

# The Warren Centre

England & Wales · Charity number 301887

## Details

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Other names	MICHELDEVER STATION COMMUNITY AND RECREATION CENTRE
Status	Registered
Legal form	Other
Registered	1971-11-10
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** The Warren Centre  
Warren Corner  
Andover Road  
Micheldever Station  
Winchester  
Hampshir

**Phone** 01962 217030

**Email** [info@thewarrencentre.co.uk](mailto:info@thewarrencentre.co.uk)

**Website** [www.thewarrencentre.co.uk](http://www.thewarrencentre.co.uk)

## Activities

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**Objects:** COMMUNITY AND RECREATION CENTRE

**Activities:** THE HALL IS AVAILABLE TO HIRE FOR PRIVATE FUNCTIONS AS WELL AS ALL LOCAL COMMUNITY EVENTS. THE LARGE RECREATION FIELD IS OPEN ACCESS AND SUPPORTS ONE SENIOR FOOTBALL TEAM (IN SUMMER) AND TWO JUNIOR GIRLS FOOTBALL TEAMS (IB WINTER). A FENCED CHILDREN'S PLAY AREA IS AVAILBLE FOR THE YOUNGER AGES RANGE.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Recreation
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** MICHELDEVERAND NEIGHBOURHOOD
- Hampshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£34,203	£24,217	-	-
2024-03-31	£34,433	£20,346	-	-
2023-03-31	£29,866	£21,006	-	-
2022-03-31	£15,873	£17,919	-	-
2021-03-31	£11,259	£17,180	-	-

## Trustees

Name	Role	Appointed
<b>Cynthia Gostling</b>	Chair	2019-05-29
Anne-Marie Godfrey		2026-02-10
Claire Bailey		2025-05-24
Lea Pridgeon		2024-09-20

**The Warren Centre**

England & Wales - Charity number 301887

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# Accounts

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Charity Registration No. 301887

**THE WARREN CENTRE**  
**ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

**THE WARREN CENTRE**

**CENTRE LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees      Cynthia Gostling  
                    Lea Pridgeon  
                    Jess Coughtrey  
                    Belinda Harvey

Charity number 301887

## THE WARREN CENTRE

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## **THE WARREN CENTRE**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees present their report and accounts for the year ended 31 March 2025

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Trust's deed, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

#### **Objectives and activities**

The Warren Centres objects are to provide facilities in the interests of social welfare, recreation, and leisure time, with the object of improving the conditions of life for the inhabitants of Micheldever Station. Also, for the advancement of education and public benefit of the community, inhabitants, and neighbourhood, without distinction of age, sex, political or religious views or other opinions, by providing opportunities of social, health and educational benefit. There has been no change in policies during the year. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities they should undertake.

#### **Fundraising**

The Warren Centre has facilitated various Community Events throughout the period, mainly the Ellis Memorial Event, with activities and stall for the local community Societies. The Local Public House closed in this period for six months. Pub Quizzes, games, and a social were held in the hall, free of charge, for the pub regulars. Facilities are provided for the printing of the Parish Magazine. Further funding has been obtained from licensee arrangements. Further income and Gift Aid has been generated from donations for on-site parking. The Warren Centre continues to rent out Its hall for local societies, Ballet and Pilates classes and playing field/football pitch, Winter and Summer to raise income. The Charity has met its objectives in so much it has helped facilitate local social and educational events.

#### **Financial Review**

The main hall was refurbished in 2018 which was funded by a grant and reserves. The income generated from all sources has been more than enough to meet expenditure and allow for unexpected costs. The Hall floor was refurbished paid from our own funds and a grant from the local Parish Council. The current account and Reserves are sufficient to enable the planning of further maintenance in the next financial year to repair and reinsulate the roof of the hall and look for an environmentally sympathetic solution to replacing the Hall Heating.

#### **Structure, Governance and Management**

The Trust was established by a charitable trust deed on 1st July 1971. The Trustees who served during the year were:

Cynthia Gostling (Chair)

Allan Croombs (until September)

Jess Coughtrey

Lea Pridgeon

Belinda Harvey

## **THE WARREN CENTRE**

### **TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

#### **The Recruitment and Appointment of Trustees.**

The existing Trustees are responsible for the Introduction and recruitment of new Trustees, therefore seeking to make the Board of Trustees more representative of the local Community. New trustees will be introduced and Trustees confirmed at the AGM.

