

SKERTON (LANCASTER) COMMUNITY ASSOCIATION

England & Wales · Charity number 1058920

Details

Other names SKERTON YOUTH AND COMMUNITY CENTRE

Status Registered

Legal form Other

Registered 1996-10-29

Register [View on the Charity Commission register](#)

Contact

Address Skerton Community Association
King Georges Field
Slyne Road
Lancaster
LA1 2JH

Phone 01524380818

Email skertoncc@aol.com

Website skertoncommunitycentre.co.uk

Activities

Objects: 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 INHABITANTS OF THE AREA OF BENEFIT.TO ESTABLISH,MAINTAIN AND MANAGE A COMMUNITY CENTRE

Activities: The community centre is a facility for people of all ages offering a wide range of services and activities to the both the local community and surrounding areas. We work in partnership with other voluntary groups with an aim to improving peoples lives through access to leisure, community groups, education, support into employment and youth provision.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** SKERTON AREA
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£0	£0	-	-
2024-04-30	£89,053	£101,353	-	-
2023-04-30	£104,678	£111,594	-	-
2022-04-30	£122,075	£92,956	-	-
2021-04-30	£76,152	£73,008	-	-

Trustees

Name	Role	Appointed
ELAINE CORLESS		
Helen Louise Prady		2018-11-26
Martyn Keith Sutton		2025-08-18

SKERTON (LANCASTER) COMMUNITY ASSOCIATION

England & Wales - Charity number 1058920

Accounts

Registered Charity Number
1058920

SKERTON (LANCASTER) COMMUNITY ASSOCIATION

Report and Accounts

30 April 2024

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Report and accounts
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SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Charity information

Trustees

C M Brannon
J C Brannon
E Corless
H L Prady
J Rawlinson

Address

King Georges Field
Slyne Road
Lancaster
LA1 2JH

Registered charity number

1058920

Independent examiner

J R Lowes MAAT
102 Broadway
Morecambe
LA4 5XY

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Trustees' report
for the year ended 30 April 2024

Reference and administrative details

The full name of the charity is Skerton (Lancaster) Community Association.

The charity registration number is 1058920.

The principal address is King Georges Field, Slyne Road, Lancaster, LA1 2JH.

The trustees of the charity during the year were :-

C M Brannon, J C Brannon (Chair), H L Prady, E Corless (Treasurer), J Rawlinson,
M Spence (resigned), J Stavert (resigned).

Structure, governance and management

The charity is governed by the Constitution adopted at a public meeting on the 9 July 1996. It is an unincorporated Association. Trustees are either elected by the membership or appointed by the existing trustees.

Objectives and activities

The objectives of the charity are to maintain and manage a Community Centre in the Skerton area of Lancaster.

The aims are to provide facilities and services to all members of the community for recreation, education and leisure time occupation, with the object of improving the conditions of life and in the interests of social welfare for the inhabitants of the area.

The main activities undertaken in relation to these objectives is the provision of Skerton Community Centre and facilities for people of all ages, which offer a wide range of services and activities to the local community.

The trustees confirm that they have referred to the guidance on public benefit by the Charity Commission and consider that the charity's activities and aims during the year were carried out for the public benefit. The centre welcomes all people regardless of personal background, faith, gender or personal circumstances.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Trustees' report
for the year ended 30 April 2024

Financial review

The results for the year and financial position of the charity are set out in the annexed accounts.

Skerton Community Association wishes to express its thanks and appreciation to the following charitable trusts, foundations, and other grant awarding bodies for their support towards the ongoing work of Skerton Community Centre. Without their continued financial support, we would be unable to carry out the vital work we do.

The Dowager Countess Eleanor Peel Trust.
Julia and Hans Rausing Trust.
Francis C Scott Charitable Trust.
Community Foundation for Lancashire.
The Bay Foundation.
Shepherd Street Trust.
The National Lottery.
Lancashire Community Food Grant Scheme

The total freely available reserves at the year end is £19,033 (2023 £44,753). This is equivalent to just over two months of the expenditure of the community centre.

Achievements and performance

We have had a good year in that we secured funding for outings for older people, the community in general and young people and secured funding for a four night residential for the youth group.

Our sustainable income from renters and groups was stable and brought in enough money for the running costs of the centre.

I would like to thank the staff and volunteers for their efforts to raise money for centre costs and activities. Online sales, bingo evenings and the Thursday shop have helped to raise money all year

We are in need of staff wages and hope that we can secure funding for this in the future.

We do have money from Francis C Scott for youth activities and this enables us to buy in activities for our youth group.

Hopefully next year will lead us forward with wages funding for the next three years and enough rental and fundraising to help us sustain the outstanding work of Skerton Community Centre.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Trustees' report
for the year ended 30 April 2024

Statement of trustees' responsibilities

Charity Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those accounts the trustees are required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the accounts.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report. The responsibility of the independent examiner in relation to the trustees' report, is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the accounts.

This report was approved by the board of trustees on 10 June 2024.

J C Brannon
Trustee

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Independent examiner's report to the trustees
for the year ended 30 April 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 30 April 2024

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

J R Lowes MAAT
102 Broadway
Morecambe
LA4 5XY

10 June 2024

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Statement of financial activities
for the year ended 30 April 2024

	Unrestricted funds	Restricted funds	Total Funds this year	Total Funds last year
	2024 £	2024 £	2024 £	2023 £
Income				
Donations and grants	1,140	57,550	58,690	70,635
Fundraising events	1,381	3,656	5,037	32
Income from activities	21,610	3,716	25,326	34,011
Total income	<u>24,131</u>	<u>64,922</u>	<u>89,053</u>	<u>104,678</u>
Expenditure				
Community centre running costs	9,407	-	9,407	13,313
Cost of activities	39,088	51,034	90,122	96,543
Administration expenses	1,824	-	1,824	1,738
Total expenditure	<u>50,319</u>	<u>51,034</u>	<u>101,353</u>	<u>111,594</u>
Net (decrease) in funds for the year	(26,188)	13,888	(12,300)	(6,916)
Reconciliation of funds				
Total funds brought forward	49,428	60,860	110,288	117,204
Total funds carried forward	<u>23,240</u>	<u>74,748</u>	<u>97,988</u>	<u>110,288</u>

