

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

England & Wales · Charity number 301938

## Details

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|             |   |
|-------------|---|
| Other names | SARISBURY WARD COMMUNITY CENTRE ASSOCIATION, SARISBURY GREEN COMMUNITY CENTRE |
| Status      | Registered  |
| Legal form  | Trust   |
| Registered  | 1964-03-04  |
| Register    | <a href="#">View on the Charity Commission register</a>                       |

## Contact

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|         |   |
|---------|---|
| Address | Sarisbury Green Community Centre<br>The Green<br>Sarisbury Green<br>Southampton<br>SO31 7AA |
| Phone   | 01489573114   |
| Email   | <a href="mailto:Chairman@sarisburygreen.org.uk">Chairman@sarisburygreen.org.uk</a>          |
| Website | <a href="http://www.sarisburygreen.org.uk">www.sarisburygreen.org.uk</a>                    |

## Activities

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**Objects:** COMMUNITY CENTRE.

**Activities:** We hold an annual 'fun day' on the green, where we encourage the public to take part or support it. We hold weekly tea dances, modern sequence, jazz events, social events, blood collection service three times a year. We are available for members of the community to hire rooms for all groups, celebrations, gatherings, etc. We encourage and welcome all members of the community.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Disability, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** THE SARISBURY WARD OF FAREHAM
- Hampshire

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £122,476 | £139,140    | -      | -         |
| 2023-12-31 | £132,647 | £116,953    | -      | -         |
| 2022-12-31 | £112,404 | £80,600     | -      | -         |
| 2021-12-31 | £83,660  | £83,525     | -      | -         |
| 2020-12-31 | £82,742  | £86,238     | -      | -         |

## Trustees

| Name                 | Role  | Appointed  |
|----------------------|-------|------------|
| <b>ELLIOTT HONEY</b> | Chair |            |
| A C FOULDS           |       |            |
| Colin John Moore     |       | 2016-12-06 |
| Peter Humphreys      |       | 2014-09-02 |

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**

England & Wales - Charity number 301938

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# Accounts

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Charity registration number 301938 (England and Wales)

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr C J Moore  
Mrs A C Foulds  
Mr P Humphreys  
Mr E A Honey

**Charity number**

301938

**Independent examiner**

HJS Accountants Limited  
Tagus House  
9 Ocean Way  
Southampton  
Hampshire  
United Kingdom  
SO14 3TJ

**Bankers**

HSBC  
71 West Street  
Fareham  
Hampshire  
PO16 0AN  
BS1 6HU

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# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## CONTENTS

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|   | <b>Page</b> |
|---|-------------|
| Trustees' report                        | 1 - 2       |
| Statement of Trustees' responsibilities | 3           |
| Independent examiner's report           | 4           |
| Statement of financial activities       | 5           |
| Balance sheet                           | 6           |
| Notes to the financial statements       | 7 - 16      |

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# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## TRUSTEES' REPORT

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

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The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's trust deed, 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 in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

To promote the wellbeing of the community and residents in the Sarisbury Ward of the Borough of Fareham and its immediate neighbourhood by association with local authorities, voluntary youth and adult organisation in a common effort to further health, to advance education, to provide a meeting place and facilities for physical and mental training, recreation and social, moral intellectual development, and to foster a community spirit for the achievement of these and other such purposes as may by law be deemed charitable.

To establish, maintain and manage a Community Centre for activities promoted by the Association and its constituent members in furtherance of the above objects, or any of them. The Association shall be non-political and non-sectarian.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Achievements and performance**

The Community Centre continues to see the facilities we offer being used regularly by the local community, members and regular users of the Centre. Our groups also continue to use the facilities without any loss this year.

Our usual fundraising events (i.e. Show on the Green, monthly Bar Quiz donations, Tribute evenings, Beer Festival, etc.) continue to be well supported this year thus boosting our income. The hire of rooms for private bookings for wedding receptions, birthdays, christenings, wakes, etc., continues to add a welcome boost to our income.

The Tea Dances held on Monday afternoons continue to be well attended.

All our regular groups, for example Sarisbury Green Pre-School, The Arts Society, Communicare Lunch club, exercise groups, etc., have continued to use our premises. Sadly, Sarisbury Green Pre-School closed its doors for the final time in August 2024, after approximately 30 years of using our Centre.

The ongoing upgrade of our electrical system, as and when funds allow, continue throughout this year, with ongoing upgrades throughout 2025.

#### **Financial review**

Overall, income has decreased by 8% to £122,476 while expenditure increased by 19% to £139,140. The deficit before other gains and losses was therefore £16,664 (2023: gain of £15,694).

#### **Reserves**

It is the policy of the Charity to maintain funds at a level which equate to approximately three months unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs. Unrestricted funds are maintained at least to this level throughout the year.

#### **Structure, governance and management**

The Charity is a registered in England and Wales and governed by its Trust deed. It was registered on the 4th March 1964.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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The trustees who served during the year and up to the date of signature of the financial statements were:

Mr C J Moore  
Mrs A C Foulds  
Mr P Humphreys  
Mr E A Honey

Appointment of Trustees is governed by the Trust Deed of the Charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee. Any vacancies are filled by recognising gaps in the skills, capacity and experience of existing trustees. New trustees receive induction and training in their role and this process is reviewed by the Trustees regularly.

### **Administrative Information**

|                    |                |
|--------------------|----------------|
| Chairman           | Mr E Honey     |
| Vice Chairman      | Mr C Moore     |
| Honorary Treasurer | Mr S Hockaday  |
| Secretary          | Mrs L Moore    |
| Life Member        | Mrs J Jackson  |
| Life Member        | Mr R Jackson   |
| Life Member        | Mrs A C Foulds |
| Manager            | Mrs S Boggust  |

### **Executive Committee**

|                    |  |
|--------------------|--|
| Individual Members | Mr D Foulds<br>Mr J Downer<br>Mrs L Hockaday |
|--------------------|--|

|               |   |
|---------------|---|
| Group Members | Badminton (Mr R Cannadine)<br>Sarisbury Green Horticultural Society/Women's Institute (Mrs A Foulds)<br>Communicare (Mrs J Pilgrim)<br>Sarisbury Green Camera Club (Mr J Fox)<br>Sarisbury Green Pre-School (Mrs K Heaney)<br>The Arts Society (Mr J Fox)<br>Probus (Mr J Fox)<br>Sarisbury Green Choral Society (Miss K Kopte)<br>War Games (Mr I Carbutt) |
|---------------|---|

Affiliated groups with no representation: Floral Art; Embroidery & Patchwork; Swanwick Lions; Rifle Club.

### **Charity Office**

Sarisbury Green Community Centre  
The Green  
Sarisbury Green  
Southampton  
Hampshire  
S031 7AA  
Telephone 01489 573114  
Web site [www.sarisburygreen.org.uk](http://www.sarisburygreen.org.uk)  
Email [info@sarisburygreen.org.uk](mailto:info@sarisburygreen.org.uk)

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

Mr E A Honey  
**Trustee**

24 July 2025

# **SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**

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I report to the trustees on my examination of the financial statements of Sarisbury and District Community Centre Association (the Charity) for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

**Sarah Corbett FCA DChA**

#### **HJS Accountants Limited**

Tagus House  
9 Ocean Way  
Southampton  
Hampshire  
SO14 3TJ  
United Kingdom

Dated: 1 August 2025

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

|  | Notes | Unrestricted funds<br>2024<br>£ | Unrestricted funds<br>2023<br>£ | Restricted funds<br>2023<br>£ | Total<br>2023<br>£ |
|--|-------|---------------------------------|---------------------------------|-------------------------------|--------------------|
| <b>Income from:</b>                      |       |                                 |                                 |                               |                    |
| Donations and legacies                   | 3     | 2,388                           | 940                             | 4,500                         | 5,440              |
| Charitable activities                    | 4     | 105,284                         | 105,942                         | -                             | 105,942            |
| Other trading activities                 | 5     | 14,789                          | 21,110                          | -                             | 21,110             |
| Investments                              | 6     | 15                              | 155                             | -                             | 155                |
| <b>Total income</b>                      |       | <u>122,476</u>                  | <u>128,147</u>                  | <u>4,500</u>                  | <u>132,647</u>     |
| <b>Expenditure on:</b>                   |       |                                 |                                 |                               |                    |
| Raising funds                            | 7     | 31,111                          | 23,423                          | -                             | 23,423             |
| Charitable activities                    | 8     | 108,029                         | 93,530                          | -                             | 93,530             |
| <b>Total expenditure</b>                 |       | <u>139,140</u>                  | <u>116,953</u>                  | <u>-</u>                      | <u>116,953</u>     |
| <b>Net income/(expenditure)</b>          |       | <u>(16,664)</u>                 | <u>11,194</u>                   | <u>4,500</u>                  | <u>15,694</u>      |
| Transfers between funds                  |       | -                               | 4,500                           | (4,500)                       | -                  |
| <b>Net movement in funds</b>             | 10    | <u>(16,664)</u>                 | <u>15,694</u>                   | <u>-</u>                      | <u>15,694</u>      |
| <b>Reconciliation of funds:</b>          |       |                                 |                                 |                               |                    |
| Fund balances at 1 January 2024          |       | <u>233,396</u>                  | <u>217,702</u>                  | <u>-</u>                      | <u>217,702</u>     |
| <b>Fund balances at 31 December 2024</b> |       | <u>216,732</u>                  | <u>233,396</u>                  | <u>-</u>                      | <u>233,396</u>     |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2024

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|   | Notes | 2024<br>£ | £           | 2023<br>£ | £           |
|---|-------|-----------|-------------|-----------|-------------|
| <b>Fixed assets</b>                                   |       |           |             |           |             |
| Tangible assets                                       | 14    |           | 191,463     |           | 190,881     |
| Investments   | 15    |           | 5           |           | 5           |
|   |       |           | <hr/>       |           | <hr/>       |
|   |       |           | 191,468     |           | 190,886     |
| <b>Current assets</b>                                 |       |           |             |           |             |
| Stocks  | 16    | 2,102     |             | 911       |             |
| Debtors   | 17    | 3,574     |             | 900       |             |
| Cash at bank and in hand                              |       | 23,635    |             | 44,047    |             |
|   |       | <hr/>     |             | <hr/>     |             |
|   |       | 29,311    |             | 45,858    |             |
| <b>Creditors: amounts falling due within one year</b> | 18    | (4,047)   |             | (3,348)   |             |
|   |       | <hr/>     |             | <hr/>     |             |
| Net current assets                                    |       |           | 25,264      |           | 42,510      |
|   |       |           | <hr/>       |           | <hr/>       |
| <b>Total assets less current liabilities</b>          |       |           | 216,732     |           | 233,396     |
|   |       |           | <hr/> <hr/> |           | <hr/> <hr/> |
| <b>Income funds</b>                                   |       |           |             |           |             |
| Unrestricted funds                                    |       |           | 216,732     |           | 233,396     |
|   |       |           | <hr/>       |           | <hr/>       |
|   |       |           | 216,732     |           | 233,396     |
|   |       |           | <hr/> <hr/> |           | <hr/> <hr/> |

The financial statements were approved by the Trustees on 24 July 2025

Mr E A Honey  
Trustee

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### 1 Accounting policies

#### Charity information

Sarisbury and District Community Centre Association is a charity registered in England and Wales. The Charity address is Sarisbury Green Community Centre, The Green, Sarisbury Green, Southampton, SO31 7AA.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity 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 preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 1.4 Income

Income is recognised when the Charity 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.

Cash donations are recognised on receipt. Other donations are recognised once the Charity 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.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

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

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 bases:

|                             |                      |
|-----------------------------|----------------------|
| Freehold land and buildings | not provided         |
| Fixtures and fittings       | 20% reducing balance |
| Computers                   | 20% reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.10 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.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.12 Taxation

The Charity is exempt from corporation tax on its charitable activities and is not required to be registered for VAT purposes.

