

CARDIGAN CENTRE

England & Wales · Charity number 1003087

Details

Status	Registered
Legal form	Charitable company
Company number	02608879
Registered	1991-06-03
Register	View on the Charity Commission register

Contact

Address	Cardigan Centre 145-153 Cardigan Road Leeds LS6 1LJ
Phone	01132759282
Email	finance@cardigancentre.org.uk
Website	www.cardigancentre.co.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF NW LEEDS AND THE PARTS KNOWN AS SOUTH HEADINGLEY AND BURLEY IN PARTICULAR (HEREIN AFTER REFERRED TO AS THE AREA OF BENEFIT) WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL 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 OF LIFE FOR THE SAID INHABITANTS

Activities: The Cardigan Centre's public building is used for community activities, educational courses and constructive leisure and welfare programmes, and has offices leased to local enterprises. Specialist work includes services for young people, older people, healthy living, handyperson and gardening services, practical help for groups, networks and enterprises, and provision of community information.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** SOUTH HEADINGLEY AND BURLEY AND NEIGHBOURHOOD
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£197,434	£199,165	-	-
2024-08-31	£60,085	£100,972	-	-
2023-08-31	£193,046	£162,541	-	-
2022-08-31	£201,327	£213,797	-	-
2021-08-31	£271,251	£239,340	-	-

Trustees

Name	Role	Appointed
David Nugent		2018-09-27
Kayleigh Brooks		2023-06-15
Marian Charlton		2015-06-09
Sophie Larnier-Vincent		2024-08-29
Susan Buckle		2014-06-17
Talib Hussain		2023-11-30

Accounts

Cardigan Centre

Charity number 1003087

A company limited by guarantee number 02608879

Annual Report and Financial Statements for the year ended 31 March 2025



Cardigan Centre

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

Cardigan Centre

Trustees' report for the year ended 31 March 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Marian Charlton	Co-chair	
Neil Walshaw	Co-chair	resigned 28 Jun 2024
David Nugent	Treasurer	
Susan Buckle		
Kayleigh Brooks		
Talib Hussain		
Sophie Lerner-Vincent		appointed 29 Aug 2024
Charity number	1003087	Registered in England and Wales
Company number	02608879	Registered in England and Wales
Registered and principal address	Bankers	
145-149 Cardigan Road	Unity Trust Bank	Co-operative Bank
Leeds	Four Brindley Place	P O Box 250
LS6 1LJ	Birmingham	Skelmersdale
	B1 2HB	WN8 6WT

Independent examiner

Katy Sargeant ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was incorporated on 9 May 1991, and registered as a charity on 3 June 1991. It is governed by a memorandum and articles of association as amended by special resolutions on 29 September 2003, 26 September 2007 and 30 November 2010. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM or co-opted by the elected trustees between such meetings. Two places on the board are reserved for appointed representatives of the founding organisations, South Headingley Community Association and Leeds City Council, provided that such appointees do not represent more than one-fifth of the total number.

Cardigan Centre

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

(a) To promote the benefit of the inhabitants of NW Leeds and the parts known as South Headingley and Burley in particular (hereinafter referred to as the 'area of benefit') without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local 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 of said inhabitants;

The charity's main activities

We run a Community Centre in Northwest Leeds which is supporting a diverse range of people who access and use our facilities and services. We aim to prioritise the needs of the most disadvantaged residents in the neighbourhood. The Burley, Hyde Park and Headingley area is diverse of social and economic deprivation is varied by age ethnicity, inequality, language/cultural barriers and lack property ownership with poor housing with uncertain civic rights. Our work supports target groups and create new opportunities for the shared of life experience across group, individuals and communities of interest. Our aim is to build partnerships and to work across the neighbourhood with multi-agency working. and to make the best use of resources available. We would like to see and strongly support a community hub across the locality.

Specifically, this looks at

- To promote the social, physical, emotional, mental and economic wellbeing of all members of our community.
- To Support the development of new and existing community groups through our facilities of our building and services we provide.
- To provide responsive services which are relevant to community needs to ensure sustainability through reducing over reliance on single source funding.
- Rooted in the community to generate capacity building.
- To develop and maintain an organisational structure which serves the needs of the Charity in a clear and cohesive way through good governance within the board and fit for purpose management structures.
- To contribute to the wider community for neighbourhood improvements through campaigning and staying active in local forums and groups.
- To Reduce or carbon footprint and recycle to improve where we can for the environment.
- Communicate our mission services and achievements successfully to our partners and stakeholders.

We have room and hall for hire to the community and other organisations. We are very popular with emerging and existing groups who find our facilities easy to access to due to use being centrally based in the city. This departments provides use with an income stream which in return supports our core costs in the organisation. The department also manages the building with its cleaning and maintenance in ensuring we meet health and safety standards.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Our work with residents is enabling them to support them with their mental health and wellbeing due to the effect of Covid-pandemic. Having listened to residents we developed a new community strategy to support people with their concerns by providing mindfulness activities, walks and culture cooking as a therapy. This is improving the quality of life for our residents during difficult times especially with the cost of living and energy bills.

Cardigan Centre

Trustees' report (continued) for the year ended 31 March 2025

Public benefit statement continued

The Cardigan Centre works mainly in Northwest Leeds, with an emphasis on the inner-city neighbourhoods. All residents can benefit from Cardigan Centre's services.

The Cardigan Centre improves the aspirations of local people by accommodating in the public building community groups which organise a wide range of educational and recreational activities; leasing offices to small businesses; running several specialist work streams; organising community events; and providing information and office services. This multi-purpose approach enables the Cardigan Centre to operate as a 'community hub' across the neighbourhood and to adjoining areas.

Achievements and performance

This year has marked significant progress for Cardigan Community Centre in delivering on our charitable objectives through inclusive, empowering, and community-led work. In response to the ongoing challenges of the cost of living crisis, growing social inequality, and mental health pressures, we have continued to provide vital programmes that support wellbeing, encourage civic pride, and build resilience across generations.

Elders Connect

Our Elders Connect group has grown stronger, supporting older people from diverse ethnic backgrounds. Weekly mindfulness and wellbeing sessions were held, addressing loneliness and mental health challenges. A highlight was our group trip to **Skipton**, offering a day of connection with nature, shared experience, and emotional rejuvenation. The year concluded with an **end-of-year celebration** where members reflected on personal growth and community belonging. The programme has reduced isolation and given elders a renewed sense of identity and purpose.

Youth Development

Through targeted work with young people, we delivered a range of youth-led initiatives focused on life skills, personal development, and intergenerational connection. Young people were involved in decision-making, supporting activities such as community events, environmental projects, and volunteering. This participatory approach helped foster responsibility, creativity, and cross-cultural understanding. Many have gone on to further education, training, or employment, supported by our mentoring and pathways programme.

Cost of Living Project

We responded swiftly to the cost of living crisis with tailored support for vulnerable individuals and families. Our project included access to emergency aid, benefit advice sessions, winter clothing distribution (in partnership with Leeds City Council), and warm spaces over the winter months. Over 400 people were supported, helping them maintain dignity and stability during a period of acute financial pressure. Feedback showed that our support alleviated both economic and emotional stress for many.

Community Streets – Bin Yard Renewal Project

As part of our drive to create safer, greener, and more connected neighbourhoods, we piloted the **Community Streets Bin Yard Renewal Project**. Working with local residents, we transformed previously neglected bin yards into **safe, clean, and inviting shared spaces**. We installed **mindfulness planters**, community artwork, and provided seating to encourage neighbourly interaction. These improvements have reduced fly-tipping, improved the environment, and supported residents' mental health and pride in place.

Health and Mindfulness – Partnership with the NHS

Our strong partnership with local NHS teams has led to several co-designed projects that put **community wellbeing at the centre**. Initiatives have included:

- **Mindfulness for Wellbeing** groups for residents managing long-term conditions
- Workshops on **nutrition, managing stress, and movement**
- Community health awareness events focused on reducing health inequalities

Cardigan Centre

Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance

These collaborations have helped reduce barriers to healthcare, empowered participants with practical tools for managing their health, and supported early prevention strategies within communities often underserved by mainstream services.

Impact and Wider Benefit to Society

Our work this year has:

- Directly supported over **1,000 beneficiaries**
- Improved mental wellbeing across all age groups
- Reduced social isolation and increased civic participation
- Contributed to environmental sustainability through green interventions
- Supported economic resilience in response to poverty and financial insecurity

We have strengthened **social bonds between communities, bridged generational divides**, and encouraged **shared ownership of public space**. The model we have developed is not only relevant locally but reflects best practices that can be replicated in other urban communities.

We developed a funding strategy to apply for grants to keep the charity afloat has been a sound judgement. We were successful in receiving various grants, to include commissioned work, and securing rental income with new tenants due to the revamp and improved facilities during Covid. These grants have allowed us to sustain our core building costs and develop new community work.

- On an average of 50 people per week who attend our projects and classes for their personal development. We hire out our rooms to 18 self-managed community groups per week who provide personal development, learning, confidence building and fitness. This attracts another 300 people a week.
- NHS Primary Care Network based at the centre who provide various clinics supporting the community with their health.
- Developed new projects based on community needs with emphasis on health and wellbeing.
- Working closely with partners to develop a strategy in responding to environment improvement and now to the cost-of-living crisis and energy bills.

Conclusion

2024–2025 has been a transformative year for Cardigan Community Centre. Our community-first approach, rooted in inclusion, wellbeing, and collaboration, has delivered meaningful impact. As we look ahead, we remain committed to building a more just, connected, and hopeful future for all.

Cardigan Centre

Trustees' report (continued) for the year ended 31 March 2025

Financial review

The net expenditure for the year was £1,731, including net expenditure of £19,401 on unrestricted funds and net income of £17,670 on restricted funds.

Reserves policy

The charity's free reserves, (the net unrestricted funds, including long term liabilities and excluding fixed assets), at the year end were £17,956. However, excluding the long term liabilities, the unrestricted net current assets, or the charity's working capital, was £26,210.

The reserves policy is to maintain funds between 3 and 6 months of future budgeted expenditure for the purpose of enabling the smooth running of the charity and to enable an orderly winding up should the charity need to close.

On the basis of projected expenditure for 2025/26, this means reserves should be in the range of a minimum of £43k and a maximum of £86k.

Board recognises that the organisation's free reserves have fallen over the course of the year and are behind target, following a significant restructure and redesign of our services. The rebuilding exercise continues and through judicious spending, effective fundraising, and expansion of its services. Board expects the reserves to grow slowly towards our current target.

Cardigan Centre

Trustees' report (continued) for the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 14/8/2025

David Nugent (Trustee)

Cardigan Centre

Independent examiner's report to the trustees of Cardigan Centre

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 9 to 18.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ICAEW which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the 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.

Katy Sargeant ACA

14/8/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Cardigan Centre
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Donations and legacies	(2)	45,400	68,180	113,580	17,378
Other trading activities	(3)	83,113	-	83,113	41,667
Bank interest		741	-	741	768
Other		-	-	-	272
Total income		<u>129,254</u>	<u>68,180</u>	<u>197,434</u>	<u>60,085</u>
Expenditure on:					
Charitable activities	(4)	<u>149,026</u>	<u>50,139</u>	<u>199,165</u>	<u>100,972</u>
Total expenditure		<u>149,026</u>	<u>50,139</u>	<u>199,165</u>	<u>100,972</u>
Net income / (expenditure)		<u>(19,772)</u>	<u>18,041</u>	<u>(1,731)</u>	<u>(40,887)</u>
Transfers between funds		<u>371</u>	<u>(371)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(19,401)</u>	<u>17,670</u>	<u>(1,731)</u>	<u>(40,887)</u>
Fund balances brought forward		<u>43,107</u>	<u>24,495</u>	<u>67,602</u>	<u>108,489</u>
Fund balances carried forward	(5)	<u>23,706</u>	<u>42,165</u>	<u>65,871</u>	<u>67,602</u>

All incoming resources and resources expended derive from continuing activities.