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Balance sheet
as at 30 April 2024

	Notes	2024 £	2023 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets	4	4,207	4,675
Current assets			
Debtors	5	3,948	3,246
Cash at bank	6	92,058	105,039
		<u>96,006</u>	<u>108,285</u>
Current liabilities			
Creditors	7	(2,225)	(2,672)
		<u></u>	<u></u>
Net current assets		93,781	105,613
Net assets		<u>97,988</u>	<u>110,288</u>
<i>The funds of the charity :</i>			
Unrestricted fund		23,240	49,428
Restricted funds	8	74,748	60,860
		<u>97,988</u>	<u>110,288</u>
Total charity funds		<u>97,988</u>	<u>110,288</u>

On behalf of the trustees

E Corless
Approved by the trustees on 10 June 2024

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Notes to the accounts
for the year ended 30 April 2024

1 Accounting policies

Basis of preparation of the accounts

The accounts have been prepared in accordance with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales and have been drawn up in accordance with the provisions of the Charities Act.

Accounting convention

The accounts are prepared, on a going concern basis, under the historical cost convention.

Recognition of income

All income is accounted for when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Volunteer help

The value of any voluntary help received is not included in these accounts.

Recognition of expenditure

Expenditure is accounted for on the accruals basis in accordance with normal accounting principles.

Fixed assets and depreciation

All tangible fixed assets are stated at cost or, if gifted, at the value to the charity on receipt.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful economic lives.

Equipment - 10% on the reducing balance basis.

Recognition of liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Unrestricted fund

The unrestricted fund comprise of amounts retained by the charity for general use. They are expendable at the discretion of the charity, in furtherance of the objects of the charity.

Taxation

As a registered charity, the company is exempt from taxation to the extent that its income and gains are applicable to charitable purposes only.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Notes to the accounts
for the year ended 30 April 2024

2 Cost of independent examination and accountancy services	2024	2023
	£	£
Independent examiner's fee for reporting on the accounts	735	735
Other accountancy services paid to the independent examiner	340	310
	<u>1,075</u>	<u>1,045</u>
3 Staff costs	2024	2023
	£	£
Gross salaries, pensions and social security costs	61,248	59,542
Numbers of employees		
Engaged on charitable activities	4	4
4 Tangible assets		Equipment
		£
Asset cost		
At 1 May 2023		31,843
Additions		-
At 30 April 2024		<u>31,843</u>
Accumulated depreciation		
At 1 May 2023		27,168
Charge for the year		468
At 30 April 2024		<u>27,636</u>
Net book value		
At 30 April 2024		<u>4,207</u>
At 30 April 2023		<u>4,675</u>
5 Debtors	2024	2023
	£	£
Accrued income	2,817	2,398
Prepayments	1,131	848
	<u>3,948</u>	<u>3,246</u>

SKERTON (LANCASTER) COMMUNITY ASSOCIATION

Notes to the accounts

for the year ended 30 April 2024

6 Cash at bank

	Unrestricted fund	Restricted funds	2024 Total	2023 Total
	£	£	£	£
Autumn club account	-	18,076	18,076	14,335
General account	16,505	-	16,505	43,478
Wages account	-	38,292	38,292	31,613
Youth groups account	-	19,185	19,185	15,613
	<u>16,505</u>	<u>75,553</u>	<u>92,058</u>	<u>105,039</u>

7 Creditors

	2024	2023
	£	£
Trade creditors	685	1,236
Accrued expenses	735	735
Paye and pension contributions	805	701
	<u>2,225</u>	<u>2,672</u>

8 Restricted funds

	Funds at 2023	Incoming resources	Outgoing resources	Funds at 2024
	£	£	£	£
Autumn club fund	14,335	9,156	5,415	18,076
Salary and wages fund	30,912	43,350	36,775	37,487
Youth groups fund	15,613	12,416	8,844	19,185
	<u>60,860</u>	<u>64,922</u>	<u>51,034</u>	<u>74,748</u>

9 Expenses paid to trustees or persons connected with trustees

None of the trustees were paid any remuneration or expenses by the charity during the year.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Detailed statement of financial activities
for the year ended 30 April 2024

Income	Unrestricted funds	Restricted funds	Total Funds this year	Total Funds last year
	2024	2024	2024	2023
	£	£	£	£
Donations and grants				
Donations and grants received	1,140	57,550	58,690	70,635
Total donations and grants	1,140	57,550	58,690	70,635
Fundraising events				
Fundraising activities	1,381	3,656	5,037	32
Total fundraising events	1,381	3,656	5,037	32
Income from activities				
Income from community centre services	21,610	3,716	25,326	34,011
Total from activities	21,610	3,716	25,326	34,011
Total income	24,131	64,922	89,053	104,678

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Detailed statement of financial activities
for the year ended 30 April 2024

Expenditure	Unrestricted funds	Restricted funds	Total Funds this year	Total Funds last year
	2024	2024	2024	2023
	£	£	£	£
Community centre running costs				
Rent	1,840	-	1,840	1,850
Water charges	678	-	678	852
Insurance	1,995	-	1,995	1,991
Light and heat	2,726	-	2,726	3,899
Repairs, equipment and improvements	1,212	-	1,212	3,877
Cleaning materials and refuse charges	956	-	956	844
Total community centre running costs	9,407	-	9,407	13,313
Cost of activities				
Cost of providing community centre services	12,308	14,127	26,435	34,212
Advertising, website and marketing	281	-	281	915
Depreciation of equipment	468	-	468	520
Sundry expenses	818	132	950	821
Volunteer and staff expenses	740	-	740	533
Wages, pensions and national insurance	24,473	36,775	61,248	59,542
Total cost of activities	39,088	51,034	90,122	96,543
Administration expenses				
Telephone and broadband	716	-	716	653
Postage and stationery	33	-	33	40
Accountancy fees	1,075	-	1,075	1,045
Total administration expenses	1,824	-	1,824	1,738
Total expenditure	50,319	51,034	101,353	111,594

SKERTON (LANCASTER) COMMUNITY ASSOCIATION

England & Wales - Charity number 1058920

Accounts

Registered Charity Number
1058920

SKERTON (LANCASTER) COMMUNITY ASSOCIATION

Report and Accounts

30 April 2023

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Report and accounts
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SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Charity information

Trustees

J C Brannon
E Corless
H L Prady
J Rawlinson
M Spence
J Stavert

Address

King Georges Field
Slyne Road
Lancaster
LA1 2JH

Registered charity number

1058920

Independent examiner

J R Lowes MAAT
102 Broadway
Morecambe
LA4 5XY

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Trustees' report
for the year ended 30 April 2023

Reference and administrative details

The full name of the charity is Skerton (Lancaster) Community Association.

