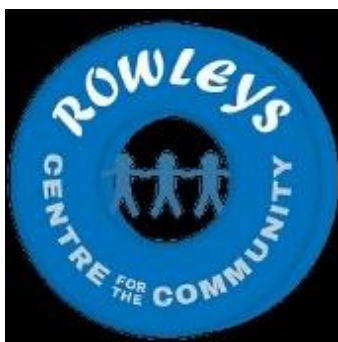


REGISTERED COMPANY NUMBER: 5741983 (ENGLAND & WALES)
REGISTERED CHARITY NUMBER: 1114199

**REPORT OF THE TRUSTEES
AND
FINANCIAL STATEMENT
FOR THE YEAR ENDED
31ST MARCH 2025
FOR
ROWLEYS CENTRE FOR THE COMMUNITY LTD**



ROWLEYS CENTRE FOR THE COMMUNITY LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees: Kenneth Ball (Appointed 10th March 2025)
Rosemary Burbridge
Annelise ten Brink-Ebersohn (Appointed 10th March 2025. Resigned 11th June 2025)
Tanya Colgate (Appointed 9th June 2025)
Patricia Ellis
Carol Franklin Adams
Jane Price (Resigned October 2024)
Maura Syed (Appointed 10th March 2025)
Anne Warzee
Paul Withers
John Wood

Registered Company Number: 5741983 (England and Wales)

Registered Charity Number: 1114119

Registered Office: Rowleys Centre for the Community Ltd
Victoria Road,
Cranleigh,
GU6 8NT

Independent Examiner Oakwood Business Consultants
Unit 3, The Dairy,
Tilehouse Farm Offices,
E Shalford Lane,
Shalford, GU4 8AE

Bankers: Lloyds Bank,
PO Box 1000,
Andover BX1 1LT

The Redwood Bank,
The Nexus Building,
Broadway,
Letchworth Garden City,
Herts SG6 3TA

OBJECTIVES AND ACTIVITIES

Public Benefit

The Trustees believe that Rowleys Centre for the Community provides a dedicated space for a range of activities and service which is beneficial to the Cranfold community, enhancing their health and wellbeing. The majority of the users over the past year have been aged over 50 but the Centre aims to ensure that it becomes an inter-generational space for all within the community. The Centre also provides opportunities for younger people with learning disabilities and volunteering opportunities. The Trustees believe that the Centre offers a friendly, welcoming meeting place for the community. The Business Plan seeks to ensure that the Centre is perceived as a community hub within the Cranfold area and no longer uniquely a day centre for the elderly. The Trustees confirm that they have complied with the Charities Act 2011 and have given due regard to the Charity Commission's general guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

In the year 2024 – 2025 a variety of activities were arranged including Bingo, Art and Craft classes and the very popular twice weekly keep fit class. The Dementia Café, Memory Singing Group and Young Carers Club continue to flourish and grow, and the trustees are grateful to Waverley Borough Council for their generous financial support in funding some of the above activities. Other services include Chiropody, Hairdressing and NHS eye clinic which are all well supported by our users. Rowleys staff and volunteers are dedicated hardworking individuals who make the centre a very welcoming space to relax and socialise. The trustees and users would like to acknowledge their hard work and dedication over the past year, for which we are extremely grateful. In January 2025 the trustees invited our local Member of Parliament, the Right Honourable Jeremy Hunt to become Patron of Rowleys. The trustees were delighted to receive an email of acceptance on 23rd January 2025.

Financial Review for Year Ending 31 March 2025

Overall income:	£217,277
Overall expenditure:	£240,034
Overall total (income over expenditure):	(£22,757)

The trustees acknowledge that the results for the year are very disappointing. The deficit for the year can be mainly attributed to a reduction in grant income of £12K and a reduction of £9K gross profit in the café.

In the light of the poor performance in the café the trustees have reviewed prices and applied increases where necessary whilst bearing in mind that our overall objective is provide a nutritious meal at an affordable price for our users. The trustees have increased their fundraising efforts and are looking closely at expenditure to identify possible savings.

Reserves Policy

In accordance with the recommendation of the Charities Commission and the agreed reserves policy the Trustees believe that it would be financially prudent to reserve a minimum of three months running costs so that should funding be unavailable for any reason the Charity could continue to operate for a period whilst seeking alternative funding and without curtailment of its services.