#### **The Organisation Structure of the Community Association**

The Trustees of the Charity are jointly responsible for general control and management of the centre.

Trustees undertake their role in a voluntary capacity, giving their time freely and without remuneration or reward.

The Trustees meet monthly as the General Management Committee of the Charity and are jointly responsible for taking all decisions relating to the running and management of the centre, together with the Community facilities and activities provided by 3rd parties to the centre.

The Trustee's report was approved by the Board of Trustees.

Cynthia Gostling

Trustee

Dated:

## THE WARREN CENTRE

### STATEMENT OF FINANCIAL ACTIVITIES

#### INCLUDING INCOME AND EXPENDITURE ACCOUNT

#### FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 This year £	Total 2024 last year £
<b>Income From:</b>					
Donations & Legacies	2	1,286	0	1,286	2405
Charitable Activities	3	13,171	0	13,171	13,158
Other Trading Activities	4	19,482	0	19,482	18,730
Finance Income		264	0	264	140
<b>Total Income</b>		<b>34,203</b>	0	34,203	34,433
<b>Expenditure On:</b>					
Charitable Activities	5	24,217	0	24,217	20,347
Net (expenditure)/income for the year/Net Movement in Funds		<b>9,986</b>	0	9,986	14,087
Fund balances at 1 April 2024 Start of year		43,823	421	44,244	
Fund balances at 31 March 2025 End of year		53,809	421	54,230	44,244

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE WARREN CENTRE**

**BALANCE SHEET**

**AS AT 31 MARCH 2025**

		2025		2024
		£	£	£
<b>Non-Current Assets</b>				
Tangible Assets	7	281,680		288,722
<b>Current Assets</b>				
Cash at bank and in hand		48,034		39,677
Debtors				
<b>Creditors: amounts falling due within one year</b>	8	(3,329)	(3,329)	
Net Current Assets		<u>44,705</u>		<u>36,348</u>
<b>Total assets less current liabilities</b>		<b>326,385</b>		<b>325,070</b>
<b>Creditors: amounts falling due after more than one year</b>	9	272,155		280,826
<b>Net Assets</b>		<u><u>54,230</u></u>		<u><u>44,244</u></u>
<b>Income Funds</b>				
Restricted Funds		421		421
Unrestricted funds		53,662		43,823
		<u>54,230</u>		<u>44,244</u>

## THE WARREN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2025

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## 1 Accounting policies

### Charity Information

The Warren Centre is an unincorporated charity registered in England.

### 1.1 Accounting Convention

The accounts have been prepared in accordance with the Charities Act 2011 and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2016). The Warren Centre is a Public Benefit Entity as defined by FRS102.

The Warren Centre has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cashflows

The accounts are prepared in Sterling, which is the functional currency of the Warren Centre. Monetary amounts in these financial statements are rounded to the nearest £,

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

### 1.2 Going Concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Warren Centre has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparation of the accounts.

### 1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

### 1.4 Incoming Resources

Income is recognised when the Warren Centre is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

## **THE WARREN CENTRE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 MARCH 2025**

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##### **1. Accounting policies (continued)**

Cash donations are recognised on receipt. Other donations are recognised once the Warren Centre has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Warren Centre has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

##### **1.5 Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the cost of fundraising.

Charitable activities comprise of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

##### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at costs and subsequently measured at cost or valuation, net of depreciation and any impairment loss.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Land and Buildings	2% straight line
Plant and Machinery	25% reducing balance

## THE WARREN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2025

#### 1. Accounting policies (continued)

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 2.0 Donations and Legacies

	2025	2024
	£	£
Donations and Gifts	1,286	2,405

#### 3.0 Charitable Activities

	Hall Hire £	Grant Income £	Business £	Other £	Total 2025 £	Total 2024 £
Charitable Activities	10,162	0	312	402	10,876	13,252
Grants Received	0	2,295	0	0	2,295	0
	<u>10,162</u>	<u>2,295</u>	<u>312</u>	<u>402</u>	<u>13,171</u>	<u>13,252</u>
Analysis by fund						
Unrestricted funds	10,162	0	312	402	10,876	13,252
Restricted funds	0	2,295	0	0	2,295	0
	<u>10,162</u>	<u>2,295</u>	<u>312</u>	<u>402</u>	<u>13,171</u>	<u>13,252</u>