Cardigan Centre
Balance sheet
as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(6) 5,750	-	5,750	11,500
Total fixed assets	<u>5,750</u>	<u>-</u>	<u>5,750</u>	<u>11,500</u>
Current assets				
Debtors and prepayments	(7) 13,989	-	13,989	20,060
Cash at bank	31,218	42,165	73,383	57,469
Total current assets	<u>45,207</u>	<u>42,165</u>	<u>87,372</u>	<u>77,529</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 18,997	-	18,997	11,540
Total current liabilities	<u>18,997</u>	<u>-</u>	<u>18,997</u>	<u>11,540</u>
Net current assets / (liabilities)	<u>26,210</u>	<u>42,165</u>	<u>68,375</u>	<u>65,989</u>
Total assets less current liabilities	<u>31,960</u>	<u>42,165</u>	<u>74,125</u>	<u>77,489</u>
Creditors: amounts falling due after one year	(9) 8,254	-	8,254	9,887
Net assets	<u>23,706</u>	<u>42,165</u>	<u>65,871</u>	<u>67,602</u>
Funds				
Unrestricted funds	23,706	-	23,706	43,107
Restricted funds	-	42,165	42,165	24,495
Total funds	<u>23,706</u>	<u>42,165</u>	<u>65,871</u>	<u>67,602</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 14/8/2025

David Nugent (Trustee)

Cardigan Centre

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

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 financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

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

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: 7 to 20 years

Fixtures, fittings and equipment: over 4 years

Plant and machinery: over 3 to 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Cardigan Centre

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies continued

Fund accounting

Unrestricted funds 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 for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Cardigan Centre

Notes to the accounts continued for the year ended 31 March 2025

2 Donations and legacies

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
All Hallows	-	4,200	4,200	400
BARCA - Leeds	-	26,180	26,180	16,978
Hamara	-	25,000	25,000	-
Leeds City Council (LCC)	-	6,500	6,500	-
The Tudor Trust	45,000	-	45,000	-
Together 4 Peace	-	3,500	3,500	-
Voluntary Action Leeds (VAL)	-	2,500	2,500	-
Other grants and donations	-	300	300	-
	<u>45,000</u>	<u>68,180</u>	<u>113,180</u>	<u>17,378</u>

3 Other trading activities

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Office and mailbox services	903	-	903	536
Room hire	58,720	-	58,720	37,060
Rental income	22,028	-	22,028	4,070
	<u>81,651</u>	<u>-</u>	<u>81,651</u>	<u>41,666</u>

Cardigan Centre

Notes to the accounts continued for the year ended 31 March 2025

4b Charitable activities expenditure detail		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	cost	cost
		£	£	£	£
Salaries, NI and pensions	(8c)	98,255	25,046	123,301	66,862
Travel		144	10	154	36
Recruitment		-	538	538	24
Training and other costs		570	-	570	-
Rates		356	-	356	180
Water		920	-	920	146
Heat and light		13,457	-	13,457	8,999
Insurance		825	-	825	1,609
Trade waste		1,887	-	1,887	726
Repairs, maintenance and security		14,627	-	14,627	1,842
Cleaning and consumables		1,683	-	1,683	961
Room hire and project delivery costs		-	22,721	22,721	8,577
Telephone		697	-	697	419
Printing, postage and stationery		294	-	294	120
IT maintenance and consumables		4,151	1,824	5,975	1,103
Subscriptions and fees		427	-	427	29
Operating lease payments		1,178	-	1,178	559
Independent examination		2,880	-	2,880	1,680
Payroll charges		387	-	387	150
Legal and professional fees		47	-	47	155
Bank charges		248	-	248	152
Depreciation		5,750	-	5,750	6,470
Loan interest		243	-	243	173
		<u>149,026</u>	<u>50,139</u>	<u>199,165</u>	<u>100,972</u>

4c Staff costs and numbers		2025	2024
		£	£
Gross salaries		118,885	64,318
Social security costs		7,426	4,101
Employment allowance		(5,000)	(2,622)
Pensions		1,990	1,065
		<u>123,301</u>	<u>66,862</u>

The average number of employees during the year was 8.1, being an average of 4.4 full time equivalent (2024: 7.3, 3.8 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme		2025	2024
		£	£
Costs of the scheme to the charity for the year		1,990	1,065
Amount of any contributions outstanding at the year end		376	339

Cardigan Centre

Notes to the accounts continued for the year ended 31 March 2025

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Hamara Inspiring Futures	-	25,000	5,051	-	19,949
BARCA Community and Youth	1,069	26,180	24,929	-	2,320
Groundwork UK	1,166	-	1,166	-	-
T4P - Community Streets	-	3,500	2,100	(371)	1,029
Elders Connect	2,253	-	1,494	-	759
NLCF Elders Connect 23/24	9,426	-	3,639	-	5,787
Everfit - Wellbeing Fund	256	-	256	-	-
LCC MICE	249	-	-	-	249
LCC UKSPF	-	6,500	6,438	-	62
Voluntary Action Leeds	1,000	2,500	-	-	3,500
Wades's Charity - SOAR	964	-	127	-	837
LCHT Warm spaces	2,283	-	2,283	-	-
Asda Foundation	1,050	-	893	-	157
Tudor Wellbeing	2,347	-	805	-	1,542
Leeds Co-op	1,092	-	218	-	874
LCC Digital Leeds	193	-	193	-	-
St. Chad's	247	-	247	-	-
BARCA Warm Spaces	500	-	-	-	500
All Hallows Warm Spaces	400	4,200	-	-	4,600
University of Leeds	-	300	300	-	-
	<u>24,495</u>	<u>68,180</u>	<u>50,139</u>	<u>(371)</u>	<u>42,165</u>

Fund name

Hamara Inspiring Futures
BARCA Community and Youth
Groundwork UK
T4P - Community Streets

Elders Connect

NLCF Elders Connect 23/24
Everfit - Wellbeing Fund
LCC MICE
LCC UKSPF

Voluntary Action Leeds
Wades's Charity - SOAR
LCHT Warm spaces
Asda Foundation
Tudor Wellbeing
Leeds Co-op
LCC Digital Leeds
St. Chad's
BARCA Warm Spaces
All Hallows Warm Spaces
University of Leeds

Purpose of restriction

Towards the youth work project "Inspiring Futures".
To fund the delivery of youth work in the school on a weekly basis.
To support crèche workers, under Tesco Bags for Life' scheme.
Towards cleaning up neighbourhood bin yards. The transfer is to recognise a contribution towards the Centre's overheads.
To cover the cost of sessions for the Elders group and provide a warm space environment.
Towards the Elders Connect project.
Provision of an exercise tutor to deliver sessions to older people.
Towards warm room capital equipment, materials and consumables.
Digital equipment and accessories to increase digital inclusion for their service users
Warm spaces funding.
Delivery of free break activities to children and families.
Warm spaces funding.
Warm spaces funding.
To support staff and volunteer wellbeing.
To assist the ESOL cafe, which ran alongside courses delivered.
To fund digital equipment to deliver learning sessions.
To fund staff costs of a crèche for accredited childcare courses.
Towards the cost of providing warm spaces.
Warm spaces funding.
Towards costs of attending an inclusivity event.

Cardigan Centre
Notes to the accounts continued
for the year ended 31 March 2025

6 Tangible assets	Leasehold buildings	Plant & machinery	Fixtures, fittings &	Total
<u>Cost</u>	£	£	£	£
At 1 March 2024	147,474	184,960	25,292	357,726
Additions	-	-	-	-
At 31 March 2025	147,474	184,960	25,292	357,726
<u>Depreciation</u>				
At 1 March 2024	147,474	184,960	13,792	346,226
Charge for year	-	-	5,750	5,750
At 31 March 2025	147,474	184,960	19,542	351,976
<u>Net book value</u>				
At 31 March 2025	-	-	5,750	5,750
At 31 March 2024	-	-	11,500	11,500
7 Debtors and prepayments			2025 £	2024 £
Debtors			11,556	18,007
Prepayments			1,220	1,020
Other debtors			1,213	1,033
			13,989	20,060
8 Creditors and accruals			2025 £	2024 £
Bank loans and overdrafts			1,738	1,719
Trustee loan			5,500	5,500
Creditors			539	30
Accruals			5,842	2,478
Fees income received in advance			5,002	1,474
Other creditors			376	339
			18,997	11,540

Cardigan Centre
Notes to the accounts continued
for the year ended 31 March 2025

9 Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loans	8,254	9,887
	<u>8,254</u>	<u>9,887</u>

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £34,964 (previous year: £24,619).

Other related party transactions

Loans

	2025	2024
	£	£
Name of trustee or related party		
Marian Charlton	Loan to charity	
	5,500	5,500
	<u>5,500</u>	<u>5,500</u>

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2025	2024
	£	£
Within one year	1,176	1,342
In the second to fifth years inclusive	294	1,678
Over five years from the balance sheet date	-	-
	<u>1,470</u>	<u>3,020</u>

Cardigan Centre

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Donations and legacies	45,400	-	68,180	17,378	113,580	17,378
Other trading activities	83,113	41,667	-	-	83,113	41,667
Bank interest	741	768	-	-	741	768
Other	-	272	-	-	-	272
Total income	<u>129,254</u>	<u>42,707</u>	<u>68,180</u>	<u>17,378</u>	<u>197,434</u>	<u>60,085</u>
Expenditure						
Charitable activities	<u>149,026</u>	<u>79,426</u>	<u>50,139</u>	<u>21,546</u>	<u>199,165</u>	<u>100,972</u>
Total expenditure	<u>149,026</u>	<u>79,426</u>	<u>50,139</u>	<u>21,546</u>	<u>199,165</u>	<u>100,972</u>
Net income / (expenditure)	(19,772)	(36,719)	18,041	(4,168)	(1,731)	(40,887)
Transfers between funds	<u>371</u>	<u>-</u>	<u>(371)</u>		<u>-</u>	<u>-</u>
Net movement in funds	(19,401)	(36,719)	17,670	(4,168)	(1,731)	(40,887)
Fund balances brought forward	<u>43,107</u>	<u>79,826</u>	<u>24,495</u>	<u>28,663</u>	<u>67,602</u>	<u>108,489</u>
Fund balances carried forward	<u>23,706</u>	<u>43,107</u>	<u>42,165</u>	<u>24,495</u>	<u>65,871</u>	<u>67,602</u>

Accounts

Cardigan Centre

Charity number 1003087

A company limited by guarantee number 02608879

Annual Report and Financial Statements for the period 1 September 2023 to 31 March 2024



Cardigan Centre

Annual Report and Financial Statements for the period 1 September 2023 to 31 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Cardigan Centre

Trustees' report for the period 1 September 2023 to 31 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the period and up to and including the date the report was approved were:

Name	Position	Dates
Marian Charlton	Co-chair	
Neil Walshaw	Co-chair	resigned 28 Jun 2024
David Nugent	Treasurer	
Susan Buckle		
Kayleigh Brooks		
Talib Hussain		appointed 30 Nov 2023
Sophie Lerner-Vincent		appointed 29 Aug 2024

Charity number	1003087	Registered in England and Wales
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Company number	02608879	Registered in England and Wales
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Registered and principal address	Bankers	
145-149 Cardigan Road	Unity Trust Bank	Co-operative Bank
Leeds	Four Brindley Place	P O Box 250
LS6 1LJ	Birmingham	Skelmersdale
	B1 2HB	WN8 6WT

Independent examiner

Katy Sargeant ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was incorporated on 9 May 1991, and registered as a charity on 3 June 1991. It is governed by a memorandum and articles of association as amended by special resolutions on 29 September 2003, 26 September 2007 and 30 November 2010. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM or co-opted by the elected trustees between such meetings. Two places on the board are reserved for appointed representatives of the founding organisations, South Headingley Community Association and Leeds City Council, provided that such appointees do not represent more than one-fifth of the total number.

Cardigan Centre

Trustees' report (continued) for the period 1 September 2023 to 31 March 2024

Objectives and activities

The charity's objects

To promote the benefit of the inhabitants of NW Leeds and the parts known as South Headingley and Burley in particular (hereinafter referred to as the 'area of benefit') without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local 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 of said inhabitants.

The charity's main activities

We run a Community Centre in Northwest Leeds which is supporting a diverse range of people who access and use our facilities and services. We aim to prioritise the needs of the most disadvantaged residents in the neighbourhood. The Burley, Hyde Park and Headingley area is diverse of social and economic deprivation is varied by age ethnicity, inequality, language/cultural barriers and lack property ownership with poor housing with uncertain civic rights. Our work supports target groups and create new opportunities for the shared of life experience across group, individuals and communities of interest. Our aim is to build partnerships and to work across the neighbourhood with multi-agency working. and to make the best use of resources available. We would like to see and strongly support a community hub across the locality.

Specifically, this looks at

- To promote the social, physical, emotional, mental and economic wellbeing of all members of our community.
- To Support the development of new and existing community groups through our facilities of our building and services we provide.
- To provide responsive services which are relevant to community needs to ensure sustainability through reducing over reliance on single source funding.
- Rooted in the community to generate capacity building.
- To develop and maintain an organisational structure which serves the needs of the Charity in a clear and cohesive way through good governance within the board and fit for purpose management structures.
- To contribute to the wider community for neighbourhood improvements through campaigning and staying active in local forums and groups.
- To Reduce or carbon footprint and recycle to improve where we can for the environment.
- Communicate our mission services and achievements successfully to our partners and stakeholders.

We have room and hall for hire to the community and other organisations. We are very popular with emerging and existing groups who find our facilities easy to access to due to use being centrally based in the city. This departments provides use with an income stream which in return supports our core costs in the organisation. The department also manages the building with its cleaning and maintenance in ensuring we meet health and safety standards.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Our work with residents is enabling them to support them with their mental health and wellbeing due to the effect of Covid-pandemic. Having listened to residents we developed a new community strategy to support people with their concerns by providing mindfulness activities, walks and culture cooking as a therapy. This is improving the quality of life for our residents during difficult times especially with the cost of living and energy bills.

