

**THE LEATHERHEAD COMMUNITY ASSOCIATION  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**Company Number 07608015**

**Charity Number 1142164**

**tc** accounts • tax • legal • financial planning

Abbey House  
Hickleys Court  
South Street  
Farnham  
Surrey  
GU9 7QQ

**THE LEATHERHEAD COMMUNITY ASSOCIATION**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2019**

<b>CONTENTS</b>	<b>PAGE</b>
Trustees Annual Report	<b>3</b>
Independent examiner's report to the Trustees	<b>14</b>
Statement of financial activities	<b>15</b>
Balance sheet	<b>16</b>
Notes to the financial statements	<b>17</b>

# THE LEATHERHEAD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2019

### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Registered name</b>	The Leatherhead Community Association
<b>Registered number</b>	07608015
<b>Charity registration number</b>	1142164
<b>Registered Office and Operational Address</b>	Leatherhead Institute 67 High Street Leatherhead KT22 8AH

### DIRECTORS AND TRUSTEES

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are referred to collectively as the Trustees. The Trustees serving during the period and since the end of the period were as follows:

Mrs J Robinson	Chairman
Mrs F Fleming	Deputy Chairman and Secretary
Mr D W Hanson	Joint Treasurer
Mr T A McMurray	Joint Treasurer
Mr I J Cousins	
Mr J Falkner	
Mrs G Hoad	(retired September 2018)
Mr D H Jackman	(co-opted January 2019)
Mr D Lamb	
Mrs S E Lawrence	(co-opted February 2019)
Mr S Manikon	(retired June 2018)
Mr G C Sevenoaks	
Mr B A Salisbury	
Mrs F Presley	
Mrs J A Slater	(co-opted January 2019)
Miss J Stokoe	

**COMPANY SECRETARY** Mrs J A Slater

**ADMINISTRATOR** Mrs T A Benney

**INDEPENDENT EXAMINER** Mr S P F Howell, FCCA  
Taylorcocks  
Chartered Accountants  
Abbey House  
Hickleys Court  
South Street  
Farnham GU9 7QQ

**PRINCIPAL BANKERS** HSBC Bank PLC  
18 North Street  
Leatherhead KT22 7AR

# THE LEATHERHEAD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2019

The Trustees present their report and examined accounts for the year ended 31 March 2019. The reference and administrative information set out above forms part of this report. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charitable company. The financial statements comply with current statutory requirements and the Articles of Association.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### CONSTITUTION, OBJECTS, AIMS AND POLICIES

##### Governing Document

The Association is a company limited by guarantee and is a registered charity. It is governed by its Articles of Association, which were registered with Companies House at its incorporation on 18 April 2011 and registered with the Charity Commission on 31 May 2011. The company was dormant until 1 July 2011 when it took over the assets and activities of an unincorporated charity with the same name, charity number 277404.

##### Constitution

In accordance with its Articles the purpose of the Association shall be:

- a. to promote the benefit of the inhabitants of the town of Leatherhead and its surrounding districts (defined as the area of authority of the Mole Valley District Council or any successor body, together with any other area within 6 miles of the charity's registered office and hereinafter called the "area of benefit") without distinction of gender, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions in life for the said inhabitants;
- b. to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects;
- c. to promote such other charitable purposes within the area of benefit as may from time to time be determined.

The Association shall be non-partisan in politics and non-sectarian in religion.

##### Aims and Policies

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives. In particular, the Trustees have considered how planned activities will contribute to the charitable aims of the Association as follows:

Hiring rooms to over 70 organisations, for educational, recreational and social activities.

Organising events and activities including visits to properties, gardens, museums, galleries and concerts.

Providing lectures, coffee mornings, indoor games, organised walks, music appreciation, book clubs and a library.

Making awards to younger residents for holiday and educational purposes.

# THE LEATHERHEAD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2019

### MEMBERSHIP

Membership is open to anyone in the town of Leatherhead and its surrounding districts. This year there were 448 individual members, and 4 affiliated associations.

We are always looking for new members and to this end every visitor to the Institute is encouraged to join the Association. We have been successful recently in recruiting new members and if all existing members renew we will have 478 members as we start 2019/20.

### DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

#### COMMUNITY CENTRE

The Letherhead Institute was given to the residents of Leatherhead by Abraham Dixon in 1892 for social, leisure and educational purposes. It is in the care of a registered charity – The Letherhead Institute, Charity Number 1046688.