#### 4.0 Other trading activities

	2025	2024
	£	£
Fund raising events	367	0
Licence Income	19,115	18,730
	<u>19,482</u>	<u>18,730</u>

**THE WARREN CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**5.0 Charitable activities**

	2025	2024
	£	£
General Activities (see note 6)	24,217	20,346
Building Projects	0	0
	<u>24,217</u>	<u>20,346</u>

**6.0 Support Costs**

	2025	2024	Basis of allocation
	£	£	
Light and heat	9,541	6,572	General Activities
Cleaning	4,407	3,750	General Activities
Advertising	0	15	General Activities
Refurbishment/ Maintenance	6,721	6,305	General Activities
Insurance	1,510	1,427	General Activities
Telephone/broadband	651	571	General Activities
Business Centre	0	0	General Activities
Software	811	1,045	General Activities
Other	576	661	General Activities
	<u>24,217</u>	<u>20,346</u>	

**7.0 Non-Current Assets**

	Land & Buildings	Plant & Machinery	Total
	£	£	£
<b>Cost</b>			
At 1 April 2024	352100	8404	360504
At 31 March 2025	<u>352100</u>	<u>8404</u>	<u>360504</u>
<b>Depreciation and Impairment</b>			
At 1 April 2024	63,378	8,404	71,782

Depreciation charged in the year	7,042	0	7,042
At 31 March 2025	70,420	8,404	78,824
<b>Carrying amount</b>			
At 1 April 2024	288,722	0	288,722
At 31 March 2025	281,680	0	281,680

## THE WARREN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2025

#### 8.0 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Loans	10	1,629	1,629
Accruals and deferred income		1,700	1,700
		<u>3,328</u>	<u>3,328</u>

#### 9.0 Creditors: amounts failing due after more than one year.

	Notes	2025 £	2024 £
Loans	10	15,475	17,104
Other Creditors	11	256,680	263,722
		<u>272,155</u>	<u>280,826</u>

#### 10.0 Loans and Overdrafts

	2025 £	2024 £
Loans	<u>17,104</u>	<u>18,733</u>
Payable within one year	1,629	1,629
Payable after one year	<u>15,475</u>	<u>17,104</u>

The long-term loans are secured by fixed charges over the assets of the charity.

#### 11.0 Other Long-term creditors

Other long-term creditors is the total restricted grants received for the Warren Centre of £327,100 less depreciation of £7042 per annum, the balance at the end of the year was £249,638

## **12.0 Employees**

There were no employees during the year.

## **THE WARREN CENTRE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 MARCH 2025**

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## **13.0 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year, no Trustees were reimbursed for travel expenses.



**Independent examiner's report to the trustees of The Warren Centre Charity (Reg: 301887)**

I report to the trustees on my examination of the accounts of The Warren Centre (the Charity) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Signed:



Name: Christine Bridgland (Grad IPD)

Address: 31 Brunel Close, Micheldever Station, Winchester SO21 3BX

Date: 18/1/25



**The Warren Centre**

England & Wales - Charity number 301887

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# Accounts

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## **THE WARREN CENTRE**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their report and accounts for the year ended 31 March 2024

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Trust's deed, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

#### **Objectives and activities**

The Warren Centres objects are to provide facilities in the interests of social welfare, recreation, and leisure time, with the object of improving the conditions of life for the inhabitants of Micheldever Station. Also, for the advancement of education and public benefit of the community, inhabitants, and neighbourhood, without distinction of age, sex, political or religious views or other opinions, by providing opportunities of social, health and educational benefit. There has been no change in policies during the year. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities they should undertake.

#### **Fundraising**

The Warren Centre has run fundraising events during the period which include a car boot sale and a Christmas Fayre. Support was also provided to the Ellis Run. Additional funding has been obtained from the licensee arrangements. Further income will be generated from donations raised where on-site parking has been supplied. The Warren Centre continues to rent out its hall and playing field/football pitch to raise income. The charity has met its objectives in so much as it has helped facilitate local social and educational events.

#### **Financial Review**

The main hall was refurbished in 2018 which was funded by a grant and reserves. The income generated by the hall and playing field users has been more than enough to meet expenditure.

