

TANKERSLEY COMMUNITY ASSOCIATION  
REGISTERED IN ENGLAND AND WALES UNDER COMPANY NUMBER 3120019  
REGISTERED CHARITY NUMBER 1051008

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023

TINGLE ASHMORE LTD  
CHARTERED ACCOUNTANTS  
SHEFFIELD

TANKERSLEY COMMUNITY ASSOCIATION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023

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TANKERSLEY COMMUNITY ASSOCIATION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023  
TRUSTEES' ANNUAL REPORT

The trustees present their annual directors' report and the unaudited financial statements of the charity for the year ended 31st March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

**Objectives and activities**

The objects of Tankersley Community Association are any charitable purpose for the benefit of the residents of Tankersley in Barnsley and adjoining parishes and in particular to keep open the Tankersley Community Centre.

The objects are achieved by way of hall hire, fund raising, donations and grants.

The work carried out by the Association is made possible due to the support given to it by its unpaid volunteers.

**Achievements and performance**

During the year ended 31st March 2023, Tankersley Community Association once again fulfilled its objects by keeping open the community hall for the benefit of the residents of Tankersley.

**Financial review**

There was an increase in hall hire and other trading activities of nearly £11,000, with this being the first full year of operations after the ending of Covid restrictions. Income in total, however, reduced by around £9,000 as grants of £20,098 were received last year to support the charity during the lockdown period.

Total expenditure increased by over £11,000 to £35,267, due mainly to the refurbishment of the conservatory. There were also rises in most other costs following the ending of the lockdown.

There was a net surplus for the year of £11,395 which increased the charity's funds to £71,206 at 31st March 2023. Reserves at the year end date were £62,450. These are anticipated to reduce in future as further improvements to the Hall are undertaken.

**Reserves policy**

The minimum level set by the Trustees for reserves is £10,000, approximately one year's basic running costs.

**Principal funding sources**

The principal source of funding is from hall hire and the sale of refreshments.

**Risk management**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to major risks.

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TRUSTEES' ANNUAL REPORT

Structure, governance and management

Governing document

Tankersley Community Association is a company limited by guarantee governed by its Memorandum and Articles of Association. It is also registered as a charity with the Charity Commission. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

Appointment of trustees

The directors of the company are also charity trustees for the purpose of charity law. The trustees have the power to co-opt any suitably qualified individual either to fill a vacancy or as an additional trustee.

Organisation

The charity is organised so that the trustees meet regularly to manage its affairs.

Public benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit.

Reference and administrative details

Charity number 1051008

Company number 3120019

Name and registered office Tankersley Community Association  
Pilley Lane, Tankersley, Barnsley, S75 3AP

Our advisors:

Accountants Tingle Ashmore Ltd  
Chartered Accountants  
Enterprise House, Broadfield Court, Sheffield, S8 0XF

Bankers National Westminster Bank plc  
1 Victoria Place, Holbeck, LS11 5AN

Directors and trustees Mrs P Clegg - chairperson  
Mr J Hopkinson - treasurer  
Miss J Wroe

Company secretary Mrs J Hopkinson

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TRUSTEES' ANNUAL REPORT

Responsibilities of the trustees in relation to the financial statements

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

The Annual Report was approved by the trustees on 16th May 2023 and signed on their behalf by

.....  
Mrs J Hopkinson - Secretary

TANKERSLEY COMMUNITY ASSOCIATION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
TANKERSLEY COMMUNITY ASSOCIATION

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2023 which are set out on pages 5 to 13.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Dated : 1st June 2023

.....  
Brendan Ashmore ACA  
Tingle Ashmore Ltd  
Chartered Accountants  
Enterprise House  
Broadfield Court  
Sheffield  
S8 0XF

TANKERSLEY COMMUNITY ASSOCIATION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023  
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
		£	£	£	£
Income:					
Donations	1	147	866	1,013	1,593
Charitable activities	2	29,274	744	30,018	44,069
Other trading activities	3	15,631	-	15,631	10,153
Total income		<u>45,052</u>	<u>1,610</u>	<u>46,662</u>	<u>55,815</u>
Expenditure:					
Raising funds	4	6,395	-	6,395	4,629
Charitable activities	5	26,931	1,941	28,872	19,372
Total expenditure		<u>33,326</u>	<u>1,941</u>	<u>35,267</u>	<u>24,001</u>
Net income/(expenditure) for the year	6	11,726	(331)	11,395	31,814
Balances brought forward at 1st April 2022		<u>58,502</u>	<u>1,309</u>	<u>59,811</u>	<u>27,997</u>
Balances carried forward at 31st March 2023		<u>£70,228</u>	<u>£978</u>	<u>£71,206</u>	<u>£59,811</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