The Association's lease from the Letherhead Institute for nine rooms, two kitchens and nine parking spaces expired on 17 May 2017. A new lease for the same space was agreed for a further ten year term, with a break clause after five years, at an increased annual rent of £15,000. In addition the Association will continue to make a substantial contribution towards the costs of building maintenance, insurance, caretaking and cleaning. A designated fund of £10,000 has been established to cover refurbishments and maintenance required under the terms of the lease.

The Institute is in a conservation area and our aim is to maximise the appearance and facilities for members and hirers, whilst maintaining the integrity and character of the outstanding Victorian building.

The LCA Trustees work closely with the Trustees of the Institute building to fulfil the charitable objects of both organisations, which derive directly from the terms of the original gift by Abraham Dixon, made with no endowment or provision for maintenance. The Association contributes towards the cost of any appropriate capital expenditure as it arises, focussing always on improving the experience of members, hirers and visitors alike.

#### REFURBISHMENT AND FACILITIES

As reported last year, we had agreed to contribute substantial funds alongside our landlord for the provision of a Unisex Accessible WC and major refurbishment of the Gents toilets, both on the ground floor, to improve the facilities available to our members and hirers; up to £50,000 had been earmarked for these works.

We are pleased to report that both projects were successfully completed during the year and that the improvements have been very well received by all users of the Institute. As reported later in these accounts our total contribution to these projects amounted to £46,783. Within these works we were also able to provide two new sinks for Arts classes and new storage facilities, all eagerly taken up by regular hirers.

In addition to these headline projects we continued the regular pattern of maintenance and renewal of our facilities including, for example, significant investment in improved speakers and microphones in the Abraham Dixon Hall.

# THE LEATHERHEAD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2019

### RISK MANAGEMENT

The Trustees regularly consider the major risks to which the charity is exposed, including those related to operational and financial matters and health and safety. Trustees and Administrator are encouraged to attend appropriate training courses as necessary.

During the year the actions recommended by an independent Health & Safety consultant in a report written in the previous year were completed. We await a new Health and Safety Policy from our landlord and then expect to review our own Policy and also our Hiring Conditions to ensure they match and deliver as they should.

Meanwhile a new Trustee is reviewing all our Risk Documentation with a view to consolidating and refreshing it.

### PUBLIC BENEFIT STATEMENT

Section 4 of the Charities Act 2011 requires the charity trustees to comply with their duty to have due regard to public benefit guidance published by the Charity Commission in exercising their powers or duties. As Trustees we are mindful of this obligation and have referred to the guidance when reviewing our aims and objectives and in planning our future activities. In particular, we have considered how planned activities will contribute to the aims and objectives we have set.

### COMMUNITY INVOLVEMENT

**External and Partnership Meetings:** The Chairman of the Association or a designated representative continues to attend meetings of other relevant community organisations, by invitation. The Association is not a political or lobbying organisation but members are advised of local issues on which they may wish to take a view.

**Heritage Open Days:** The Association was active again in supporting the Mole Valley Heritage Open Days programme; the Chairman and one of the Treasurers sit on the Mole Valley organising committee. The 2018 theme was "Extraordinary Women" and there were numerous talks, exhibitions and displays on this theme, in particular on the efforts of the Suffrage Movement to secure votes for women a century ago. There was also a very moving play, 'Keep the home fires burning', by the Manor Theatre Group.

Other participants included Mole Valley District Council, Leatherhead & District Local History Society and Leatherhead Art Club. Around 300 visitors were welcomed to the Institute by LCA members and invited to enjoy refreshments in the Library without charge.

**The Joan Kirby Lecture:** A former Chairman, Joan Kirby, kindly bequeathed a legacy to the Association and it was decided to commemorate this generous gift by holding an annual event in her name. Starting in September 2009 these events have been lectures, each judged to have been a great success. This year's lecturer was Alex Brummer, City Editor of the Daily Mail. Alex gave an entertaining and informative talk on his career covering economic and city finance matters, emphasising the excellent manufacturing, science, creative arts and innovation skills that exist in the UK. Kate Humble, the BAFTA winning TV producer, broadcaster and writer renowned for her wildlife programmes, has been booked as this year's speaker.