The Trustees are mindful that the reserves held by the organisation are below our target. The charity is in the process of rebuilding reserves.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to monitor and minimise any risk identified. The trustees prepare an annual budget which helps to identify major risks that the charity is likely to face in the coming period

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee. It is governed by its Memorandum and Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

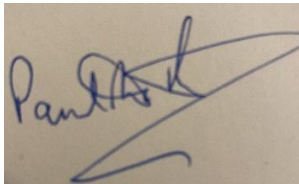
Organisational Structure

The charity is governed by its Board of Trustees who are also Directors of the company. The Directors and Trustees undertake the management function with meetings being held monthly with the centre's Supervisor to whom day to day management is delegated. The articles of association direct that the number of trustees shall never be less than three and up to eleven persons may be elected by the Members at an Annual General Meeting. Trustees may serve for three years from the date of their election and are eligible for re-election save that the Chairman may only serve for a maximum of six consecutive years.

Induction and Training of Trustees

New Trustees receive induction training. Trustees regularly receive information relating to the safeguarding needs of the elderly, vulnerable and young.

Approved by order of the Board of Trustees on 22nd September 2025 and signed on its behalf by :

A handwritten signature in blue ink, appearing to read 'Paul Withers', is written over a horizontal line. The signature is stylized and includes a large, sweeping flourish at the end.

Paul Withers

Chairman, Board of Trustees, Rowleys Centre for the Community

Charity number: 1114119

Rowleys Centre for the Community Ltd
Accounts for the year ended 31st March 2025

Rowleys Centre for the Community Ltd

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Rowleys Centre for the Community Ltd

CHARITY INFORMATION

For the year ended 31st March 2025

Charity Number	1114119
Trustees	Paul Withers (Chair) Tanya Colgate (Appointed 9th June 2025) Maura Syed (Appointed 10th March 2025) Kennith Ball (Appointed 10th March 2025) John Wood Rosemary Burbridge Carol Franklin-Adams Anne Warzee Patricia Ellis Jane Price (Resigned October 2024) Annelise ten Brink-Ebersohn (Appointed 10th March 2025, Resigned 11th June 2025)
Charity Address	Rowleys Victoria Road Cranleigh Surrey GU6 8NT

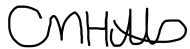
Rowleys Centre for the Community Ltd

ACCOUNTANT'S REPORT

For the year ended 31st March 2025

In accordance with the Engagement letter, and in order to assist you to fulfil your duties under FRS102 SORP, we have independently examined the Accounting records to 31st March 2025.

The Accounts are presented in the following pages. Our work has been undertaken , which included the examination and compilation the Financial Statements for approval by the Trustees. It is to be noted the Company is exempt from a statutory audit for the year.



.....
On behalf of
Oakwood Business Consultants

03/10/2025

.....
Date

The Dairy
Tilehouse Farm Offices
East Shalford Lane
Guildford
GU4 8AE

Rowleys Centre for the Community Ltd

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2025

Recommended categories by activity	Notes	Unrestricted funds £ F01	Restricted funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income	3					
Income and endowments from:						
Donations and legacies	3.1	22,605	3,821	-	26,426	21,606
Charitable activities	3.2	146,895	33,457	-	180,352	162,244
Other trading activities	3.3	9,331	-	-	9,331	5,087
Investments	3.4	1,168	-	-	1,168	738
Separate material item of income		-	-	-	-	-
Other		-	-	-	-	-
Total		179,999	37,278	-	217,277	189,675
Expenditure	4					
Expenditure on:						
Raising funds	4.1	1,303	-	-	1,303	-
Charitable activities	4.2	205,598	33,133	-	238,731	197,714
Separate material expense item		-	-	-	-	-
Other		-	-	-	-	-
Total		206,901	33,133	-	240,034	197,714
Net income/(expenditure) before tax for the reporting period		- 26,902	4,145	-	- 22,757	- 8,039
Tax payable		-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)		- 26,902	4,145	-	- 22,757	- 8,039
Net gains/(losses) on investments		-	-	-	-	-
Net income/(expenditure) Extraordinary items		- 26,902	4,145	-	- 22,757	- 8,039
Transfers between funds		-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Other gains/(losses)		-	-	-	-	-
Net movement in funds		- 26,902	4,145	-	- 22,757	- 8,039
Reconciliation of funds:						
Total funds brought forward		107,508	-	-	107,508	115,547
Total funds carried forward		80,606	4,145	-	84,751	107,508

Rowleys Centre for the Community Ltd

BALANCE SHEET

For the year ended 31st March 2025

	Notes		
Fixed Assets	5	2025	2024
Office Equipment		681	757
Rowley's Centre Equipment		26,915	29,905
Intangibles		1,925	2,200
Total		29,521	32,862
Current Assets		2025	2024
Cash at bank and in hand		61,163	78,352
Stock		1,598	-
Debtors		1,385	1,364
Payments in Advance		216	15,318
Total		64,362	95,034
Less Current Liabilities		2025	2024
Prepayments		3,803	15,118
Creditors		2,782	2,168
Accrual		2,547	3,102
Deferred COMF Funds - Restricted		-	-
Total		9,132	20,388
Net Current Assets		84,751	107,508
		2025	2024
Represented by			
Accumulated Funds		107,508	115,547
Surplus (Deficit) for the year	-	22,757	- 8,039
		84,751	107,508
Fund allocation:			
Restricted Funds		4,145	-
Unrestricted Funds		80,606	107,508