Cardigan Centre

Trustees' report (continued) for the period 1 September 2023 to 31 March 2024

Public benefit statement

The Cardigan Centre works mainly in Northwest Leeds, with an emphasis on the inner-city neighbourhoods. All residents can benefit from Cardigan Centre's services.

The Cardigan Centre improves the aspirations of local people by accommodating in the public building community groups which organise a wide range of educational and recreational activities; leasing offices to small businesses; running several specialist work streams; organising community events; and providing information and office services. This multi-purpose approach enables the Cardigan Centre to operate as a 'community hub' across the neighbourhood and to adjoining areas.

Achievements and performance

Our ongoing community strategy has enabled us to become a community resource for the communities we serve. A commitment to preparing the charity for the challenges in a post Covid era and our mission. Working closely with the trustees a new plan was developed that enabled us to prioritise us becoming financially sustainable.

We developed a funding strategy to apply for grants to keep the charity afloat has been a sound judgement. We were successful in receiving various grants, to include commissioned work, and securing rental income with new tenants due to the revamp and improved facilities during Covid. These grants have allowed us to sustain our core building costs and develop new community work.

- On an average of 50 people per week who attend our projects and classes for their personal development. We hire out our rooms to 18 self-managed community groups per week who provide personal development, learning, confidence building and fitness. This attracts another 300 people a week.
- NHS Primary Care Network based at the centre who provide various clinics supporting the community with their health.
- Developed new projects based on community needs with emphasis on health and wellbeing.
- Working closely with partners to develop a strategy in responding to environment improvement and now to the cost-of-living crisis and energy bills.

Financial review

The net expenditure for the period was £40,887, including net expenditure of £36,719 on unrestricted funds and net expenditure of £4,168 on restricted funds.

Reserves policy

The charity's free reserves, (the net unrestricted funds, including long term liabilities and excluding fixed assets), at the year end were £31,607. However, excluding the long term liabilities, the unrestricted net current assets, or the charity's working capital, was £41,494.

The reserves policy is to maintain funds between 3 and 6 months of future budgeted expenditure for the purpose of enabling the smooth running of the charity and to enable an orderly winding up should the charity need to close.

Cardigan Centre

Trustees' report (continued) for the period 1 September 2023 to 31 March 2024

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 14/8/2025

David Nugent (Trustee)

Cardigan Centre

Independent examiner's report to the trustees of Cardigan Centre

I report to the charity trustees on my examination of the accounts of the charitable company for the period 1 September 2023 to 31 March 2024, which are set out on pages 7 to 16.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the 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.

Katy Sargeant ACA

14/8/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Cardigan Centre

Statement of Financial Activities

(including summary income and expenditure account)

for the period 1 September 2023 to 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Donations and legacies	(2)	-	17,378	17,378	115,330
Other trading activities	(3)	41,667	-	41,667	75,002
Bank interest		768	-	768	179
Other		272	-	272	2,535
Total income		<u>42,707</u>	<u>17,378</u>	<u>60,085</u>	<u>193,046</u>
Expenditure on:					
Charitable activities	(4)	<u>79,426</u>	<u>21,546</u>	<u>100,972</u>	<u>162,541</u>
Total expenditure		<u>79,426</u>	<u>21,546</u>	<u>100,972</u>	<u>162,541</u>
Net income / (expenditure)		<u>(36,719)</u>	<u>(4,168)</u>	<u>(40,887)</u>	<u>30,505</u>
Fund balances brought forward		<u>79,826</u>	<u>28,663</u>	<u>108,489</u>	<u>77,984</u>
Fund balances carried forward	(5)	<u>43,107</u>	<u>24,495</u>	<u>67,602</u>	<u>108,489</u>

All incoming resources and resources expended derive from continuing activities.

Cardigan Centre
Balance sheet
as at 31 March 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(6)	11,500	-	11,500	17,970
Total fixed assets		<u>11,500</u>	<u>-</u>	<u>11,500</u>	<u>17,970</u>
Current assets					
Debtors and prepayments	(7)	20,060	-	20,060	31,786
Cash at bank		32,974	24,495	57,469	82,854
Total current assets		<u>53,034</u>	<u>24,495</u>	<u>77,529</u>	<u>114,640</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	11,540	-	11,540	13,311
Total current liabilities		<u>11,540</u>	<u>-</u>	<u>11,540</u>	<u>13,311</u>
Net current assets / (liabilities)		<u>41,494</u>	<u>24,495</u>	<u>65,989</u>	<u>101,329</u>
Total assets less current liabilities		<u>52,994</u>	<u>24,495</u>	<u>77,489</u>	<u>119,299</u>
Creditors: amounts falling due after one year	(9)	9,887	-	9,887	10,810
Net assets		<u>43,107</u>	<u>24,495</u>	<u>67,602</u>	<u>108,489</u>
Funds					
Unrestricted funds		43,107	-	43,107	79,826
Restricted funds		-	24,495	24,495	28,663
Total funds		<u>43,107</u>	<u>24,495</u>	<u>67,602</u>	<u>108,489</u>

For the period ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 14/8/2025

David Nugent (Trustee)

Cardigan Centre

Notes to the accounts

for the period 1 September 2023 to 31 March 2024

1 Accounting policies

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 financial statements have been prepared in accordance with the Statement of Recommended Practice:

Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

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

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: 7 to 20 years

Fixtures, fittings and equipment: over 4 years

Plant and machinery: over 3 to 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Cardigan Centre

Notes to the accounts

for the period 1 September 2023 to 31 March 2024

1 Accounting policies continued

Fund accounting

Unrestricted funds 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 for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Cardigan Centre

Notes to the accounts continued

for the period 1 September 2023 to 31 March 2024

2 Donations and legacies

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
All Hallows	-	400	400	-
BARCA - Leeds	-	16,978	16,978	20,922
Asda Foundation	-	-	-	1,212
LCC Elders Connect	-	-	-	2,000
LCC Wards Based Initiative (WBI)	-	-	-	25,518
LCC MICE	-	-	-	4,000
LCC Small grants	-	-	-	100
Leeds Community Healthcare Trust (LCHT)	-	-	-	3,125
National Lottery Community Fund (NLCF)	-	-	-	9,930
Tudor Trust Core funding	-	-	-	45,000
Tudor Trust Wellbeing	-	-	-	2,000
West Yorkshire Combined Authority (WYCA)	-	-	-	523
Voluntary Action Leeds	-	-	-	1,000
	<u>-</u>	<u>17,378</u>	<u>17,378</u>	<u>115,330</u>

3 Other trading activities

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Office and mailbox services	536	-	536	1,720
Room hire	37,060	-	37,060	66,032
Rental income	4,070	-	4,070	7,250
	<u>41,666</u>	<u>-</u>	<u>41,666</u>	<u>75,002</u>

Cardigan Centre

Notes to the accounts continued

for the period 1 September 2023 to 31 March 2024

4a Charitable activities expenditure detail		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	cost	cost
		£	£	£	£
Salaries, NI and pensions	(8c)	54,500	12,362	66,862	104,604
Travel		36	-	36	218
Recruitment		16	8	24	124
Training and other costs		-	-	-	420
Rates		180	-	180	185
Water		146	-	146	247
Heat and light		8,999	-	8,999	7,414
Insurance		1,609	-	1,609	1,639
Trade waste		726	-	726	1,478
Repairs, maintenance and security		1,842	-	1,842	12,036
Cleaning and consumables		961	-	961	1,180
Room hire and project delivery costs		(347)	8,924	8,577	15,872
Telephone		419	-	419	632
Printing, postage and stationery		120	-	120	50
IT maintenance and consumables		851	252	1,103	3,010
Subscriptions and fees		29	-	29	823
Operating lease payments		559	-	559	340
Independent examination		1,680	-	1,680	2,520
Payroll charges		150	-	150	101
Legal and professional fees		155	-	155	2,586
Bank charges		152	-	152	216
Depreciation		6,470	-	6,470	6,470
Loan interest		173	-	173	376
		<u>79,426</u>	<u>21,546</u>	<u>100,972</u>	<u>162,541</u>

4b Staff costs and numbers		2024	2023
		£	£
Gross salaries		64,318	102,499
Social security costs		4,101	5,652
Employment allowance		(2,622)	(5,000)
Pensions		<u>1,065</u>	<u>1,453</u>
		<u>66,862</u>	<u>104,604</u>

The average number of employees during the year was 7.3, being an average of 3.8 full time equivalent (2023: 8.2, 5.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme		2024	2023
		£	£
Costs of the scheme to the charity for the year		1,065	1,453
Amount of any contributions outstanding at the year end		339	318

Cardigan Centre

Notes to the accounts continued

for the period 1 September 2023 to 31 March 2024

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
BARCA Community and Youth	2,165	16,978	18,074	-	1,069
Groundwork UK	1,166	-	-	-	1,166
Elders Connect	3,656	-	1,403	-	2,253
NLCF Elders Connect 23/24	9,426	-	-	-	9,426
Everfit - Wellbeing Fund	1,020	-	764	-	256
LCC MICE	249	-	-	-	249
Voluntary Action Leeds	1,000	-	-	-	1,000
Wades's Charity - SOAR	964	-	-	-	964
LCHT Warm spaces	2,283	-	-	-	2,283
Asda Foundation	1,181	-	131	-	1,050
Tudor Wellbeing	2,789	-	442	-	2,347
Leeds Co-op	1,092	-	-	-	1,092
LCC Digital Leeds	925	-	732	-	193
St. Chad's	247	-	-	-	247
BARCA Warm Spaces	500	-	-	-	500
All Hallows Warm Spaces	-	400	-	-	400
	<u>28,663</u>	<u>17,378</u>	<u>21,546</u>	<u>-</u>	<u>24,495</u>

Fund name

Purpose of restriction

BARCA Community and Youth	To fund the delivery of youth work in the school on a weekly basis.
Groundwork UK	To support crèche workers, under Tesco Bags for Life' scheme.
Elders Connect	To cover the cost of sessions for the Elders group and provide a warm space environment.
NLCF Elders Connect 23/24	Towards the Elders Connect project.
Everfit - Wellbeing Fund	Provision of an exercise tutor to deliver sessions to older people.
LCC MICE	Towards warm room capital equipment, materials and consumables.
Voluntary Action Leeds	Warm spaces funding.
Wades's Charity - SOAR	Delivery of free break activities to children and families.
LCHT Warm spaces	Warm spaces funding.
Asda Foundation	Warm spaces funding for 2023/ 24.
Tudor Wellbeing	To support staff and volunteer wellbeing.
Leeds Co-op	To assist the ESOL cafe, which ran alongside courses delivered.
LCC Digital Leeds	To fund digital equipment to deliver learning sessions.
St. Chad's	To fund staff costs of a crèche for accredited childcare courses.
BARCA Warm Spaces	Towards the cost of providing warm spaces.
All Hallows Warm Spaces	Warm spaces funding.

Cardigan Centre

Notes to the accounts continued

for the period 1 September 2023 to 31 March 2024

6 Tangible assets

	Leasehold buildings	Plant & machinery	Fixtures, fittings &	Total
<u>Cost</u>	£	£	£	£
At 1 September 2023	147,474	184,960	25,292	357,726
Additions	-	-	-	-
At 31 March 2024	147,474	184,960	25,292	357,726
<u>Depreciation</u>				
At 1 September 2023	147,474	184,240	8,042	339,756
Charge for year	-	720	5,750	6,470
At 31 March 2024	147,474	184,960	13,792	346,226
<u>Net book value</u>				
At 31 March 2024	-	-	11,500	11,500
At 31 August 2023	-	720	17,250	17,970

7 Debtors and prepayments

	2024	2023
	£	£
Debtors	18,007	17,058
Prepayments	1,020	199
Accrued income	-	4,529
Other debtors	1,033	10,000
	20,060	31,786

8 Creditors and accruals

	2024	2023
	£	£
Bank loans and overdrafts	1,719	1,707
Trustee loan	5,500	5,500
Creditors	30	1,200
Accruals	2,478	3,137
Fees income received in advance	1,474	-
Taxation and social security	-	1,449
Other creditors	339	318
	11,540	13,311

Cardigan Centre

Notes to the accounts continued

for the period 1 September 2023 to 31 March 2024

9 Creditors: amounts falling due after one year

	2024	2023
	£	£
Bank loans	9,887	10,810
	<u>9,887</u>	<u>10,810</u>

10 Related party transactions

Trustee expenses

No trustee received any expenses during this period or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this period or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £24,619 (previous year: £39,024).