**Tea and Talks:** Details of the monthly Friday afternoon talks are widely advertised and circulated to other organisations and the local press to encourage non-members to attend. In addition to stimulating talks, these provide an excellent opportunity for socialising and engaging with the local community. The speakers and their subjects are varied. This year, amongst others, we had talks on The Secret Gardens of London, Mysteries & Conspiracies, Votes for Women and St Petersburg. Another interesting range of talks is planned for the coming year.

# THE LEATHERHEAD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2019

### **PUBLICITY AND COMMUNICATION**

The LCA logo is used widely, as far as possible, to make our publicity material readily identifiable. Reports of events are published in the local press and free monthly booklets; where we can, we supply photos to provide added interest. We continue to add to the list of e-mail addresses as this has proved an ideal way to contact members with regular communications circulated securely by MailChimp, ensuring that these communications meet the requirements of the 'General Data Protection Regulation'.

A Newsletter is published three times a year in April, August and December, giving details of forthcoming events, planned visits, regular happenings such as 'Tea and Talks', of walks, long or short, and information on the administration of the Association.

The preparation and distribution of the Newsletter depends on the support of a group of members who have given their time regularly over many years, with special mention of our editor who continues with her excellent work after moving from the area to Swindon.

### **Website**

The LCA website [www.leatherheadca.org.uk](http://www.leatherheadca.org.uk) continues to be well used by both LCA members and room hirers alike. The site includes forms to download for all the current visits, concerts, newsletters etc. We are planning a significant overhaul of the site in the coming year.

### **GRANTS**

#### ***Leatherhead Youth Project "LYP"***

The grant to LYP was continued towards the cost of their annual project, "Into the Wild". This was very successful and a report and photographs were included in our Autumn Newsletter. The project is to be repeated and another grant was made in March 2019.

#### ***B@ttitude***

We also reported last year on the grant made to B@ttitude, a small Leatherhead charity, to help finance a Christmas afternoon tea and entertainment for elderly residents. This was repeated in 2018 and it was pleasing to note that this event was supported by the Leatherhead Youth Project and pupils at Therfield School. We were delighted to receive a written report on the event from a pupil, which was published in the Spring 2019 issue of the LCA's Newsletter.

#### ***The Meeting Room***

The grant made in 2017 to this group, which organises a Christmas Day lunch in Fetcham for over 100 people who are in need, or who would otherwise spend Christmas Day alone, was repeated in 2018 at a higher level.

#### ***The Leatherhead Theatre***

We have made a small annual grant to the theatre towards the costs of their Drama Festival held in May each year. This festival gives the opportunity for both young and adult theatre groups to perform to a reasonable sized audience. At one time the theatre received a grant from the local council but this no longer happens and the theatre relies heavily on such private donations.

# THE LEATHERHEAD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2019

### ACTIVITIES

The Association organises a range of events and activities as notified to members in the regular Newsletter. All events and activities are organised by our volunteer members, requiring a considerable amount of time and dedication. We could not operate without their invaluable support and they have our sincere appreciation and gratitude.

**Games Sessions:** These sessions are well attended with between 10 and 16 members each Monday. As we are limited to two table tennis tables in the space allowed, these numbers are perhaps the most we can accommodate satisfactorily. This year there has been no need to replace any equipment.

**Walks Programme:** We continued this year with two walks each month, excluding January. The shorter "morning" walks on the first Wednesday of the month, tend to be more popular than the "longer" walks on the second, but all usually include a stop for tea or lunch. We design the walks to avoid stiles, where practical. Similarly we do not engage steep hills or cycle trails.

Numbers in 2018 were similar to 2017 and varied from 6 to 24, depending on location, etc. They are, of course, weather sensitive!

We are trialling 4 or 5 shorter walks this year. These are often hybrid routes that allow people to easily drop off part way through; this is working well.

The Mystery Tour last July again proved a great success, with much better weather and a lovely walk across the delightful Pulborough Brooks. We will try again this July.

We welcome new supporters and walk leaders to enhance vitality and adventure.

**Art History Lectures with a Difference:** A series of six lectures took place in the autumn of 2018. These were well attended with subjects ranging from 19<sup>th</sup> century costume painting to Frida Kahlo, Lowry, Gauguin and 'Where were the Women?' A further six lectures were held in the spring of 2019 on a variety of subjects – Scottish Art, American Art at Yale, Mary Cassatt, Claude Lorraine and William and Ben Nicholson. The feedback from LCA members and friends is that the lectures have been much enjoyed. Liz Meikle much appreciates the helpers who come on a weekly basis to lend a hand.