TANKERSLEY COMMUNITY ASSOCIATION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023  
BALANCE SHEET

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	8	8,756	<u>4,870</u>
Current assets			
Stock		924	-
Debtors	9	317	293
Cash at bank and on hand		<u>62,019</u>	<u>55,458</u>
		63,260	55,751
Liabilities			
Creditors - amounts falling due within one year	10	<u>810</u>	<u>810</u>
Net current assets		<u>62,450</u>	<u>54,941</u>
Net assets		<u><u>£71,206</u></u>	<u><u>£59,811</u></u>
The funds of the charity			
Unrestricted income funds	11	70,228	58,502
Restricted income funds	11	<u>978</u>	<u>1,309</u>
Total funds	12	<u><u>£71,206</u></u>	<u><u>£59,811</u></u>

For the year ending 31st March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

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

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

These financial statements were approved and authorised for issue by the Board on 16th May 2023 and signed on their behalf by

..... Mrs P Clegg - Chairperson



TANKERSLEY COMMUNITY ASSOCIATION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023  
PRINCIPAL ACCOUNTING POLICIES

Tankersley Community Association is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements.

These financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Tankersley Community Association meets the definition of a public benefit entity under FRS 102.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Going concern**

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties.

**Income recognition**

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

**Grants receivable**

Grants in respect of revenue items are written off to the income and expenditure account in the period to which they relate. Grants in respect of specific projects are credited to a restricted fund, against which relevant expenditure is charged.

**Other income**

Donations and gifts in kind are accounted for when received by the Association with gifts in kind being valued at a reasonable estimate of their value to the charity. Other income is accounted for on an accruals basis, as far as it is prudent to do so.

**Expenditure recognition**

Expenditure is recognised when a liability is incurred.

- Charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

TANKERSLEY COMMUNITY ASSOCIATION  
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PRINCIPAL ACCOUNTING POLICIES

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life.

Building improvements	10% straight line
Fixtures, fittings and equipment	25% reducing balance

Stocks

Stocks are stated at the lower of cost and estimated selling price.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund accounting

Funds held by the charity are either:-

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

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NOTES TO THE FINANCIAL STATEMENTS

		Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
		£	£	£	£
1	Donations				
	Donations	147	-	147	727
	In kind funding of insurance	-	866	866	866
		<u>£147</u>	<u>£866</u>	<u>£1,013</u>	<u>£1,593</u>
2	Charitable activities				
	Grant income TPEG	-	744	744	-
	Barnsley MBC	-	-	-	20,098
	Hall hire	29,274	-	29,274	23,971
		<u>£29,274</u>	<u>£744</u>	<u>£30,018</u>	<u>£44,069</u>
3	Other trading activities				
	Tea and coffee afternoons	2,365	-	2,365	1,515
	Sale of refreshments	12,264	-	12,264	7,768
	Events income	1,002	-	1,002	870
		<u>£15,631</u>	<u>£-</u>	<u>£15,631</u>	<u>£10,153</u>
4	Raising funds				
	Cost of refreshments	4,535	-	4,535	3,795
	Direct events costs	1,860	-	1,860	834
		<u>£6,395</u>	<u>£-</u>	<u>£6,395</u>	<u>£4,629</u>
5	Charitable activities				
	Insurance	452	866	1,318	1,271
	Light and heat	4,837	-	4,837	2,851
	Rates	807	-	807	440
	Repairs, renewals and sundry equipment	2,951	744	3,695	8,374
	Conservatory refurbishment	11,223	-	11,223	-
	Shop conversion	-	-	-	1,470
	Broadband	449	-	449	338
	Printing, postage, stationery and telephone	32	-	32	38
	Cleaning and sundry expenses	2,590	-	2,590	1,634
	Licences	180	-	180	180
	Donations	-	-	-	331
	Depreciation and loss on disposal	2,600	331	2,931	1,635
	Governance costs - accountancy	810	-	810	810
		<u>£26,931</u>	<u>£1,941</u>	<u>£28,872</u>	<u>£19,372</u>

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	2023	2022
	£	£
6 Net income for the year		
This is stated after charging:-		
Depreciation	2,923	1,630
Loss on disposal	8	5
Accountancy and independent examination	810	810
	<u>          </u>	<u>          </u>

There are no paid staff.