Approved and authorised by the Trustees and signed on their behalf by the Chair


Paul Withers - Chair

03/10/2025

Date

Rowley's Centre for the Community Ltd

INCOME AND EXPENDITURE ACCOUNT

For the Year Ending 31st March 2025

Income	2025	Unrestricted	Restricted	2024
Donations	21,194	17,373	3,821	16,504
Grant Income	26,087	-	26,087	37,744
Other Income	500	500	-	1,025
Fund Raising	9,331	9,331	-	5,087
Food	73,886	73,886	-	77,048
Membership	5,232	5,232	-	5,102
Trips & Activities	54,608	47,238	7,370	24,563
Room Rental	25,271	25,271	-	21,864
Interest	1,168	1,168	-	738
Total	217,277	179,999	37,278	189,675
Expenditure	2025	Unrestricted	Restricted	2024
Salaries, Recruitment & Payroll Costs	85,297	74,073	11,224	88,850
Training & Subscription	481	420	61	112
Food Expenses (Inhouse)	29,520	29,520	-	24,086
Activities, Trips & Entertainment	54,484	48,404	6,080	27,662
Fund Raising Expenses	1,303	1,303	-	-
Telephone	472	412	60	467
Premises Rent & Utilities	28,376	24,772	3,604	25,833
Premises Repairs & Replacements	15,146	14,003	1,143	10,233
Postage & Stationery	1,643	1,434	209	2,184
Advertising	27	24	3	85
Insurances	1,539	1,344	195	1,110
Repairs & Renewals	1,799	1,570	229	728
Accountancy & Bookkeeping Fees	3,096	2,703	393	3,341
IT Software and Consumables	2,080	1,816	264	553
Bank Charges & Card Fees	1,984	1,732	252	1,654
General Travel Expenses	-	-	-	-
Young Carers expenditure	1,811	-	1,811	443
Rosemary & Sage Café expenditure	6,594	-	6,594	6,546
Melody Memories expenditure	1,011	-	1,011	145
Hardship Fund	30	30	-	-
Depreciation	3,066	3,066	-	3,407
Amortisation	275	275	-	275
Total	240,034	206,901	33,133	197,714
Funds brought forward	107,508	107,508	-	115,547
Surplus	- 22,757 -	26,902	4,145	- 8,039
Funds carried forward	84,751	80,606	4,145	107,508

Rowleys Centre for the Community Ltd

NOTES TO THE ACCOUNTS

For the year ended 31st March 2025

1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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 16 July 2014

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

and with the Charities Act 2011.

1.2 Going Concern

The accounts have been prepared on a going concern basis.

1.3 Change of accounting policy or to accounting estimates

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.4 Material prior year errors

See note 7 for disclosure of prior period errors. It is to be noted that the Accounts for the prior period were considered accurate and complete at the time of preparation. Amendments to the comparison figures in these Accounts have been agreed after a re-evaluation of the provisions and ring fenced funding. (3.47 FRS102 SORP)

Rowleys Centre for the Community Ltd

NOTES TO THE ACCOUNTS

For the year ended 31st March 2025

2 Accounting policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

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

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government grants

The charity has received government grants in the reporting period

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Rowleys Centre for the Community Ltd

NOTES TO THE ACCOUNTS

For the year ended 31st March 2025

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

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

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Rowleys Centre for the Community Ltd

NOTES TO THE ACCOUNTS

For the year ended 31st March 2025

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year. They are valued at cost.

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights.

Rowleys Centre for the Community Ltd

NOTES TO THE ACCOUNTS

For the year ended 31st March 2025

Intangible fixed assets

They are valued at cost.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3 Income Analysis by Fund

3.1 Donations and Legacies

	2025	Unrestricted	Restricted	2024
Donations	21,194	17,373	3,821	16,504
Membership	5,232	5,232	-	5,102

3.2 Charitable Activities

	2025	Unrestricted	Restricted	2024
Grant Income	26,087	-	26,087	37,744
Other Income	500	500	-	1,025
Food	73,886	73,886	-	77,048
Trips & Activities	54,608	47,238	7,370	24,563
Room Rental	25,271	25,271	-	21,864