The charity registration number is 1058920.

The principal address is King Georges Field, Slyne Road, Lancaster, LA1 2JH.

The trustees of the charity during the year were :-

J C Brannon (Chair), H L Prady, E Corless (Treasurer), J Rawlinson,
M Spence, J Stavert.

Structure, governance and management

The charity is governed by the Constitution adopted at a public meeting on the 9 July 1996. It is an unincorporated Association. Trustees are either elected by the membership or appointed by the existing trustees.

Objectives and activities

The objectives of the charity are to maintain and manage a Community Centre in the Skerton area of Lancaster.

The aims are to provide facilities and services to all members of the community for recreation, education and leisure time occupation, with the object of improving the conditions of life and in the interests of social welfare for the inhabitants of the area.

The main activities undertaken in relation to these objectives is the provision of Skerton Community Centre and facilities for people of all ages, which offer a wide range of services and activities to the local community.

The trustees confirm that they have referred to the guidance on public benefit by the Charity Commission and consider that the charity's activities and aims during the year were carried out for the public benefit. The centre welcomes all people regardless of personal background, faith, gender or personal circumstances.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION

Trustees' report

for the year ended 30 April 2023

Financial review

The results for the year and financial position of the charity are set out in the annexed accounts.

Skerton Community Association wishes to express its thanks and appreciation to the following charitable trusts, foundations, and other grant awarding bodies for their support towards the ongoing work of Skerton Community Centre. Without their continued financial support, we would be unable to carry out the vital work we do.

Harris Charity, John Laing & Skelton Bounty for supporting our youth summer residential.

Richard & Elizabeth Wilson & Councillor Jean Parr (Lancashire County Council Local Member's Grant) for helping to provide community trips.

McCarthy Stone Foundation, The National Lottery Awards for All & Barchester Healthcare Foundation for helping to fund our programme supporting older people.

Lancaster District Mobility Trust for helping with transport costs for Autumn Club.

ASDA, Lancaster Community Fund & Lancashire County Council for supporting our winter warm space project.

Lancashire County Council, Food Futures & Lancaster & District CVS (Westminster Foundation) for supporting projects providing access to food.

Garfield Weston, & Lancaster City Council (neighbourhood projects) for supporting community projects.

Marks & Spencer's for supporting the provision of Christmas gifts for local families.

Magic Little Grants (Local giving) for supporting the community garden.

Trusthouse Charitable Foundation for supporting salary and community centre running costs.

Lidl toy bank grant providing ongoing support for families.

Francis C Scott for their continued support for our young people's programme.

Lancaster & District CVS (UK Shared Prosperity Fund) for funding cost of living assistance and support.

The total freely available reserves at the year end is £44,753 (2022 £47,014). This is equivalent to five months of the expenditure of the community centre.

Achievements and performance

It has been a difficult year for Skerton Community Centre as far as securing funding goes but with determination we have managed to keep on an even keel. This is because of the hard work of the staff together with the trustees.

We are in the process of applying to the National Lottery. We have had funding from several charitable trusts, and we thank them because without them our work could not continue.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Trustees' report
for the year ended 30 April 2023

Statement of trustees' responsibilities

Charity Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those accounts the trustees are required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the accounts.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report. The responsibility of the independent examiner in relation to the trustees' report, is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the accounts.

This report was approved by the board of trustees on 15 January 2024.

J C Brannon
Trustee

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Independent examiner's report to the trustees
for the year ended 30 April 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 30 April 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

J R Lowes MAAT
102 Broadway
Morecambe
LA4 5XY

15 January 2024

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Statement of financial activities
for the year ended 30 April 2023

	Unrestricted funds	Restricted funds	Total Funds this year	Total Funds last year
	2023 £	2023 £	2023 £	2022 £
Income				
Donations and grants	19,124	51,511	70,635	96,126
Fundraising events	32	-	32	536
Income from activities	26,372	7,639	34,011	25,413
Total income	45,528	59,150	104,678	122,075
Expenditure				
Community centre running costs	12,517	796	13,313	11,282
Cost of activities	34,054	62,489	96,543	79,943
Administration expenses	1,738	-	1,738	1,731
Total expenditure	48,309	63,285	111,594	92,956
Net (decrease)/increase in the year	(2,781)	(4,135)	(6,916)	29,119
Reconciliation of funds				
Total funds brought forward	52,209	64,995	117,204	88,085
Total funds carried forward	49,428	60,860	110,288	117,204

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Balance sheet
as at 30 April 2023

	Notes	2023 £	2022 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets	4	4,675	5,195
Current assets			
Debtors	5	3,246	790
Cash at bank and in hand	6	<u>105,039</u>	<u>114,342</u>
		108,285	115,132
Liabilities			
Creditors	7	(2,672)	(3,123)
Net current assets		<u>105,613</u>	<u>112,009</u>
Total assets less current liabilities		<u>110,288</u>	<u>117,204</u>
Net assets		<u>110,288</u>	<u>117,204</u>
<i>The funds of the charity :</i>			
Unrestricted fund		49,428	52,209
Restricted funds	8	60,860	64,995
		<u>110,288</u>	<u>117,204</u>
Total charity funds		<u>110,288</u>	<u>117,204</u>

On behalf of the trustees

E Corless
Approved by the trustees on 15 January 2024

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Notes to the accounts
for the year ended 30 April 2023

1 Accounting policies

Basis of preparation of the accounts

The accounts have been prepared in accordance with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales and have been drawn up in accordance with the provisions of the Charities Act.