There will be no lectures during the summer but they will continue in the autumn of 2019.

**Music Appreciation:** The Recorded Music Group meets once a month on the third Wednesday afternoon in the Kirby Library with an average of 18 members attending with the occasional visitor. Six members take it in turns to present a programme of mainly classical music with a break for tea or coffee. It is a very friendly group and many help to serve the refreshments and clear up afterwards. David Bishop usually operates the Hi-Fi equipment for which members are extremely grateful.

# THE LEATHERHEAD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2019

**Free Lending Library:** The Kirby Library is open weekday mornings from 9.30 to 12.30 and continues to be a pleasant and welcoming room for members and their guests to meet, socialise and enjoy a cup of tea or coffee. On the first Saturday of the month and on Tuesdays and Fridays, there is a member on hand to serve the tea or coffee and on other mornings a selection of hot drinks is located in the ground floor kitchen. Members and visitors are asked to donate 50p in an 'Honesty' box.

Over the past twelve months work has continued to improve the appearance of the library and the layout of the growing collection of books and DVDs for ease of use. The categories now encompass fiction, non-fiction, crime and detective, biography, arts and reference, large-print books and a large collection of DVDs. The self-service arrangement for borrowing books and DVDs is working well and there has been a pleasing increase in borrowing over the last year.

Two Book Clubs meet monthly in the Library in the evening to agree a book for the group to read; this is discussed in detail at the next meeting.

**Visits Programme:** 176 members took advantage of our visits programme this year. The visits featured a combination of independent travel and coach outings which worked well.

The year opened with a successful visit to Dover Castle, where members enjoyed the history from its foundation in the 11<sup>th</sup> century through to its role in World War II.

The next visit to Chatham Docks attracted fewer members and led to a decision to stick to a 25-seater limit for subsequent coach trips.

Independent travel trips included visits to the Freemasons' Hall, the Design Museum and Japan House. 15 members booked for the visit to Kew in April,

Our visits continue to be very popular, with a 3-day, 2-night trip to Highgrove and the Cotswolds in May already booked by 28 members. Janet Stokoe and Rosanna Hadley spend Tuesday mornings at the LCA Office researching and planning new and exciting venues to visit, for which we are extremely grateful.

**Concerts:** For ease of travel arrangements we continued to favour the Royal Festival Hall, where members and guests enjoyed seven concerts during the year including one of Grand Christmas Classics in December. We are able to take advantage of significant group discounts.

**Bridge:** The Social Bridge group continues to thrive, welcoming new players of all levels, who meet every week in a Friday afternoon.

**Scrabble:** Our Scrabble group plays regularly every other week, also on Friday afternoons.

# THE LEATHERHEAD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2019

### HIRING ACTIVITY

As mentioned earlier in this report we hire our rooms to over 70 organisations which between them make a rich contribution to the delivery of our charitable objects of promoting education, social welfare and recreation for the benefit of the inhabitants of Leatherhead and surrounding districts. We are pleased to report that the opportunities provided by our hiring activity increased over the year.

Language tuition in French, Italian and Russian is on offer, along with History lectures and tuition in Calligraphy. Our facilities are used regularly by groups such as Barnado's, Samaritans, the Macular Society and an Autism support group together with a number of individual counsellors. A Church Group meets weekly in our small hall, the Norbury Room.

On the recreation theme our Abraham Dixon Hall is used by Ballroom, Salsa, Swing and Barn Dance groups and the past year has seen the arrival of a new dynamic dance and theatre group for children aged 3-12, learning ballet, tap and drama. Live figurative art classes in this Hall have been a regular feature for many years and have been joined by hirers offering tuition in both oil and water colour painting.

### ACHIEVEMENTS

The Trustees believe they are fulfilling the obligations of the Articles by providing a hospitable Community Centre, with all that it contains and by organising numerous educational and social activities. The programmes and activities organised by our own volunteers and detailed above are well supported by our members. With only one part time paid member of the team, the debt the Association owes to all its volunteers is great and acknowledged whole heartedly by the Trustees.

