar increase can be seen in the hire of rooms (23%) while the Day Care Centre shows a 26% increase from the previous year. Costs for these areas show corresponding increases.

The cost of gas and electricity increased by 39% and the trustees have looked carefully at how the Centre can reduce these costs. The new roof and double glazing have helped and the possibility of solar panels is being investigated.

Going forward, Community Infrastructure Levy (CIL) funding of £668,756 has been awarded to the Centre to improve the building including a lift to the first floor

Approved by order of the board of trustees on 15th May 2024 and signed on its behalf by:

  
.....  
Mrs P K Lerew - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ALTON COMMUNITY ASSOCIATION CIO**

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**Independent examiner's report to the trustees of Alton Community Association CIO ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

*W. Croucher*

Wendy Croucher

Wettone Matthews Limited  
Chartered Certified Accountants  
Market House  
21 Lenten Street  
Alton  
GU34 1HG

Date: 17/05/2024



STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	60,423	30,500	90,923	69,859
Other trading activities	3	197,974	-	197,974	148,583
Investment income	4	204	-	204	67
Other income		-	-	-	1,200
<b>Total</b>		<b>258,601</b>	<b>30,500</b>	<b>289,101</b>	<b>219,709</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Day care centre Monday and Tuesday		13,478	-	13,478	9,677
Shopmobility		139	-	139	44
Adult Education		31,657	-	31,657	27,754
Youth centre expenses		77	-	77	2,353
Day care expenses		-	3,677	3,677	4,455
Other operating costs		218,808	21,628	240,436	190,773
<b>Total</b>		<b>264,159</b>	<b>25,305</b>	<b>289,464</b>	<b>235,056</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(5,558)</b>	<b>5,195</b>	<b>(363)</b>	<b>(15,347)</b>
Transfers between funds	14	(4,428)	4,428	-	-
<b>Net movement in funds</b>		<b>(9,986)</b>	<b>9,623</b>	<b>(363)</b>	<b>(15,347)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		131,754	2,000	133,754	149,101
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>121,768</b>	<b>11,623</b>	<b>133,391</b>	<b>133,754</b>

The notes form part of these financial statements



BALANCE SHEET  
31 AUGUST 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	105,000	-	105,000	107,500
<b>CURRENT ASSETS</b>					
Debtors	11	24,515	750	25,265	23,115
Cash at bank and in hand		29,110	10,872	39,982	33,716
		<u>53,625</u>	<u>11,622</u>	<u>65,247</u>	<u>56,831</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(36,856)	-	(36,856)	(30,577)
<b>NET CURRENT ASSETS</b>		<u>16,769</u>	<u>11,622</u>	<u>28,391</u>	<u>26,254</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>121,769</u>	<u>11,622</u>	<u>133,391</u>	<u>133,754</u>
<b>NET ASSETS</b>		<u>121,769</u>	<u>11,622</u>	<u>133,391</u>	<u>133,754</u>
<b>FUNDS</b>	14				
Unrestricted funds				121,769	131,754
Restricted funds				<u>11,622</u>	<u>2,000</u>
<b>TOTAL FUNDS</b>				<u>133,391</u>	<u>133,754</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 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.

The notes form part of these financial statements



BALANCE SHEET - continued  
31 AUGUST 2023

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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 15th May 2024 and were signed on its behalf by:

  
.....  
P K Lerew - Trustee

The notes form part of these financial statements



**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.

Long leasehold	- Nil
Motor vehicles	- 25% on cost

**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.



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Toilet provision - EHDC	4,653	6,591
Core funding - EHDC	10,000	4,000
Core funding - ATC	8,000	8,000
Mandatory rate relief	10,611	8,877
Sundry grants and donations	57,659	32,391
Minibus grant	-	10,000
	<u>90,923</u>	<u>69,859</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Course fees	46,900	38,304
Day care centre	10,853	8,622
Assembly rooms	25,058	6,300
Letting of rooms	95,668	77,587
Minibus hire	2,493	2,561
Other operating income	17,002	15,209
	<u>197,974</u>	<u>148,583</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest received	204	67
	<u>204</u>	<u>67</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Day care centre Monday and Tuesday	13,478	-	13,478
Shopmobility	139	-	139
Adult Education	31,657	-	31,657
Youth centre expenses			
	77	-	77
Day care expenses	3,677	-	3,677
Other operating costs	235,181	5,255	240,436
	<u>284,209</u>	<u>5,255</u>	<u>289,464</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

6. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	2,500	2,503
Surplus on disposal of fixed assets	-	(1,200)
	<u>          </u>	<u>          </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
	15	14
General staff	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	57,859	12,000	69,859
Other trading activities	148,583	-	148,583
Investment income	67	-	67
Other income	1,200	-	1,200
<b>Total</b>	<u>207,709</u>	<u>12,000</u>	<u>219,709</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Day care centre Monday and Tuesday	9,677	-	9,677
Shopmobility	44	-	44
Adult Education	27,754	-	27,754
Youth centre expenses			
	2,353	-	2,353
Day care expenses	-	4,455	4,455
Other operating costs	190,773	-	190,773
<b>Total</b>	<u>230,601</u>	<u>4,455</u>	<u>235,056</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	(22,892)	7,545	(15,347)
Transfers between funds	5,630	(5,630)	-
<b>Net movement in funds</b>	(17,262)	1,915	(15,347)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	149,016	85	149,101
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>131,754</u>	<u>2,000</u>	<u>133,754</u>

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>					
At 1 September 2022	100,000	37,620	37,101	31,000	205,721
Disposals	-	-	-	(16,500)	(16,500)
At 31 August 2023	<u>100,000</u>	<u>37,620</u>	<u>37,101</u>	<u>14,500</u>	<u>189,221</u>
<b>DEPRECIATION</b>					
At 1 September 2022	-	37,620	37,101	23,500	98,221
Charge for year	-	-	-	2,500	2,500
Eliminated on disposal	-	-	-	(16,500)	(16,500)
At 31 August 2023	<u>-</u>	<u>37,620</u>	<u>37,101</u>	<u>9,500</u>	<u>84,221</u>
<b>NET BOOK VALUE</b>					
At 31 August 2023	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>105,000</u>
At 31 August 2022	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>7,500</u>	<u>107,500</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	11,453	10,693
Other debtors	775	1,059
VAT	-	2,973
Prepayments and accrued income	13,037	8,390
	<u>25,265</u>	<u>23,115</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Bank loans and overdrafts (see note 13)	-	182
Trade creditors	3,672	2,552
Wages	378	128
VAT	863	-
Other creditors	12,089	14,246
Accruals and deferred income	18,686	12,388
PAYE	1,168	1,081
	<u>36,856</u>	<u>30,577</u>

**13. LOANS**

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	182
	<u>-</u>	<u>182</u>

**14. MOVEMENT IN FUNDS**

	At 1/9/22	Net movement in funds	Transfers between funds	At 31/8/23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	131,754	(5,557)	(4,428)	121,769
<b>Restricted funds</b>				
Day care	-	(3,678)	4,428	750
General building	2,000	8,872	-	10,872
	<u>2,000</u>	<u>5,194</u>	<u>4,428</u>	<u>11,622</u>
<b>TOTAL FUNDS</b>	<u>133,754</u>	<u>(363)</u>	<u>-</u>	<u>133,391</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

## 14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	258,601	(264,158)	(5,557)
<b>Restricted funds</b>			
Day care	-	(3,678)	(3,678)
General building	30,500	(21,628)	8,872
	<u>30,500</u>	<u>(25,306)</u>	<u>5,194</u>
<b>TOTAL FUNDS</b>	<u>289,101</u>	<u>(289,464)</u>	<u>(363)</u>

## Comparatives for movement in funds

	At 1/9/21 £	Net movement in funds £	Transfers between funds £	At 31/8/22 £
<b>Unrestricted funds</b>				
General fund	149,016	(22,892)	5,630	131,754
<b>Restricted funds</b>				
Day care	85	5,545	(5,630)	-
General building	-	2,000	-	2,000
	<u>85</u>	<u>7,545</u>	<u>(5,630)</u>	<u>2,000</u>
<b>TOTAL FUNDS</b>	<u>149,101</u>	<u>(15,347)</u>	<u>-</u>	<u>133,754</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	207,709	(230,601)	(22,892)
<b>Restricted funds</b>			
Day care	10,000	(4,455)	5,545
General building	2,000	-	2,000
	<u>12,000</u>	<u>(4,455)</u>	<u>7,545</u>
<b>TOTAL FUNDS</b>	<u>219,709</u>	<u>(235,056)</u>	<u>(15,347)</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