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2024	2023
	£	£
Within one year	1,342	-
In the second to fifth years inclusive	1,678	-
Over five years from the balance sheet date	-	-
	<u>3,020</u>	<u>-</u>

Cardigan Centre

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the period 1 September 2023 to 31 March 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Donations and legacies	-	45,000	17,378	70,330	17,378	115,330
Other trading activities	41,667	75,002	-	-	41,667	75,002
Bank interest	768	179	-	-	768	179
Other	272	2,535	-	-	272	2,535
Total income	42,707	122,716	17,378	70,330	60,085	193,046
Expenditure						
Charitable activities	79,426	107,196	21,546	55,345	100,972	162,541
Total expenditure	79,426	107,196	21,546	55,345	100,972	162,541
Net income / (expenditure)	(36,719)	15,520	(4,168)	14,985	(40,887)	30,505
Transfers between funds	-	23,000	-	(23,000)	-	-
Net movement in funds	(36,719)	38,520	(4,168)	(8,015)	(40,887)	30,505
Fund balances brought forward	79,826	41,306	28,663	36,678	108,489	77,984
Fund balances carried forward	43,107	79,826	24,495	28,663	67,602	108,489

Accounts

Cardigan Centre

Charity number 1003087

A company limited by guarantee number 02608879

Annual Report and Financial Statements for the year ended 31 August 2023



Cardigan Centre

Annual Report and Financial Statements for the year ended 31 August 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Cardigan Centre

Trustees' report for the year ended 31 August 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Marian Charlton	Co-chair	
Neil Walshaw	Co-chair	
David Nugent	Treasurer	
Sue Buckle		
Cllr Kayleigh Brooks		Appointed 15 June 2023
Charity number	1003087	Registered in England and Wales
Company number	02608879	Registered in England and Wales
Registered and principal address	Bankers	
145-149 Cardigan Road	Unity Trust Bank	Co-operative Bank
Leeds	Four Brindley Place	P O Box 250
LS6 1LJ	Birmingham	Skelmersdale
	B1 2HB	WN8 6WT

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was incorporated on 9 May 1991, and registered as a charity on 3 June 1991. It is governed by a memorandum and articles of association as amended by special resolutions on 29 September 2003, 26 September 2007 and 30 November 2010. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM or co-opted by the elected trustees between such meetings. Two places on the board are reserved for appointed representatives of the founding organisations, South Headingley Community Association and Leeds City Council, provided that such appointees do not represent more than one-fifth of the total number.

Cardigan Centre

Trustees' report (continued) for the year ended 31 August 2023

Objectives and activities

The charity's objects

(a) To promote the benefit of the inhabitants of NW Leeds and the parts known as South Headingley and Burley in particular (hereinafter referred to as the 'area of benefit') without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local 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 of said inhabitants;

The charity's main activities

We run a Community Centre in Northwest Leeds which is supporting a diverse range of people who access and use our facilities and services. We aim to prioritise the needs of the most disadvantaged residents in the neighbourhood. The Burley, Hyde Park and Headingley area is diverse of social and economic deprivation is varied by age ethnicity, inequality, language/cultural barriers and lack property ownership with poor housing with uncertain civic rights. Our work supports target groups and create new opportunities for the shared of life experience across group, individuals and communities of interest. Our aim is to build partnerships and to work across the neighbourhood with multi-agency working. and to make the best use of resources available. We would like to see and strongly support a community hub across the locality.

Specifically, this looks at

- To promote the social, physical, emotional, mental and economic wellbeing of all members of our community.
- To Support the development of new and existing community groups through our facilities of our building and services we provide.
- To provide responsive services which are relevant to community needs to ensure sustainability through reducing over reliance on single source funding.
- Rooted in the community to generate capacity building.
- To develop and maintain an organisational structure which serves the needs of the Charity in a clear and cohesive way through good governance within the board and fit for purpose management structures.
- To contribute to the wider community for neighbourhood improvements through campaigning and staying active in local forums and groups.
- To Reduce or carbon footprint and recycle to improve where we can for the environment.
- Communicate our mission services and achievements successfully to our partners and stakeholders.

We have room and hall for hire to the community and other organisations. We are very popular with emerging and existing groups who find our facilities easy to access to due to use being centrally based in the city. This departments provides use with an income stream which in return supports our core costs in the organisation. The department also manages the building with its cleaning and maintenance in ensuring we meet health and safety standards.

Cardigan Centre

Trustees' report (continued) for the year ended 31 August 2023

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Our work with residents is enabling them to support them with their mental health and wellbeing due to the effect of Covid-pandemic. Having listened to residents we developed a new community strategy to support people with their concerns by providing mindfulness activities, walks and culture cooking as a therapy. This is improving the quality of life for our residents during difficult times especially with the cost of living and energy bills.

The Cardigan Centre works mainly in Northwest Leeds, with an emphasis on the inner-city neighbourhoods. All residents can benefit from Cardigan Centre's services.

The Cardigan Centre improves the aspirations of local people by accommodating in the public building community groups which organise a wide range of educational and recreational activities; leasing offices to small businesses; running several specialist work streams; organising community events; and providing information and office services. This multi-purpose approach enables the Cardigan Centre to operate as a 'community hub' across the neighbourhood and to adjoining areas.

Achievements and performance

Our ongoing community strategy has enable us to become a community resource for the communities we serve.. A commitment to preparing the charity for the challenges in a post Covid era and our mission. Working closely with the trustees a new plan was developed that enabled us to prioritise us becoming financially sustainable.

We developed a funding strategy to apply for grants to keep the charity afloat has been a sound judgement. We were successful in receiving various grants, to include commissioned work, and securing rental income with new tenants due to the revamp and improved facilities during Covid. These grants have allowed us to sustain our core building costs and develop new community work.

- On an average of 50 people per week who attend our projects and classes for their personal development. We hire out our rooms to 18 self-managed community groups per week who provide personal development, learning, confidence building and fitness. This attracts another 300 people a week
- NHS Primary Care Network based at the centre who provide various clinics supporting the community with their health.
- Developed new projects based on community needs with emphasis on health and wellbeing.
- Working closely with partners to develop a strategy in responding to environment improvement and now to the cost-of-living crisis and energy bills.

Financial review

The net income for the year was £30,505, including net income of £38,520 on unrestricted funds and net expenditure of £8,015 on restricted funds after transfers.

Reserves policy

The reserves policy is to maintain funds between 3 and 6 months of future budgeted expenditure for the purpose of enabling the smooth running of the charity and to enable an orderly winding up should the charity need to close.

The charity's free reserves, excluding fixed assets, at the year end were £72,666.

Cardigan Centre

Trustees' report (continued) for the year ended 31 August 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 21/03/2024

David Nugent (Trustee)

Cardigan Centre

Independent examiner's report to the trustees of Cardigan Centre

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2023, which are set out on pages 7 to 16.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the 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.

Simon Bostrom FCIE

25/03/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Cardigan Centre

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 August 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Donations and legacies	(2)	45,000	70,330	115,330	99,313
Fees from charitable activities	(3)	-	-	-	33,960
Other trading activities	(4)	75,002	-	75,002	63,999
Bank interest		179	-	179	69
Other income		2,535	-	2,535	3,986
Total income		<u>122,716</u>	<u>70,330</u>	<u>193,046</u>	<u>201,327</u>
Expenditure on:					
Charitable activities	(5)	107,196	55,345	162,541	213,797
Total expenditure		<u>107,196</u>	<u>55,345</u>	<u>162,541</u>	<u>213,797</u>
Net income / (expenditure)		15,520	14,985	30,505	(12,470)
Transfers between funds	(6)	23,000	(23,000)	-	-
Net movement in funds		<u>38,520</u>	<u>(8,015)</u>	<u>30,505</u>	<u>(12,470)</u>
Fund balances brought forward		<u>41,306</u>	<u>36,678</u>	<u>77,984</u>	<u>90,454</u>
Fund balances carried forward	(6)	<u>79,826</u>	<u>28,663</u>	<u>108,489</u>	<u>77,984</u>

All incoming resources and resources expended derive from continuing activities.

Cardigan Centre
Balance sheet
as at 31 August 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(7)	17,970	-	17,970	1,440
Total fixed assets		<u>17,970</u>	<u>-</u>	<u>17,970</u>	<u>1,440</u>
Current assets					
Debtors and prepayments	(8)	27,257	4,529	31,786	24,084
Cash at bank and in hand	(9)	58,720	24,134	82,854	84,506
Total current assets		<u>85,977</u>	<u>28,663</u>	<u>114,640</u>	<u>108,590</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(10)	13,311	-	13,311	22,898
Total current liabilities		<u>13,311</u>	<u>-</u>	<u>13,311</u>	<u>22,898</u>
Net current assets / (liabilities)		<u>72,666</u>	<u>28,663</u>	<u>101,329</u>	<u>85,692</u>
Total assets less current liabilities		<u>90,636</u>	<u>28,663</u>	<u>119,299</u>	<u>87,132</u>
Creditors: amounts falling due after one year	(11)	10,810	-	10,810	9,148
Net assets		<u>79,826</u>	<u>28,663</u>	<u>108,489</u>	<u>77,984</u>
Funds					
Unrestricted funds		79,826	-	79,826	41,306
Restricted funds		-	28,663	28,663	36,678
Total funds		<u>79,826</u>	<u>28,663</u>	<u>108,489</u>	<u>77,984</u>

For the year ending 31 August 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 21/03/2024

David Nugent (Trustee)

Cardigan Centre

Notes to the accounts

for the year ended 31 August 2022

1 Accounting policies

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 financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources 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 and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

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

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: 7 to 20 years

Fixtures, fittings and equipment: over 4 years

Plant and machinery: over 3 to 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Cardigan Centre

Notes to the accounts

for the year ended 31 August 2022

1 Accounting policies continued

Fund accounting

Unrestricted funds 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 for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Cardigan Centre

Notes to the accounts continued for the year ended 31 August 2023

2 Donations and legacies

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Asda Foundation	-	1,212	1,212	-
BARCA - Leeds	-	20,922	20,922	4,471
LCC Elders Connect	-	2,000	2,000	11,360
LCC Wards Based Initiative (WBI)	-	25,518	25,518	-
LCC MICE	-	4,000	4,000	-
LCC Small grants	-	100	100	-
LCC - Other grants	-	-	-	28,236
Leeds Community Healthcare Trust (LCHT)	-	3,125	3,125	-
National Lottery Community Fund (NLCF)	-	9,930	9,930	-
Tudor Trust Core funding	45,000	-	45,000	40,000
Tudor Trust Wellbeing	-	2,000	2,000	-
West Yorkshire Combined Authority (WYCA)	-	523	523	-
Voluntary Action Leeds	-	1,000	1,000	-
Better Connect Kickstart	-	-	-	12,763
Co-op Foundation	-	-	-	1,192
HMRC Coronavirus Job Retention Scheme	-	-	-	1,152
Other donations	-	-	-	139
	<u>45,000</u>	<u>70,330</u>	<u>115,330</u>	<u>99,313</u>

3 Fees from charitable activities

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Contract Income				
Leeds Childrens Services	-	-	-	23,105
LCC ACLS	-	-	-	6,546
HAVA SLA	-	-	-	4,309
	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,960</u>

4 Other trading activities

	2023	2023	2023	4610
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Office and mailbox services	1,720	-	1,720	1,601
Room hire	66,032	-	66,032	52,598
Rental income	7,250	-	7,250	9,800
	<u>75,002</u>	<u>-</u>	<u>75,002</u>	<u>63,999</u>

Cardigan Centre

Notes to the accounts continued for the year ended 31 August 2023

5a Charitable activities expenditure detail		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	cost	cost
		£	£	£	£
Salaries, NI and pensions	(5b)	68,428	36,176	104,604	149,054
Travel		162	56	218	624
Recruitment		-	124	124	402
Redundancy costs		-	-	-	16,993
Training and other costs		70	350	420	713
Rates		185	-	185	768
Water		247	-	247	220
Heat and light		7,414	-	7,414	5,481
Insurance		1,639	-	1,639	1,901
Trade waste		1,478	-	1,478	1,734
Repairs, maintenance and security		6,572	5,464	12,036	8,416
Cleaning and consumables		1,180	-	1,180	1,554
Room hire and project delivery costs		2,697	13,175	15,872	16,575
Telephone		632	-	632	758
Printing, postage and stationery		50	-	50	427
IT maintenance and consumables		3,010	-	3,010	1,370
Subscriptions and fees		823	-	823	60
Operating lease payments		340	-	340	1,178
Bad debts		-	-	-	135
Independent examination		2,520	-	2,520	2,400
Payroll charges		101	-	101	185
Legal and professional fees		2,586	-	2,586	1,594
Bank charges		216	-	216	197
Depreciation		6,470	-	6,470	720
Loan interest		376	-	376	338
		<u>107,196</u>	<u>55,345</u>	<u>162,541</u>	<u>213,797</u>

5b Staff costs and numbers

	2023	2022
	£	£
Gross salaries	102,499	141,421
Social security costs	5,652	9,997
Employment allowance	(5,000)	(5,000)
Pensions	1,453	2,636
	<u>104,604</u>	<u>149,054</u>