It is rewarding to see the building buzzing with people in the way our Victorian benefactor would have wished, and we enjoy opening it up to the community for events such as the Heritage Open Days weekend, the Kirby Lecture and similar occasions.

### INVESTMENT POLICY

The Trustees have power to make investments within the terms set out in the Association's Articles. In accordance with the policy set by the Trustees, the Association held no investments during the period covered by this report, retaining its liquid reserves in cash.

By further decision of the Trustees a low risk policy aimed at protecting its assets is applied in determining where the cash balances are held. One element of this policy is that the amount deposited with any bank or building society should not exceed the maximum sum covered by the Financial Services Compensation Scheme, £85,000 from 30 January 2017. Details of the cash balances held at 31 March 2019 are set out in Note 14.

# THE LEATHERHEAD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2019

### FINANCIAL REVIEW

With our annual membership subscription remaining at a very affordable £5, the total income from membership (£2,658 in Note 2) just covers the cost of the three newsletters in the year and some modest additional publicity (£2,589 in Note 5). That we are able to offer such a wide range of activities to our members rests on the valuable efforts of many volunteers, the financial value of which is not measured in these accounts.

Working with our landlord, we hire the facilities of the Leatherhead Institute to a large number of local organisations, the activities of which assist greatly in the delivery of the charitable aims set down originally by Abraham Dixon in 1892, and the income from which helps to ensure the maintenance of the fine Victorian building which he bequeathed to the town.

It is pleasing, therefore, to note an increase of some 8% in income from third-party hirings, partly due to a modest increase in charges but due more to an increase in usage. In particular it has been rewarding to see more activities being provided for young people.

The most significant expenditure by far related to two building projects contracted for by our landlord, the first to create a Unisex Accessible WC on the ground floor and the second to refurbish completely the Gents WC on the same floor, some 40 years after its installation. Trustees had no hesitation in making a total grant of £46,783 to these projects, which have provided much improved facilities for members and hirers alike and been welcomed accordingly.

The additional storage space secured in both projects has also been welcomed by our own volunteers as a help in delivering their activities and by our hirers from whom additional income is being generated.

THE LEATHERHEAD COMMUNITY ASSOCIATION

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2019

**RESERVES POLICY**

Council considers the level of unrestricted funds that it holds on an on-going basis, alongside its Risk Management Policy. At 31 March 2019, the Association held £149,312 of unrestricted funds, after deducting the following:

1. £14,964 of Designated Funds that the Trustees have voted to be set aside for the following particular purposes:

Joan Kirby Bequest	£5,539
Institute Dilapidations Fund	£9,425

2. £6,709 of net Fixed Assets which are central to the Association's running of the Community Centre.

Currently the Association considers the level of unrestricted funds to be held for the following purposes:

IDENTIFIED EMERGENCY COVER			
1	Departure of a major hirer	£8,000	
2	Temporary loss of premises - 6 months loss of hirings income - in the event of a fire, etc.	£40,000	
3	Relocation costs due to permanent loss of premises	£50,000	
4	Paid Officers-temporary cost of replacing current honorary officers with remunerated posts	£35,000	
			£133,000
COMMITTED EXPENDITURE			
5	Youth Awards 2 x £1,000 for a further 3 years	£6,000	
			£6,000
	<b>TOTAL</b>		<b>£139,000</b>

# THE LEATHERHEAD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2019

### RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also directors of The Leatherhead Community Association for the purposes of company law) are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting practices and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant information of which the charitable company's Examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Examiner is aware of that information.

### INDEPENDENT EXAMINER

At the Annual General Meeting to be held on 12 July 2019 a resolution will be proposed to appoint Mr S P F Howell of Taylorcocks, Abbey House, Hickleys Court, South Street, Farnham, GU9 7QQ as Independent Examiner for the year ending 31 March 2020.

Signed on behalf of the Trustees



Mrs June Robinson, Chairman  
20 June 2019

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE LEATHERHEAD COMMUNITY ASSOCIATION  
A CHARITABLE COMPANY LIMITED BY GUARANTEE**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2019, which are set out on pages 15 to 24

**RESPONSIBILITIES AND BASIS OF REPORT**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Signed.....

Date..... 25/06/19.....