Accounting convention

The accounts are prepared, on a going concern basis, under the historical cost convention.

Recognition of income

All income is accounted for when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Volunteer help

The value of any voluntary help received is not included in these accounts.

Recognition of expenditure

Expenditure is accounted for on the accruals basis in accordance with normal accounting principles.

Fixed assets and depreciation

All tangible fixed assets are stated at cost or, if gifted, at the value to the charity on receipt.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful economic lives.

Equipment - 10% on the reducing balance basis.

Recognition of liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Unrestricted fund

The unrestricted fund comprise of amounts retained by the charity for general use. They are expendable at the discretion of the charity, in furtherance of the objects of the charity.

Taxation

As a registered charity, the company is exempt from taxation to the extent that its income and gains are applicable to charitable purposes only.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Notes to the accounts
for the year ended 30 April 2023

2	Cost of independent examination and accountancy services	2023	2022
		£	£
	Independent examiner's fee for reporting on the accounts	735	675
	Other accountancy services paid to the independent examiner	310	300
		<u>1,045</u>	<u>975</u>
3	Staff costs	2023	2022
		£	£
	Gross salaries, pensions and social security costs	59,542	56,360
	Numbers of employees		
	Engaged on charitable activities	4	4
4	Tangible assets		Equipment
			£
	Asset cost		
	At 1 May 2022		31,843
	Additions		-
	At 30 April 2023		<u>31,843</u>
	Accumulated depreciation		
	At 1 May 2022		26,648
	Charge for the year		520
	At 30 April 2023		<u>27,168</u>
	Net book value		
	At 30 April 2023		<u>4,675</u>
	At 30 April 2022		<u>5,195</u>
5	Debtors	2023	2022
		£	£
	Accrued income	2,398	362
	Prepayments	848	428
		<u>3,246</u>	<u>790</u>

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Notes to the accounts
for the year ended 30 April 2023

6 Cash at bank and in hand

	Unrestricted fund £	Restricted funds £	2023 Total £	2022 Total £
Autumn club account	-	14,335	14,335	11,521
General account	43,478	-	43,478	48,568
Wages account	-	31,613	31,613	33,753
Youth groups account	-	15,613	15,613	20,500
	<u>43,478</u>	<u>61,561</u>	<u>105,039</u>	<u>114,342</u>

7 Creditors

	2023 £	2022 £
Trade creditors	1,236	1,669
Accrued expenses	735	675
Paye and pension contributions	701	779
	<u>2,672</u>	<u>3,123</u>

8 Restricted funds

	Funds at 2022 £	Incoming resources £	Outgoing resources £	Funds at 2023 £
Autumn club fund	11,521	8,602	5,788	14,335
Salary and wages fund	32,974	42,480	44,542	30,912
Youth groups fund	20,500	8,068	12,955	15,613
	<u>64,995</u>	<u>59,150</u>	<u>63,285</u>	<u>60,860</u>

9 Expenses paid to trustees or persons connected with trustees

None of the trustees were paid any remuneration or expenses by the charity during the year.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Detailed statement of financial activities
for the year ended 30 April 2023

Income	Unrestricted funds	Restricted funds	Total Funds this year	Total Funds last year
	2023	2023	2023	2022
	£	£	£	£
Donations and grants				
Donations and grants received	19,124	51,511	70,635	96,126
Total donations and grants	<u>19,124</u>	<u>51,511</u>	<u>70,635</u>	<u>96,126</u>
Fundraising events				
Fundraising activities	32	-	32	536
Total fundraising events	<u>32</u>	<u>-</u>	<u>32</u>	<u>536</u>
Income from activities				
Income from community centre users	26,372	7,639	34,011	25,413
Total from activities	<u>26,372</u>	<u>7,639</u>	<u>34,011</u>	<u>25,413</u>
Total income	<u>45,528</u>	<u>59,150</u>	<u>104,678</u>	<u>122,075</u>

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Detailed statement of financial activities
for the year ended 30 April 2023

Expenditure	Unrestricted funds	Restricted funds	Total Funds this year	Total Funds last year
	2023	2023	2023	2022
	£	£	£	£
Community centre running costs				
Rent	1,850	-	1,850	1,850
Water charges	852	-	852	318
Insurance	1,991	-	1,991	1,866
Light and heat	3,899	-	3,899	1,394
Repairs, equipment and improvements	3,081	796	3,877	4,939
Cleaning materials and refuse charges	844	-	844	915
Total community centre running costs	12,517	796	13,313	11,282
Cost of activities				
Cost of providing activities for centre users	16,499	17,713	34,212	21,963
Advertising, website and marketing	915	-	915	-
Depreciation of equipment	520	-	520	577
Sundry expenses	587	234	821	681
Volunteer and staff expenses	533	-	533	362
Wages, pensions and national insurance	15,000	44,542	59,542	56,360
Total cost of activities	34,054	62,489	96,543	79,943
Administration expenses				
Telephone and broadband	653	-	653	652
Postage and stationery	40	-	40	91
Bank charges	-	-	-	13
Accountancy fees	1,045	-	1,045	975
Total administration expenses	1,738	-	1,738	1,731
Total expenditure	48,309	63,285	111,594	92,956

SKERTON (LANCASTER) COMMUNITY ASSOCIATION

England & Wales - Charity number 1058920

Accounts

Registered Charity Number
1058920

SKERTON (LANCASTER) COMMUNITY ASSOCIATION

Report and Accounts

30 April 2022

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Report and accounts
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SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Charity information

Trustees

J C Brannon
E Corless
H L Prady
J D Walker

Address

King Georges Field
Slyne Road
Lancaster
LA1 2JH

Registered charity number

1058920

Independent examiner

J R Lowes MAAT
102 Broadway
Morecambe
LA4 5XY

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Trustees' report
for the year ended 30 April 2022

Reference and administrative details

The full name of the charity is Skerton (Lancaster) Community Association.

The charity registration number is 1058920.

