

**HAYES & HARLINGTON COMMUNITY ASSOCIATION**  
Registered Charity No. 303081

**FINANCIAL STATEMENTS**

**31 December 2023**

**HAYES & HARLINGTON COMMUNITY ASSOCIATION**  
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## **HAYES & HARLINGTON COMMUNITY ASSOCIATION**

### **Accountants' report on the unaudited accounts to HAYES & HARLINGTON COMMUNITY ASSOCIATION**

We report on the accounts for the year ended 31 December 2023 set out on Pages 2 to 4.

The Committee is responsible for the preparation of the accounts and they consider that the Association is exempt from audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

You have approved the accounts for the year ended 31 December 2023 which comprise the Profit & Loss, the Balance Sheet and the related notes. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

**DEREK R JAMES & CO**  
Accountants

10 HERCIES ROAD  
UXBRIDGE  
MIDDLESEX  
UB10 9NA

**HAYES & HARLINGTON COMMUNITY ASSOCIATION**  
**Profit and Loss Account**  
**for the year ended 31 December 2023**

|                                              | <b>2023</b>     | <b>2022</b>     |
|----------------------------------------------|-----------------|-----------------|
|                                              | <b>£</b>        | <b>£</b>        |
| <b>Income</b>                                |                 |                 |
| Members subscriptions                        | 2,618           | 1,539           |
| Lettings                                     | 80,600          | 64,258          |
| Donations, fundraising & misc income         | 3,915           | 4,429           |
| Car parking                                  | 1,920           | 1,160           |
| Bank interest received                       | -               | 15              |
| Grants                                       | 14,116          | 24,100          |
| Insurance claims                             | -               | 5,919           |
| Bar rent and expenses                        | 58,712          | 27,241          |
|                                              | <u>161,881</u>  | <u>128,661</u>  |
| <b>Expenses</b>                              |                 |                 |
| Wages, salaries and other staff costs        | 71,994          | 49,582          |
| General purchases                            | 3,406           | 1,605           |
| Rent                                         | 5,800           | 5,800           |
| Water rates                                  | 1,079           | 1,531           |
| Light and heat                               | 28,625          | 13,279          |
| Refurbishments costs                         | 32,029          | 40,225          |
| Building maintenance and service contracts   | 6,804           | 11,558          |
| Memorial garden                              | 4,900           | -               |
| Household expenses                           | 1,692           | 1,544           |
| Telephone and internet                       | 2,067           | 1,726           |
| Office expenses                              | 778             | 796             |
| Affiliation and performing rights & licences | 1,836           | 1,150           |
| Insurance                                    | 3,453           | 3,589           |
| Entertainment expenses                       | 1,752           | 639             |
| Bank, credit card and other finance charges  | 526             | 317             |
| Accountancy fees                             | 2,050           | 1,625           |
| Depreciation                                 | 2,189           | 2,432           |
| Misc expenses                                | 2,065           | 1,513           |
|                                              | <u>173,045</u>  | <u>138,911</u>  |
| <b>Loss</b>                                  | <u>(11,164)</u> | <u>(10,250)</u> |

**HAYES & HARLINGTON COMMUNITY ASSOCIATION**  
**Balance Sheet**  
**as at 31 December 2023**

|                            | Notes | 2023<br>£     | 2022<br>£     |
|----------------------------|-------|---------------|---------------|
| <b>Fixed assets</b>        |       |               |               |
| Fixtures and fittings      | 1     | 19,704        | 21,893        |
| <b>Current assets</b>      |       |               |               |
| Stock                      |       | 350           | 350           |
| Centre Cellar Social club  |       | 41,798        | 12,475        |
| Cash at bank and in hand   |       | 10,861        | 45,002        |
| Vat account                |       | 1,512         | 2,926         |
|                            |       | 54,521        | 60,753        |
| <b>Current liabilities</b> |       |               |               |
| Creditors                  |       | (4,368)       | (1,625)       |
| <b>Net current assets</b>  |       | 50,153        | 59,128        |
| <b>Net assets</b>          |       | <u>69,857</u> | <u>81,021</u> |
| <b>Capital account</b>     |       |               |               |
| Balance at start of period |       | 81,021        | 91,271        |
| Net loss                   |       | (11,164)      | (10,250)      |
|                            |       | <u>69,857</u> | <u>81,021</u> |

CHAIRMAN.....

SECRETARY.....

TREASURER.....

**HAYES & HARLINGTON COMMUNITY ASSOCIATION**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**1 FIXTURES AND FITTINGS**

|                       | <b>Spare</b>  |
|-----------------------|---------------|
|                       | <b>£</b>      |
| <b>Cost</b>           |               |
| At 1 January 2023     | 46,478        |
| At 31 December 2023   | <u>46,478</u> |
| <b>Depreciation</b>   |               |
| At 1 January 2023     | 24,585        |
| Charge for the year   | 2,189         |
| At 31 December 2023   | <u>26,774</u> |
| <b>Net book value</b> |               |
| At 31 December 2023   | <u>19,704</u> |
| At 31 December 2022   | <u>21,893</u> |

**CENTRE CELLAR SOCIAL CLUB LIMITED**

**REGISTERED UNDER THE CO-OPERATIVE AND COMMUNITY  
BENEFIT SOCIETIES ACT 2014**

**No: 25209R**

**FINANCIAL ACCOUNTS FOR THE YEAR ENDED**

**31 December 2023**

**CENTRE CELLAR SOCIAL CLUB LIMITED**  
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**CENTRE CELLAR SOCIAL CLUB LIMITED**

**STATEMENT OF COMMITTEE'S RESPONSIBILITIES**

Law requires the committee to prepare financial statements for each.