Mr S P F Howell, FCCA

Taylorcocks  
Chartered Accountants  
Abbey House  
Hickleys Court  
South Street  
Farnham  
Surrey  
GU9 7QQ

**THE LEATHERHEAD COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2019**

	Note	Total Funds Year to 31 March 2019 £	Total Funds Year to 31 March 2018 £
<b>INCOME from</b>			
Donations and Subscriptions	2	2,698	2,809
Charitable Activities	3	82,868	77,309
Investments	4	2,468	2,542
<b>TOTAL INCOME</b>		<u>88,034</u>	<u>82,660</u>
<b>EXPENDITURE on</b>			
Raising funds	5	(2,589)	(2,802)
Charitable activities	6	(142,738)	(98,327)
<b>TOTAL EXPENDITURE</b>		<u>(145,327)</u>	<u>(101,129)</u>
<b>NET (EXPENDITURE) / INCOME</b>	9	<u>(57,293)</u>	<u>(18,469)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		228,278	246,747
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>170,985</u>	<u>228,278</u>

The Statement of Financial Activities includes all gains and losses in the period and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 17 to 24 form part of these financial statements.

THE LEATHERHEAD COMMUNITY ASSOCIATION

BALANCE SHEET

31 MARCH 2019

	Note	31 March 2019		31 March 2018
		£	£	£
<b>FIXED ASSETS</b>				
Tangible assets	12		6,709	11,548
<b>CURRENT ASSETS</b>				
Debtors	13	10,116		8,861
Cash at bank and in hand	14	175,189		227,515
			<u>185,305</u>	<u>236,376</u>
<b>CREDITORS: Amounts falling due within one year</b>	15	<u>(21,029)</u>		<u>(19,646)</u>
<b>NET CURRENT ASSETS</b>			<b>164,276</b>	216,730
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>170,985</b></u>	<u>228,278</u>
<b>NET ASSETS</b>			<u><b>170,985</b></u>	<u>228,278</u>
<b>FUNDS</b>				
Unrestricted funds	16		<b>170,985</b>	228,278
<b>TOTAL FUNDS</b>			<u><b>170,985</b></u>	<u>228,278</u>

For the year ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

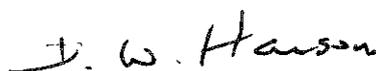
- The members have not required the company to obtain an audit in accordance with section 476;
- The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime.

They were approved by the Trustees on the 20th June 2019 and are signed on their behalf by:



Mrs J Robinson  
Chairman



Mr D W Hanson  
Director

Company Registration No. 07608015

The notes on pages 17 to 24 form part of these financial statements.

# THE LEATHERHEAD COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The Leatherhead Community Association is a charitable company limited by guarantee incorporated in England and Wales. In the event of winding up, each member may be required to contribute an amount, not exceeding £10, towards the settlement of the company's liabilities. The registered office is Letherhead Institute, 67 High Street, Leatherhead, Surrey KT22 8AH.

The financial statements have been prepared 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charitable company and rounded to the nearest £.

The Leatherhead Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### Tangible Fixed assets

All fixed assets are initially recorded at cost. They are capitalised if they can be used for more than one year and cost more than £100.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows: Fixtures, Fittings & Equipment - 25% straight line.

#### Income

Income is included in the Statement of Financial Activities (SOFA) when

- The charity becomes entitled to the resource;
- It is more likely than not that the charity will receive the resource;
- The monetary value can be measured with sufficient reliability.

Members' subscriptions paid in advance are deferred to the relevant year. Income received in advance of an event is similarly deferred until the event date.

Gift Aid is included in income when there is a valid declaration from the donor and any Gift Aid recovered on a donation is considered to be part of that gift.

The value of volunteer help received is not included in the accounts but is described in the Trustees' Report.

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

# THE LEATHERHEAD COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

### **Expenditure and Liabilities**

Expenditure is recognised in the year in which it is incurred. Payments made in advance of social events, for example advance payments for concert tickets, are deferred until the date of the event.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of twelve months or less.

### **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. Financial assets classified as receivable within one year are not amortised.

### **Classification of financial liabilities**

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

### **Basic financial liabilities**

Basic financial liabilities, including creditors, are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

### **Taxation**

The charitable company is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK tax purposes.

### **Fund accounting**

- General funds are unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees at their discretion for a specific purpose.