The principal address is King Georges Field, Slyne Road, Lancaster, LA1 2JH.

The trustees of the charity during the year were :-

J C Brannon (Chair), H L Prady (Vice chair), E Corless (Treasurer), J D Walker.

Structure, governance and management

The charity is governed by the Constitution adopted at a public meeting on the 9 July 1996. It is an unincorporated Association. Trustees are either elected by the membership or appointed by the existing trustees.

Objectives and activities

The objectives of the charity are to maintain and manage a Community Centre in the Skerton area of Lancaster.

The aims are to provide facilities and services to all members of the community for recreation, education and leisure time occupation, with the object of improving the conditions of life and in the interests of social welfare for the inhabitants of the area.

The main activities undertaken in relation to these objectives is the provision of Skerton Community Centre and facilities for people of all ages, which offer a wide range of services and activities to the local community.

The trustees confirm that they have referred to the guidance on public benefit by the Charity Commission and consider that the charity's activities and aims during the year were carried out for the public benefit. The centre welcomes all people regardless of personal background, faith, gender or personal circumstances.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION

Trustees' report

for the year ended 30 April 2022

Financial review

The results for the year and financial position of the charity are set out in the annexed accounts.

Skerton Community Association wishes to express its thanks and appreciation to the following charitable trusts, foundations, and other grant awarding bodies for their support towards the ongoing work of Skerton Community Centre. Without their financial support we would be unable to carry out the vital work we do.

Garfield Weston Foundation, Francis C Scott Charitable Trust, and Walney Extension Community Fund for supporting staff wages.

Foyle Foundation, and Albert Hunt Trust for a contribution towards the salary of a food worker.

Dulverton Trust, Allen Lane Foundation, Lancaster CVS to provide support and activities for older people in our community.

People's Postcode Trust, Lancashire County Council Community Projects, Lidl Community Fund, Tesco Community Fund, and Magic Little Grants for supporting our food programmes providing access to food for those who need it most.

Clothworkers Foundation for funding the replacement of the community centre boiler.

Other funders supporting our community development work include Arnold Clark Community Fund and Virgin media O2 Together Fund.

Comic relief Community fund for supporting organisational development.

Lancaster CVS for supporting activities designed to improve health & wellbeing during the winter months.

Areti Trust, Hedley Foundation, and Shepherd Street Trust for supporting our summer residential for young people.

The trustees have examined the requirement to maintain reserves for the ongoing work of the charity and have concluded that the most appropriate level is between three and six months of the expenditure of the community centre.

The total freely available reserves at the year end is £47,014 (2021 £27,712). This is equivalent to six months of the expenditure of the community centre.

The trustees consider the financial performance of the charity during the year to have been satisfactory.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Trustees' report
for the year ended 30 April 2022

Achievements and performance

This year has been a very busy year for us. We have welcomed back our groups and started a new one.

Welcoming our Autumn Club back was a time of mixed emotions we were sad that quite a few of our members had either passed or were not well enough to come back but we welcomed lots of new people and the club grew close to capacity once again.

Then it was the turn of our Youth Club we did start out doing two clubs, a cooks club and a generic youth club but when we looked at our numbers and the young ages of our membership we decided it was best to combine both clubs with a youth club that ran for three hours. This started with a meal for everyone and then went on to different activities to entertain the group. It has been very successful and numbers are growing steadily. A residential is planned for later in the year.

Our Tuesday food club remains popular with numbers at capacity and a waiting list. Our Wednesday takeaway service proved very popular during covid restrictions many of our original service users are still coming along and a two course meal is being enjoyed every week for free.

A new group meets on Monday it is called Friendly Faces and is a warm space where people can go to enjoy soup and sandwiches and play darts, dominoes, pool, table tennis, and board games, this has had a good uptake and we hope it grows and brings lots of people out to socialise and have fun.

We welcome back our toddler group, table tennis group and our craft group.

All the members of groups we have spoken to are glad to be able to come back and meet with their friends.

None of these groups would have been able to meet without huge preparations from our staff they have been so flexible and reliable during covid. Now coming back to work full time they have taken on the work involved with enthusiasm and commitment.

Financially we have had a very good year and we are pleased to be in a secure place at the moment.

Hopefully next year will be just as busy and we can carry on the good work providing for our fantastic centre users.

We regretfully accepted the resignation of our long serving secretary Janet Hall. She has served the centre well and we wish her all the best in her future.

We welcome Joanne Rawlinson as Janet's successor.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Trustees' report
for the year ended 30 April 2022

Statement of trustees' responsibilities

Charity Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those accounts the trustees are required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the accounts.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report. The responsibility of the independent examiner in relation to the trustees' report, is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the accounts.

This report was approved by the board of trustees on 29 November 2022.

J C Brannon
Trustee

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Independent examiner's report to the trustees
for the year ended 30 April 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 30 April 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

J R Lowes MAAT
102 Broadway
Morecambe
LA4 5XY

29 November 2022

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Statement of financial activities
for the year ended 30 April 2022

	Unrestricted funds	Restricted funds	Total Funds this year	Total Funds last year
	2022 £	2022 £	2022 £	2021 £
Income				
Donations and grants	28,026	68,100	96,126	56,781
Fundraising events	536	-	536	3,026
Income from activities	19,617	5,796	25,413	16,345
Total income	48,179	73,896	122,075	76,152
Expenditure				
Community centre running costs	7,502	3,780	11,282	7,152
Cost of activities	20,221	59,722	79,943	64,254
Administration expenses	1,731	-	1,731	1,602
Total expenditure	29,454	63,502	92,956	73,008
Net increase in the year	18,725	10,394	29,119	3,144
Reconciliation of funds				
Total funds brought forward	33,484	54,601	88,085	84,941
Total funds carried forward	52,209	64,995	117,204	88,085

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Balance sheet
as at 30 April 2022

	Notes	2022 £	2021 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets	4	5,195	5,772
Current assets			
Debtors	5	790	482
Cash at bank and in hand	6	<u>114,342</u>	<u>83,859</u>
		115,132	84,341
Liabilities			
Creditors	7	(3,123)	(2,028)
Net current assets		<u>112,009</u>	<u>82,313</u>
Total assets less current liabilities		<u>117,204</u>	<u>88,085</u>
Net assets		<u>117,204</u>	<u>88,085</u>
<i>The funds of the charity :</i>			
Unrestricted fund		52,209	33,484
Restricted funds	8	64,995	54,601
		<u>117,204</u>	<u>88,085</u>
Total charity funds		<u>117,204</u>	<u>88,085</u>

On behalf of the trustees

E Corless
Approved by the trustees on 29 November 2022

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Notes to the accounts
for the year ended 30 April 2022

1 Accounting policies

Basis of preparation of the accounts

The accounts have been prepared in accordance with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales and have been drawn up in accordance with the provisions of the Charities Act.