#### 1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

|                     | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 2,388                              | -                                | 2,388              | 940                                | 4,500                            | 5,440              |

#### 4 Income from charitable activities

|                         | Heading<br>#ac989<br>2024<br>£ | Heading<br>#ac989<br>2023<br>£ |
|-------------------------|--------------------------------|--------------------------------|
| Sale of goods           | 105,284                        | 105,942                        |
| <b>Analysis by fund</b> |                                |                                |
| Unrestricted funds      | 105,284                        | 105,942                        |

#### 5 Income from other trading activities

|                                   | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|-----------------------------------|------------------------------------|------------------------------------|
| Non-charitable trading activities | 14,789                             | 21,110                             |

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 6 Income from investments

|                     | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 15                                 | 155                                |
|                     | <u>15</u>                          | <u>155</u>                         |

### 7 Raising funds

|                   | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|-------------------|------------------------------------|------------------------------------|
| Fundraising costs | 31,111                             | 23,423                             |
|                   | <u>31,111</u>                      | <u>23,423</u>                      |

### 8 Charitable activities

|  | 2024<br>£      | 2023<br>£     |
|--|----------------|---------------|
| Administration Salaries                | 23,294         | 22,351        |
| Employers National Insurance           | 1,003          | -             |
| Light and Heat                         | 14,115         | 16,327        |
| Insurance                              | 3,829          | 3,357         |
| Licences                               | 4,103          | 1,972         |
| Cleaner and Handyman Wages             | 26,807         | 5,897         |
| Repairs and maintenance                | 14,381         | 16,108        |
| Cleaning materials                     | 6,163          | 9,978         |
| Stock movement                         | (1,191)        | (72)          |
| Hire of equipment                      | -              | 719           |
|  | <u>92,504</u>  | <u>76,637</u> |
| Share of support costs (see note 9)    | 12,255         | 11,423        |
| Share of governance costs (see note 9) | 3,270          | 5,470         |
|  | <u>108,029</u> | <u>93,530</u> |

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 9 Support costs

|  | Support costs | Governance costs | 2024          | Support costs | Governance costs | 2023          |
|--|---------------|------------------|---------------|---------------|------------------|---------------|
|  | £             | £                | £             | £             | £                | £             |
| Depreciation                           | 9,354         | -                | 9,354         | 7,003         | -                | 7,003         |
| Printing, postage & stationery         | 1,177         | -                | 1,177         | 2,399         | -                | 2,399         |
| Telephone                              | 1,339         | -                | 1,339         | 1,209         | -                | 1,209         |
| Bank charges                           | 385           | -                | 385           | 529           | -                | 529           |
| Charitable Donations                   | -             | -                | -             | 215           | -                | 215           |
| Staff Welfare                          | -             | -                | -             | 68            | -                | 68            |
| Independent Examination fees           | -             | 3,270            | 3,270         | -             | 5,470            | 5,470         |
|  | <u>12,255</u> | <u>3,270</u>     | <u>15,525</u> | <u>11,423</u> | <u>5,470</u>     | <u>16,893</u> |
| Analysed between Charitable activities | <u>12,255</u> | <u>3,270</u>     | <u>15,525</u> | <u>11,423</u> | <u>5,470</u>     | <u>16,893</u> |

Governance costs includes payments to the accountants of £3,270 (2023 - £5,470) for fees in respect of the Independent Examination.

### 10 Net movement in funds

**2024**  
**£**

**2023**  
**£**

The net movement in funds is stated after charging/(crediting):

|  |               |               |
|--|---------------|---------------|
| Fees payable for the independent examination of the charity's financial statements | 3,270         | 5,470         |
| Depreciation of owned tangible fixed assets  | 9,354         | 7,003         |
|  | <u>12,624</u> | <u>12,473</u> |

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 12 Employees

The average monthly number of employees during the year was:

| 2024     | 2023     |
|----------|----------|
| Number   | Number   |
| 2        | 3        |
| <u>2</u> | <u>3</u> |

There were no employees whose annual remuneration was more than £60,000.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 14 Tangible fixed assets

|                                    | Freehold land<br>and buildings | Fixtures and<br>fittings | Computers         | Total             |
|------------------------------------|--------------------------------|--------------------------|-------------------|-------------------|
|                                    | £                              | £                        | £                 | £                 |
| <b>Cost</b>                        |                                |                          |                   |                   |
| At 1 January 2024                  | 146,766                        | 44,184                   | 48,610            | 239,560           |
| Additions                          | -                              | -                        | 9,935             | 9,935             |
|                                    | <u>          </u>              | <u>          </u>        | <u>          </u> | <u>          </u> |
| At 31 December 2024                | 146,766                        | 44,184                   | 58,545            | 249,495           |
|                                    | <u>          </u>              | <u>          </u>        | <u>          </u> | <u>          </u> |
| <b>Depreciation and impairment</b> |                                |                          |                   |                   |
| At 1 January 2024                  | -                              | 6,870                    | 41,808            | 48,678            |
| Depreciation charged in the year   | -                              | 7,463                    | 1,891             | 9,354             |
|                                    | <u>          </u>              | <u>          </u>        | <u>          </u> | <u>          </u> |
| At 31 December 2024                | -                              | 14,333                   | 43,699            | 58,032            |
|                                    | <u>          </u>              | <u>          </u>        | <u>          </u> | <u>          </u> |
| <b>Carrying amount</b>             |                                |                          |                   |                   |
| At 31 December 2024                | 146,766                        | 29,851                   | 14,846            | 191,463           |
|                                    | <u>          </u>              | <u>          </u>        | <u>          </u> | <u>          </u> |
| At 31 December 2023                | 146,766                        | 37,313                   | 6,802             | 190,881           |
|                                    | <u>          </u>              | <u>          </u>        | <u>          </u> | <u>          </u> |

### 15 Fixed asset investments

|                                      |              | Other<br>investments |
|--------------------------------------|--------------|----------------------|
|                                      |              | £                    |
| <b>Cost or valuation</b>             |              |                      |
| At 1 January 2024 & 31 December 2024 |              | 5                    |
|                                      |              | <u>          </u>    |
| <b>Carrying amount</b>               |              |                      |
| At 31 December 2024                  |              | 5                    |
|                                      |              | <u>          </u>    |
| At 31 December 2023                  |              | 5                    |
|                                      |              | <u>          </u>    |
|                                      |              |                      |
|                                      |              |                      |
| Other investments comprise:          | <b>Notes</b> | <b>2024</b>          |
|                                      |              | £                    |
| Investments in subsidiaries          | <b>22</b>    | 5                    |
|                                      |              | <u>          </u>    |
|                                      |              | <u>          </u>    |

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

|           |   |              |              |             |
|-----------|---|--------------|--------------|-------------|
| <b>16</b> | <b>Stocks</b>   |              | <b>2024</b>  | <b>2023</b> |
|           |   |              | <b>£</b>     | <b>£</b>    |
|           | Finished goods and goods for resale                                 |              | 2,102        | 911         |
|           |   |              | =====        | =====       |
| <b>17</b> | <b>Debtors</b>  |              | <b>2024</b>  | <b>2023</b> |
|           |   |              | <b>£</b>     | <b>£</b>    |
|           | <b>Amounts falling due within one year:</b>                         |              |              |             |
|           | Trade debtors   |              | 2,074        | -           |
|           | Prepayments and accrued income                                      |              | 1,500        | -           |
|           |   |              | =====        | =====       |
|           |   |              | 3,574        | -           |
|           |   |              | =====        | =====       |
|           | <b>Amounts falling due after more than one year:</b>                |              | <b>2024</b>  | <b>2023</b> |
|           |   |              | <b>£</b>     | <b>£</b>    |
|           | Other debtors   |              | -            | 900         |
|           |   |              | =====        | =====       |
|           | <b>Total debtors</b>  |              | <b>3,574</b> | <b>900</b>  |
|           |   |              | =====        | =====       |
| <b>18</b> | <b>Creditors: amounts falling due within one year</b>               |              | <b>2024</b>  | <b>2023</b> |
|           |   |              | <b>£</b>     | <b>£</b>    |
|           |   | <b>Notes</b> |              |             |
|           | Other taxation and social security                                  |              | 330          | 228         |
|           | Deferred income   | <b>19</b>    | 447          | -           |
|           | Accruals  |              | 3,270        | 3,120       |
|           |   |              | =====        | =====       |
|           |   |              | 4,047        | 3,348       |
|           |   |              | =====        | =====       |
| <b>19</b> | <b>Deferred income</b>  |              | <b>2024</b>  | <b>2023</b> |
|           |   |              | <b>£</b>     | <b>£</b>    |
|           | Other deferred income   |              | 447          | -           |
|           |   |              | =====        | =====       |
|           | Deferred income is included in the financial statements as follows: |              |              |             |
|           |   |              | <b>2024</b>  | <b>2023</b> |
|           |   |              | <b>£</b>     | <b>£</b>    |
|           | Deferred income is included within:                                 |              |              |             |
|           | Current liabilities   |              | 447          | -           |
|           |   |              | =====        | =====       |
|           | Movements in the year:  |              |              |             |

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

|           |                                     |            |                    |
|-----------|-------------------------------------|------------|--------------------|
| <b>19</b> | <b>Deferred income</b>              |            | <b>(Continued)</b> |
|           | Deferred income at 1 January 2024   | -          | 990                |
|           | Released from previous periods      | -          | (990)              |
|           | Resources deferred in the year      | 447        | -                  |
|           |                                     | <u>447</u> | <u>-</u>           |
|           | Deferred income at 31 December 2024 | <u>447</u> | <u>-</u>           |

### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|               | <b>At 1 January<br/>2024</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>Transfers</b> | <b>At 31<br/>December<br/>2024</b> |
|---------------|------------------------------|-------------------------------|-------------------------------|------------------|------------------------------------|
|               | £                            | £                             | £                             | £                | £                                  |
| General funds | 233,396                      | 122,476                       | (139,140)                     | -                | 216,732                            |
|               | <u>233,396</u>               | <u>122,476</u>                | <u>(139,140)</u>              | <u>-</u>         | <u>216,732</u>                     |

| <b>Previous year:</b> | <b>At 1 January<br/>2023</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>Transfers</b> | <b>At 31<br/>December<br/>2023</b> |
|-----------------------|------------------------------|-------------------------------|-------------------------------|------------------|------------------------------------|
|                       | £                            | £                             | £                             | £                | £                                  |
| General funds         | 217,702                      | 128,147                       | (116,953)                     | 4,500            | 233,396                            |
|                       | <u>217,702</u>               | <u>128,147</u>                | <u>(116,953)</u>              | <u>4,500</u>     | <u>233,396</u>                     |

### 21 Related party transactions

The following amounts were outstanding at the reporting end date:

|                       | <b>Amounts owed by related<br/>parties<br/>2024</b> |                  | <b>Amounts owed by related<br/>parties<br/>2023</b> |                  |
|-----------------------|---|------------------|---|------------------|
|                       | <b>Balance<br/>£</b>                                | <b>Net<br/>£</b> | <b>Balance<br/>£</b>                                | <b>Net<br/>£</b> |
| Other related parties | 900   | 900              | 900   | 900              |
|                       | <u>900</u>  | <u>900</u>       | <u>900</u>  | <u>900</u>       |

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### 22 Subsidiaries

Details of the Charity's subsidiaries at 31 December 2024 are as follows:

| Name of undertaking                  | Registered office   | Nature of business | Class of shares held | % Held |          |
|--------------------------------------|---|--------------------|----------------------|--------|----------|
|                                      |   |                    |                      | Direct | Indirect |
| Sarisbury Green C A Services Limited | Sarisbury Green Community Centre, Sarisbury Green, Southampton, Hampshire, SO31 7AA | Licensed Bar       | Ordinary             | 100.00 |          |

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**

England & Wales - Charity number 301938

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# Accounts

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Charity registration number 301938

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr C J Moore  
Mrs A C Foulds  
Mr P Humphreys  
Mr E A Honey

**Charity number**

301938

**Independent examiner**

HJS Accountants Limited  
Tagus House  
9 Ocean Way  
Southampton  
Hampshire  
United Kingdom  
SO14 3TJ

**Bankers**

HSBC  
71 West Street  
Fareham  
Hampshire  
PO16 0AN  
BS1 6HU

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# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## CONTENTS

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|   | <b>Page</b> |
|---|-------------|
| Trustees' report                        | 1 - 2       |
| Statement of Trustees' responsibilities | 3           |
| Independent examiner's report           | 4           |
| Statement of financial activities       | 5           |
| Balance sheet                           | 6           |
| Notes to the financial statements       | 7 - 16      |

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# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's trust deed, 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 in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

To promote the wellbeing of the community and residents in the Sarisbury Ward of the Borough of Fareham and its immediate neighbourhood by association with local authorities, voluntary youth and adult organisation in a common effort to further health, to advance education, to provide a meeting place and facilities for physical and mental training, recreation and social, moral intellectual development, and to foster a community spirit for the achievement of these and other such purposes as may by law be deemed charitable.