14. MOVEMENT IN FUNDS - continued

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

	At 1/9/21 £	Net movement in funds £	Transfers between funds £	At 31/8/23 £
<b>Unrestricted funds</b>				
General fund	149,016	(28,449)	1,202	121,769
<b>Restricted funds</b>				
Day care	85	1,867	(1,202)	750
General building	-	10,872	-	10,872
	<u>85</u>	<u>12,739</u>	<u>(1,202)</u>	<u>11,622</u>
<b>TOTAL FUNDS</b>	<u>149,101</u>	<u>(15,710)</u>	<u>-</u>	<u>133,391</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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	466,310	(494,759)	(28,449)
<b>Restricted funds</b>			
Day care	10,000	(8,133)	1,867
General building	32,500	(21,628)	10,872
	<u>42,500</u>	<u>(29,761)</u>	<u>12,739</u>
<b>TOTAL FUNDS</b>	<u>508,810</u>	<u>(524,520)</u>	<u>(15,710)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.



16. POST BALANCE SHEET EVENTS

Alton Community Centre have been awarded Community Infrastructure Levy (CIL) funding of circa £660,000 to improve the building including a lift to the first floor.



**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Toilet provision - EHDC	4,653	6,591
Core funding - EHDC	10,000	4,000
Core funding - ATC	8,000	8,000
Mandatory rate relief	10,611	8,877
Sundry grants and donations	57,659	32,391
Minibus grant	-	10,000
	<u>90,923</u>	<u>69,859</u>
<b>Other trading activities</b>		
Course fees	46,900	38,304
Day care centre	10,853	8,622
Assembly rooms	25,058	6,300
Letting of rooms	95,668	77,587
Minibus hire	2,493	2,561
Other operating income	17,002	15,209
	<u>197,974</u>	<u>148,583</u>
<b>Investment income</b>		
Interest received	204	67
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	1,200
<b>Total incoming resources</b>	<u>289,101</u>	<u>219,709</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	110,459	100,980
Social security	2,316	3,236
Pensions	2,063	1,949
Rates and water	12,981	10,537
Insurance	6,422	5,562
Light and heat	18,657	13,041
Telephone	3,522	3,491
Computer and office expenses	5,001	4,441
Sundries	616	595
Clothing/training	350	703
Day care centre	13,478	9,677
Photocopying	834	768
Carried forward	176,699	154,980

This page does not form part of the statutory financial statements



**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023 £	2022 £
<b>Charitable activities</b>		
Brought forward	176,699	154,980
Miscellaneous catering	-	981
Hire of plant and machinery	936	943
Fundraising	12,042	11,243
River Wey Café	77	2,353
Legal fees and licenses	848	437
Shopmobility	139	44
Maintenance	31,709	17,759
Furniture and equipment	1,528	-
Adult education accommodation	14,786	10,386
Tutorial fees and salaries	31,490	27,658
Adult education sundries	167	96
Assembly rooms	10,486	-
Plant and machinery	-	1
Fixtures and fittings	-	1
Motor vehicles	2,500	2,501
VAT penalties	802	477
	<u>284,209</u>	<u>229,860</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	3,449	3,512
Bank charges and interest	1,806	1,684
	<u>5,255</u>	<u>5,196</u>
Total resources expended	<u>289,464</u>	<u>235,056</u>
<b>Net expenditure</b>	<u>(363)</u>	<u>(15,347)</u>

This page does not form part of the statutory financial statements



**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023  
FOR  
ALTON COMMUNITY ASSOCIATION CIO**

Wettone Matthews Limited  
Chartered Certified Accountants  
Market House  
21 Lenten Street  
Alton  
GU34 1HG



**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2023**

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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 August 2023. 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE011358 (England and Wales)

**Registered Charity number**

1173885

**Registered office**

Alton Community Centre  
Amery Street  
Alton  
Hampshire  
GU34 1HN

**Trustees**

Mrs P K Lerew  
H Chappell  
Mrs N Jokiel (resigned 6/10/2022)  
S Lewis  
C A M Jackson-Smith  
Mrs E Hill (resigned 4/11/2022)  
S E Laker (appointed 23/5/2023)  
D Phillips (appointed 23/5/2023)

**Independent Examiner**

Wettone Matthews Limited  
Chartered Certified Accountants  
Market House  
21 Lenten Street  
Alton  
GU34 1HG

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.



REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2023

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**TREASURER'S REPORT**

This was the first full year without Covid restrictions and shows an increase in activity at the Centre and a near break-even result.

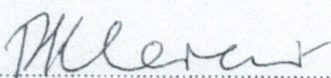
The trustees successfully secured loans for replacing part of the roof (£24k), some double glazing (£2k), tables and chairs (£1.5k) and a replacement boiler (£3k). Other donations included Jane Austen Regency Week (£16k) and fund-raising events (£8.5k).

The number of students enrolling for Leisure Learning classes continues to increase with classes for new interests being added each term (22%). A similar increase can be seen in the hire of rooms (23%) while the Day Care Centre shows a 26% increase from the previous year. Costs for these areas show corresponding increases.

The cost of gas and electricity increased by 39% and the trustees have looked carefully at how the Centre can reduce these costs. The new roof and double glazing have helped and the possibility of solar panels is being investigated.

Going forward, Community Infrastructure Levy (CIL) funding of £668,756 has been awarded to the Centre to improve the building including a lift to the first floor

Approved by order of the board of trustees on 15th May 2024 and signed on its behalf by:

  
.....  
Mrs P K Lerew - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ALTON COMMUNITY ASSOCIATION CIO**

---

**Independent examiner's report to the trustees of Alton Community Association CIO ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

*W. Croucher*

Wendy Croucher

Wettone Matthews Limited  
Chartered Certified Accountants  
Market House  
21 Lenten Street  
Alton  
GU34 1HG

Date: 17/05/2024



STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	60,423	30,500	90,923	69,859
Other trading activities	3	197,974	-	197,974	148,583
Investment income	4	204	-	204	67
Other income		-	-	-	1,200
<b>Total</b>		<b>258,601</b>	<b>30,500</b>	<b>289,101</b>	<b>219,709</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Day care centre Monday and Tuesday	5	13,478	-	13,478	9,677
Shopmobility		139	-	139	44
Adult Education		31,657	-	31,657	27,754
Youth centre expenses		77	-	77	2,353
Day care expenses		-	3,677	3,677	4,455
Other operating costs		218,808	21,628	240,436	190,773
<b>Total</b>		<b>264,159</b>	<b>25,305</b>	<b>289,464</b>	<b>235,056</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	14	(5,558)	5,195	(363)	(15,347)
		(4,428)	4,428	-	-
<b>Net movement in funds</b>		<b>(9,986)</b>	<b>9,623</b>	<b>(363)</b>	<b>(15,347)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		131,754	2,000	133,754	149,101
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>121,768</b>	<b>11,623</b>	<b>133,391</b>	<b>133,754</b>

The notes form part of these financial statements



BALANCE SHEET  
31 AUGUST 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	105,000	-	105,000	107,500
<b>CURRENT ASSETS</b>					
Debtors	11	24,515	750	25,265	23,115
Cash at bank and in hand		29,110	10,872	39,982	33,716
		<u>53,625</u>	<u>11,622</u>	<u>65,247</u>	<u>56,831</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(36,856)	-	(36,856)	(30,577)
<b>NET CURRENT ASSETS</b>		<u>16,769</u>	<u>11,622</u>	<u>28,391</u>	<u>26,254</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>121,769</u>	<u>11,622</u>	<u>133,391</u>	<u>133,754</u>
<b>NET ASSETS</b>		<u>121,769</u>	<u>11,622</u>	<u>133,391</u>	<u>133,754</u>
<b>FUNDS</b>	14				
Unrestricted funds				121,769	131,754
Restricted funds				<u>11,622</u>	<u>2,000</u>
<b>TOTAL FUNDS</b>				<u>133,391</u>	<u>133,754</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

The notes form part of these financial statements



BALANCE SHEET - continued  
31 AUGUST 2023

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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 15th May 2024 and were signed on its behalf by:

  
.....  
P K Lerew - Trustee

The notes form part of these financial statements



**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.

Long leasehold	- Nil
Motor vehicles	- 25% on cost

**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.



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Toilet provision - EHDC	4,653	6,591
Core funding - EHDC	10,000	4,000
Core funding - ATC	8,000	8,000
Mandatory rate relief	10,611	8,877
Sundry grants and donations	57,659	32,391
Minibus grant	-	10,000
	<u>90,923</u>	<u>69,859</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Course fees	46,900	38,304
Day care centre	10,853	8,622
Assembly rooms	25,058	6,300
Letting of rooms	95,668	77,587
Minibus hire	2,493	2,561
Other operating income	17,002	15,209
	<u>197,974</u>	<u>148,583</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest received	204	67
	<u>204</u>	<u>67</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Day care centre Monday and Tuesday	13,478	-	13,478
Shopmobility	139	-	139
Adult Education	31,657	-	31,657
Youth centre expenses			
	77	-	77
Day care expenses	3,677	-	3,677
Other operating costs	235,181	5,255	240,436
	<u>284,209</u>	<u>5,255</u>	<u>289,464</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**6. NET INCOME/(EXPENDITURE)**

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

	<b>2023</b>	<i>2022</i>
	<b>£</b>	<i>£</i>
Depreciation - owned assets	<b>2,500</b>	<i>2,503</i>
Surplus on disposal of fixed assets	<b>-</b>	<i>(1,200)</i>
	<u><b>-</b></u>	<u><i>(1,200)</i></u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**8. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2023</b>	<i>2022</i>
	<b>15</b>	<i>14</i>
General staff	<u><b>15</b></u>	<u><i>14</i></u>

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	57,859	12,000	69,859
Other trading activities	148,583	-	148,583
Investment income	67	-	67
Other income	1,200	-	1,200
<b>Total</b>	<u>207,709</u>	<u>12,000</u>	<u>219,709</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Day care centre Monday and Tuesday	9,677	-	9,677
Shopmobility	44	-	44
Adult Education	27,754	-	27,754
Youth centre expenses	2,353	-	2,353
Day care expenses	-	4,455	4,455
Other operating costs	190,773	-	190,773
<b>Total</b>	<u>230,601</u>	<u>4,455</u>	<u>235,056</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	(22,892)	7,545	(15,347)
Transfers between funds	5,630	(5,630)	-
<b>Net movement in funds</b>	(17,262)	1,915	(15,347)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	149,016	85	149,101
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>131,754</u>	<u>2,000</u>	<u>133,754</u>

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>					
At 1 September 2022	100,000	37,620	37,101	31,000	205,721
Disposals	-	-	-	(16,500)	(16,500)
At 31 August 2023	<u>100,000</u>	<u>37,620</u>	<u>37,101</u>	<u>14,500</u>	<u>189,221</u>
<b>DEPRECIATION</b>					
At 1 September 2022	-	37,620	37,101	23,500	98,221
Charge for year	-	-	-	2,500	2,500
Eliminated on disposal	-	-	-	(16,500)	(16,500)
At 31 August 2023	<u>-</u>	<u>37,620</u>	<u>37,101</u>	<u>9,500</u>	<u>84,221</u>
<b>NET BOOK VALUE</b>					
At 31 August 2023	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>105,000</u>
At 31 August 2022	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>7,500</u>	<u>107,500</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	11,453	10,693
Other debtors	775	1,059
VAT	-	2,973
Prepayments and accrued income	13,037	8,390
	<u>25,265</u>	<u>23,115</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 13)	-	182
Trade creditors	3,672	2,552
Wages	378	128
VAT	863	-
Other creditors	12,089	14,246
Accruals and deferred income	18,686	12,388
PAYE	1,168	1,081
	<u>36,856</u>	<u>30,577</u>

13. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	182
	<u>-</u>	<u>182</u>

14. MOVEMENT IN FUNDS

	At 1/9/22	Net movement in funds	Transfers between funds	At 31/8/23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	131,754	(5,557)	(4,428)	121,769
<b>Restricted funds</b>				
Day care	-	(3,678)	4,428	750
General building	2,000	8,872	-	10,872
	<u>2,000</u>	<u>5,194</u>	<u>4,428</u>	<u>11,622</u>
<b>TOTAL FUNDS</b>	<u>133,754</u>	<u>(363)</u>	<u>-</u>	<u>133,391</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

## 14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	258,601	(264,158)	(5,557)
<b>Restricted funds</b>			
Day care	-	(3,678)	(3,678)
General building	30,500	(21,628)	8,872
	<u>30,500</u>	<u>(25,306)</u>	<u>5,194</u>
<b>TOTAL FUNDS</b>	<u>289,101</u>	<u>(289,464)</u>	<u>(363)</u>