The average number of employees during the year was 8.2, being an average of 5.1 full time equivalent (2022: 9.7, 7.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2023	2022
	£	£
Costs of the scheme to the charity for the year	1,453	2,636
Amount of any contributions outstanding at the year end	318	281

Cardigan Centre

Notes to the accounts continued for the year ended 31 August 2023

6 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
BARCA Community and Youth	4,321	20,422	22,578	-	2,165
Groundwork UK	1,166	-	-	-	1,166
LCC Elders Connect	8,620	-	4,964	-	3,656
Everfit - Wellbeing Fund	1,020	-	-	-	1,020
LCC MICE	-	4,000	3,751	-	249
Tudor Trust	14,402	-	14,402	-	-
Voluntary Action Leeds	-	1,000	-	-	1,000
Wades's Charity - SOAR	2,294	-	1,330	-	964
LCHT Warm spaces	-	3,125	842	-	2,283
Asda Foundation	-	1,212	31	-	1,181
Tudor Wellbeing	1,183	2,000	394	-	2,789
Leeds Co-op	2,500	-	1,408	-	1,092
LCC Digital Leeds	925	-	-	-	925
WYCA	-	523	523	-	-
St. Chad's	247	-	-	-	247
LCC WBI	-	25,518	2,518	(23,000)	-
LCC Wellbeing grant	-	100	100	-	-
BARCA warm spaces funding	-	500	-	-	500
LCC Elders Connect	-	2,000	2,000	-	-
NLCF Elders Connect	-	9,930	504	-	9,426
	<u>36,678</u>	<u>70,330</u>	<u>55,345</u>	<u>(23,000)</u>	<u>28,663</u>

Fund name

BARCA Community and Youth
Groundwork UK
LCC Elders Connect

Everfit - Wellbeing Fund

LCC MICE

Tudor Trust

Voluntary Action Leeds

Wades's Charity - SOAR

LCHT Warm spaces

Asda Foundation

Tudor Wellbeing

Leeds Co-op

LCC Digital Leeds

WYCA

St. Chad's

LCC WBI

LCC Wellbeing grant

BARCA warm spaces funding

LCC Elders Connect

NLCF Elders Connect

Purpose of restriction

To fund the delivery of youth work in the school on a weekly basis.

To support crèche workers, under Tesco Bags for Life' scheme.

To fund delivery of fruit and other products to elderly persons during extended lockdown periods.

Provision of an exercise tutor to deliver sessions to older people.

Towards warm room capital equipment, materials and consumables.

To fund employment of a general manager.

Warm spaces funding.

Delivery of free break activities to children and families.

Warm spaces funding.

Warm spaces funding for 2023/ 24.

To support staff and volunteer wellbeing.

To assist the ESOL cafe, which ran alongside courses delivered.

To fund digital equipment to deliver learning sessions.

For changing from halogen lights to LEDs.

To fund staff costs of a crèche for accredited childcare courses.

Towards installing solar panels and replacement of a fire door. The transfer relates to the solar panels which will be depreciated in unrestricted funds.

To support staff and volunteer wellbeing.

Towards the cost of providing warm spaces.

To cover the cost of sessions for the Elders group and provide a warm space environment.

Towards the Elders Connect project.

Cardigan Centre

Notes to the accounts continued for the year ended 31 August 2023

7 Tangible assets	Leasehold buildings	Plant & machinery	Fixtures, fittings &	Total
Cost	£	£	£	£
At 1 September 2022	147,474	184,960	2,292	334,726
Additions	-	-	23,000	23,000
At 31 August 2023	147,474	184,960	25,292	357,726
Depreciation				
At 1 September 2022	147,474	183,520	2,292	333,286
Charge for year	-	720	5,750	6,470
At 31 August 2023	147,474	184,240	8,042	339,756
Net book value				
At 31 August 2023	-	720	17,250	17,970
At 31 August 2022	-	1,440	-	1,440
8 Debtors and prepayments			2023	2022
			£	£
Debtors			17,058	13,114
Prepayments			199	173
Accrued income			4,529	4,358
Other debtors			10,000	6,439
			31,786	24,084
9 Cash at bank and in hand			2023	2022
			£	£
Cash at bank			82,854	83,872
Cash in hand			-	634
			82,854	84,506
10 Creditors and accruals			2023	2022
			£	£
Bank loans and overdrafts			1,707	9,979
Creditors			1,200	1,835
Accruals			3,137	2,593
Taxation and social security			1,449	1,199
Other creditors			5,818	7,292
			13,311	22,898

Cardigan Centre

Notes to the accounts continued for the year ended 31 August 2023

11 Creditors: amounts falling due after one year

	2023	2022
	£	£
Accruals for grants payable		
Bank loans	10,810	9,148
	<u>10,810</u>	<u>9,148</u>

12 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee expenses

During the year x trustees were paid a total of £y in respect of travel (previous year: w trustees and £z).

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £39,024 (previous year: £39,929).

Other transactions with trustees or related parties

	2023	2022
	£	£
Name of trustee		
Description of transaction		
Marian Charlton	5,500	5,500
Loan to charity	<u>5,500</u>	<u>5,500</u>

13 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2023	2022
	£	£
Within one year	-	558
In the second to fifth years inclusive	-	-
Over five years from the balance sheet date	-	-
	<u>-</u>	<u>558</u>

14 Funds held as agent

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Leeds Community Healthcare Trust	-	21,875	21,875	-
	<u>-</u>	<u>21,875</u>	<u>21,875</u>	<u>-</u>

Fund name

Additional information

Leeds Community Healthcare 1 The charity administered the distribution of funding on behalf of Leeds Community Healthcare trust to 7 other local charities.

Cardigan Centre

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 August 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Donations and legacies	45,000	139	70,330	99,174	115,330	99,313
Fees from charitable activities	-	33,960	-	-	-	33,960
Other trading activities	75,002	63,999	-	-	75,002	63,999
Bank interest	179	(369)	-	438	179	69
Other income	2,535	3,986	-	-	2,535	3,986
Total income	122,716	101,715	70,330	99,612	193,046	201,327
Expenditure						
Charitable activities	107,196	114,644	55,345	99,153	162,541	213,797
Total expenditure	107,196	114,644	55,345	99,153	162,541	213,797
Net income / (expenditure)	15,520	(12,929)	14,985	459	30,505	(12,470)
Transfers between funds	23,000	2,300	(23,000)	(2,300)	-	-
Net movement in funds	38,520	(10,629)	(8,015)	(1,841)	30,505	(12,470)
Fund balances brought forward	41,306	51,935	36,678	38,519	77,984	90,454
Fund balances carried forward	79,826	41,306	28,663	36,678	108,489	77,984

Accounts

Cardigan Centre

Charity number 1003087

A company limited by guarantee number 02608879

Annual Report and Financial Statements for the year ended 31 August 2022



West Yorkshire Community Accounting Service

Cardigan Centre

Annual Report and Financial Statements for the year ended 31 August 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Cardigan Centre

Trustees' report for the year ended 31 August 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Marian Charlton	Co-chair	
Neil Walshaw	Co-chair	
David Nugent	Treasurer	
Sue Buckle		
Charity number	1003087	Registered in England and Wales
Company number	02608879	Registered in England and Wales
Registered and principal address	Bankers	
145-149 Cardigan Road	Unity Trust Bank	Co-operative Bank
Leeds	Four Brindley Place	P O Box 250
LS6 1LJ	Birmingham	Skelmersdale
	B1 2HB	WN8 6WT

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was incorporated on 9 May 1991, and registered as a charity on 3 June 1991. It is governed by a memorandum and articles of association as amended by special resolutions on 29 September 2003, 26 September 2007 and 30 November 2010. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM or co-opted by the elected trustees between such meetings. Two places on the board are reserved for appointed representatives of the founding organisations, South Headingley Community Association and Leeds City Council, provided that such appointees do not represent more than one-fifth of the total number.

Cardigan Centre

Trustees' report (continued) for the year ended 31 August 2022

Objectives and activities

The charity's objects

(a) To promote the benefit of the inhabitants of NW Leeds and the parts known as South Headingley and Burley in particular (hereinafter referred to as the 'area of benefit') without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local 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 of said inhabitants;

(b) To manage and maintain (whether alone or in co-operation with any local authority or other body or person) the premises known as 'Cardigan Centre' in furtherance of these objects, so long as they are demised to the company;

(c) to promote and support any other charitable activity in the area of benefit.

The charity's main activities

We run a Community Centre in Northwest Leeds which is supporting a diverse range of people who access and use our facilities and services. We aim to prioritise the needs of the most disadvantaged residents in the neighbourhood. The Burley, Hyde Park and Headingley area is diverse of social and economic deprivation is varied by age ethnicity, inequality, language/cultural barriers and lack property ownership with poor housing with uncertain civic rights. Our work supports target groups and create new opportunities for the shared of life experience across group, individuals and communities of interest. Our aim is to build partnerships and to work across the neighbourhood with multi-agency working. and to make the best use of resources available. We would like to see and strongly support a community hub across the locality.

Specifically, this looks at

- To promote the social, physical, emotional, mental and economic wellbeing of all members of our community.
- To Support the development of new and existing community groups through our facilities of our building and services we provide.
- To provide responsive services which are relevant to community needs to ensure sustainability through reducing over reliance on single source funding.
- Rooted in the community to generate capacity building.
- To develop and maintain an organisational structure which serves the needs of the Charity in a clear and cohesive way through good governance within the board and fit for purpose management structures.
- To contribute to the wider community for neighbourhood improvements through campaigning and staying active in local forums and groups.
- To Reduce our carbon footprint and recycle to improve where we can for the environment.
- Communicate our mission services and achievements successfully to our partners and stakeholders

We have room and hall for hire to the community and other organisations. We are very popular with emerging and existing groups who find our facilities easy to access to due to use being centrally based in the city. This departments provides use with an income stream which in return supports our core costs in the organisation. The department also manages the building with its cleaning and maintenance in ensuring we meet health and safety standards.

Cardigan Centre

Trustees' report (continued) for the year ended 31 August 2022

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Our work with residents is enabling them to support them with their mental health and wellbeing due to the effect of Covid-pandemic. Having listened to residents we developed a new community strategy to support people with their concerns by providing mindfulness activities, walks and culture cooking as a therapy. This is improving the quality of life for our residents during difficult times especially with the cost of living and energy bills.

The Cardigan Centre works mainly in Northwest Leeds, with an emphasis on the inner-city neighbourhoods. All residents can benefit from Cardigan Centre's services.

The Cardigan Centre improves the aspirations of local people by accommodating in the public building community groups which organise a wide range of educational and recreational activities; leasing offices to small businesses; running several specialist workstreams; organising community events; and providing information and office services. This multi-purpose approach enables the Cardigan Centre to operate as a 'community hub' across the neighbourhood and to adjoining areas.

Achievements and performance

We developed a new a Strategy to enable us to become a community resource. This was reviewed because of Covid-19 with our priorities shifting towards community work in response to Covid. A commitment to preparing the charity for the challenges in a post Covid era and our mission. Working closely with the trustees a new plan was developed that enabled us to prioritise us becoming financially sustainable.

Developing a funding strategy to apply for grants to keep the charity afloat has been a sound judgement. We were successful in receiving various grants, to include commissioned work, and securing rental income with new tenants due to the revamp and improved facilities during Covid. These grants have allowed us to sustain our core building costs and develop new community work.

- On an average of 45 people per week who attend our courses and classes for their personal development. We hire out our rooms to 15 self-managed community groups per week. This brings in over 200 people a week to use our facilities that ensures their group run effectively. The centre is inclusive to everyone and that people who attend come from all sections of the community with regard to diversity, age, and religion.
- We developed new projects based on community needs. An example is that the fruit delivery has had a ripple effect in creating in residents' involvement as both volunteers and beneficiaries.
- Working closely with partners to develop a strategy in responding to environment improvement and now to the cost-of-living crisis and energy bills, the trustees, staff and Abdul are working on plans and initiatives that will support our community.

We have a network of community leaders, partners, and stakeholders who we have established a positive working relationship. A focal group is the Neighbourhood Forum which is a hub for the meeting of community activities, local charities ward councillors, Universities and landlords. From this hub partnerships are developed and sustained where we have recently had an active relationship with Canopy Housing, Hyde Park Source, Park Lane Properties, Left Bank, Schools, Better Leeds Communities and Hyde Park Picture House etc.

Our Friends of the Cardigan Community Centre Group is represented by members of various people in the neighbourhood, which is now meeting regularly to develop ideas for future activities. The group have a passion for community development and the needs of the neighbourhood.

Cardigan Centre

Trustees' report (continued) for the year ended 31 August 2022

Financial review

The net expenditure for the year was £12,470, including net expenditure of £10,629 on unrestricted funds and net expenditure of £1,841 on restricted funds after transfers.