To establish, maintain and manage a Community Centre for activities promoted by the Association and its constituent members in furtherance of the above objects, or any of them. The Association shall be non-political and non-sectarian.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

### **Achievements and performance**

The Community Centre continues to see the facilities we offer being used regularly by the local community, members and regular users of the Centre. Our groups also continue to use the facilities without any loss this year.

Our usual fundraising events (i.e. Show on the Green, monthly Bar Quiz donations, Tribute evenings, Beer Festival, etc.) continue to be well supported this year thus boosting our Income. The hire of rooms for private bookings for wedding receptions, birthdays, etc., continues to add a welcome boost to our income.

The Tea Dances held on Monday afternoons are well attended.

All our regular groups, for example Sarisbury Green Pre-School, The Arts Society, Communicare Lunch club, exercise groups, etc., have continued to use our premises.

The ongoing upgrade of our electrical system, as and when funds allow, continue throughout this year, with ongoing upgrades already booked for 2024.

### **Financial review**

Overall, income has increased by 18% to £132,647 while expenditure increased 45% to £116,958. The surplus before other gains and losses was therefore £15,689 (2022: gain of £31,804).

### **Reserves**

It is the policy of the Charity to maintain funds at a level which equate to no less than three months unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs. Unrestricted funds are maintained at least to this level throughout the year.

### **Structure, governance and management**

The Charity is a registered in England and Wales and governed by its Trust deed. It was registered on the 4th March 1964.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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The trustees who served during the year and up to the date of signature of the financial statements were:

Mr C J Moore  
Mrs A C Foulds  
Mr P Humphreys  
Mr E A Honey

Appointment of Trustees is governed by the Trust Deed of the Charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee. Any vacancies are filled by recognising gaps in the skills, capacity and experience of existing trustees. New trustees receive induction and training in their role and this process is reviewed by the Trustees regularly.

### **Administrative Information**

|                    |                               |
|--------------------|-------------------------------|
| Chairman           | Mr E Honey                    |
| Vice Chairman      | Mr C Moore                    |
| Honorary Treasurer | Mr P Humphreys (New Horizons) |
| Secretary          | Mrs L Moore                   |
| Life Member        | Mrs J Jackson                 |
| Life Member        | Mr R Jackson                  |
| Life Member        | Mrs A C Foulds                |
| Manager            | Mrs S Boggust                 |

### **Executive Committee**

Individual Members      Mr D Foulds  
   Mr J Downer

Group Members      Badminton (Mr R Cannadine)  
                                 Sarisbury Green Horticultural Society/Women's Institute (Mrs A Foulds)  
                                 Communicare (Mrs J Pilgrim)  
                                 Sarisbury Green Camera Club (Mr J Fox)  
                                 Sarisbury Green Pre-School (Mrs K Heaney)  
                                 The Arts Society (Mr J Robertson)  
                                 Probus (Mr John Robertson)  
                                 Sarisbury Green Choral Society (Miss K Kopte)  
                                 New Horizons Band (Mr P Humphreys)  
                                 War Games (Mr I Carbutt)

Affiliated groups with no representation: Floral Art; Embroidery & Patchwork; Swanwick Lions; Rifle Club.

### **Charity Office**

Sarisbury Green Community Centre  
The Green  
Sarisbury Green  
Southampton  
Hampshire  
S031 7AA  
Telephone      01489 573114  
Web site      [www.sarisburygreen.org.uk](http://www.sarisburygreen.org.uk)  
Email      [info@sarisburygreen.org.uk](mailto:info@sarisburygreen.org.uk)

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

Mr E A Honey  
**Trustee**

26 September 2024

# **SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2023***

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

---

I report to the trustees on my examination of the financial statements of Sarisbury and District Community Centre Association (the Charity) for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**Sarah Corbett FCA DChA**

#### **HJS Accountants Limited**

Tagus House  
9 Ocean Way  
Southampton  
Hampshire  
SO14 3TJ  
United Kingdom

Dated: 26 September 2024

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

|   | Notes | Unrestricted funds<br>2023<br>£ | Restricted funds<br>2023<br>£ | Total Unrestricted funds<br>2023<br>£ | 2022<br>£      |
|---|-------|---------------------------------|-------------------------------|---------------------------------------|----------------|
| <b><u>Income from:</u></b>                                |       |                                 |                               |                                       |                |
| Donations and grants                                      | 3     | 940                             | 4,500                         | 5,440                                 | 4,144          |
| Income from charitable activities                         | 4     | 105,942                         | -                             | 105,942                               | 91,065         |
| Other income  | 5     | 21,110                          | -                             | 21,110                                | 17,180         |
| Investments   | 6     | 155                             | -                             | 155                                   | 15             |
| <b>Total income</b>                                       |       | <b>128,147</b>                  | <b>4,500</b>                  | <b>132,647</b>                        | <b>112,404</b> |
| <b><u>Expenditure on:</u></b>                             |       |                                 |                               |                                       |                |
| Raising funds   | 7     | 23,423                          | -                             | 23,423                                | 8,244          |
| Charitable activities                                     | 8     | 93,530                          | -                             | 93,530                                | 72,356         |
| <b>Total expenditure</b>                                  |       | <b>116,953</b>                  | <b>-</b>                      | <b>116,953</b>                        | <b>80,600</b>  |
| <b>Net incoming resources before transfers</b>            |       | <b>11,194</b>                   | <b>4,500</b>                  | <b>15,694</b>                         | <b>31,804</b>  |
| Gross transfers between funds                             |       | 4,500                           | (4,500)                       | -                                     | -              |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | <b>15,694</b>                   | <b>-</b>                      | <b>15,694</b>                         | <b>31,804</b>  |
| Fund balances at 1 January 2023                           |       | 217,702                         | -                             | 217,702                               | 185,898        |
| <b>Fund balances at 31 December 2023</b>                  |       | <b>233,396</b>                  | <b>-</b>                      | <b>233,396</b>                        | <b>217,702</b> |

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

All income and expenditure derive from continuing activities.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2023

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|   | Notes | 2023          |                | 2022          |                |
|---|-------|---------------|----------------|---------------|----------------|
|   |       | £             | £              | £             | £              |
| <b>Fixed assets</b>                                   |       |               |                |               |                |
| Tangible assets                                       | 13    |               | 190,881        |               | 169,482        |
| Investments   | 14    |               | 5              |               | -              |
|   |       |               | <u>190,886</u> |               | <u>169,482</u> |
| <b>Current assets</b>                                 |       |               |                |               |                |
| Stocks  | 16    | 911           |                | 839           |                |
| Debtors   | 17    | 900           |                | 5,999         |                |
| Cash at bank and in hand                              |       | 44,047        |                | 45,798        |                |
|   |       | <u>45,858</u> |                | <u>52,636</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 18    | (3,348)       |                | (4,416)       |                |
| Net current assets                                    |       |               | <u>42,510</u>  |               | <u>48,220</u>  |
| <b>Total assets less current liabilities</b>          |       |               | <u>233,396</u> |               | <u>217,702</u> |
| <b>Income funds</b>                                   |       |               |                |               |                |
| Unrestricted funds                                    |       |               | <u>233,396</u> |               | <u>217,702</u> |
|   |       |               | <u>233,396</u> |               | <u>217,702</u> |

The financial statements were approved by the Trustees on 26 September 2024

Mr E A Honey  
Trustee

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

### 1 Accounting policies

#### Charity information

Sarisbury and District Community Centre Association is a charity registered in England and Wales. The Charity address is Sarisbury Green Community Centre, The Green, Sarisbury Green, Southampton, SO31 7AA.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Trust deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity 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 preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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 financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 1.4 Income

Income is recognised when the Charity 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.

Cash donations are recognised on receipt. Other donations are recognised once the Charity 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.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

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

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 bases:

|                             |                      |
|-----------------------------|----------------------|
| Freehold land and buildings | not provided         |
| Fixtures and fittings       | 20% reducing balance |
| Computers                   | 20% reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.10 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.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

(Continued)

#### 1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.12 Taxation

The Charity is exempt from corporation tax on its charitable activities and is not required to be registered for VAT purposes.

#### 1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and grants

|                     | Unrestricted funds | Restricted funds | Total Unrestricted funds |       |
|---------------------|--------------------|------------------|--------------------------|-------|
|                     | 2023               | 2023             | 2023                     | 2022  |
|                     | £                  | £                | £                        | £     |
| Donations and gifts | 940                | 4,500            | 5,440                    | 4,144 |

### 4 Income from charitable activities

|                             | 2023    | 2022   |
|-----------------------------|---------|--------|
|                             | £       | £      |
| Activities generating funds | 105,942 | 91,065 |

### 5 Other income

|                         | Unrestricted funds | Unrestricted funds |
|-------------------------|--------------------|--------------------|
|                         | 2023               | 2022               |
|                         | £                  | £                  |
| Bar rental income       | 21,110             | 11,130             |
| Insurance claim receipt | -                  | 6,050              |
| Other income            | 21,110             | 17,180             |

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 6 Investments

|                     | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
|                     | 2023               | 2022               |
|                     | £                  | £                  |
| Interest receivable | 155                | 15                 |

### 7 Raising funds

|                   | Unrestricted funds | Unrestricted funds |
|-------------------|--------------------|--------------------|
|                   | 2023               | 2022               |
|                   | £                  | £                  |
| Fundraising costs | 23,423             | 8,244              |
|                   | <u>23,423</u>      | <u>8,244</u>       |

### 8 Charitable activities

|  | 2023          | 2022          |
|--|---------------|---------------|
|  | £             | £             |
| Administration Salaries                | 22,351        | 20,196        |
| Light and Heat                         | 16,327        | 15,081        |
| Insurance                              | 3,357         | 3,034         |
| Licences                               | 1,972         | 1,329         |
| Cleaner and Handyman Wages             | 5,897         | 8,232         |
| Repairs and maintenance                | 16,108        | 12,391        |
| Cleaning materials                     | 9,978         | 3,676         |
| Stock movement                         | (72)          | 78            |
| Hire of equipment                      | 719           | -             |
|  | <u>76,637</u> | <u>64,017</u> |
| Share of support costs (see note 9)    | 11,423        | 5,739         |
| Share of governance costs (see note 9) | 5,470         | 2,600         |
|  | <u>93,530</u> | <u>72,356</u> |

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 9 Support costs

|  | Support costs | Governance costs | 2023          | Support costs | Governance costs | 2022         |
|--|---------------|------------------|---------------|---------------|------------------|--------------|
|  | £             | £                | £             | £             | £                | £            |
| Printing, postage & stationery         | 2,399         | -                | 2,399         | 998           | -                | 998          |
| Telephone                              | 1,209         | -                | 1,209         | 1,047         | -                | 1,047        |
| Sundry                                 | -             | -                | -             | 60            | -                | 60           |
| Bank charges                           | 529           | -                | 529           | 189           | -                | 189          |
| Depreciation                           | 7,003         | -                | 7,003         | 3,445         | -                | 3,445        |
| Charitable Donations                   | 215           | -                | 215           | -             | -                | -            |
| Staff Welfare                          | 68            | -                | 68            | -             | -                | -            |
| Independent Examination fees           | -             | 5,470            | 5,470         | -             | 2,600            | 2,600        |
|  | <u>11,423</u> | <u>5,470</u>     | <u>16,893</u> | <u>5,739</u>  | <u>2,600</u>     | <u>8,339</u> |
| Analysed between Charitable activities | <u>11,423</u> | <u>5,470</u>     | <u>16,893</u> | <u>5,739</u>  | <u>2,600</u>     | <u>8,339</u> |

Governance costs includes payments to the accountants of £5,470 (2022 - £2,600) for fees in respect of the Independent Examination.