Accounting convention

The accounts are prepared, on a going concern basis, under the historical cost convention.

Recognition of income

All income is accounted for when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Volunteer help

The value of any voluntary help received is not included in these accounts.

Recognition of expenditure

Expenditure is accounted for on the accruals basis in accordance with normal accounting principles.

Fixed assets and depreciation

All tangible fixed assets are stated at cost or, if gifted, at the value to the charity on receipt.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful economic lives.

Equipment - 10% on the reducing balance basis.

Recognition of liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Unrestricted fund

The unrestricted fund comprise of amounts retained by the charity for general use. They are expendable at the discretion of the charity, in furtherance of the objects of the charity.

Taxation

As a registered charity, the company is exempt from taxation to the extent that its income and gains are applicable to charitable purposes only.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Notes to the accounts
for the year ended 30 April 2022

2 Cost of independent examination and accountancy services	2022	2021
	£	£
Independent examiner's fee for reporting on the accounts	675	575
Other accountancy services paid to the independent examiner	300	300
	<u>975</u>	<u>875</u>
3 Staff costs	2022	2021
	£	£
Gross salaries, pensions and social security costs	56,360	46,902
Numbers of employees		
Engaged on charitable activities	4	5
4 Tangible assets		Equipment
		£
Asset cost		
At 1 May 2021		31,843
Additions		-
At 30 April 2022		<u>31,843</u>
Accumulated depreciation		
At 1 May 2021		26,071
Charge for the year		577
At 30 April 2022		<u>26,648</u>
Net book value		
At 30 April 2022		<u>5,195</u>
At 30 April 2021		<u>5,772</u>
5 Debtors	2022	2021
	£	£
Accrued income	362	69
Prepayments	428	413
	<u>790</u>	<u>482</u>

SKERTON (LANCASTER) COMMUNITY ASSOCIATION

Notes to the accounts

for the year ended 30 April 2022

6 Cash at bank and in hand

	Unrestricted fund	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Autumn club account	-	11,521	11,521	11,571
General account	48,568	-	48,568	28,791
Restricted funds account	-	-	-	3
Youth groups account	-	20,500	20,500	14,743
Wages account	-	33,753	33,753	28,751
	<u>48,568</u>	<u>65,774</u>	<u>114,342</u>	<u>83,859</u>

7 Creditors

	2022	2021
	£	£
Trade creditors	1,669	986
Accrued expenses	675	575
Paye and pension contributions	779	467
	<u>3,123</u>	<u>2,028</u>

8 Restricted funds

	Funds at 2021	Incoming resources	Outgoing resources	Funds at 2022
	£	£	£	£
Autumn club fund	11,571	2,924	2,974	11,521
Restricted expenditure fund	3	3,800	3,803	-
Salary and wages fund	28,284	61,050	56,360	32,974
Youth groups fund	14,743	6,122	365	20,500
	<u>54,601</u>	<u>73,896</u>	<u>63,502</u>	<u>64,995</u>

9 Expenses paid to trustees or persons connected with trustees

None of the trustees were paid any remuneration or expenses by the charity during the year.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Detailed statement of financial activities
for the year ended 30 April 2022

Income	Unrestricted funds	Restricted funds	Total Funds this year	Total Funds last year
	2022	2022	2022	2021
	£	£	£	£
Donations and grants				
Donations and grants received	28,026	68,100	96,126	56,781
Total donations and grants	<u>28,026</u>	<u>68,100</u>	<u>96,126</u>	<u>56,781</u>
Fundraising events				
Fundraising activities	536	-	536	3,026
Total fundraising events	<u>536</u>	<u>-</u>	<u>536</u>	<u>3,026</u>
Income from activities				
Income from community centre users	19,617	5,796	25,413	16,345
Total from activities	<u>19,617</u>	<u>5,796</u>	<u>25,413</u>	<u>16,345</u>
Total income	<u>48,179</u>	<u>73,896</u>	<u>122,075</u>	<u>76,152</u>

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Detailed statement of financial activities
for the year ended 30 April 2022

Expenditure	Unrestricted funds	Restricted funds	Total Funds this year	Total Funds last year
	2022	2022	2022	2021
	£	£	£	£
Community centre running costs				
Rent	1,850	-	1,850	1,850
Water charges	318	-	318	341
Insurance	1,866	-	1,866	1,746
Light and heat	1,394	-	1,394	1,428
Repairs, equipment and improvements	1,159	3,780	4,939	1,458
Cleaning materials and refuse charges	915	-	915	329
Total community centre running costs	7,502	3,780	11,282	7,152
Cost of activities				
Cost of providing activities for centre users	18,701	3,262	21,963	16,252
Depreciation of equipment	577	-	577	641
Sundry expenses	581	100	681	152
Volunteer and staff expenses	362	-	362	307
Wages, pensions and national insurance	-	56,360	56,360	46,902
Total cost of activities	20,221	59,722	79,943	64,254
Administration expenses				
Telephone and broadband	652	-	652	648
Postage and stationery	91	-	91	24
Bank charges	13	-	13	55
Accountancy fees	975	-	975	875
Total administration expenses	1,731	-	1,731	1,602
Total expenditure	29,454	63,502	92,956	73,008

SKERTON (LANCASTER) COMMUNITY ASSOCIATION

England & Wales - Charity number 1058920

Accounts

Registered Charity Number
1058920

SKERTON (LANCASTER) COMMUNITY ASSOCIATION

Report and Accounts

30 April 2021

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
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SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Charity information

Trustees

J C Brannon
E Corless
J T Hall
M Kneeshaw
H L Prady
R M Redfern
J D Walker

Address

King Georges Field
Slyne Road
Lancaster
LA1 2JH

Registered charity number

1058920

Independent examiner

J R Lowes MAAT
102 Broadway
Morecambe
LA4 5XY

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Trustees' report
for the year ended 30 April 2021

Reference and administrative details

The full name of the charity is Skerton (Lancaster) Community Association.