3.3 Other Trading Activities

	2025	Unrestricted	Restricted	2024
Fund Raising	9,331	9,331	-	5,087

3.4 Investments

	2025	Unrestricted	Restricted	2024
Interest	1,168	1,168	-	738

Rowleys Centre for the Community Ltd

NOTES TO THE ACCOUNTS

For the year ended 31st March 2025

4 Expenditure Analysis by Fund

4.1 Raising Funds	2025	Unrestricted	Restricted	2024
Fund Raising Expenses	1303	1303	-	-

4.2 Charitable Activities

	2025	Unrestricted	Restricted	2024
Salaries, Recruitment & Payroll Costs	85,297	74,073	11,224	88,850
Training & Subscription	481	420	61	112
Food Expenses (Inhouse)	29,520	29,520	-	24,086
Activities, Trips & Entertainment	54,484	48,404	6,080	27,662
Telephone	472	412	60	467
Premises Rent & Utilities	28,376	24,772	3,604	25,833
Premises Repairs & Replacements	15,146	14,003	1,143	10,233
Postage & Stationery	1,643	1,434	209	2,184
Advertising	27	24	3	85
Repairs & Renewals	1,799	1,570	229	728
IT Software and Consumables	2,080	1,816	264	553
Insurances	1,539	1,344	195	1,110
Accountancy & Bookkeeping Fees	3,096	2,703	393	3,341
Hardship Fund	30	30	-	-
Bank Charges & Card Fees	1,984	1,732	252	1,654
General Travel Expenses	-	-	-	-
Young Carers expenditure	1,811	-	1,811	443
Rosemary & Sage Café expenditure	6,594	-	6,594	6,546
Melody Memories expenditure	1,011	-	1,011	145
Depreciation	3,066	3,066	-	3,407
Amortisation	275	275	-	275

Rowleys Centre for the Community Ltd

Statement of Cash Flows

For the year ended 31st March 2025

5 Fixed Assets

	Office Equipment	Centre Equipment	Intangibles
Cost 01.04.2024	757	29905	2200
Additions	-	-	-
Total	757	29,905	2,200
Depreciation charge	76	2,990	-
Amortisation charge	-	-	275
At 31.03.2025	681	26,915	1,925

Depreciation has been calculated on a reducing balance basis for Office equipment and Centre equipment at a rate of 10%. Amortisation on intangible assets has been calculated on a straight line basis at a rate of 10%.

6 Paid employees

6.1 Staff costs

	This year £	Last year £
Salaries and wages	82,142	86,636
Social security costs	-	-
Pension costs (defined contribution scheme)	3,155	2,214
Other employee benefits	-	-
Total staff costs	85,297	88,850

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7 Disclosure of prior period errors

It is to be noted there has been a restatement of the prior period comparison figures in these Accounts which relates to income Paid in Advance, on the Balance Sheet, and the income for Trips and Activities, shown on the Income and Expenditure Account. The restatement is also included within the Statement of Financial Activities in relation to Charitable Income. All figures presented in the 2023/24 Accounts were considered accurate and complete at the time of preparation. A recent re-evaluation of the provisions and ring fenced funding for 2023/24 identified adjustments which have been included in these Accounts and are highlighted below.

The comparison figure (2023/24) amendments are as follows

On the Balance Sheet, Prepayments (Liabilities) has been increased by £11,194.

On the Income and Expenditure Account, Trips and Activities Income has been decreased by £11,194.

On the Statement of Financial Activities, the Charitable Activities Income has been decreased by £11,194.

The 2023/24 Restricted and Unrestricted reserves shown in the comparison figures and brought forward values on the Statement of Financial Activities, Income and Expenditure Account and Balance Sheet have been corrected to reflect the true value of funds. The correction has been made in these Accounts due to a re-evaluation of the 2023/24 funding allocation. It was concluded there were no Restricted Reserves brought forward.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Rowleys Centre for the Community Ltd

On accounts for the year
ended

31st March 2025

Charity no
(if any)

1114119

Set out on pages

1-2

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2025**.

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

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

Independent
examiner's statement

I have completed my examination. It is to be noted that there has been a restatement of the figures for the prior period (2023/24), please see section B for disclosure.

In respect of the accounting records for 2024/25, no matters have come to my attention in connection with the examination which gives me cause to believe that:

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

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

Signed:

Date:

3rd October 2025

Name:

Camilla Hills

Relevant professional
qualification(s) or body
(if any):

Address:

Unit 3, The Dairy, Tilehouse Farm Offices, East Shalford Lane, Guildford,
GU4 8AE

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

It is to be noted there has been a restatement of the prior period (2023/24) comparison figures in the Accounts for 2024/25. This relates to an increase in the income paid in advance for 2023/24, and a reduction of the restricted reserves.

The Accounts for 2023/24 were considered accurate at the time of completion, and the restatements above were identified as a result of a re-evaluation of the figures.

All prior period restatements have been disclosed in the notes to the Accounts.