#### **Structure, Governance and Management**

The Trust was established by a charitable trust deed on 1st July 1971. The Trustees who served during the year were:

Belinda Harvey

Allan Croombs

Cynthia Gostling

Paul Brown



Charity Registration No. 301887

**THE WARREN CENTRE  
ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 MARCH 2024**

**THE WARREN CENTRE**  
**CENTRE LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees    Belinda Harvey  
                 Allan Croombs  
                 Cynthia Gostling  
                 Paul Brown

Charity number 301887

# THE WARREN CENTRE

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**THE WARREN CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

		<b>Unrestric ted Funds</b>	<b>Restric ted Funds</b>	<b>Total 2024 This year</b>	<b>Total 2023 last year</b>
	<b>Not es</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income From:</b>					
Donations & Legacies	<b>2</b>	<b>2,405</b>	0	2,405	1522
Charitable Activities	<b>3</b>	<b>13,158</b>	0	13,158	8531
Other Trading Activities	<b>4</b>	<b>18,730</b>	0	18,730	19,797
Finance Income		<b>140</b>	0	140	16
<b>Total Income</b>		<b>34,433</b>	0	34,433	29,866
<b>Expenditure On:</b>					
Charitable Activities	<b>5</b>	<b>20,346</b>	0	20,347	21,006
Net (expenditure)/income for the year/Net Movement in Funds		<b>14,087</b>	0	14,087	8,860
Fund balances at 1 April 2023 Start of year		29,736	421	30,157	
Fund balances at 31 March 2024 End of year		43,823	421	44,244	30,157

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE WARREN CENTRE**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

		2024		2023
		£	£	£
<b>Non-Current Assets</b>				
Tangible Assets	7	288,722		295,764
<b>Current Assets</b>				
Cash at bank and in hand		39,677		27,049
Debtors				
<b>Creditors: amounts falling due within one year</b>	8	(3,329)	(3,159)	
		<u>36,348</u>		<u>23,890</u>
Net Current Assets				
		<u>325,070</u>		<u>319,654</u>
<b>Total assets less current liabilities</b>				
<b>Creditors: amounts falling due after more than one year</b>	9	280,826		289,497
<b>Net Assets</b>		<u><u>44,244</u></u>		<u><u>30,157</u></u>
<b>Income Funds</b>				
Restricted Funds		421		421
Unrestricted funds		43,823		29,736
		<u><u>44,244</u></u>		<u><u>30,157</u></u>

**THE WARREN CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies**

**Charity Information**

The Warren Centre is an unincorporated charity registered in England.

**1.1 Accounting Convention**

The accounts have been prepared in accordance with the Charities Act 2011 and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2016). The Warren Centre is a Public Benefit Entity as defined by FRS102.

The Warren Centre has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cashflows

The accounts are prepared in Sterling, which is the functional currency of the Warren Centre. Monetary amounts in these financial statements are rounded to the nearest £,

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going Concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the Warren Centre has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparation of the accounts.

**1.3 Charitable Funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

## **1.4 Incoming Resources**

Income is recognised when the Warren Centre is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

### **THE WARREN CENTRE**

### **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### 1. Accounting policies (continued)

Cash donations are recognised on receipt. Other donations are recognised once the Warren Centre has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Warren Centre has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

## **1.5 Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the cost of fundraising.

Charitable activities comprise of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

## **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at costs and subsequently measured at cost or valuation, net of depreciation and any impairment loss.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Land and Buildings	2% straight line
Plant and Machinery	25% reducing balance

## THE WARREN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 1. Accounting policies (continued)

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 2.0 Donations and Legacies

	2024	2023
	£	£
Donations and Gifts	2,405	1,523

#### 3.0 Charitable Activities

	Hall Hire	Grant Income	Busine ss	Other	Total 2024	Total 2023
	£	£	£	£	£	£
Charitable Activities	8,216	0	156	4,880	13,252	8,531
Grants Received	0	0	0	0	0	0
	8,216	0	156	4,840	13,252	8,531
Analysis by fund						
Unrestricted funds	8,216	0	156	4,880	13,252	8,531
Restricted funds	0	0	0	0	0	0
	8,216	0	156	4,880	13,252	8,531

#### 4.0 Other trading activities

	2024	2023
	£	£
Fund raising events	0	0
Licence Income	18,730	19,797
	<u>18,730</u>	<u>19,797</u>

**THE WARREN CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**5.0 Charitable activities**

	2024	2023
	£	£
General Activities (see note 6)	20,346	8,531
Building Projects	0	0
	<u>20,346</u>	<u>8,531</u>