The charity registration number is 1058920.

The principal address is King Georges Field, Slyne Road, Lancaster, LA1 2JH.

The trustees of the charity during the year were :-

J C Brannon (Chair), H L Prady (Vice chair), E Corless (Treasurer), J T Hall (Secretary),

M Kneeshaw, R M Redfern and J D Walker.

Structure, governance and management

The charity is governed by the Constitution adopted at a public meeting on the 9 July 1996. It is an unincorporated Association. Trustees are either elected by the membership or appointed by the existing trustees.

Objectives and activities

The objectives of the charity are to maintain and manage a Community Centre in the Skerton area of Lancaster.

The aims are to provide facilities and services to all members of the community for recreation, education and leisure time occupation, with the object of improving the conditions of life and in the interests of social welfare for the inhabitants of the area.

The main activities undertaken in relation to these objectives is the provision of Skerton Community Centre and facilities for people of all ages, which offer a wide range of services and activities to the local community.

The trustees confirm that they have referred to the guidance on public benefit by the Charity Commission and consider that the charity's activities and aims during the year were carried out for the public benefit. The centre welcomes all people regardless of personal background, faith, gender or personal circumstances.

Financial review

The results for the year and financial position of the charity are set out in the annexed accounts.

The trustees have examined the requirement to maintain reserves for the ongoing work of the charity and have concluded that the most appropriate level is between three and six months of the unrestricted expenditure of the community centre.

The total freely available reserves at the year end is £27,712 (2020 £7,478). This is equivalent to twelve months of reserves.

The trustees consider the financial performance of the charity during the year to have been satisfactory.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION

Trustees' report

for the year ended 30 April 2021

Achievements and performance

This has been an unprecedented year which has seen most of the activities of the centre unable to continue in their usual format, due to Covid-19 restrictions. Demand for the food club saw the centre expand the offer to two food clubs a week from April 2020 and include the offer of delivery of food club bags, allowing the centre to reach vulnerable and older members and provide some familiar (socially distanced) contact which addressed issues around loneliness and isolation. It also enabled the centre to record this as outreach work and demonstrate a continued need for the groups. The same has been done with the food club and youth work, evidencing the families the centre has continued to support through the distribution of food and helped by the appreciative responses from families. This enabled the centre to account for expenditure of some funding received before the pandemic as being spent during the pandemic even whilst groups were not running.

The trustees careful use of the furlough scheme was especially helpful when part time arrangements were introduced and people could work a few hours and be furloughed for their remaining hours. We were very grateful for the volunteer support we had during the first few months of the pandemic which allowed us to keep the food club going and even expand provision to a second one and deliver to people but as months went by we learnt that we really needed to have staff underpinning these activities and so the flexible furlough arrangements available from July 2020 were essential. The trustees consider it an achievement to have been able to continue to pay staff 100% of wages whilst furloughed, ensuring that staff were available and able to return to their roles as and when needed whilst at the same time maintaining strong finances.

Being one of few organisations that continued to provide resources during the lockdown stages of the pandemic was recognised by other organisations in the district. The council made regular contact, enabling us to secure government funding. CVS also made contact and encouraged us to apply for funding including a pot of CCG money which was used to start a free meal takeaway in February 2021. Our social media presence increased because of our work in lockdown and increased our profile and we will continue to use that going forward to help promote all our activities.

The focus of our work altered substantially during this year, defined by Covid restrictions and the circumstances of people in the community we support. At 30 April 2021 food provision remained the focus but going forward will continue to be a big part of what we do.

The trustees are satisfied with the performance of the charity during this unprecedented year and the position as at April 2021. We consider that the charity is in a strong position to resume its activities during the coming year and that the assets are adequate to fulfil its obligations.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION

Trustees' report

for the year ended 30 April 2021

Statement of trustees' responsibilities

Charity Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those accounts the trustees are required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the accounts.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report. The responsibility of the independent examiner in relation to the trustees' report, is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the accounts.

This report was approved by the board of trustees on 29 November 2021.

J C Brannon
Trustee

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Independent examiner's report to the trustees
for the year ended 30 April 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 30 April 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

J R Lowes MAAT
102 Broadway
Morecambe
LA4 5XY

29 November 2021

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Statement of financial activities
for the year ended 30 April 2021

	Unrestricted funds	Restricted funds	Total Funds this year	Total Funds last year
	2021 £	2021 £	2021 £	2020 £
Income				
Donations and grants	25,977	30,804	56,781	79,825
Fundraising events	3,026	-	3,026	1,530
Income from community centre users	16,345	-	16,345	22,613
Total income	45,348	30,804	76,152	103,968
Expenditure				
Community centre running costs	7,152	-	7,152	16,269
Cost of activities	17,056	47,198	64,254	64,535
Administration expenses	1,547	55	1,602	1,839
Total expenditure	25,755	47,253	73,008	82,643
Net increase in the year	19,593	(16,449)	3,144	21,325
Reconciliation of funds				
Total funds brought forward	13,891	71,050	84,941	63,616
Total funds carried forward	33,484	54,601	88,085	84,941

SKERTON (LANCASTER) COMMUNITY ASSOCIATION**Balance sheet****as at 30 April 2021**

	Notes	2021 £	2020 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets	4	5,772	6,413
Current assets			
Debtors	5	482	137
Cash at bank and in hand	6	83,859	80,242
		<u>84,341</u>	<u>80,379</u>
Liabilities			
Creditors	7	(2,028)	(1,851)
Net current assets		<u>82,313</u>	<u>78,528</u>
Total assets less current liabilities		<u>88,085</u>	<u>84,941</u>
Net assets		<u>88,085</u>	<u>84,941</u>
<i>The funds of the charity :</i>			
Unrestricted fund		33,484	13,891
Restricted funds	8	54,601	71,050
		<u>88,085</u>	<u>84,941</u>
Total charity funds		<u>88,085</u>	<u>84,941</u>

On behalf of the trustees

E Corless**Approved by the trustees on 29 November 2021**

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Notes to the accounts
for the year ended 30 April 2021

1 Accounting policies

Basis of preparation of the accounts

The accounts have been prepared in accordance with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales and have been drawn up in accordance with the provisions of the Charities Act.