Reserves policy

The Centre's total net current assets at 31 August 2022 stand at £85,692 of which £49,014 is unrestricted. The trustees believe the Society has sufficient funds to fulfil both its obligations to the restricted funds and to continue its ongoing work and development.

The reserves policy is to maintain funds between 3 and 6 months of future budgeted expenditure for the purpose of enabling the smooth running of the charity and to enable an orderly winding up should the charity need to close.

Cardigan Centre

Trustees' report (continued) for the year ended 31 August 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 2/3/2023

David Nugent (Trustee)

Cardigan Centre

Independent examiner's report to the trustees of Cardigan Centre

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2022, which are set out on pages 8 to 17.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the 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.

Simon Bostrom FCIE

2/3/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Cardigan Centre

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 August 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Charitable activities	(2)	34,099	99,174	133,273	254,049
Other trading activities	(3)	63,999	-	63,999	14,995
Other income		3,548	438	3,986	2,199
Investment income		69	-	69	8
Total income		<u>101,715</u>	<u>99,612</u>	<u>201,327</u>	<u>271,251</u>
Expenditure on:					
Charitable activities	(4)	114,644	99,153	213,797	239,340
Total expenditure		<u>114,644</u>	<u>99,153</u>	<u>213,797</u>	<u>239,340</u>
Net income / (expenditure)		<u>(12,929)</u>	<u>459</u>	<u>(12,470)</u>	<u>31,911</u>
Transfers between funds	(5)	<u>2,300</u>	<u>(2,300)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(10,629)</u>	<u>(1,841)</u>	<u>(12,470)</u>	<u>31,911</u>
Fund balances brought forward		<u>51,935</u>	<u>38,519</u>	<u>90,454</u>	<u>58,543</u>
Fund balances carried forward	(5)	<u>41,306</u>	<u>36,678</u>	<u>77,984</u>	<u>90,454</u>

All incoming resources and resources expended derive from continuing activities.

Cardigan Centre
Balance sheet
as at 31 August 2022

		2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(6)	1,440	-	1,440	-
Total fixed assets		<u>1,440</u>	<u>-</u>	<u>1,440</u>	<u>-</u>
Current assets					
Debtors and prepayments	(7)	19,726	4,358	24,084	44,747
Cash at bank and in hand	(8)	52,186	32,320	84,506	120,237
Total current assets		<u>71,912</u>	<u>36,678</u>	<u>108,590</u>	<u>164,984</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(9)	22,898	-	22,898	30,363
Total current liabilities		<u>22,898</u>	<u>-</u>	<u>22,898</u>	<u>30,363</u>
Net current assets / (liabilities)		<u>49,014</u>	<u>36,678</u>	<u>85,692</u>	<u>134,621</u>
Total assets less current liabilities		<u>50,454</u>	<u>36,678</u>	<u>87,132</u>	<u>134,621</u>
Creditors: amounts falling due after one year	(10)	9,148	-	9,148	44,167
Net assets		<u>41,306</u>	<u>36,678</u>	<u>77,984</u>	<u>90,454</u>
Funds					
Unrestricted funds		41,306	-	41,306	51,935
Restricted funds		-	36,678	36,678	38,519
Total funds		<u>41,306</u>	<u>36,678</u>	<u>77,984</u>	<u>90,454</u>

For the year ending 31 August 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 2/3/2023

David Nugent (Trustee)

Cardigan Centre

Notes to the accounts

for the year ended 31 August 2022

1 Accounting policies

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 financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources 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 and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

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

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: 7 to 20 years

Fixtures, fittings and equipment: over 4 years

Plant and machinery: over 3 to 5 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Cardigan Centre

Notes to the accounts

for the year ended 31 August 2022

1 Accounting policies continued

Fund accounting

Unrestricted funds 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 for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Cardigan Centre

Notes to the accounts continued for the year ended 31 August 2022

2 Charitable activities income	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Contract Income				
Leeds Childrens Services	23,105	-	23,105	46,210
LCC ACLS	6,546	-	6,546	34,120
HAVA SLA	4,309	-	4,309	14,228
Creche Service	-	-	-	812
Grants				
Better Connect Kickstart		12,763	12,763	-
Co-op Foundation	-	1,192	1,192	1,308
HMRC Coronavirus Job Retention Scheme	-	1,152	1,152	27,443
Leeds City Council Covid relief	-	-	-	2,750
LCC City Academy Wellbeing Fund	-	11,017	11,017	10,950
LCC City East Academy	-	2,872	2,872	8,989
LCC City West Academy	-	5,083	5,083	5,015
LCC Healthy Fruit project	-	-	-	1,940
LCC Spen Lane YAF	-	4,073	4,073	10,158
LCC Weetwood YAF	-	1,562	1,562	10,440
LCC Woodbridges - Kirkstall	-	3,629	3,629	8,988
LCC Elders Connect		11,360	11,360	-
LCC Other grants	-	-	-	1,238
Power to Change	-	-	-	20,000
Sir George Martin Trust	-	-	-	3,000
Tudor Trust	-	40,000	40,000	42,000
Volition	-	-	-	2,000
Wades's Charity	-	-	-	2,460
Other grants and donations	139	4,471	4,610	-
	<u>34,099</u>	<u>99,174</u>	<u>133,273</u>	<u>254,049</u>
3 Other trading activities	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Office and mailbox services	1,601	-	1,601	373
Room hire	52,598	-	52,598	14,622
Rental income	9,800	-	9,800	-
	<u>63,999</u>	<u>-</u>	<u>63,999</u>	<u>14,995</u>

Cardigan Centre

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 August 2022

4 Charitable activities expenditure

Salaries, NI and pensions	4a	55,971	93,083	149,054	189,734
Freelance and external staff		-	-	-	989
Travel		398	226	624	920
Recruitment		252	150	402	120
Redundancy costs		16,993	-	16,993	12,096
Training and other costs		443	270	713	1,183
Rates		768	-	768	392
Water		220	-	220	173
Heat and light		5,481	-	5,481	4,806
Insurance		1,901	-	1,901	2,101
Trade waste		1,734	-	1,734	1,627
Repairs, maintenance and security		8,416	-	8,416	3,103
Cleaning and consumables		1,554	-	1,554	1,201
Room hire and project delivery costs		11,151	5,424	16,575	10,167
Telephone		758	-	758	702
Printing, postage and stationery		427	-	427	759
IT maintenance and consumables		1,370	-	1,370	1,359
Subscriptions and fees		60	-	60	571
Operating lease payments		1,178	-	1,178	3,225
Bad debts		135	-	135	130
Independent examination		2,400	-	2,400	2,160
Payroll charges		185	-	185	358
Legal and professional fees		1,594	-	1,594	1,285
Bank charges		197	-	197	179
Depreciation		720	-	720	-
Loan interest		338	-	338	-
		<u>114,644</u>	<u>99,153</u>	<u>213,797</u>	<u>239,340</u>

4a Staff costs and numbers

	2022	2021
	£	£
Gross salaries	141,421	176,154
Social security costs	9,997	13,897
Employment allowance	(5,000)	(4,000)
Pensions	<u>2,636</u>	<u>3,683</u>
	<u>149,054</u>	<u>189,734</u>

The average number of employees during the year was 9.7, being an average of 7 full time equivalent (2021: 21.7, 11.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2022	2021
	£	£
Costs of the scheme to the charity for the year	2,636	3,683
Amount of any contributions outstanding at the year end	-	-

Cardigan Centre

Notes to the accounts continued

for the year ended 31 August 2022

5 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Coronavirus Job Retention	-	1,152	1,152	-	-
Tudor Trust	13,231	40,000	38,829	-	14,402
Tudor Wellbeing	1,917	-	734	-	1,183
Leeds Co-op	1,308	1,192	-	-	2,500
LCC City Academy	344	11,017	11,361	-	-
LCC East Academy	1,914	2,872	4,786	-	-
LCC West Academy	(124)	5,083	4,959	-	-
Spen Lane YAF	2,845	4,073	6,918	-	-
Weetwood YAF	3,010	1,562	4,572	-	-
Woodbridges YAF	3,036	3,629	6,665	-	-
Groundwork UK	1,166	-	-	-	1,166
LCC Digital Leeds	925	-	-	-	925
Everfit - Wellbeing Fund	1,020	-	-	-	1,020
Wades's Charity - SOAR	3,359	-	765	(300)	2,294
St. Chad's	247	-	-	-	247
Better Connect	-	12,763	12,763	-	-
Elders Connect	4,321	11,798	5,499	(2,000)	8,620
BARCA Community and Youth	-	4,471	150	-	4,321
	<u>38,519</u>	<u>99,612</u>	<u>99,153</u>	<u>(2,300)</u>	<u>36,678</u>

Fund name	Purpose of restriction
Coronavirus Job Retention	To facilitate the retention of employees where activities had to be suspended or cut back due to Covid restrictions.
Tudor Trust	To fund employment of a general manager.
Tudor Wellbeing	To support staff's wellbeing during Covid-19
Leeds Co-op	To assist the ESOL cafe, which ran alongside courses delivered.
LCC City Academy	To fund the delivery of youth work in the school on a weekly basis.
LCC East Academy	To fund the delivery of youth work in the school on a weekly basis.
LCC West Academy	To fund the delivery of youth work in the school on a weekly basis.
Spen Lane YAF	To fund youth events and activities.
Weetwood YAF	To fund youth events and activities.
Woodbridges YAF	To fund youth events and activities.
Groundwork UK	To support crèche workers, under Tesco Bags for Life' scheme.
LCC Digital Leeds	To fund digital equipment to deliver learning sessions.
Everfit - Wellbeing Fund	Provision of an exercise tutor to deliver sessions to older people.
Wades's Charity - SOAR	Delivery of free break activities to children and families. The transfer relates to room hire internal charges.
St. Chad's	To fund staff costs of a crèche for accredited childcare courses.
Better Connect	Kickstart apprenticeship funding.
Elders Connect	To fund delivery of fruit and other products to elderly persons during extended lockdown periods. The transfer relates to room hire internal charges.
BARCA Community and Youth	To fund the delivery of youth work in the school on a weekly basis.

Cardigan Centre

Notes to the accounts continued for the year ended 31 August 2022

6 Tangible assets	Leasehold buildings	Plant & machinery	Fixtures, fittings & equipment	Total
Cost	£	£	£	£
At 1 September 2021	147,474	182,800	2,292	332,566
Additions	-	2,160	-	2,160
At 31 August 2022	147,474	184,960	2,292	334,726
Depreciation				
At 1 September 2021	147,474	182,800	2,292	332,566
Charge for year	-	720	-	720
At 31 August 2022	147,474	183,520	2,292	333,286
Net book value				
At 31 August 2022	-	1,440	-	1,440
At 31 August 2021	-	-	-	-

7 Debtors and prepayments	2022	2021
	£	£
Debtors	13,114	22,610
Prepayments	173	1,237
Accrued income	4,358	20,900
Other debtors	6,439	-
	24,084	44,747

8 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	83,872	119,603
Cash in hand	634	634
	84,506	120,237

9 Creditors and accruals	2022	2021
	£	£
Bank loans repayable within one year	9,979	5,833
Trade creditors	1,835	4,131
Accruals	2,593	3,346
Deferred income (see note below for analysis)	-	11,553
Taxation and social security	1,199	-
Other creditors	7,292	5,500
	22,898	30,363

Deferred income	Deferred to next year	Released from last year
	£	£
Children's Services contract income received in advance	-	11,553
	-	11,553

Cardigan Centre

Notes to the accounts continued for the year ended 31 August 2022

10 Creditors: amounts falling due after one year

	2022	2021
	£	£
Accruals for grants payable		
Bank loans	9,148	44,167
	<u>9,148</u>	<u>44,167</u>

11 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £39,929 (previous year: £38,755).

12 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2022	2021
	£	£
Within one year	558	1,116
In the second to fifth years inclusive	-	558
Over five years from the balance sheet date	-	-
	<u>558</u>	<u>1,674</u>

13 Funds held as agent

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
HAVA funds - project 1	10,911	13,406	24,317	-	-
HAVA funds - project 2	14,789	-	14,789	-	-
	<u>25,700</u>	<u>13,406</u>	<u>39,106</u>	<u>-</u>	<u>-</u>

Fund name

HAVA funds - project 1

Additional information

To promote regeneration in the Hawksworth Wood, Abbeydale & Vespers areas of Leeds.