Financial year which give a true and fair view of the state of affairs of the club and of the profit or loss of the club for that period.

Select suitable accounting policies and apply them consistantly.

Make judgements and estimates that are reasonable and prudent.

State whether applicabe accounting standards have been followed: subject to any material departures disclosed and explained in the financial statements.

Prepare financial statements on the going concern basis unless it is inappropriate to assume that the club will continue in business.

The committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the club to enable them to ensure that the financial statements comply with the Friendly and Industrial and Provident Societies Act 1968 They are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **CENTRE CELLAR SOCIAL CLUB LIMITED**

## **ACCOUNTANTS' REPORT**

### **Accountants' report to the members on the financial statements of CENTRE CELLAR SOCIAL CLUB LIMITED**

We report on the accounts for the year ended 31 December 2023 set out on pages 3 to 4

#### **Respective responsibilities of officers and reporting accountants**

The committee is responsible for the preparation of the accounts and they consider that the club is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

This report is made to the society's members, as a body, in accordance with the terms of our engagement. Our work has been undertaken, so that we might compile the accounts that we have been engaged to compile, report to the society's members that we have done so and state the matters that we have agreed to state to them in this report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the society and the society's members, as a body, for our work or for this report.

#### **Basis of opinion**

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the financial statements with the accounting records kept by the club and making such limited enquiries of the officers of the club as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

#### **Opinion**

In our opinion,

(a) The financial statements are in agreement with the accounting records kept by the club under s75 of the Co-operative and Community benefit Societies Act 2014.

(b) Having regard only to, and on the basis of the information contained in those accounting records:

(1) The financial statements have been drawn up in a manner consistent with accounting requirements of the Act.

Derek R James & Co  
Accountants  
10 Hercies Road  
Hillingdon  
Middlesex UB10 9NA

**CENTRE CELLAR SOCIAL CLUB LIMITED**  
**Income and Expenditure Account**  
**for the year ended 31 December 2023**

|                                           | <b>2023</b>    | <b>2022</b>    |
|-------------------------------------------|----------------|----------------|
|                                           | <b>£</b>       | <b>£</b>       |
| <b>Sales</b>                              | 118,137        | 68,081         |
| Opening stock                             | 1,269          | 2,514          |
| Purchases, Beers, Wines, Spirits & Snacks | 66,808         | 40,695         |
| Closing stock                             | <u>(1,987)</u> | <u>(1,269)</u> |
| <b>Gross profit</b>                       | 52,047         | 26,141         |
| <b>Other income</b>                       |                |                |
| Subscriptions                             | 1378           | 1406           |
| Gaming machine                            | 4699           | 396            |
| Pool table                                | 1816           | 937            |
| Coke machine                              | 1058           | 221            |
| Lottery king                              | 613            | 406            |
| Sundry income                             | -              | -              |
|                                           | <u>61,611</u>  | <u>29,507</u>  |
| <b>Expenses</b>                           |                |                |
| Hayes & Harlington Comm. Assoc. Rent      | 58,712         | 27,241         |
| Repairs and renewals of equipment         | 196            | 108            |
| Credit card charges                       | 1,517          | 933            |
| Accountancy charge                        | 800            | 975            |
| Sundry expenses                           | 100            | -              |
| Stocktaker                                | 286            | 250            |
|                                           | <u>61,611</u>  | <u>29,507</u>  |

**CENTRE CELLAR SOCIAL CLUB LIMITED**  
**Balance Sheet**  
**as at 31 December 2023**

|                                          | <b>2023</b>  | <b>2022</b>  |
|------------------------------------------|--------------|--------------|
|                                          | <b>£</b>     | <b>£</b>     |
| <b>Current assets</b>                    |              |              |
| Bar stocks                               | 1,987        | 1,269        |
| Cash at bank and in hand                 | 48,282       | 17,975       |
|                                          | 50,269       | 19,244       |
| <b>Current liabilities</b>               |              |              |
| Sundry creditors and accruals            | 800          | 1,175        |
| Members card balance                     | 639          | 420          |
| Hayes & Harlington Community Association | 41,798       | 12,475       |
| Value Added Tax                          | 3,297        | 1,640        |
|                                          | 46,534       | 15,710       |
| <b>Net current assets</b>                | 3,735        | 3,534        |
| <b>Net assets</b>                        | <u>3,735</u> | <u>3,534</u> |
| <b>Capital and Reserves</b>              |              |              |
| Share Capital                            | 3,735        | 3,534        |
|                                          | <u>3,735</u> | <u>3,534</u> |
| <b>Chairman.....</b>                     |              |              |
| <b>Secretary.....</b>                    |              |              |
| <b>Treasurer.....</b>                    |              |              |