Accounting convention

The accounts are prepared, on a going concern basis, under the historical cost convention.

Recognition of income

All income is accounted for when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Volunteer help

The value of any voluntary help received is not included in these accounts.

Recognition of expenditure

Expenditure is accounted for on the accruals basis in accordance with normal accounting principles.

Fixed assets and depreciation

All tangible fixed assets are stated at cost or, if gifted, at the value to the charity on receipt.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful economic lives.

Equipment - 10% on the reducing balance basis.

Recognition of liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Unrestricted fund

The unrestricted fund comprise of amounts retained by the charity for general use. They are expendable at the discretion of the charity, in furtherance of the objects of the charity.

Taxation

As a registered charity, the company is exempt from taxation to the extent that its income and gains are applicable to charitable purposes only.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Notes to the accounts
for the year ended 30 April 2021

2	Cost of independent examination and accountancy services	2021	2020
		£	£
	Independent examiner's fee for reporting on the accounts	575	675
	Other accountancy services paid to the independent examiner	300	300
		<u>875</u>	<u>975</u>
3	Staff costs	2021	2020
		£	£
	Gross salaries, pensions and social security costs	46,902	47,025
	Numbers of employees		
	Engaged on charitable activities	5	5
4	Tangible assets		Equipment
			£
	Asset cost		
	At 1 May 2020		31,843
	Additions		-
	At 30 April 2021		<u>31,843</u>
	Accumulated depreciation		
	At 1 May 2020		25,430
	Charge for the year		641
	At 30 April 2021		<u>26,071</u>
	Net book value		
	At 30 April 2021		<u>5,772</u>
	At 30 April 2020		<u>6,413</u>
5	Debtors	2021	2020
		£	£
	Accrued income	69	137
	Prepayments	413	-
		<u>482</u>	<u>137</u>

SKERTON (LANCASTER) COMMUNITY ASSOCIATION**Notes to the accounts****for the year ended 30 April 2021****6 Cash at bank and in hand**

	Unrestricted fund	Restricted funds	2021 Total	2020 Total
	£	£	£	£
Autumn club account	-	11,571	11,571	11,782
General account	28,791	-	28,791	8,680
Restricted funds account	-	3	3	5,758
Youth groups account	-	14,743	14,743	14,828
Wages account	-	28,751	28,751	39,192
Petty cash account	-	-	-	2
	<u>28,791</u>	<u>55,068</u>	<u>83,859</u>	<u>80,242</u>

7 Creditors

	2021	2020
	£	£
Trade creditors	986	666
Accrued expenses	575	675
Paye and pension contributions	467	510
	<u>2,028</u>	<u>1,851</u>

8 Restricted funds

	Funds at 2020	Incoming resources	Outgoing resources	Funds at 2021
	£	£	£	£
Autumn club fund	11,782	-	211	11,571
Restricted expenditure fund	5,758	-	5,755	3
Salary and wages fund	38,682	30,804	41,202	28,284
Youth groups fund	14,828	-	85	14,743
	<u>71,050</u>	<u>30,804</u>	<u>47,253</u>	<u>54,601</u>

9 Expenses paid to trustees or persons connected with trustees

None of the trustees were paid any remuneration or expenses by the charity during the year.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Detailed statement of financial activities
for the year ended 30 April 2021

Income	Unrestricted funds	Restricted funds	Total Funds this year	Total Funds last year
	2021 £	2021 £	2021 £	2020 £
Donations and grants				
Donations and grants received	25,977	30,804	56,781	79,825
Total donations and grants	<u>25,977</u>	<u>30,804</u>	<u>56,781</u>	<u>79,825</u>
Fundraising events				
Fundraising activities	3,026	-	3,026	1,530
Total fundraising events	<u>3,026</u>	<u>-</u>	<u>3,026</u>	<u>1,530</u>
Income from community centre users				
Hire of centre to groups, clubs and for events	16,345	-	16,345	22,613
Total from community centre users	<u>16,345</u>	<u>-</u>	<u>16,345</u>	<u>22,613</u>
Total income	<u>45,348</u>	<u>30,804</u>	<u>76,152</u>	<u>103,968</u>

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Detailed statement of financial activities
for the year ended 30 April 2021

Expenditure	Unrestricted funds	Restricted funds	Total Funds this year	Total Funds last year
	2021	2021	2021	2020
	£	£	£	£
Community centre running costs				
Lease of Hall	1,850	-	1,850	1,850
Water charges	341	-	341	683
Insurance	1,746	-	1,746	1,737
Light and heat	1,428	-	1,428	2,402
Repairs, equipment and improvements	1,458	-	1,458	8,015
Garden expenses	-	-	-	731
Cleaning materials and refuse charges	329	-	329	851
Total community centre running costs	7,152	-	7,152	16,269
Cost of activities				
Activities and equipment for hall users	15,956	296	16,252	15,879
Depreciation of equipment	641	-	641	713
Sundry expenses	152	-	152	525
Volunteer and staff expenses	307	-	307	393
Wages, pensions and national insurance	-	46,902	46,902	47,025
Total cost of activities	17,056	47,198	64,254	64,535
Administration expenses				
Telephone and broadband	648	-	648	651
Postage and stationery	24	-	24	139
Bank charges	-	55	55	74
Accountancy fees	875	-	875	975
Total administration expenses	1,547	55	1,602	1,839
Total expenditure	25,755	47,253	73,008	82,643