HAVA funds - project 2

To deliver projects around Crime reduction Education Health & Wellbeing

Cardigan Centre

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 August 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Charitable activities	34,099	121,120	99,174	132,929	133,273	254,049
Other trading activities	63,999	14,995	-		63,999	14,995
Other income	3,548	2,199	438		3,986	2,199
Investment income	69	8	-		69	8
Total income	101,715	138,322	99,612	132,929	201,327	271,251
Expenditure						
Charitable activities	114,644	118,539	99,153	120,801	213,797	239,340
Total expenditure	114,644	118,539	99,153	120,801	213,797	239,340
Net income / (expenditure)	(12,929)	19,783	459	12,128	(12,470)	31,911
Transfers between funds	2,300	540	(2,300)	(540)	-	-
Net movement in funds	(10,629)	20,323	(1,841)	11,588	(12,470)	31,911
Fund balances brought forward	51,935	31,612	38,519	26,931	90,454	58,543
Fund balances carried forward	41,306	51,935	36,678	38,519	77,984	90,454

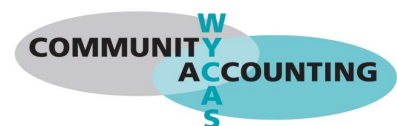
Accounts

Cardigan Centre

Charity number 1003087

A company limited by guarantee number 02608879

Annual Report and Financial Statements for the year ended 31 August 2021



West Yorkshire Community Accounting Service

Cardigan Centre

Annual Report and Financial Statements for the year ended 31 August 2021

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Prepared by West Yorkshire Community Accounting Service

Cardigan Centre

Trustees' report for the year ended 31 August 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Marian Charlton	Co-chair	
Neil Walshaw	Co-chair	
David Nugent	Treasurer	
Alan Smith		Resigned 24 May 2021
Sue Buckle		
Charity number	1003087	Registered in England and Wales
Company number	02608879	Registered in England and Wales
Registered and principal address	Bankers	
145-149 Cardigan Road	Unity Trust Bank	Co-operative Bank
Leeds	Four Brindley Place	P O Box 250
LS6 1LJ	Birmingham	Skelmersdale
	B1 2HB	WN8 6WT

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was incorporated on 9 May 1991, and registered as a charity on 3 June 1991. It is governed by a memorandum and articles of association as amended by special resolutions on 29 September 2003, 26 September 2007 and 30 November 2010. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM or co-opted by the elected trustees between such meetings. Two places on the board are reserved for appointed representatives of the founding organisations, South Headingley Community Association and Leeds City Council, provided that such appointees do not represent more than one-fifth of the total number.

Cardigan Centre

Trustees' report (continued) for the year ended 31 August 2021

Objectives and activities

The charity's objects

(a) To promote the benefit of the inhabitants of NW Leeds and the parts known as South Headingley and Burley in particular (hereinafter referred to as the 'area of benefit') without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local 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 of said inhabitants;

(b) To manage and maintain (whether alone or in co-operation with any local authority or other body or person) the premises known as 'Cardigan Centre' in furtherance of these objects, so long as they are demised to the company;

(c) to promote and support any other charitable activity in the area of benefit.

The charity's main activities

We run a Community Centre in Northwest Leeds which is supporting a diverse range of people who access and use our facilities and services. We aim to prioritise the needs of the most disadvantaged residents in the neighbourhood. The Burley, Hyde Park and Headingley area is diverse of social and economic deprivation is varied by age ethnicity, inequality, language/cultural barriers and lack property ownership with poor housing with uncertain civic rights. Our work supports target groups and create new opportunities for the shared of life experience across group, individuals and communities of interest. Our aim is to build partnerships and to work across the neighbourhood with multi-agency working. and to make the best use of resources available. We would like to see and strongly support a community hub across the locality.

Specifically, this looks at

- To promote the social, physical, emotional, mental and economic wellbeing of all members of our community.
- To Support the development of new and existing community groups through our facilities of our building and services we provide.
- To provide responsive services which are relevant to community needs to ensure sustainability through reducing over reliance on single source funding.
- Rooted in the community to generate capacity building.
- To develop and maintain an organisational structure which serves the needs of the Charity in a clear and cohesive way through good governance within the board and fit for purpose management structures.
- To contribute to the wider community for neighbourhood improvements through campaigning and staying active in local forums and groups.
- To Reduce our carbon footprint and recycle to improve where we can for the environment.
- Communicate our mission services and achievements successfully to our partners and stakeholders

We have room and hall for hire to the community and other organisations. We are very popular with emerging and existing groups who find our facilities easy to access to due to use being centrally based in the city. This departments provides use with an income stream which in return supports our core costs in the organisation. The department also manages the building with its cleaning and maintenance in ensuring we meet health and safety standards.

Youth & Community

We are delivering youth work across various parts of Northwest Leeds in community centres and churches focused on intervention, prevention and confidence building in overcoming barriers for young people.

We have also worked supporting schools in East Leeds, West Leeds and the Northwest with young people disengaging from education and having difficulties learning.

In the community we have also supported HAVA (in Kirkstall) in developing supportive and impactful projects and grant schemes to help their residents.

Cardigan Centre

Trustees' report (continued) for the year ended 31 August 2021

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular

Our work with residents is enabling them to support them with their mental health and wellbeing due to the effect of Covid-pandemic. Our facilities which improve the quality of life for residents, manages and maintains the Cardigan Centre's buildings, and supports any other charitable activity in the area. The Cardigan Centre works mainly in Northwest Leeds, with an emphasis on the inner-city neighbourhoods. All residents can benefit from Cardigan Centre's services.

The Cardigan Centre improves the quality of life of local people by accommodating in the public building community groups which organise a wide range of educational and recreational activities; leasing offices to small businesses; running several specialist workstreams; organising community events; and providing information and office services. This multi-purpose approach enables the Cardigan Centre to operate as a 'community anchor' across the neighbourhood and to adjoining areas.

Achievements and performance

Community Development

It has been a very challenging year for us due to the pandemic and government lockdown. We changed our way of working within the community with strict risk assessments in place which enabled us to carry on delivering our charitable objectives.

Throughout lockdown we held fruit drops that was welcomed by the recipients, and we also gave out mindfulness activity books. This was supported by the volunteers of the Friends of the Cardigan Centre who delivered the parcels either by foot or by using their cars. In total we have supported over 100 individuals or families with people receiving regular supply of fresh fruit every 2 weeks.

The fruit drop lead to us launching the Elders Project The session attracts over 15 people from a diverse background who engage in cooking, board games and discussions on stimulating the mind. We also run a Pilates class, this being very popular with locals who have not been able to exercise due to the lockdown.

Friends of the Cardigan Centre has been established to gather ideas and views that will enable the services we should plan and deliver. The group attended initial training on Community Development which has inspired them to become proactive and effective planners. The group has been inspirational. It has supported in the development of the elder's project through shaping sessions and welcoming new people to the group. We now have 6 friends who provide a backbone of voluntary work and give valuable perspectives on the development of the centre.

Youth Department

The Community and Youth Department has continued to work throughout the pandemic supporting young people and the local community, through lockdowns and as restrictions lessened. We have worked with young people of Headingley and Hyde Park, Little London and Woodhouse, Weetwood and Kirkstall as well as at three different Academies through Leeds.

We have engaged young people through youth groups, developed a new online provision of games, activities and communications, home visits, detached youth work and 1-2-1s due to moments of crisis. In total we have engaged with approx. 340 young people aged 8 to 24 over 12 sessions/activities, through this period. These difficult times we engaged with young people, many suffering from mental health issues, difficulties with families and schools and just having to cope through a pandemic of Covid 19. We managed to also deliver, several times throughout the year, food parcels to the most disadvantaged families of the young people we work with. We identified around 20 families through the wards as most in need and delivered the food parcels at every holiday.

Throughout this time we have partnered with many agencies to support young people such as the Police, local councillors, schools, Social care, the council and other more local organisations.

Cardigan Centre

Trustees' report (continued) for the year ended 31 August 2021

Achievements and performance continued

The three academies we supported are all white rose academies, Leeds City Academy, Leeds East Academy and Leeds West Academy. Our youth workers have worked in schools when open, online or home visits when the schools were closed to support and positively engage with young people referred to us in the most need. Many of these have been identified by other local agencies as needing support or a voice to help them in a number of negative situations. These often involve the police or heads of safeguarding in the schools.

We have supported a Big local organisation, HAVA as their Lead trusted organisation (LTO) through a difficult time, where our staff stopped doing our community work in activities and events and helped make, prepare, and deliver food to those in need on the HAVA estate in Kirkstall. Hundreds of meals were delivered every week as part of this partnered work. The Cardigan Centre continued to support staff and the HAVA board in accomplishing some amazing community work during the pandemic and are looking at always supporting residents from the estate during the pandemic and coming out of it

Facilities

As the Facilities department operates on-site, working during the pandemic has been a challenge, with great stretches of time being spent on furlough. Returning in September 2020 with a reduced staff of two we first worked to identify the regular hirers that could safely return to the centre. Under then current guidelines, we were able at first to bring back our children's maths classes, but other bookings were unable to go ahead. Facilities time was thus spent on getting the building and grounds in shape. We have worked with the centre manager to replace lighting across the building with more cost-effective LED's. As well as saving money, these have enhanced the safety and appearance of the inside and outside of the building.

Following the second national lockdown, regular bookings didn't start to go ahead fully until April 2021. We worked with Leeds University to have their music departments use the centre for rehearsals while the university was closed, and then hosted a large backlog of Left Bank weddings postponed from 2020, and the annual Hindu Garba celebrations. At this time our regular bookings began to return to a pre-pandemic level, and in recent weeks have exceeded pre-pandemic levels.

Daytime: We host four separate elderly ladies' groups who meet weekly to cook, share food and socialise. Another elderly people's group meet weekly for Pilates and dance. YMCA hosts ESOL classes at the centre on Wednesdays, and we have baby massage on Thursdays.

Evening: The Youth & Community department hosts their youth club three times a week on early evenings. We have children after school advanced maths, and Cloth Cat and WEA run music classes all on Monday evenings. Cloth Cat's classes being for children and young people, and WEA's for adults. We have two weekly classes of aerial dance which utilises the hall's height and space for trapeze and aerial fitness. Taekwondo run classes on Monday evenings with grading taking place in February. A very popular wiccan group meets twice monthly on Wednesdays.

Weekend: We host a breakfast club run by the charity Emma's Embrace each Saturday during term time. The group offers a free breakfast for students and a chance to talk to older people and receive information on mental health. On Sunday mornings we host a board gaming club, and two churches use the centre for worship. We often hire out the main hall, kitchen, and/or toilets on evenings for private functions, religious gatherings, parties, or to use our kitchen and toilet facilities for Left Bank weddings.

During the pandemic we were the base of operations for Leeds City Council/NHS's advanced testing unit while they were testing in the area.

While there has been little opportunity for any individual achievements over the past eighteen months, the Facilities department has continued to make sure that all visitors to the centre are safe and welcome, with no members of Facilities staff being affected by Covid-19. Which is an achievement in itself.

Due to Leeds City Council taking back our Youth work contract we are no longer able to deliver youth work which has led to redundancies from April 2022. We are looking at delivering youth work with BARCA as part of a new consortium in West Leeds along with a new partnership with Leeds Youth Service who will deliver youth work at the Cardigan Community Centre.

Cardigan Centre

Trustees' report (continued) for the year ended 31 August 2021

Financial review

The net income for the year was £31,911, including net income of £20,323 on unrestricted funds and net income of £11,588 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £96,102.

The reserves policy is to maintain funds between 3 and 6 months of future budgeted expenditure for the purpose of enabling the smooth running of the charity and to enable an orderly winding up should the charity need to close.

Cardigan Centre

Trustees' report (continued) for the year ended 31 August 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 21 April 2022

David Nugent (Trustee)

Cardigan Centre

Independent examiner's report to the trustees of Cardigan Centre

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 August 2021, which are set out on pages 9 to 19.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 charity's accounts as carried out under section 145 of the Charities Act ('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

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the 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.

Simon Bostrom FCIE

21 April 2022

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Cardigan Centre

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 August 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds Restated £
Income from:					
Charitable activities	(2)	121,120	132,929	254,049	326,929
Other trading activities	(3)	14,995	-	14,995	34,326
Other income		2,199	-	2,199	863
Investment income		8	-	8	89
Total income		<u>138,322</u>	<u>132,929</u>	<u>271,251</u>	<u>362,207</u>
Expenditure on:					
Charitable activities	(4)	118,539	120,801	239,340	343,884
Total expenditure		<u>118,539</u>	<u>120,801</u>	<u>239,340</u>	<u>343,884</u>
Net income / (expenditure)		19,783	12,128	31,911	18,323
Transfers between funds	(5)	540	(540)	-	-
Net movement in funds		<u>20,323</u>	<u>11,588</u>	<u>31,911</u>	<u>18,323</u>
Fund balances brought forward		<u>31,612</u>	<u>26,931</u>	<u>58,543</u>	<u>40,220</u>
Fund balances carried forward	(5)	<u>51,935</u>	<u>38,519</u>	<u>90,454</u>	<u>58,543</u>

All incoming resources and resources expended derive from continuing activities.