## Comparatives for movement in funds

	At 1/9/21 £	Net movement in funds £	Transfers between funds £	At 31/8/22 £
<b>Unrestricted funds</b>				
General fund	149,016	(22,892)	5,630	131,754
<b>Restricted funds</b>				
Day care	85	5,545	(5,630)	-
General building	-	2,000	-	2,000
	<u>85</u>	<u>7,545</u>	<u>(5,630)</u>	<u>2,000</u>
<b>TOTAL FUNDS</b>	<u>149,101</u>	<u>(15,347)</u>	<u>-</u>	<u>133,754</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	207,709	(230,601)	(22,892)
<b>Restricted funds</b>			
Day care	10,000	(4,455)	5,545
General building	2,000	-	2,000
	<u>12,000</u>	<u>(4,455)</u>	<u>7,545</u>
<b>TOTAL FUNDS</b>	<u>219,709</u>	<u>(235,056)</u>	<u>(15,347)</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

14. MOVEMENT IN FUNDS - continued

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

	At 1/9/21 £	Net movement in funds £	Transfers between funds £	At 31/8/23 £
<b>Unrestricted funds</b>				
General fund	149,016	(28,449)	1,202	121,769
<b>Restricted funds</b>				
Day care	85	1,867	(1,202)	750
General building	-	10,872	-	10,872
	<u>85</u>	<u>12,739</u>	<u>(1,202)</u>	<u>11,622</u>
<b>TOTAL FUNDS</b>	<u>149,101</u>	<u>(15,710)</u>	<u>-</u>	<u>133,391</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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	466,310	(494,759)	(28,449)
<b>Restricted funds</b>			
Day care	10,000	(8,133)	1,867
General building	32,500	(21,628)	10,872
	<u>42,500</u>	<u>(29,761)</u>	<u>12,739</u>
<b>TOTAL FUNDS</b>	<u>508,810</u>	<u>(524,520)</u>	<u>(15,710)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.



16. POST BALANCE SHEET EVENTS

Alton Community Centre have been awarded Community Infrastructure Levy (CIL) funding of circa £660,000 to improve the building including a lift to the first floor.



**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Toilet provision - EHDC	4,653	6,591
Core funding - EHDC	10,000	4,000
Core funding - ATC	8,000	8,000
Mandatory rate relief	10,611	8,877
Sundry grants and donations	57,659	32,391
Minibus grant	-	10,000
	<u>90,923</u>	<u>69,859</u>
<b>Other trading activities</b>		
Course fees	46,900	38,304
Day care centre	10,853	8,622
Assembly rooms	25,058	6,300
Letting of rooms	95,668	77,587
Minibus hire	2,493	2,561
Other operating income	17,002	15,209
	<u>197,974</u>	<u>148,583</u>
<b>Investment income</b>		
Interest received	204	67
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	1,200
	<u>289,101</u>	<u>219,709</u>
<b>Total incoming resources</b>		
	<b>289,101</b>	<b>219,709</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	110,459	100,980
Social security	2,316	3,236
Pensions	2,063	1,949
Rates and water	12,981	10,537
Insurance	6,422	5,562
Light and heat	18,657	13,041
Telephone	3,522	3,491
Computer and office expenses	5,001	4,441
Sundries	616	595
Clothing/training	350	703
Day care centre	13,478	9,677
Photocopying	834	768
Carried forward	176,699	154,980

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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023 £	2022 £
<b>Charitable activities</b>		
Brought forward	176,699	154,980
Miscellaneous catering	-	981
Hire of plant and machinery	936	943
Fundraising	12,042	11,243
River Wey Café	77	2,353
Legal fees and licenses	848	437
Shopmobility	139	44
Maintenance	31,709	17,759
Furniture and equipment	1,528	-
Adult education accommodation	14,786	10,386
Tutorial fees and salaries	31,490	27,658
Adult education sundries	167	96
Assembly rooms	10,486	-
Plant and machinery	-	1
Fixtures and fittings	-	1
Motor vehicles	2,500	2,501
VAT penalties	802	477
	<u>284,209</u>	<u>229,860</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	3,449	3,512
Bank charges and interest	1,806	1,684
	<u>5,255</u>	<u>5,196</u>
Total resources expended	<u>289,464</u>	<u>235,056</u>
<b>Net expenditure</b>	<u>(363)</u>	<u>(15,347)</u>

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