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

|  | 2023<br>Number | 2022<br>Number |
|--|----------------|----------------|
|  | <u>3</u>       | <u>3</u>       |

There were no employees whose annual remuneration was more than £60,000.

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 13 Tangible fixed assets

|                                    | Freehold land<br>and buildings<br>£ | Fixtures and<br>fittings<br>£ | Computers<br>£ | Total<br>£ |
|------------------------------------|-------------------------------------|-------------------------------|----------------|------------|
| <b>Cost</b>                        |                                     |                               |                |            |
| At 1 January 2023                  | 146,766                             | 16,426                        | 47,965         | 211,157    |
| Additions                          | -                                   | 27,757                        | 645            | 28,402     |
| At 31 December 2023                | 146,766                             | 44,183                        | 48,610         | 239,559    |
| <b>Depreciation and impairment</b> |                                     |                               |                |            |
| At 1 January 2023                  | -                                   | 1,498                         | 40,177         | 41,675     |
| Depreciation charged in the year   | -                                   | 5,372                         | 1,631          | 7,003      |
| At 31 December 2023                | -                                   | 6,870                         | 41,808         | 48,678     |
| <b>Carrying amount</b>             |                                     |                               |                |            |
| At 31 December 2023                | 146,766                             | 37,313                        | 6,802          | 190,881    |
| At 31 December 2022                | 146,766                             | 14,928                        | 7,788          | 169,482    |

### 14 Fixed asset investments

|                          | Listed<br>investments<br>£ |
|--------------------------|----------------------------|
| <b>Cost or valuation</b> |                            |
| At 1 January 2023        | -                          |
| Additions                | 5                          |
| At 31 December 2023      | 5                          |
| <b>Carrying amount</b>   |                            |
| At 31 December 2023      | 5                          |
| At 31 December 2022      | -                          |

|                             | Notes | 2023<br>£ | 2022<br>£ |
|-----------------------------|-------|-----------|-----------|
| Other investments comprise: |       |           |           |
| Investments in subsidiaries | 15    | 5         | -         |

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 15 Subsidiaries

Details of the Charity's subsidiaries at 31 December 2023 are as follows:

| Name of undertaking                  | Registered office   | Nature of business | Class of shares held | % Held |          |
|--------------------------------------|---|--------------------|----------------------|--------|----------|
|                                      |   |                    |                      | Direct | Indirect |
| Sarisbury Green C A Services Limited | Sarisbury Green Community Centre, Sarisbury Green, Southampton, Hampshire, SO31 7AA | Licensed Bar       | Ordinary             | 100.00 |          |

### 16 Stocks

|                                     | 2023<br>£ | 2022<br>£ |
|-------------------------------------|-----------|-----------|
| Finished goods and goods for resale | 911       | 839       |

### 17 Debtors

| Amounts falling due within one year: | 2023<br>£ | 2022<br>£ |
|--------------------------------------|-----------|-----------|
| Trade debtors                        | -         | 990       |

| Amounts falling due after more than one year: | 2023<br>£  | 2022<br>£    |
|---|------------|--------------|
| Other debtors                                 | 900        | 5,009        |
| <b>Total debtors</b>                          | <b>900</b> | <b>5,999</b> |

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

|                                    | 2023<br>£    | 2022<br>£    |
|------------------------------------|--------------|--------------|
| Other taxation and social security | 228          | 826          |
| Deferred income                    | -            | 990          |
| Accruals                           | 3,120        | 2,600        |
|                                    | <b>3,348</b> | <b>4,416</b> |

Notes

19

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 19 Deferred income

|                       | 2023<br>£         | 2022<br>£         |
|-----------------------|-------------------|-------------------|
| Other deferred income | -                 | 990               |
|                       | <u>          </u> | <u>          </u> |

Deferred income is included in the financial statements as follows:

|                                     | 2023<br>£         | 2022<br>£         |
|-------------------------------------|-------------------|-------------------|
| Deferred income is included within: |                   |                   |
| Current liabilities                 | -                 | 990               |
|                                     | <u>          </u> | <u>          </u> |
| Movements in the year:              |                   |                   |
| Deferred income at 1 January 2023   | 990               | -                 |
| Resources deferred in the year      | (990)             | 990               |
|                                     | <u>          </u> | <u>          </u> |
| Deferred income at 31 December 2023 | -                 | 990               |
|                                     | <u>          </u> | <u>          </u> |

### 20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                                 | Movement in funds  |                           | Movement in funds  |                   |                             |
|---------------------------------|--------------------|---------------------------|--------------------|-------------------|-----------------------------|
|                                 | Incoming resources | Balance at 1 January 2023 | Incoming resources | Transfers         | Balance at 31 December 2023 |
|                                 | £                  | £                         | £                  | £                 | £                           |
| Installation of automatic doors | -                  | -                         | 4,500              | (4,500)           | -                           |
|                                 | <u>          </u>  | <u>          </u>         | <u>          </u>  | <u>          </u> | <u>          </u>           |

#### Installation of automatic doors

Donations received from Fareham Borough Council for the installation of automatic doors for the Community Centre.

### 21 Related party transactions

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 21 Related party transactions

(Continued)

The following amounts were outstanding at the reporting end date:

|                       | Amounts owed by related parties<br>2023 |            | Amounts owed by related parties<br>2022 |              |
|-----------------------|---|------------|---|--------------|
|                       | Balance<br>£                            | Net<br>£   | Balance<br>£                            | Net<br>£     |
| Other related parties | 900                                     | 900        | 5,009                                   | 5,009        |
|                       | <u>900</u>                              | <u>900</u> | <u>5,009</u>                            | <u>5,009</u> |
|                       | =====                                   | =====      | =====                                   | =====        |

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**

England & Wales - Charity number 301938

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# Accounts

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Charity registration number 301938

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr C J Moore  
Mrs A C Foulds  
Mr P Humphreys  
Mr E A Honey

### Charity number

301938

### Bankers

HSBC  
71 West Street  
Fareham  
Hampshire  
PO16 0AN

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# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## CONTENTS

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|   | <b>Page</b> |
|---|-------------|
| Trustees' report                        | 1 - 2       |
| Statement of Trustees' responsibilities | 3           |
| Independent examiner's report           | 4           |
| Statement of financial activities       | 5           |
| Balance sheet                           | 6           |
| Notes to the financial statements       | 7 - 14      |

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# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2022*

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's trust deed, 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 in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

To promote the wellbeing of the community and residents in the Sarisbury Ward of the Borough of Fareham and its immediate neighbourhood by association with local authorities, voluntary youth and adult organisation in a common effort to further health, to advance education, to provide a meeting place and facilities for physical and mental training, recreation and social, moral intellectual development, and to foster a community spirit for the achievement of these and other such purposes as may by law be deemed charitable.

To establish, maintain and manage a Community Centre for activities promoted by the Association and its constituent members in furtherance of the above objects, or any of them. The Association shall be non-political and non-sectarian.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

#### **Achievements and performance**

This year has been a little better for the association than the previous couple of years, due to a global pandemic. The Community Centre has seen a gradual increase in users and groups coming back to the Centre.

Our usual fundraising events (i.e. Show on the Green, monthly Bar Quiz donations, Jazz on the Green donations, Tribute evenings, Beer Festival, etc.) have been well supported this year thus boosting our Income significantly on the previous year. We have also seen an increase on private bookings for wedding receptions, birthdays, etc., which has also seen a welcome boost to our income.

The Tea Dances held on Monday afternoons are now back up to full strength.

We continue with the ongoing upgrade of our electrical system, as and when funds allow, throughout this year with it continuing into next.

All our regular groups, for example Sarisbury Green Pre-School, The Arts Society, Communicare Lunch club, exercise groups, etc., have continued to use our premises.

#### **Financial review**

Overall, income has increased by 35% to £112,404 while expenditure fell 3% to £80,600. The surplus before other gains and losses was therefore £31,804 (2022: gain of £135).

#### **Reserves**

It is the policy of the Charity to maintain funds at a level which equate to no less than three months unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs.

#### **Structure, governance and management**

The Charity is a registered in England and Wales and governed by its Trust deed. It was registered on the 4th March 1964.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees who served during the year and up to the date of signature of the financial statements were:

Mr C J Moore  
Mrs A C Foulds  
Mr P Humphreys  
Mr E A Honey

Appointment of Trustees is governed by the Trust Deed of the Charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee. Any vacancies are filled by recognising gaps in the skills, capacity and experience of existing trustees. New trustees receive induction and training in their role and this process is reviewed by the Trustees regularly.

#### Administrative Information

|                    |                               |
|--------------------|-------------------------------|
| Chairman           | Mr E Honey                    |
| Vice Chairman      | Mr C Moore                    |
| Honorary Treasurer | Mr P Humphreys (New Horizons) |
| Secretary          | Mrs L Moore                   |
| Life Member        | Mrs J Jackson                 |
| Life Member        | Mr R Jackson                  |
| Life Member        | Mrs A C Foulds                |
| Manager            | Mrs S Boggust                 |

#### Executive Committee

Individual Members      Mr D Foulds  
   Mr J Downer

Group Members      Badminton (Mr R Cannadine)  
                                 Sarisbury Green Horticultural Society/Women's Institute (Mrs A Foulds)  
                                 Communicare (Mrs J Pilgrim)  
                                 Sarisbury Green Camera Club (Mr J Fox)  
                                 Sarisbury Green Pre-School (Mrs K Heaney)  
                                 The Arts Society (Mr J Robertson)  
                                 Probus (Mr John Robertson)  
                                 Sarisbury Green Choral Society (Miss K Kopte)  
                                 New Horizons Band (Mr P Humphreys)  
                                 War Games (Mr I Carbutt)

Affiliated groups with no representation: Floral Art; Embroidery & Patchwork; Swanwick Lions; Rifle Club.