THE LEATHERHEAD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

2. INCOME FROM DONATIONS AND SUBSCRIPTIONS

	Year to 31 March 2019	Year to 31 March 2018
	£	£
Donations	30	197
Members' subscriptions	2,240	2,215
Affiliation fees	40	50
Gift Aid	388	347
	<u>2,698</u>	<u>2,809</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Year to 31 March 2019	Year to 31 March 2018
	£	£
Community Centre Room Hirings	75,547	70,143
Community Centre Parking Fees	5,996	5,076
Community Centre Miscellaneous	11	125
Ticket sales for Kirby Lecture	260	345
Social Events and Outings	1,054	1,620
	<u>82,868</u>	<u>77,309</u>

4. INCOME FROM INVESTMENTS

	Year to 31 March 2019	Year to 31 March 2018
	£	£
Bank interest receivable	<u>2,468</u>	<u>2,542</u>

5. EXPENDITURE ON RAISING FUNDS

	Year to 31 March 2019	Year to 31 March 2018
	£	£
Membership expenses – newsletters and publicity	<u>2,589</u>	<u>2,802</u>

**THE LEATHERHEAD COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2019**

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Year to 31 March 2019	Year to 31 March 2018
	£	£
Community awards	2,350	2,100
Community centre expenditure	91,624	93,780
Grants for building improvements	46,783	--
Governance Costs	1,981	2,447
	<u>142,738</u>	<u>98,327</u>

**7. COMMUNITY CENTRE EXPENDITURE**

	Year to 31 March 2019	Year to 31 March 2018
	£	£
Salary and wages	16,716	15,315
Rent and rates	16,989	15,398
Licences	(50)	109
Insurance	5,816	5,698
Light and heat	7,040	6,400
Cleaning	16,498	16,092
Caretaker	9,973	11,617
Repairs and maintenance	6,353	8,056
Telephone	420	334
Printing, postage and stationery	498	788
Computer costs	997	523
General expenses	80	64
Payroll expenses	180	180
Sundry equipment	334	535
Depreciation of fixtures, fittings and equipment	6,667	7,628
Refurbishment fund expended	670	2,550
Joan Kirby bequest expended	2,443	2,453
Staff training	-	40
	<u>91,624</u>	<u>93,780</u>

**8. GOVERNANCE EXPENDITURE**

	Year to 31 March 2019	Year to 31 March 2018
	£	£
Independent Examination Fee	1,968	1,860
Trustee Training	-	104
Fees and Subscriptions	13	483
	<u>1,981</u>	<u>2,447</u>

**THE LEATHERHEAD COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2019**

**9. NET INCOME FOR THE YEAR**

This is stated after charging:

	Year to 31 March 2019	Year to 31 March 2018
	£	£
Depreciation	6,667	7,628
Independent Examination Fee	1,968	1,860
Accountancy and Payroll Services	<u>180</u>	<u>180</u>

**10. STAFF COSTS AND EMOLUMENTS**

**Total staff costs were as follows:**

	Year to 31 March 2019	Year to 31 March 2018
	£	£
Wages and salaries *	16,716	15,315
Social security costs #	<u>-</u>	<u>-</u>
	<u>16,716</u>	<u>15,325</u>

**Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	<b>2019</b>	2018
	<b>No</b>	No
Number of administrative staff	1	1

No employee received remuneration of more than £60,000 during the year (2018 - Nil).

\* Including employer's auto-enrolment pension contributions of £261 (2018 - £268). The Association's 'Staging Date' for auto-enrolment was 1 November 2016 and contributions at the rate of 3% of qualifying salary have been paid from that date.

# The National Insurance Contributions Employment Allowance announced in the 2013 Budget reduced Employers' National Insurance Contributions by up to £3,000 for each tax year beginning in April 2014. For the Association this allowance offset the whole of the NIC charge in this year and the previous year.

**THE LEATHERHEAD COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2019**

**11. TRUSTEE REMUNERATION**

The Trustees, or any person connected with them, have not received any remuneration from The Leatherhead Community Association during the year.

Amounts totalling £4,073 (2018 - £5,267) were reimbursed to four Trustees (2018 – three) for expenses in relation to postage, entertainment, travel and stationery paid by them on behalf of the Association.

