

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

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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 Mr J Downer Mrs L Hockaday
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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 Fox) Probus (Mr J Fox) Sarisbury Green Choral Society (Miss K Kopte) War Games (Mr I Carbutt)
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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 <a href="http://www.sarisburygreen.org.uk">www.sarisburygreen.org.uk</a> Email <a href="mailto:info@sarisburygreen.org.uk">info@sarisburygreen.org.uk</a>
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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**

		Unrestricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<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>		122,476	128,147	4,500	132,647
<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>		139,140	116,953	-	116,953
<b>Net income/(expenditure)</b>		(16,664)	11,194	4,500	15,694
Transfers between funds		-	4,500	(4,500)	-
<b>Net movement in funds</b>	10	(16,664)	15,694	-	15,694
<b>Reconciliation of funds:</b>					
Fund balances at 1 January 2024		233,396	217,702	-	217,702
<b>Fund balances at 31 December 2024</b>		216,732	233,396	-	233,396

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

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

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

### 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

### 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 funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	2,388	-	2,388	940	4,500	5,440

### 4 Income from charitable activities

	Heading #ac989 2024 £	Heading #ac989 2023 £
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 funds 2024 £	Unrestricted funds 2023 £
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 funds 2024 £	Unrestricted funds 2023 £
Interest receivable	15	155

### 7 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising costs	31,111	23,423
	31,111	23,423

### 8 Charitable activities

	2024 £	2023 £
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
	92,504	76,637
Share of support costs (see note 9)	12,255	11,423
Share of governance costs (see note 9)	3,270	5,470
	108,029	93,530

# 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>      </u>	<u>      </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:

<b>2024</b> <b>Number</b>	<b>2023</b> <b>Number</b>
2	3
<u>      </u>	<u>      </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 and buildings £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
At 1 January 2024	146,766	44,184	48,610	239,560
Additions	-	-	9,935	9,935
At 31 December 2024	146,766	44,184	58,545	249,495
<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
At 31 December 2024	-	14,333	43,699	58,032
<b>Carrying amount</b>				
At 31 December 2024	146,766	29,851	14,846	191,463
At 31 December 2023	146,766	37,313	6,802	190,881

### 15 Fixed asset investments

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



# SARISBURY AND DISTRICT COMMUNITY CENTRE ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 16 Stocks

	2024 £	2023 £
Finished goods and goods for resale	2,102	911

### 17 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	2,074	-
Prepayments and accrued income	1,500	-
	3,574	-

	2024 £	2023 £
<b>Amounts falling due after more than one year:</b>		
Other debtors	-	900
<b>Total debtors</b>	3,574	900

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

	Notes	2024 £	2023 £
Other taxation and social security		330	228
Deferred income	19	447	-
Accruals		3,270	3,120
		4,047	3,348

### 19 Deferred income

	2024 £	2023 £
Other deferred income	447	-

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
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 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</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 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</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 parties 2024</b>		<b>Amounts owed by related parties 2023</b>	
	<b>Balance £</b>	<b>Net £</b>	<b>Balance £</b>	<b>Net £</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	