#### Charity Office

Sarisbury Green Community Centre  
The Green  
Sarisbury Green  
Southampton  
Hampshire  
S0317AA  
Telephone      01489 573114  
Web site      [www.sarisburygreen.org.uk](http://www.sarisburygreen.org.uk)  
Email      [info@sarisburygreen.org.uk](mailto:info@sarisburygreen.org.uk)

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

Mr E A Honey  
**Trustee**

3 October 2023

# **SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

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I report to the trustees on my examination of the financial statements of Sarisbury and District Community Centre Association (the Charity) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**Sarah Corbett FCA DChA**

#### **HJS Accountants Limited**

Tagus House  
9 Ocean Way  
Southampton  
Hampshire  
SO14 3TJ  
United Kingdom

Dated: 25 October 2023

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 DECEMBER 2022*

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|   |       | Unrestricted funds | Unrestricted funds |
|---|-------|--------------------|--------------------|
|   |       | 2022               | 2021               |
|   | Notes | £                  | £                  |
| <b><u>Income from:</u></b>                                |       |                    |                    |
| Donations and grants                                      | 3     | 4,144              | 16,573             |
| Income from charitable activities                         | 4     | 91,065             | 48,772             |
| Other income  | 5     | 17,180             | 18,073             |
| Investments   | 6     | 15                 | 1                  |
|   |       | <hr/>              | <hr/>              |
| <b>Total income</b>                                       |       | 112,404            | 83,419             |
|   |       | <hr/>              | <hr/>              |
| <b><u>Expenditure on:</u></b>                             |       |                    |                    |
| Raising funds   | 7     | 8,244              | 4,007              |
|   |       | <hr/>              | <hr/>              |
| Charitable activities                                     | 8     | 72,356             | 79,277             |
|   |       | <hr/>              | <hr/>              |
| <b>Total expenditure</b>                                  |       | 80,600             | 83,284             |
|   |       | <hr/>              | <hr/>              |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | 31,804             | 135                |
|   |       |                    |                    |
| Fund balances at 1 January 2022                           |       | 185,898            | 185,763            |
|   |       | <hr/>              | <hr/>              |
| <b>Fund balances at 31 December 2022</b>                  |       | 217,702            | 185,898            |
|   |       | <hr/> <hr/>        | <hr/> <hr/>        |

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

All income and expenditure derive from continuing activities.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2022

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|   | Notes | 2022<br>£      | £              | 2021<br>£     | £              |
|---|-------|----------------|----------------|---------------|----------------|
| <b>Fixed assets</b>                                   |       |                |                |               |                |
| Tangible assets                                       | 13    |                | 169,482        |               | 156,501        |
| <b>Current assets</b>                                 |       |                |                |               |                |
| Stocks  | 14    | 839            |                | 917           |                |
| Debtors   | 15    | 5,999          |                | 5,009         |                |
| Cash at bank and in hand                              |       | 45,798         |                | 24,281        |                |
|   |       | <u>52,636</u>  |                | <u>30,207</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 16    | <u>(4,416)</u> |                | <u>(810)</u>  |                |
| Net current assets                                    |       |                | 48,220         |               | 29,397         |
| <b>Total assets less current liabilities</b>          |       |                | <u>217,702</u> |               | <u>185,898</u> |
| <b>Income funds</b>                                   |       |                |                |               |                |
| Unrestricted funds                                    |       |                | 217,702        |               | 185,898        |
|   |       |                | <u>217,702</u> |               | <u>185,898</u> |

The financial statements were approved by the Trustees on 3 October 2023

Mr E A Honey  
Trustee

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **1 Accounting policies**

#### **Charity information**

Sarisbury and District Community Centre Association is a charity registered in England and Wales. The Charity address is Sarisbury Green Community Centre, The Green, Sarisbury Green, Southampton, SO31 7AA.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's Trust deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity 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 preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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 financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### **1.4 Income**

Income is recognised when the Charity 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.

Cash donations are recognised on receipt. Other donations are recognised once the Charity 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.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

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

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 bases:

|                             |                      |
|-----------------------------|----------------------|
| Freehold land and buildings | not provided         |
| Fixtures and fittings       | 20% reducing balance |
| Computers                   | 20% reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 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.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Taxation

The Charity is exempt from corporation tax on its charitable activities and is not required to be registered for VAT purposes.

#### 1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and grants

|                     | Unrestricted<br>funds | Unrestricted<br>funds |
|---------------------|-----------------------|-----------------------|
|                     | 2022<br>£             | 2021<br>£             |
| Donations and gifts | 4,144                 | 16,573                |

### 4 Income from charitable activities

|                             | 2022<br>£ | 2021<br>£ |
|-----------------------------|-----------|-----------|
| Activities generating funds | 91,065    | 48,772    |

### 5 Other income

|                         | Unrestricted<br>funds | Unrestricted<br>funds |
|-------------------------|-----------------------|-----------------------|
|                         | 2022<br>£             | 2021<br>£             |
| Bar rental income       | 11,130                | 10,634                |
| Insurance claim receipt | 6,050                 | -                     |
| Covid grant receipt     | -                     | 7,439                 |
| Other income            | 17,180                | 18,073                |

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 6 Investments

|                     | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
|                     | 2022               | 2021               |
|                     | £                  | £                  |
| Interest receivable | 15                 | 1                  |

### 7 Raising funds

|                   | Unrestricted funds | Unrestricted funds |
|-------------------|--------------------|--------------------|
|                   | 2022               | 2021               |
|                   | £                  | £                  |
| Fundraising costs | 8,244              | 4,007              |
|                   | <u>8,244</u>       | <u>4,007</u>       |

### 8 Charitable activities

|  | 2022          | 2021          |
|--|---------------|---------------|
|  | £             | £             |
| Administration Salaries                | 20,196        | 18,037        |
| Light and Heat                         | 15,081        | 12,780        |
| Insurance                              | 3,034         | 2,499         |
| Licences                               | 1,329         | 1,050         |
| Cleaner and Handyman Wages             | 8,232         | 7,550         |
| Repairs and maintenance                | 12,391        | 29,046        |
| Cleaning materials                     | 3,676         | 2,024         |
| Stock movement                         | 78            | (241)         |
|  | <u>64,017</u> | <u>72,745</u> |
| Share of support costs (see note 9)    | 5,739         | 5,664         |
| Share of governance costs (see note 9) | 2,600         | 868           |
|  | <u>72,356</u> | <u>79,277</u> |

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 9 Support costs

|                                | Support costs | Governance costs | 2022         | Support costs | Governance costs | 2021         |
|--------------------------------|---------------|------------------|--------------|---------------|------------------|--------------|
|                                | £             | £                | £            | £             | £                | £            |
| Printing, postage & stationery | 998           | -                | 998          | 1,228         | -                | 1,228        |
| Telephone                      | 1,047         | -                | 1,047        | 891           | -                | 891          |
| Sundry                         | 60            | -                | 60           | 184           | -                | 184          |
| Bank charges                   | 189           | -                | 189          | 929           | -                | 929          |
| Depreciation                   | 3,445         | -                | 3,445        | 2,432         | -                | 2,432        |
| Audit fees                     | -             | 2,600            | 2,600        | -             | 868              | 868          |
|                                | <u>5,739</u>  | <u>2,600</u>     | <u>8,339</u> | <u>5,664</u>  | <u>868</u>       | <u>6,532</u> |
| Analysed between               |               |                  |              |               |                  |              |
| Charitable activities          | <u>5,739</u>  | <u>2,600</u>     | <u>8,339</u> | <u>5,664</u>  | <u>868</u>       | <u>6,532</u> |

Governance costs includes payments to the accountants of £2,600 (2021- £868) for fees in respect of the Independent Examination.

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

|  | 2022     | 2021     |
|--|----------|----------|
|  | Number   | Number   |
|  | 3        | 3        |
|  | <u>3</u> | <u>3</u> |

There were no employees whose annual remuneration was more than £60,000.

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 13 Tangible fixed assets

|                                    | Freehold land<br>and buildings | Fixtures and<br>fittings | Computers | Total   |
|------------------------------------|--------------------------------|--------------------------|-----------|---------|
|                                    | £                              | £                        | £         | £       |
| <b>Cost</b>                        |                                |                          |           |         |
| At 1 January 2022                  | 146,766                        | -                        | 47,965    | 194,731 |
| Additions                          | -                              | 16,426                   | -         | 16,426  |
| At 31 December 2022                | 146,766                        | 16,426                   | 47,965    | 211,157 |
| <b>Depreciation and impairment</b> |                                |                          |           |         |
| At 1 January 2022                  | -                              | -                        | 38,230    | 38,230  |
| Depreciation charged in the year   | -                              | 1,498                    | 1,947     | 3,445   |
| At 31 December 2022                | -                              | 1,498                    | 40,177    | 41,675  |
| <b>Carrying amount</b>             |                                |                          |           |         |
| At 31 December 2022                | 146,766                        | 14,928                   | 7,788     | 169,482 |
| At 31 December 2021                | 146,766                        | -                        | 9,735     | 156,501 |

### 14 Stocks

|                                     | 2022 | 2021 |
|-------------------------------------|------|------|
|                                     | £    | £    |
| Finished goods and goods for resale | 839  | 917  |

### 15 Debtors

|  | 2022         | 2021         |
|--|--------------|--------------|
|  | £            | £            |
| <b>Amounts falling due within one year:</b>          |              |              |
| Trade debtors  | 990          | -            |
| <b>Amounts falling due after more than one year:</b> |              |              |
| Other debtors  | 5,009        | 5,009        |
| <b>Total debtors</b>                                 | <b>5,999</b> | <b>5,009</b> |

# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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

|                                    | Notes | 2022<br>£    | 2021<br>£  |
|------------------------------------|-------|--------------|------------|
| Other taxation and social security |       | 826          | 260        |
| Deferred income                    | 17    | 990          | -          |
| Accruals                           |       | 2,600        | 550        |
|                                    |       | <u>4,416</u> | <u>810</u> |

### 17 Deferred income

|                       | 2022<br>£  | 2021<br>£ |
|-----------------------|------------|-----------|
| Other deferred income | <u>990</u> | <u>-</u>  |

Deferred income is included in the financial statements as follows:

|                                     | 2022<br>£  | 2021<br>£ |
|-------------------------------------|------------|-----------|
| Deferred income is included within: |            |           |
| Current liabilities                 | <u>990</u> | <u>-</u>  |
| Movements in the year:              |            |           |
| Deferred income at 1 January 2022   | -          | -         |
| Resources deferred in the year      | <u>990</u> | <u>-</u>  |
| Deferred income at 31 December 2022 | <u>990</u> | <u>-</u>  |

### 18 Related party transactions

The following amounts were outstanding at the reporting end date:

|                       | Amounts owed by related parties<br>2022 |              | Amounts owed by related parties<br>2021 |              |
|-----------------------|---|--------------|---|--------------|
|                       | Balance<br>£                            | Net<br>£     | Balance<br>£                            | Net<br>£     |
| Other related parties | 5,009                                   | 5,009        | 5,009                                   | 5,009        |
|                       | <u>5,009</u>                            | <u>5,009</u> | <u>5,009</u>                            | <u>5,009</u> |

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**

England & Wales - Charity number 301938

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# Accounts

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**SARISBURY AND DISTRICT COMMUNITY CENTRE  
ASSOCIATION**  
*Charity Number: 301938*

**REPORT AND FINANCIAL STATEMENTS**  
**31 DECEMBER 2021**

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**  
**ADMINISTRATIVE INFORMATION**  
**YEAR ENDED 31<sup>st</sup> DECEMBER 2021**  
**Charity Registration Number 301938**

President: Currently Vacant position  
Chairman: Mr E Honey  
Vice Chairman: Mr C Moore  
Honorary Treasurer: Mr P Humphreys (New Horizons)  
Secretary: Mrs L Moore  
Life Member: Mrs J Jackson  
Life Member: Mr R Jackson  
Life Member: Mr B Farrow  
Life Member: Mrs A C Foulds  
Manager: Mrs S Boggust

**Executive Committee:**

**Individual Member:** Mr D Foulds

**Individual Member:** Mr J Downer

**Group Members:** Badminton (Mr R Cannadine); Sarisbury Green Horticultural Society/Women's Institute (Mrs A Foulds); Communicare (Mrs J Pilgrim); Sarisbury Green Camera Club (Mr J Fox); Sarisbury Green Pre-School (Mrs K Heaney); The Arts Society (Mr J Robertson); Probus (Mr John Robertson); Sarisbury Green Choral Society (Miss K Kopte); New Horizons Band (Mr P Humphreys; War Games (Mr I Carbutt).

**Affiliated groups with no representation:** Floral Art; Embroidery & Patchwork; Swanwick Lions; Rifle Club.

**CHARITY OFFICE**

Sarisbury Green Community Centre  
The Green  
Sarisbury Green  
Southampton  
Hampshire  
SO31 7AA  
Telephone – 01489 573114  
Web site – [www.sarisburygreen.org.uk](http://www.sarisburygreen.org.uk)  
Email – [info@sarisburygreen.org.uk](mailto:info@sarisburygreen.org.uk)

**INDEPENDENT EXAMINER**

Mr William Tong FAIA, IFA, CMI  
Netley Tax Shop  
37 Victoria Road  
Netley Abbey  
Southampton  
Hampshire  
SO31 5DG

**BANKERS**

HSBC  
25 Middle Road  
Park Gate  
Southampton  
SO31 7GH

## TRUSTEES' REPORT

The Trustees present their annual report and the financial statements for the year ended 31st December 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 7, and comply with the Charity's trust deed and applicable law.