Cardigan Centre
Balance sheet
as at 31 August 2021

		2021	2021	2021	2020
		Unrestricted	Restricted	Total	Total
		£	£	£	Restated £
Current assets					
Debtors and prepayments	(6)	23,847	20,900	44,747	24,714
Cash at bank and in hand	(7)	102,618	17,619	120,237	67,763
Total current assets		<u>126,465</u>	<u>38,519</u>	<u>164,984</u>	<u>92,477</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	30,363	-	30,363	12,966
Total current liabilities		<u>30,363</u>	<u>-</u>	<u>30,363</u>	<u>12,966</u>
Net current assets / (liabilities)		<u>96,102</u>	<u>38,519</u>	<u>134,621</u>	<u>79,511</u>
Total assets less current liabilities		<u>96,102</u>	<u>38,519</u>	<u>134,621</u>	<u>79,511</u>
Creditors: amounts falling due after one year	(9)	44,167	-	44,167	-
Net assets		<u>51,935</u>	<u>38,519</u>	<u>90,454</u>	<u>79,511</u>
Funds					
Unrestricted funds		51,935	-	51,935	31,612
Restricted funds		-	38,519	38,519	26,931
Total funds		<u>51,935</u>	<u>38,519</u>	<u>90,454</u>	<u>58,543</u>

For the year ending 31 August 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 21 April 2022

David Nugent (Trustee)

Cardigan Centre

Notes to the accounts

for the year ended 31 August 2021

1 Accounting policies

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 financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

A change has been made to the previous year's comparative figures for grant income and charitable expenditure in relation to the HAVA project. In previous years this has been treated as a restricted fund within the charity. However, the funds are actually held by Cardigan Centre as agent on behalf of HAVA and their funder Big Local. The comparative figures have been adjusted to exclude an opening balance of £23,389, income of £43,680 and expenditure of £46,101. Full disclosure of the movement on HAVA funds is included within the notes.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources 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 and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

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

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: 7 to 20 years

Fixtures, fittings and equipment: over 4 years

Plant and machinery: over 3 to 5 years

Cardigan Centre

Notes to the accounts

for the year ended 31 August 2021

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds 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 for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Cardigan Centre

Notes to the accounts continued for the year ended 31 August 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds Restated £
Contract income				
Leeds Childrens Services	46,210	-	46,210	46,179
LCC ACLS	34,120	-	34,120	75,433
HAVA SLA	14,228	-	14,228	15,000
Creche Service	-	-	-	1,700
Course fees	812	-	812	7,835
Grants:				
Co-op Foundation	-	1,308	1,308	-
HMRC Coronavirus Job Retention Scheme	-	27,443	27,443	48,526
Leeds City Council Covid relief	2,750	-	2,750	10,000
LCC City Academy Wellbeing Fund	-	10,950	10,950	4,802
LCC City East Academy	-	8,989	8,989	-
LCC City West Academy	-	5,015	5,015	-
LCC Healthy Fruit project	-	1,940	1,940	4,351
LCC Other grants	-	1,238	1,238	-
LCC Spen Lane YAF	-	10,158	10,158	7,832
LCC Weetwood YAF	-	10,440	10,440	8,510
LCC Woodbridges - Kirkstall	-	8,988	8,988	8,136
Power to Change	20,000	-	20,000	20,000
Sir George Martin Trust	3,000	-	3,000	1,000
Tudor Trust	-	42,000	42,000	40,000
Volition	-	2,000	2,000	-
Wades's Charity	-	2,460	2,460	-
Elders Connect	-	-	-	9,150
Groundwork UK	-	-	-	1,166
LCC Everfit Wellbeing Fund	-	-	-	4,236
Leeds City Council (LCC) MICE	-	-	-	941
Lowell Fund	-	-	-	6,132
Social Investment Business	-	-	-	6,000
	<u>121,120</u>	<u>132,929</u>	<u>254,049</u>	<u>326,929</u>
3 Other trading activities				
	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Office and mailbox services	373	-	373	847
Room hire	14,622	-	14,622	31,379
Rental income	-	-	-	2,100
	<u>14,995</u>	<u>-</u>	<u>14,995</u>	<u>34,326</u>

Cardigan Centre

Notes to the accounts continued for the year ended 31 August 2021

4 Charitable activities expenditure	2021 Unrestricted funds	2021 Restricted funds	2021 Total funds	2020 Total funds Restated
	£	£	£	£
Salaries, NI and pensions	75,367	114,367	189,734	278,844
Freelance and external staff	899	90	989	8,421
Travel	410	510	920	1,339
Recruitment	120	-	120	691
Redundancy costs	12,096	-	12,096	1,512
Training and other costs	1,183	-	1,183	986
Rates	392	-	392	882
Water	173	-	173	213
Heat and light	4,806	-	4,806	5,491
Insurance	2,101	-	2,101	2,275
Trade waste	1,627	-	1,627	1,098
Repairs, maintenance and security	3,103	-	3,103	3,887
Cleaning and consumables	1,194	7	1,201	1,645
Depreciation - building	-	-	-	7,629
Room hire and project delivery costs	4,806	5,361	10,167	9,683
Telephone	702	-	702	2,271
Printing, postage and stationery	293	466	759	1,200
IT maintenance and consumables	1,359	-	1,359	1,854
Subscriptions and fees	571	-	571	3,851
Operating lease payments	3,225	-	3,225	2,259
Other office costs	-	-	-	392
Bad debts	130	-	130	2,041
Depreciation - equipment	-	-	-	2,169
Independent examination	2,160	-	2,160	2,400
Payroll charges	358	-	358	660
Legal and professional fees	1,285	-	1,285	35
Bank charges	179	-	179	156
	<u>118,539</u>	<u>120,801</u>	<u>239,340</u>	<u>343,884</u>

4a Staff costs and numbers

	2021 £	2020 £
Gross salaries	176,154	263,849
Social security costs	13,897	15,062
Employment allowance	(4,000)	(4,000)
Pensions	<u>3,683</u>	<u>3,933</u>
	<u>189,734</u>	<u>278,844</u>

The average number employees during the year was 21.7, being an average of 11.3 full time equivalent (2020: 46, 17 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2021 £	2020 £
Costs of the scheme to the charity for the year	3,683	3,933
Amount of any contributions outstanding at the year end	-	-

Cardigan Centre

Notes to the accounts continued

for the year ended 31 August 2021

5 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Leeds Co-op	-	1,308	-	-	1,308
Weetwood YAF	712	10,440	8,142	-	3,010
Spen Lane YAF	129	10,158	7,442	-	2,845
Woodbridges YAF	-	8,988	5,952	-	3,036
Wades's Charity - SOAR	962	2,460	63	-	3,359
Everfit - Wellbeing Fund	1,425	-	405	-	1,020
Lowell Fund	3,407	-	3,407	-	-
St. Chad's	247	-	-	-	247
Tudor Trust	7,834	40,000	34,603	-	13,231
Coronavirus Job Retention	-	27,443	27,443	-	-
Groundwork UK	1,166	-	-	-	1,166
Elders Connect	9,150	-	4,829	-	4,321
Healthy Fruit project	1,899	1,940	3,299	(540)	-
LCC City Academy	-	10,950	10,606	-	344
LCC East Academy	-	8,989	7,075	-	1,914
LCC West Academy	-	5,015	5,139	-	(124)
Tudor Wellbeing	-	2,000	83	-	1,917
Volition	-	2,000	2,000	-	-
LCC Digital Leeds	-	925	-	-	925
LCC Wellbeing	-	313	313	-	-
	<u>26,931</u>	<u>132,929</u>	<u>120,801</u>	<u>(540)</u>	<u>38,519</u>

Fund name

Leeds Co-op

Weetwood YAF

Spen Lane YAF

Woodbridges YAF

Wades's Charity - SOAR

Everfit - Wellbeing Fund

Lowell Fund

St. Chad's

Tudor Trust

Coronavirus Job Retention

Groundwork UK

Elders Connect

Healthy Fruit project

LCC City Academy

LCC East Academy

LCC West Academy

Tudor Wellbeing

Volition

LCC Digital Leeds

LCC Wellbeing

Purpose of restriction

To assist the ESOL cafe, which ran alongside courses delivered.

To fund youth events and activities.

To fund youth events and activities.

To fund youth events and activities.

Delivery of free break activities to children and families.

Provision of an exercise tutor to deliver sessions to older people.

To fund adult learning courses with crèche facilities.

To fund staff costs of a crèche for accredited childcare courses.

To fund employment of a general manager.

To facilitate the retention of employees where activities had to be suspended or cut back due to Covid restrictions

To support crèche workers, under Tesco Bags for Life' scheme.

To fund delivery of fruit and other products to elderly persons during extended lockdown periods.

To fund delivery of fruit to young people and families during extended lockdown periods. The transfer is in respect of room hire.

To fund the delivery of youth work in the school on a weekly basis.

To fund the delivery of youth work in the school on a weekly basis.

To fund the delivery of youth work in the school on a weekly basis.

To support staff's wellbeing during Covid-19

To deliver Covid safety messages in various languages during Covid-19

To fund digital equipment to deliver learning sessions

To deliver fruit parcels to vulnerable adults during lockdown.

Cardigan Centre

Notes to the accounts continued for the year ended 31 August 2021

6 Debtors and prepayments	2021	2020
	£	£
Trade debtors	22,610	11,020
Prepayments	1,237	1,491
Accrued income	20,900	12,203
	<u>44,747</u>	<u>24,714</u>

7 Cash at bank and in hand	2021	2020
	£	£
Cash at bank	145,303	67,714
Cash in hand	634	49
	<u>145,937</u>	<u>67,763</u>
	-25700	

8 Creditors and accruals	2021	2020
	£	£
Loans and overdrafts	11,333	5,500
Trade creditors	4,131	4,563
Accruals	3,346	2,811
Deferred income	11,553	92
	<u>30,363</u>	<u>12,966</u>

9 Creditors: amounts falling due after one year	2021	2020
	£	£
Loans and overdrafts	44,167	-
	<u>44,167</u>	<u>-</u>

10 Deferred income	2021	2020
	£	£
Children's services contract	11,553	-
Mailbox services	-	92
	<u>11,553</u>	<u>92</u>

Item name	Reason for deferral
Children's services contract	Contract income received in advance of delivery
Mailbox services	Income received for services in advance

Cardigan Centre

Notes to the accounts continued for the year ended 31 August 2021

11 Funds held as agent	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
HAVA funds - project 1	20,968	-	6,179	-	14,789
HAVA funds - project 2	-	53,091	27,952	(14,228)	10,911
	<u>20,968</u>	<u>53,091</u>	<u>34,131</u>	<u>(14,228)</u>	<u>25,700</u>

We hold funds for HAVA (Hawsworth Abbeydale, Vesper Area) supported by Big Local which we manage their funds. This consists of salaries, overhead costs and award of grants approved by the HAVA board. The transfer relates to community and youth activities provided by the Cardigan Centre under a service level agreement with HAVA.

HAVA funds - project 1	To promote regeneration in the Hawsworth Wood, Abbeydale & Vespers areas of Leeds.
HAVA funds - project 2	To deliver projects around Crime reduction Education Health & Wellbeing

12 Tangible assets	Leasehold buildings	Plant & machinery	Fixtures, fittings &	Total
Cost		£	£	£
At 1 September 2020	147,474	182,800	2,292	332,566
Additions	-	-	-	-
At 31 August 2021	<u>147,474</u>	<u>182,800</u>	<u>2,292</u>	<u>332,566</u>
Depreciation				
At 1 September 2020	147,474	182,800	2,292	332,566
Charge for year	-	-	-	-
At 31 August 2021	<u>147,474</u>	<u>182,800</u>	<u>2,292</u>	<u>332,566</u>
Net book value				
At 31 August 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

13 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2021	2020
	£	£
Within one year	1,116	1,826
In the second to fifth years inclusive	558	2,739
Over five years from the balance sheet date	-	-
	<u>1,674</u>	<u>4,564</u>

Cardigan Centre

Notes to the accounts continued

for the year ended 31 August 2021

14 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received were £34,418 (previous year: £32,166).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Other related party transactions

At the year end there was a balance of £5,500 (2020: £5,500) being owed to Marian Charlton (trustee) in respect of an interest-free loan to the charity with no fixed repayment terms.

Cardigan Centre

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 August 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Charitable activities	121,120	183,147	132,929	143,782	254,049	326,929
Other trading activities	14,995	34,326	-	-	14,995	34,326
Other income	2,199	863	-	-	2,199	863
Investment income	8	89	-	-	8	89
Total income	138,322	218,425	132,929	143,782	271,251	362,207
Expenditure						
Charitable activities	118,539	200,753	120,801	143,131	239,340	343,884
Total expenditure	118,539	200,753	120,801	143,131	239,340	343,884
Net income / (expenditure)	19,783	17,672	12,128	651	31,911	18,323
Transfers between funds	540	7,262	(540)	(7,262)	-	-
Net movement in funds	20,323	24,934	11,588	(6,611)	31,911	18,323
Fund balances brought forward	31,612	6,678	26,931	33,542	58,543	40,220
Fund balances carried forward	51,935	31,612	38,519	26,931	90,454	58,543