6.0 Support Costs

	2024	2023	Basis of allocation
	£	£	
Light and heat	6,572	4,828	General Activities
Cleaning	3,750	3,373	General Activities
Advertising	15	6	General Activities
Refurbishment/ Maintenance	6,305	7,651	General Activities
Insurance	1,427	1,269	General Activities
Telephone/ broadband	571	503	General Activities
Business Centre	0	0	General Activities
Software	1,045	685	General Activities
Other	661	1,072	General Activities
	<u>20,346</u>	<u>19,377</u>	

7.0 Non-Current Assets

	Land & Buildings	Plant & Machinery	Total
	£	£	£
<b>Cost</b>			
At 1 April 2023	352100	8404	360504
At 31 March 2024	<u>352100</u>	<u>8404</u>	<u>360504</u>
<b>Depreciation and Impairment</b>			
At 1 April 2023	56,336	8,404	64,740
Depreciation charged in the year	7,042	0	7,042
At 31 March 2024	<u>63,378</u>	<u>8,404</u>	<u>71,782</u>
<b>Carrying amount</b>			
At 1 April 2023	295,764	0	295,764
At 31 March 2024	<u>288,722</u>	<u>0</u>	<u>288,722</u>

## THE WARREN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2024

#### 8.0 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Loans	10	1,629	1,629
Accruals and deferred income		1,700	1,530
		<u>3,328</u>	<u>3,159</u>

#### 9.0 Creditors: amounts failing due after more than one year.

	Notes	2024 £	2023 £
Loans	10	17,104	18,733
Other Creditors	11	263,722	270,764
		<u>280,826</u>	<u>289,497</u>

#### 10.0 Loans and Overdrafts

	2024 £	2023 £
Loans	<u>18,733</u>	<u>20,362</u>
Payable within one year	1,629	1,629
Payable after one year	<u>17,104</u>	<u>18,733</u>

The long-term loans are secured by fixed charges over the assets of the charity.

### **11.0 Other Long-term creditors**

Other long-term creditors is the total restricted grants received for the Warren Centre of £327,100 less depreciation of £7042 per annum, the balance at the end of the year was £263,722.

### **12.0 Employees**

There were no employees during the year.

## **THE WARREN CENTRE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 MARCH 2024**

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### **13.0 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year, no Trustees were reimbursed for travel expenses.

## Fwd: TWC Accounts

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From: Chris Bridgland (crisbe604@gmail.com)

To: norma.collins@sky.com

Date: Wednesday 11 December 2024 at 18:55 GMT

---

Hi Norma

I have independently assessed the TWC accounts you provided and we have discussed my queries (a summary of these is below) and I am satisfied with the answers provided.

\* we discussed the significant increase in assets. This is due to the success in bringing in more business.

\* in 3.0 Charitable Activities income column, the number '4' is missing in one column and states 840 instead of 4,840 as it does in the total. This will be rectified.

\* in Support costs 6.0 no amount has been entered for broadband despite there being £503 in previous year and a monthly direct debit being shown in the itemised accounts. In discussion it turns out that the amount has been incorporated into the software line. This will be separated out but will have no impact on the balance sheet.

\* in 7.0 some alteration needs to be made to items in columns so that the two can be identified separately.

\* the accounts state that none of the trustees have been reimbursed for travel expenses. We discussed the amount of £7.88 (item no 224) re-imbursed for petrol. This was identified as being for the mower and not for travel expenses or the trustees.

Once the above changes have been made I am happy for these accounts to be put forward.

Chris Bridgland  
Mob: 07720251373

---

On 11 Dec 2024, at 10:28, Me <crisbe604@gmail.com> wrote:

Hi

I've taken a look at the accounts & have a couple of queries. Are you able to pop up?

I have to go out about 2.30 so anytime before that.

Chris  
Sent from my iPhone

On 10 Dec 2024, at 14:44, norma.collins@sky.com wrote:

Hi Chris

Thanks for taking a look at this for me. I'll see what info I can find around ownership/lease of the buildings.