No trustees received remuneration or were reimbursed for expenses during either year.

- 7 Related party transactions  
There were no related party transactions requiring disclosure in either year.

8 Tangible assets

	Building improvements	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
As at 1st April 2022	39,658	23,057	62,715
Additions	-	6,817	6,817
Disposals	-	(861)	(861)
As at 31st March 2023	<u>39,658</u>	<u>29,013</u>	<u>68,671</u>
Depreciation			
As at 1st April 2022	39,658	18,187	57,845
Charge for the year	-	2,923	2,923
Eliminated on disposal	-	(853)	(853)
As at 31st March 2023	<u>39,658</u>	<u>20,257</u>	<u>59,915</u>
Net book value			
As at 31st March 2023	<u>£-</u>	<u>£8,756</u>	<u>£8,756</u>

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		2023	2022
		£	£
9 Debtors			
Prepayments		<u>£317</u>	<u>£293</u>
10 Creditors - amounts falling due within one year			
Accruals		<u>£810</u>	<u>£810</u>
11 Total funds			
	Balance at 1st April 2022	Movement in resources Incoming      Outgoing	Balance at 31st March 2023
	£	£	£
Unrestricted funds			
General funds	<u>58,502</u>	<u>45,052</u>	<u>(33,326)</u>
			<u>70,228</u>
Restricted funds			
Equipment	1,309	-	(331)
Rose bed	-	744	(744)
In kind funding	-	866	(866)
	<u>1,309</u>	<u>1,610</u>	<u>(1,941)</u>
Total restricted funds			<u>978</u>
Total funds	<u>£59,811</u>	<u>£46,662</u>	<u>£(35,267)</u>
			<u>£71,206</u>

The general funds are not restricted for any particular purpose and are available to achieve the objects of the Association in keeping open the Community Hall for the benefit of all the residents of Tankersley.

The equipment restricted fund represents the net book value of fixed assets acquired using restricted grant income.

The Rose bed was funding specifically for the regeneration of the rose bed at the front of the Welfare Hall.

The in kind funding comprises £866 for the fire and building insurance premium paid by Barnsley Council.

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11 Total funds (continued)

Prior year comparison

	Balance at 1st April 2021	Movement in resources		Balance at 31st March 2022
	£	Incoming	Outgoing	£
Unrestricted funds				
General funds	<u>26,242</u>	<u>54,949</u>	<u>(22,689)</u>	<u>58,502</u>
Restricted funds				
Equipment	1,755	-	(446)	1,309
In kind funding	<u>-</u>	<u>866</u>	<u>(866)</u>	<u>-</u>
Total restricted funds	<u>1,755</u>	<u>866</u>	<u>(1,312)</u>	<u>1,309</u>
Total funds	<u>£27,997</u>	<u>£55,815</u>	<u>£(24,001)</u>	<u>£59,811</u>

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31st March 2023 are represented by:-			
Fixed assets	7,778	978	8,756
Net current assets	<u>62,450</u>	<u>-</u>	<u>62,450</u>
Net assets	<u>£70,228</u>	<u>£978</u>	<u>£71,206</u>
Prior year comparison			
Fund balances at 31st March 2022 were represented by:-			
Fixed assets	3,561	1,309	4,870
Net current assets	<u>54,941</u>	<u>-</u>	<u>54,941</u>
Net assets	<u>£58,502</u>	<u>£1,309</u>	<u>£59,811</u>

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- 13 A detailed breakdown of the 2022 statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£
Income:			
Donations	727	866	1,593
Charitable activities	44,069	-	44,069
Other trading activities	10,153	-	10,153
Total income	<u>54,949</u>	<u>866</u>	<u>55,815</u>
Expenditure:			
Raising funds	4,629	-	4,629
Charitable activities	18,060	1,312	19,372
Total expenditure	<u>22,689</u>	<u>1,312</u>	<u>24,001</u>
Net income/(expenditure) for the year	<u>£32,260</u>	<u>£(446)</u>	<u>£31,814</u>