### Trustees

The Trustees named on page 1 have served throughout the year. Appointment of Trustees is governed by the Trust Deed of the Charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee.

### Investment Powers

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the Charity, but no such investments are presently held.

### Constitution, Object and Policies

To promote the wellbeing of the community and residents in the Sarisbury Ward of the Borough of Fareham and its immediate neighbourhood by association with local authorities, voluntary youth and adult organisation in a common effort to further health, to advance education, to provide a meeting place and facilities for physical and mental training, recreation and social, moral intellectual development, and to foster a community spirit for the achievement of these and other such purposes as may by law be deemed charitable.

To establish, maintain and manage a Community Centre for activities promoted by the Association and its constituent members in furtherance of the above objects, or any of them. The Association shall be non-political and non-sectarian.

### Development, Activities and Achievements

This year has been a little better for the association. Due to a Global pandemic the Community Centre has been closed to all users and groups since 23<sup>rd</sup> March 2020 but has slowly re-opened its doors throughout this year to groups and users as dictated by the steady lifting of restrictions by our Government.

Our usual fundraising events (i.e. Show on the Green, monthly Bar Quiz donations, Jazz on the Green donations, Tribute evenings, etc.) were slowly reintroduced throughout this year thus boosting our Income significantly on the previous year. We have also seen an increase on private bookings for wedding receptions, birthdays, etc., which has also seen a welcome boost to our income.

The Tea Dances held on Monday afternoons tentatively restarted towards the end of this year but the Sequence Dances held on Wednesday evenings will not be restarting.

Our ongoing upgrade of our electrical system has been able to continue, as funds and restrictions allow, throughout this year with it continuing into next.

One of our users, Sarisbury Green Pre-School, have continued to use our premises as they are classed as an education setting for priority users. Thus ensuring a minimal income to the Centre through the toughest of times.

### **Reserves Policy**

It is the policy of the Charity to maintain funds at a level which equate to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at least to this level throughout the year

### **Statement of Trustees' responsibilities**

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's affairs during the year and of its financial position at the end of that year. In preparing those financial statements the trustees are required to:

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
4. Prepare the financial statements on a going-concern basis, unless it is inappropriate to presume that the Charity will continue in operation

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity to enable them to ensure that the financial statements comply with the Charities Act 2012. They are also responsible for safeguarding the assets of the Charity, and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

### **Approval**

This report was approved by the Trustees and signed on their behalf by:

Trustee: *Col. Moore*

Date: *20/10/22*

Netley Tax Shop trading name of  
K Y Tong & Co Ltd  
Registered in England and  
Wales.  
Company Number 03158206  
Data Protection Act number  
Z6424705

**NETLEY TAX SHOP**

**ACCOUNTANTS & TAX ADVISERS**

Registered Office  
37 Victoria Road  
Netley Abbey  
Southampton, Hampshire  
SO31 5DG  
Telephone/Fax 02380 454144  
Email: netleytaxshop@gmail.com

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION  
Charity No 301938**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2021, which are set out on pages 5-9.

**Responsibilities and basis of report**

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

The Charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

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

**Independent examiner's statement**

I have completed my 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 Trust 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 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.

Sign William Tong  
William Tong FAIA, FFA, FIPA  
Director  
K Y Tong & Co Ltd  
37 Victoria Road  
Netley Abbey  
Southampton  
SO31 5DG

Date 20 October 2022

**SARISBURY AND DISTRICT COMMUNITY  
ASSOCIATION  
STATEMENT OF FINANCIAL INFORMATION  
YEAR ENDED  
31 DECEMBER 2021  
Charity No 301938**

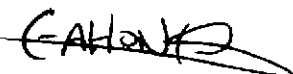
|   | Notes | 2021<br>£       | 2020<br>£       |
|---|-------|-----------------|-----------------|
| <b>Incoming Resources</b>                           |       |                 |                 |
| Donations & grants                                  | 2     | 24,012          | 22,212          |
| Bar rental income                                   |       | 10,634          | 10,289          |
| Activities generating funds                         | 3     | 48,772          | 50,218          |
| Bank interest                                       |       | 1               | 23              |
|   |       | -----           | -----           |
| <b>Total incoming resources</b>                     |       | <b>83,419</b>   | <b>82,742</b>   |
| Stock movements                                     |       | 241             | -               |
|   |       | -----           | -----           |
| <b>Total income resources after stock movements</b> |       | <b>83,660</b>   | <b>82,742</b>   |
|   |       | -----           | -----           |
| <b>Resources expended</b>                           |       |                 |                 |
| Costs of generating funds                           | 4     | (4,007)         | (4,996)         |
| Management and administration                       | 5     | (38,466)        | (43,315)        |
| Centre running costs                                | 6     | (41,052)        | (37,927)        |
|   |       | -----           | -----           |
| <b>Total resources expended</b>                     |       | <b>(83,525)</b> | <b>(86,238)</b> |
|   |       | -----           | -----           |
| Net movement in funds for the year                  |       | 135             | (3,496)         |
| Total funds Brought forward                         |       | 185,763         | 189,259         |
|   |       | -----           | -----           |
| Total funds carried forward                         |       | <u>185,898</u>  | <u>185,763</u>  |

There are no restricted funds. There were no recognised gains and losses for the current and prior years other than as stated above.

**SARISBURY AND DISTRICT COMMUNITY CENTRE**  
**ASSOCIATION**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT**  
**31 DECEMBER 2021**  
**Charity No 301938**

| <b>FIXED ASSETS</b>                            | Notes | 2021<br>£             | 2020<br>£             |
|--|-------|-----------------------|-----------------------|
| <b>Tangible Assets</b>                         | 9     | <u>156,501</u>        | <u>156,105</u>        |
| <br><b>CURRENT ASSETS</b>                      |       |                       |                       |
| Stock  |       | 917                   | 676                   |
| Debtors & prepayments                          | 10    | 5,009                 | 5,009                 |
| Cash at bank and in hand                       |       | <u>24,281</u>         | <u>24,453</u>         |
|  |       | <b>30,207</b>         | <b>30,138</b>         |
| Creditors: Amount falling due<br>Within 1 year | 11    | <u>(810)</u>          | <u>(480)</u>          |
| <b>NET CURRENT ASSETS</b>                      |       | <u>29,397</u>         | <u>29,658</u>         |
|  |       | <u><b>185,898</b></u> | <u><b>185,763</b></u> |
| <br><b>FUNDS</b>                               |       |                       |                       |
| Unrestricted Funds                             |       | <u><b>185,898</b></u> | <u><b>185,763</b></u> |

These financial statement were approved by the Trustees on 20/10/ 2022  
And signed on their behalf by



Mr E Honey  
Trustee Chairman

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**  
**Charity No 301938**

**NOTES TO THE ACCOUNTS**

**Year ended 31 December 2021**

**1. Accounting policies**

The accounts have been prepared in accordance with the applicable accounting standards. The particular accounting policies adopted are described below.

**Accounting Convention**

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on the 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulation 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of recommended practice effective from 1 April 2005 which has since been withdrawn.

**Basis of recognition and allocation of expenditure**

The accounts are prepared on a receipt and payment under section 133 of the Charities Act 2011 (the Charities Act).

**Tangible Fixed assets**

Depreciation is provided to write down the cost or valuation to estimated residual values over the period of their estimated economic lives. The following rates are used on a straight line basis.

|                                  |               |
|----------------------------------|---------------|
| Buildings                        | Nil           |
| Fixtures, fittings and equipment | 20% per annum |

**Income**

Voluntary income and donations are accounted for as received by the charity. The income from fundraising ventures is gross, with associated costs included in fundraising costs.

**Value added tax**

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the statement of Financial Activities.

**Taxation**

The association is recognised as a charity by H M Revenue & Customs and therefore benefits from certain exemptions from taxation on income and gains, to the extent they are applied for charitable purposes. No tax charges have arisen accordingly.

**Fundraising costs**

Fundraising expenditure comprises costs incurred including people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special fundraising events.

**Management and administration of the charity**

Expenditure on management and administration of the charity includes all expenditure not directly relating to the charitable activity or fundraising ventures. This includes costs of renting and running office premises, staff salaries for administrative staff and reporting accountant fees.

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**  
Charity No 301938

**NOTES TO THE ACCOUNTS**  
Year ended 31 December 2021

|  |               |               |
|--|---------------|---------------|
| <b>2. Donation and Grants</b>                                | <b>2021</b>   | <b>2020</b>   |
|  | £             | £             |
| Fareham Borough Council business rate grants                 | 16,573        | 11,334        |
| Coronavirus Job Retention Scheme (CJRS)                      | 7,439         | 10,878        |
|  | <u>24,012</u> | <u>21,21</u>  |
| <br>   |               |               |
| <b>3. ACTIVITIES GENERATING FUNDS</b>                        | <b>2021</b>   | <b>2020</b>   |
|  | £             | £             |
| Subscriptions  | 1,814         | 1,605         |
| Outside lettings   | 27,026        | 24,331        |
| Group rental scheme  | 5,457         | 9,096         |
| Fundraising activities                                       | 10,208        | 6,690         |
| Donations-others   | 3,198         | 1,877         |
| Miscellaneous  | 1,069         | 6,619         |
|  | <u>48,772</u> | <u>50,218</u> |
| <br>   |               |               |
| <b>4. COSTS OF GENERATING FUNDS</b>                          | <b>2021</b>   | <b>2020</b>   |
|  | £             | £             |
| Fundraising costs  | 4,007         | 4,996         |
|  | <u>4,007</u>  | <u>4,996</u>  |
| <br>   |               |               |
| <b>5. MANAGEMENT AND ADMINISTRATION</b>                      | <b>2021</b>   | <b>2020</b>   |
|  | £             | £             |
| Rates, light & heat insurance                                | 15,279        | 18,479        |
| Administration salaries                                      | 18,037        | 17,907        |
| Accountancy & Professional fees                              | 868           | 480           |
| Other administrative costs                                   | 4,282         | 6,449         |
|  | <u>38,466</u> | <u>43,315</u> |
| <br>   |               |               |
| <b>6. CENTRE RUNNING COSTS</b>                               | <b>2021</b>   | <b>2020</b>   |
|  | £             | £             |
| Cleaner and handyman wages                                   | 7,550         | 7,444         |
| Repairs and maintenance                                      | 29,046        | 25,037        |
| Depreciation   | 2,432         | 2,334         |
| Cleaning materials   | 2,024         | 2,112         |
|  | <u>41,052</u> | <u>37,927</u> |
| <br>   |               |               |
| <b>7. NET MOVEMENT IN FUNDS FOR THE YEAR</b>                 | <b>2021</b>   | <b>2020</b>   |
|  | £             | £             |
| The movement in funds for the year is stated after charging: |               |               |
| Depreciation   | 2,432         | 2,334         |
| Accountancy fees   | 550           | 480           |
|  | <u>2,982</u>  | <u>2,814</u>  |

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**  
Charity No 301938

**NOTES TO THE ACCOUNTS**  
Year ended 31 December 2021

**8. Staff costs**

No remuneration was paid to the trustees during the year.