Kind regards

Norma

<draft TWC Accounts - year ending 31 March 2024.xlsx>

<Draft Annual Accounts 31 March 2024 - TWC.docx>

<190331 - Financial Statements - TWC.pdf>

<MSCRC accounts 2018\_signed.pdf>

<MSCRC accounts 31 March 2017\_signed copy.pdf>

<Accounts form y e 31\_3\_20.pdf>

**The Warren Centre**

England & Wales - Charity number 301887

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# Accounts

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Charity Registration No. 301887

**THE WARREN CENTRE**  
**ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

**THE WARREN CENTRE**

**CENTRE LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees      Belinda Harvey  
                    Allan Croombs  
                    Cynthia Gostling  
                    Paul Brown

Charity number 301887

## THE WARREN CENTRE

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Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8-13

## **THE WARREN CENTRE**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees present their report and accounts for the year ended 31 March 2023

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Trust's deed, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

#### **Objectives and activities**

The Warren Centres objects are to provide facilities in the interests of social welfare, recreation, and leisure time, with the object of improving the conditions of life for the inhabitants of Micheldever Station. Also, for the advancement of education and public benefit of the community, inhabitants, and neighbourhood, without distinction of age, sex, political or religious views or other opinions, by providing opportunities of social, health and educational benefit. There has been no change in policies during the year. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities they should undertake.

#### **Fundraising**

The Warren Centre has run fundraising events during the period which include a jubilee party and a Christmas Fayre. Additional funding has been obtained from the licensee arrangements. Further income will be generated from offering parking facilities to commuters. The Warren Centre continues to rent out its hall and playing field/football pitch to raise income. The charity has met its objectives in so much as it has helped facilitate local social and educational events.

#### **Financial Review**

The main hall was refurbished in 2018 which was funded by a grant and reserves. The income generated by the hall and playing field users has been more than enough to meet expenditure.

#### **Structure, Governance and Management**

The Trust was established by a charitable trust deed on 1st July 1971. The Trustees who served during the year were:

Belinda Harvey

Allan Croombs

Cynthia Gostling

Paul Brown

## THE WARREN CENTRE

### TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

**The Recruitment and Appointment of Trustees** The existing Trustees are responsible for the introduction and recruitment of new Trustees (who are generally appointed by election at each AGM) thereby seeking to become more representative of the local Community.

Community Members are encouraged to participate in the work of the centre by undertaking Trusteeship and by giving their time as Volunteers, contributing to the work of the centre

#### **The Organisation Structure of the Community Association**

The Trustees of the Charity are jointly responsible for general control and management of the centre.

Trustees undertake their role in a voluntary capacity, giving their time freely and without remuneration or reward.

The Trustees meet monthly as the General Management Committee of the Charity and are jointly responsible for taking all decisions relating to the running and management of the centre, together with the Community facilities and activities provided by 3rd parties to the centre.

The Trustee's report was approved by the Board of Trustees.



Belinda Harvey

Trustee

Dated: 16/1/2024

**THE WARREN CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 This year £	Total 2022 last year £
<b>Income From:</b>					
Donations & Legacies	2	1522	0	1522	100
Charitable Activities	3	8531	0	8531	7395
Other Trading Activities	4	19,797	0	19,797	8378
Finance Income		16	0	16	0
<b>Total Income</b>		29866	0	29866	15873
<b>Expenditure On:</b>					
Charitable Activities	5	21006	0	21006	17919
Net (expenditure)/income for the year/Net Movement in Funds		8860	0	8860	(2046)
Fund balances at 1 April 2022 Start of year		12402	421	12823	
Fund balances at 31 March 2023 End of year		20516	421	20937	12823

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE WARREN CENTRE**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

		<b>2023</b>	<b>2022</b>
		£	£
<b>Non-Current Assets</b>			
Tangible Assets	7	295,764	302,806
<b>Current Assets</b>			
Cash at bank and in hand		17830	13814
Debtors			
<b>Creditors: amounts falling due within one year</b>	<b>8</b>	(3159)	(5629)
		<hr/>	<hr/>
Net Current Assets		14671	8185
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		<b>310435</b>	<b>310991</b>
		<hr/>	<hr/>
<b>Creditors: amounts falling due after more than one year</b>	<b>9</b>	289497	298168
		<hr/>	<hr/>
<b>Net Assets</b>		<b>20937</b>	<b>12823</b>
		<hr/>	<hr/>
<b>Income Funds</b>			
Restricted Funds		421	421
Unrestricted funds		20516	12402
		<hr/>	<hr/>
		20937	12823
		<hr/>	<hr/>

## **THE WARREN CENTRE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 MARCH 20YY**

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#### **1. Accounting policies**

##### **Charity Information**

The Warren Centre is an unincorporated charity registered in England.