**12. TANGIBLE FIXED ASSETS**

	<b>Fixtures &amp; Fittings</b> £
<b>COST</b>	
At 1 April 2018	96,300
Additions	1,828
<b>At 31 March 2019</b>	<u><u>98,128</u></u>
 <b>DEPRECIATION</b>	
At 1 April 2018	84,752
Charge for the period	6,667
<b>At 31 March 2019</b>	<u><u>91,419</u></u>
 <b>NET BOOK VALUE</b>	
<b>At 31 March 2019</b>	<u><u>6,709</u></u>
At 31 March 2018	<u><u>11,548</u></u>

**13. DEBTORS**

	<b>At</b>	<b>At</b>
	<b>31 March 2019</b>	<b>31 March 2018</b>
	£	£
Trade debtors	2,746	1,028
Prepayments and accrued income	7,370	7,833
	<u><u>10,116</u></u>	<u><u>8,861</u></u>

**THE LEATHERHEAD COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2019**

**14. CASH AT BANK**

	At 31 March 2019	At 31 March 2018
	£	£
Santander 12 Month Business Bond	-	60,000
Cambridge & Counties Bank (95 Day notice account at 1.74%)	85,000	85,000
Clydesdale Bank 12 Month Deposit (@1.20% from 01.05.18)	32,886	52,220
Metro Bank (Instant Access account @ 0.75%)	46,516	16,787
HSBC current accounts	10,787	13,508
	<u>175,189</u>	<u>227,515</u>

**15. CREDITORS: Amounts falling due within one year**

	At 31 March 2019	At 31 March 2018
	£	£
Accruals and deferred income	<u>21,029</u>	<u>19,646</u>
	<u>21,029</u>	<u>19,646</u>

**16. UNRESTRICTED INCOME FUNDS – Current year**

	Balance at 1 April 2018	Incoming resources	Outgoing resources	Balance at 31 March 2019
	£	£	£	£
Institute dilapidations fund	10,000	95	(670)	9,425
Joan Kirby legacy fund	7,662	320	(2,443)	5,539
General Funds	210,616	87,619	(142,214)	156,021
	<u>228,278</u>	<u>88,034</u>	<u>(145,327)</u>	<u>170,985</u>

**UNRESTRICTED INCOME FUNDS – Previous year**

	Balance at 1 April 2017	Incoming resources	Outgoing resources	Balance at 31 March 2018
	£	£	£	£
Institute dilapidations fund	10,995	1,555	(2,550)	10,000
Joan Kirby legacy fund	9,695	420	(2,453)	7,662
General Funds	226,057	82,145	(97,586)	210,616
	<u>246,747</u>	<u>84,120</u>	<u>(102,589)</u>	<u>228,278</u>

# THE LEATHERHEAD COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019

### PURPOSE OF UNRESTRICTED FUNDS

The general fund is an unrestricted fund used for the day to day running of the community centre and membership services.

The dilapidations fund is an unrestricted fund to be used to refurbish the community centre in accordance with the lease agreement. The Trustees decided to hold the sum of £10,000 in this fund at the start of the current lease in May 2017.

The Joan Kirby legacy fund is an unrestricted fund, which is being held as a designated fund to support events in memory of the late Chairman.

### 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS – Current year

	Tangible fixed assets £	Current assets £	Cash £	Current liabilities £	Total Net Assets £
Unrestricted Income Funds	6,709	10,116	175,189	(21,029)	170,985
Total Funds	<u>6,709</u>	<u>10,116</u>	<u>175,189</u>	<u>(21,029)</u>	<u>170,985</u>

### ANALYSIS OF NET ASSETS BETWEEN FUNDS – Previous year

	Tangible fixed assets £	Current assets £	Cash £	Current liabilities £	Total Net Assets £
Unrestricted Income Funds	11,548	8,861	227,515	(19,646)	228,278
Total Funds	<u>11,548</u>	<u>8,861</u>	<u>227,515</u>	<u>(19,646)</u>	<u>228,278</u>

### 18. INDEMNITY INSURANCE

The charity paid for the insurance premiums to indemnify Trustees from any loss arising from neglect or defaults of Trustees and any consequent loss.

### 19. LEASE COMMITMENTS

The Association has a ten year lease from May 2017 at a rent of £15,000 per annum with inflation-linking every three years based on the Retail Prices Index. There is a five year break clause. The Trustees are confident the Association can operate and continue to flourish under these terms.

### 20. RELATED PARTY TRANSACTIONS

There are no related party transactions during the year (2018 - nil)