The staff costs were:

|                    | 2021          | 2020          |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Wages and salaries | <u>18,037</u> | <u>17,907</u> |

No employee received remuneration of more than £50,000

**9. Tangible Fixed Assets**

|                                 | Buildings      | Equipment     | Total          |
|---------------------------------|----------------|---------------|----------------|
|                                 | £              | £             | £              |
| <b>Cost</b>                     |                |               |                |
| At 1 January 2021               | 146,766        | 45,137        | 191,903        |
| Additions                       | -              | 2,828         | 2,828          |
| Disposals                       | -              | -             | -              |
| <b>At 31 December 2021</b>      | <u>146,766</u> | <u>47,965</u> | <u>194,731</u> |
| <b>Accumulated depreciation</b> |                |               |                |
| At 1 January 2021               | -              | 35,798        | 35,798         |
| Charge for the year             | -              | 2,432         | 2,432          |
| Disposals                       | -              | -             | -              |
| <b>As at 31 December 2021</b>   | <u>-</u>       | <u>38,230</u> | <u>38,230</u>  |
| <b>Net book value</b>           |                |               |                |
| At 31 December 2021             | <u>146,766</u> | <u>9,735</u>  | <u>156,501</u> |
| At 31 December 2020             | <u>146,766</u> | <u>9,339</u>  | <u>156,501</u> |

**10. Debtors & Prepayments**

|  | 2021         | 2020         |
|--|--------------|--------------|
|  | £            | £            |
| Prepayments                            | -            | -            |
| Loan - Sarisbury Green CA Services Ltd | 5,009        | 5,009        |
|  | <u>5,009</u> | <u>5,009</u> |

**11. Creditors; Amount falling due within one year**

|             | 2021       | 2020       |
|-------------|------------|------------|
|             | £          | £          |
| Accountancy | 550        | 480        |
| Paye        | 260        | -          |
|             | <u>810</u> | <u>480</u> |

**SARISBURY AND DISTRICT COMMUNITY CENTRE**  
**Charity No 301938**

**ADDITIONAL INFORMATION**  
**YEAR ENDED 31 DECMEBER 2021**

The additional financial information on pages 11 and 12 has been prepared from the accounting records of the charity. It should be read in conjunction with statutory financial statements set out on pages 5 to 9 and the independent examiner's report thereon.

**SARISBURY AND DISTRICT COMMUNITY CENTRE**  
**ASSOCIATION**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31 DECEMBER 2021**

| Charlty No 301938                          | 2021          | 2020           |
|--|---------------|----------------|
|  | £             | £              |
| <b>INCOME</b>                              |               |                |
| Subscriptions                              | 1,814         | 1,605          |
| Donations-others                           | 3,198         | 1,877          |
| Bar rental                                 | 10,634        | 10,289         |
| Outside Lettings                           | 27,026        | 24,331         |
| Group Rental scheme                        | 5,457         | 9,096          |
| Grants & CJRS                              | 24,012        | 22,212         |
| Fundraising Activities                     | 10,208        | 6,690          |
| Miscellaneous income                       | 1,069         | 6,619          |
| Bank interest                              | 1             | 23             |
|  | <hr/>         | <hr/>          |
| <b>Total Income</b>                        | <b>83,419</b> | <b>82,742</b>  |
| Stock movements                            | 241           | 0              |
|  | <hr/>         | <hr/>          |
|  | <b>83,660</b> | <b>82,742</b>  |
| <br><b>EXPENDITURE</b>                     |               |                |
| Administrative Salaries                    | 18,037        | 17,907         |
| Cleaners & handyman wages                  | 7,550         | 7,444          |
| Rates                                      | 6,436         | 6,286          |
| Light and heat                             | 6,344         | 9,694          |
| Insurance                                  | 2,499         | 2,499          |
| Repair & Maintenance                       | 29,046        | 26,037         |
| Fundraising costs                          | 4,007         | 4,996          |
| Advertising                                | -             | 474            |
| Printing, postage stationery & advertising | 1,228         | 1,838          |
| Telephone                                  | 891           | 1,810          |
| Accountancy                                | 868           | 480            |
| Licences                                   | 1,050         | 1,670          |
| Cleaning costs                             | 2,024         | 2,112          |
| Sundry expenses                            | 929           | 657            |
| Bank charges                               | 184           | -              |
| Depreciation                               | 2,432         | 2,334          |
|  | <hr/>         | <hr/>          |
| <b>TOTAL EXPENDITURE</b>                   | <b>83,525</b> | <b>86,238</b>  |
|  | <hr/>         | <hr/>          |
| <b>Net Surplus/(Deficit) for the year</b>  | <b>135</b>    | <b>(3,496)</b> |
|  | <hr/>         | <hr/>          |

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**  
Charity No 301938

**FUNDRAISING ACCOUNT**  
**Year ended 31 December 2021**

|                           | 2021         | 2020         |
|---------------------------|--------------|--------------|
|                           | £            | £            |
| <b>INCOME</b>             |              |              |
| Fundraising activities    | 10,208       | 6,690        |
| <b>LESS EXPENDITURE</b>   |              |              |
| Entertainment costs etc., | (4,007)      | (4,996)      |
| <b>NET INCOME</b>         | <u>6,201</u> | <u>7,791</u> |

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**

England & Wales - Charity number 301938

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# Accounts

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*SARISBURY AND DISTRICT COMMUNITY CENTRE  
ASSOCIATION  
Charity Number: 301938*

*REPORT AND FINANCIAL STATEMENTS  
31 DECEMBER 2020*

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**  
**Charity No 301938**

**REPORT AND FINANCIAL STATEMENTS 2020**

| <b>CONTENTS</b>                     | <b>Page</b> |
|-------------------------------------|-------------|
| Administrative information          | 1           |
| Report of the trustees              | 2-3         |
| Report of the independent examiner  | 4           |
| Statement of Financial information  | 5           |
| Statement of Assets and Liabilities | 6           |
| Notes to the accounts               | 7-9         |
| Additional information              | 10-12       |

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**

**ADMINISTRATIVE INFORMATION**

**YEAR ENDED 31<sup>st</sup> DECEMBER 2020**

**Charity Registration Number 301938**

President: Currently Vacant position

Chairman: Mr E Honey

Vice Chairman: Mr C Moore

Honorary Treasurer: Mr P Humphreys (New Horizons)

Secretary: Mrs L Moore

Life Member: Mrs J Jackson

Life Member: Mr R Jackson

Life Member: Mr B Farrow

Life Member: Mrs A C Foulds

Manager: Mrs S Boggust

**Executive Committee:**

**Individual Members:** Mr D Foulds;

**Group Members:** Badminton (Mr R Cannadine); Sarisbury Green Horticultural Society/Women's Institute (Mrs A Foulds); Communicare (Mrs J Pilgrim); Sarisbury Green Camera Club (Mr J Fox); Sarisbury Green Pre-School (Mrs K Heaney); The Arts Society (Mr J Robertson); Probus (Mr John Robertson); Sarisbury Green Choral Society (Miss K Kopte); New Horizons Band (Mr P Humphreys); Visual Marks (Mrs W Flecknor)

**Affiliated groups with no representation:** Floral Art; Embroidery & Patchwork; Swanwick Lions; Rifle Club; Solent Advanced Motorcyclists; Tennis; War Games.

**CHARITY OFFICE**

Sarisbury Green Community Centre

The Green

Sarisbury Green

Southampton

Hampshire

SO31 7AA

Telephone – 01489 573114

Web site – [www.sarisburygreen.org.uk](http://www.sarisburygreen.org.uk)

Email – [info@sarisburygreen.org.uk](mailto:info@sarisburygreen.org.uk)

**INDEPENDENT EXAMINER**

Mr William Tong FAIA, IFA, CMI

Netley Tax Shop

37 Victoria Road

Netley Abbey

Southampton

Hampshire

SO31 5DG

**BANKERS**

HSBC

25 Middle Road

Park Gate

Southampton

SO31 7GH

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**  
**Charity No. 301938**

**TRUSTEES' REPORT**

The Trustees present their annual report and the financial statements for the year ended 31st December 2020. The financial statements have been prepared in accordance with the accounting policies set out on page 7, and comply with the Charity's trust deed and applicable law.

**Trustees**

The Trustees named on page 1 have served throughout the year. Appointment of Trustees is governed by the Trust Deed of the Charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee.

**Investment Powers**

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the Charity, but no such investments are presently held.

**Constitution, Object and Policies**

To promote the wellbeing of the community and residents in the Sarisbury Ward of the Borough of Fareham and its immediate neighbourhood by association with local authorities, voluntary youth and adult organisation in a common effort to further health, to advance education, to provide a meeting place and facilities for physical and mental training, recreation and social, moral intellectual development, and to foster a community spirit for the achievement of these and other such purposes as may by law be deemed charitable.

To establish, maintain and manage a Community Centre for activities promoted by the Association and its constituent members in furtherance of the above objects, or any of them. The Association shall be non-political and non-sectarian.

**Development, Activities and Achievements**

This year has been challenging for the association. Due to a Global pandemic the Community Centre has been closed to all users and groups since 23<sup>rd</sup> March this year.

Our usual fundraising events (i.e. Show on the Green, monthly Bar Quiz donations, Jazz on the Green donations, Tribute evenings, Christmas Fayre, etc.) were all cancelled this year.

Regular collections of unwanted clothes throughout the year by Eco-Friendships, further boosted our fund raising account.

The Tea Dances held on Monday afternoons and the Sequence Dances held on Wednesday evenings were all cancelled from 23<sup>rd</sup> March 2020.

However, once the toughest of restrictions were lifted we have been able to use funds raised through previous years fundraising events to implement upgrades to our Heating and Hot Water system, and also to upgrade our Lighting. We are also working our way through a lengthy and costly electrical upgrade. Ironically, the lighting and heating/hot water system was largely able to be completed due to the Centre being closed to most groups/users of the Centre.

One of our users, Sarisbury Green Pre-School, have continued to use our premises as they are classed as an education setting for priority users. Thus ensuring a minimal income to the Centre.

### **Reserves Policy**

It is the policy of the Charity to maintain funds at a level which equate to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at least to this level throughout the year

### **Statement of Trustees' responsibilities**

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's affairs during the year and of its financial position at the end of that year. In preparing those financial statements the trustees are required to:

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
4. Prepare the financial statements on a going-concern basis, unless it is inappropriate to presume that the Charity will continue in operation

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity to enable them to ensure that the financial statements comply with the Charities Act 2012. They are also responsible for safeguarding the assets of the Charity, and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

### **Approval**

This report was approved by the Trustees and signed on their behalf by:

Trustee: X  X

Date: X 24/09/21 X

Netley Tax Shop trading name of  
K Y Tong & Co Ltd  
Registered in England and  
Wales.  
Company Number 03158206  
Data Protection Act number  
Z6424705

**NETLEY TAX SHOP**

**ACCOUNTANTS & TAX ADVISERS**

Registered Office  
37 Victoria Road  
Netley Abbey  
Southampton, Hampshire  
SO31 5DG  
Telephone/Fax 02380 454144  
Email: netleytaxshop@gmail.com

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION  
Charity No 301938**

I report on the accounts for the year ended 31 December 2020, which are set out on pages 5-9.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

**Respective responsibility of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The Charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records where not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

Sign William Tong.....

William Tong FAIA, FFA, FIPA

Director

K Y Tong & Co Ltd T/A Netley Tax Shop

37 Victoria Road, Netley Abbey

Southampton, SO31 5DG

Date 08 October 2021

**SARISBURY AND DISTRICT COMMUNITY  
ASSOCIATION  
STATEMENT OF FINANCIAL INFORMATION  
YEAR ENDED  
31 DECEMBER 2020  
Charity No 301938**

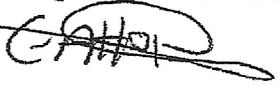
|   | Notes | 2020<br>£       | 2019<br>£ |
|---|-------|-----------------|-----------|
| <b>Incoming Resources</b>                           |       |                 |           |
| Donations & grants                                  | 2     | 22,212          | -         |
| Bar rental income                                   |       | 10,289          | 8,241     |
| Activities generating funds                         | 3     | 50,218          | 86,353    |
| Bank interest                                       |       | 23              | 44        |
|   |       | -----           | -----     |
| <b>Total incoming resources</b>                     |       | <b>82,742</b>   | 94,638    |
| Stock movements                                     |       | -               | 42        |
|   |       | -----           | -----     |
| <b>Total income resources after stock movements</b> |       | <b>82,742</b>   | 94,680    |
|   |       | -----           | -----     |
| <b>Resources expended</b>                           |       |                 |           |
| Costs of generating funds                           | 4     | (4,996)         | (18,014)  |
| Management and administration                       | 5     | (43,315)        | (49,832)  |
| Centre running costs                                | 6     | (37,927)        | (26,692)  |
|   |       | -----           | -----     |
| <b>Total resources expended</b>                     |       | <b>(86,238)</b> | (94,538)  |
|   |       | -----           | -----     |
| Net movement in funds for the year                  |       | (3,496)         | 142       |
| Total funds Brought forward                         |       | 189,259         | 189,117   |
|   |       | -----           | -----     |
| Total funds carried forward                         |       | <b>185,742</b>  | 189,259   |
|   |       | =====           | =====     |

There are no restricted funds. There were no recognised gains and losses for the current and prior years other than as stated above.