##### **1.1. Accounting Convention**

The accounts have been prepared in accordance with the Charities Act 2011 and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2016). The Warren Centre is a Public Benefit Entity as defined by FRS102.

The Warren Centre has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cashflows

The accounts are prepared in Sterling, which is the functional currency of the Warren Centre. Monetary amounts in these financial statements are rounded to the nearest £,

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### **1.2. Going Concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the Warren Centre has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparation of the accounts.

### **1.3. Charitable Funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

### **1.4. Incoming Resources**

Income is recognised when the Warren Centre is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

## **THE WARREN CENTRE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **1. Accounting policies (continued)**

Cash donations are recognised on receipt. Other donations are recognised once the Warren Centre has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Warren Centre has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

### **1.5. Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the cost of fundraising.

Charitable activities comprise of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

### **1.6. Tangible fixed assets**

Tangible fixed assets are initially measured at costs and subsequently measured at cost or valuation, net of depreciation and any impairment loss.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Land and Buildings	2% straight line
Plant and Machinery	25% reducing balance

## THE WARREN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 1. Accounting policies (continued)

#### 1.7. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 2. Donations and Legacies

	2023	2022
	£	£
Donations and Gifts	1523	100

#### 3.0 Charitable Activities

	Hall Hire	Grant Income	Business	Other	Total 2023	Total 2022
	£	£	£	£	£	£
Charitable Activities	8172	0	120	238	8531	7395
Grants Received	0	0	0	0	0	0
	8172	0	120	238	8531	7395
Analysis by fund						
Unrestricted funds	8172	0	120	238	8531	7395
Restricted funds	0	0	0	0	0	0

#### 4.0 Other trading activities

	2023	2022
	£	£
Fund raising events	0	1522
Licence Income	19797	6855
	<u>19797</u>	<u>8377</u>

### THE WARREN CENTRE

#### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 20YY

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#### 5.0 Charitable activities

	2023	2022
	£	£
General Activities (see note 6)	8531	7395
Building Projects	0	0
	<u>8531</u>	<u>7395</u>

#### 6.0 Support Costs

	Support Costs	Govern- ance Costs	2023	2022	Basis of allocation
	£	£	£	£	
Light and heat	4828	0	4828	4773	General Activities
Cleaner	3373	0	3373	2565	General Activities
Advertising	6	0	6	159	General Activities
Refurbishment	7651	0	7651	5139	General Activities
Insurance	1269	0	1269	1084	General Activities

Telephone/broadband	503	0	503	480	General Activities
Business Centre	0	0	0	0	General Activities
Software	685	0	685	732	General Activities
Other	1072	0	1072	43	General Activities
	<u>19377</u>	<u>0</u>	<u>19377</u>	<u>14975</u>	

## 7.0 Non-Current Assets

	Land & Buildings	Plant & Machinery	Total
	£	£	£
<b>Cost</b>			
At 1 April 2022	352100	8404	360504
At 31 March 2023	<u>352100</u>	<u>8404</u>	<u>360504</u>
<b>Depreciation and Impairment</b>			
At 1 April 2022	49294	8404	57698
Depreciation charged in the year	7042	0	7042
At 31 March 2023	<u>56336</u>	<u>8404</u>	<u>64740</u>
<b>Carrying amount</b>			
At 1 April 2022	302806	0	302806
At 31 March 2023	<u>295764</u>	<u>0</u>	<u>295764</u>

## THE WARREN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2023

## 8.0 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Loans	10	1629	1629
Accruals and deferred income		1530	4000
		<u>3159</u>	<u>5629</u>

## 9.0 Creditors: amounts failing due after more than one year.

		<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
Loans	10	18733	20362
Other Creditors	11	270764	277806
		<hr/> 289497	<hr/> 298168

## 10.0 Loans and Overdrafts

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Loans	20362	21991
	<hr/>	<hr/>
Payable within one year	1629	1629
Payable after one year	18733	20362
	<hr/>	<hr/>

The long-term loans are secured by fixed charges over the assets of the charity.

## 11.0 Other Long-term creditors

Other long-term creditors is the total restricted grants received for the Warren Centre of £327,100 less depreciation of £7042 per annum, the balance at the end of the year was £270764.

## 12.0 Employees

There were no employees during the year.

**THE WARREN CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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## 13.0 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, no Trustees were reimbursed for travel expenses.