**SARISBURY AND DISTRICT COMMUNITY CENTRE  
ASSOCIATION**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT  
31 DECEMBER 2020**  
Charity No 301938

| FIXED ASSETS                                   | Notes | 2020<br>£      | 2019<br>£      |
|--|-------|----------------|----------------|
| Tangible Assets                                | 9     | 156,105        | 153,136        |
| <br>   |       |                |                |
| <b>CURRENT ASSETS</b>                          |       |                |                |
| Stock  |       | 676            | 676            |
| Debtors & prepayments                          | 10    | 5,009          | 5,009          |
| Cash at bank and in hand                       |       | 24,453         | 30,857         |
|  |       | 30,138         | 36,542         |
| Creditors: Amount falling due<br>Within 1 year | 11    | (480)          | (419)          |
| <b>NET CURRENT ASSETS</b>                      |       | <u>29,658</u>  | <u>36,123</u>  |
|  |       | <u>185,763</u> | <u>189,259</u> |
| <br>   |       |                |                |
| <b>FUNDS</b>                                   |       |                |                |
| Unrestricted Funds                             |       | <u>185,763</u> | <u>189,259</u> |

These financial statement were approved by the Trustees on 24/09/ 2021  
And signed on their behalf by

  
Mr E Honey  
Trustee

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**  
**Charity No 301938**

**NOTES TO THE ACCOUNTS**

**Year ended 31 December 2020**

**1. Accounting policies**

The accounts have been prepared in accordance with the applicable accounting standards. The particular accounting policies adopted are described below.

**Accounting Convention**

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulation 2008 only to the extent required to provide a 'true and fair view'.

This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of recommended practice effective from 1 April 2005 which has since been withdrawn.

**Basis of recognition and allocation of expenditure**

The accounts are prepared on a receipt and payment under section 133 of the Charities Act 2011 (the Charities Act).

**Tangible Fixed assets**

Depreciation is provided to write down the cost or valuation to estimated residual values over the period of their estimated economic lives. The following rates are used on a straight line basis.

|                                  |               |
|----------------------------------|---------------|
| Buildings                        | Nil           |
| Fixtures, fittings and equipment | 20% per annum |

**Income**

Voluntary income and donations are accounted for as received by the charity. The income from fundraising ventures is gross, with associated costs included in fundraising costs.

**Value added tax**

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the statement of Financial Activities.

**Taxation**

The association is recognised as a charity by H M Revenue & Customs and therefore benefits from certain exemptions from taxation on income and gains, to the extent they are applied for charitable purposes. No tax charges have arisen accordingly.

**Fundraising costs**

Fundraising expenditure comprises costs incurred including people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special fundraising events.

**Management and administration of the charity**

Expenditure on management and administration of the charity includes all expenditure not directly relating to the charitable activity or fundraising ventures. This includes costs of renting and running office premises, staff salaries for administrative staff and reporting accountant fees.

**2. Donation and Grants**

|  | 2020   | 2019  |
|--|--------|-------|
|  | £      | £     |
| Fareham Borough Council business rate grants | 11,334 | -     |
| Coronavirus Job Retention Scheme (CJRS)      | 10,878 | -     |
|  | -----  | ----- |
|  | 21,212 | -     |
|  | =====  | ===== |

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**  
Charity No 301938

**NOTES TO THE ACCOUNTS**  
**Year ended 31 December 2020**

**3. ACTIVITIES GENERATING FUNDS**

|                        | 2020          | 2019          |
|------------------------|---------------|---------------|
|                        | £             | £             |
| Subscriptions          | 1,605         | 3,471         |
| Outside lettings       | 24,331        | 37,966        |
| Group rental scheme    | 9,096         | 12,170        |
| Fundraising activities | 6,690         | 25,805        |
| Donations-others       | 1,877         | 1,646         |
| Miscellaneous          | 6,619         | 5,295         |
|                        | <u>50,218</u> | <u>86,353</u> |

**4. COSTS OF GENERATING FUNDS**

|                   | 2020         | 2019          |
|-------------------|--------------|---------------|
|                   | £            | £             |
| Fundraising costs | <u>4,996</u> | <u>18,014</u> |

**5. MANAGEMENT AND ADMINISTRATION**

|                               | 2020          | 2019          |
|-------------------------------|---------------|---------------|
|                               | £             | £             |
| Rates, light & heat insurance | 18,479        | 22,403        |
| Administration salaries       | 17,907        | 19,029        |
| Accountancy                   | 480           | 450           |
| Other administrative costs    | 6,449         | 7,950         |
|                               | <u>43,315</u> | <u>49,832</u> |

**6. CENTRE RUNNING COSTS**

|                            | 2020          | 2019          |
|----------------------------|---------------|---------------|
|                            | £             | £             |
| Cleaner and handyman wages | 7,444         | 7,726         |
| Repairs and maintenance    | 26,037        | 15,185        |
| Depreciation               | 2,334         | 1,592         |
| Cleaning materials         | 2,112         | 2,189         |
|                            | <u>37,927</u> | <u>26,692</u> |

**7. NET MOVEMENT IN FUNDS FOR THE YEAR**

|  | 2020       | 2019       |
|--|------------|------------|
|  | £          | £          |
| The movement in funds for the year is stated after charging: |            |            |
| Depreciation   | 2,334      | 1,592      |
| Accountancy fees   | <u>480</u> | <u>450</u> |

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**  
Charity No 301938

**NOTES TO THE ACCOUNTS**  
**Year ended 31 December 2020**

**8. Staff costs**

No remuneration was paid to the trustees during the year.

The staff costs were:

|                    | 2020         | 2019         |
|--------------------|--------------|--------------|
|                    | £            | £            |
| Wages and salaries | 17,907       | 19,029       |
|                    | <u>=====</u> | <u>=====</u> |

No employee received remuneration of more than £50,000

**9. Tangible Fixed Assets**

|                                 | Buildings      | Equipment     | Total          |
|---------------------------------|----------------|---------------|----------------|
|                                 | £              | £             | £              |
| <b>Cost</b>                     |                |               |                |
| At 1 January 2020               | 146,766        | 39,834        | 39,834         |
| Additions                       | -              | 5,303         | 5,303          |
| Disposals                       | -              | -             | -              |
|                                 | <u>-----</u>   | <u>-----</u>  | <u>-----</u>   |
| <b>At 31 December 2020</b>      | <b>146,766</b> | <b>45,137</b> | <b>191,903</b> |
|                                 | <u>-----</u>   | <u>-----</u>  | <u>-----</u>   |
| <b>Accumulated depreciation</b> |                |               |                |
| At 1 January 2020               | -              | 33,464        | 33,464         |
| Charge for the year             | -              | 2,334         | 2,334          |
| Disposals                       | -              | -             | -              |
|                                 | <u>-----</u>   | <u>-----</u>  | <u>-----</u>   |
| <b>As at 31 December 2020</b>   | <b>-</b>       | <b>35,798</b> | <b>35,798</b>  |
|                                 | <u>-----</u>   | <u>-----</u>  | <u>-----</u>   |
| <b>Net book value</b>           |                |               |                |
| At 31 December 2020             | 146,766        | 9,339         | 156,105        |
|                                 | <u>=====</u>   | <u>=====</u>  | <u>=====</u>   |
| At 31 December 2019             | 146,766        | 6,370         | 153,136        |
|                                 | <u>=====</u>   | <u>=====</u>  | <u>=====</u>   |

**10. Debtors & Prepayments**

|  | 2020         | 2019         |
|--|--------------|--------------|
|  | £            | £            |
| Prepayments                            | -            | -            |
| Loan - Sarisbury Green CA Services Ltd | 5,009        | 5,009        |
|  | <u>-----</u> | <u>-----</u> |
|  | <b>5,009</b> | <b>5,009</b> |
|  | <u>=====</u> | <u>=====</u> |

**11. Creditors; Amount falling due within one year**

|             | 2020         | 2019         |
|-------------|--------------|--------------|
|             | £            | £            |
| Accountancy | 480          | 450          |
| Paye        | -            | (31)         |
|             | <u>-----</u> | <u>-----</u> |
|             | <b>480</b>   | <b>419</b>   |
|             | <u>=====</u> | <u>=====</u> |

**SARISBURY AND DISTRICT COMMUNITY CENTRE**  
**Charity No 301938**

**ADDITIONAL INFORMATION**  
**YEAR ENDED 31 DECMEBER 2020**

The additional financial information on pages 11 and 12 has been prepared from the accounting records of the charity. It should be read in conjunction with statutory financial statements set out on pages 5 to 9 and the independent examiner's report thereon.

**SARISBURY AND DISTRICT COMMUNITY CENTRE**  
**ASSOCIATION**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31 DECEMBER 2020**

| <b>Charity No 301938</b>                   | <b>2020</b>    | <b>2019</b>   |
|--|----------------|---------------|
|  | <b>£</b>       | <b>£</b>      |
| <b>INCOME</b>                              |                |               |
| Subscriptions                              | 1,605          | 3,471         |
| Donations-others                           | 1,877          | 1,646         |
| Bar rental                                 | 10,289         | 8,241         |
| Outside Lettings                           | 24,331         | 37,966        |
| Group Rental scheme                        | 9,096          | 12,170        |
| Grants & CJRS                              | 22,212         | 0             |
| Fundraising Activities                     | 6,690          | 25,805        |
| Miscellaneous income                       | 6,619          | 5,295         |
| Bank interest                              | 23             | 44            |
|  | -----          | -----         |
| <b>Total Income</b>                        | <b>82,742</b>  | <b>94,638</b> |
| Stock movements                            | 0              | 42            |
|  | -----          | -----         |
|  | <b>82,742</b>  | <b>94,680</b> |
| <b>EXPENDITURE</b>                         |                |               |
| Administrative Salaries                    | 17,907         | 19,029        |
| Cleaners & handyman wages                  | 7,444          | 7,726         |
| Rates                                      | 6,286          | 5,240         |
| Light and heat                             | 9,694          | 14,664        |
| Insurance                                  | 2,499          | 2,499         |
| Repair & Maintenance                       | 26,037         | 15,185        |
| Fundraising costs                          | 4,996          | 18,014        |
| Advertising                                | 474            | 1,218         |
| Printing, postage stationery & advertising | 1,838          | 1,591         |
| Telephone                                  | 1,810          | 2,195         |
| Accountancy                                | 480            | 450           |
| Licences                                   | 1,670          | 1,760         |
| Cleaning costs                             | 2,112          | 2,189         |
| Sundry expenses                            | 657            | 1,186         |
| Depreciation                               | 2,334          | 1,592         |
|  | -----          | -----         |
| <b>TOTAL EXPENDITURE</b>                   | <b>86,238</b>  | <b>94,538</b> |
|  | -----          | -----         |
| <b>Net Surplus/(Deficit) for the year</b>  | <b>(3,496)</b> | <b>142</b>    |
|  | =====          | =====         |

**SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION**  
Charity No 301938

**FUNDRAISING ACCOUNT**  
**Year ended 31 December 2020**

|                           | 2020         | 2019         |
|---------------------------|--------------|--------------|
|                           | £            | £            |
| <b>INCOME</b>             |              |              |
| Fundraising activities    | 6,690        | 25,805       |
| <b>LESS EXPENDITURE</b>   |              |              |
| Entertainment costs etc., | (4,996)      | (18,014)     |
| <b>NET INCOME</b>         | <u>1,694</u> | <u>7,791</u> |