

Registered Charity Number  
1058920

# SKERTON (LANCASTER) COMMUNITY ASSOCIATION

## Report and Accounts

30 April 2021

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



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

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

| <b>2 Cost of independent examination and accountancy services</b> | <b>2021</b> | <b>2020</b> |
|---|-------------|-------------|
|   | <b>£</b>    | <b>£</b>    |
| 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>  |

| <b>3 Staff costs</b>                               | <b>2021</b> | <b>2020</b> |
|--|-------------|-------------|
|  | <b>£</b>    | <b>£</b>    |
| Gross salaries, pensions and social security costs | 46,902      | 47,025      |
| <b>Numbers of employees</b>                        |             |             |
| Engaged on charitable activities                   | 5           | 5           |

| <b>4 Tangible assets</b>        | <b>Equipment</b> |
|---------------------------------|------------------|
|                                 | <b>£</b>         |
| <b>Asset cost</b>               |                  |
| At 1 May 2020                   | 31,843           |
| Additions                       | -                |
| At 30 April 2021                | <u>31,843</u>    |
| <b>Accumulated depreciation</b> |                  |
| At 1 May 2020                   | 25,430           |
| Charge for the year             | 641              |
| At 30 April 2021                | <u>26,071</u>    |
| <b>Net book value</b>           |                  |
| At 30 April 2021                | <u>5,772</u>     |
| At 30 April 2020                | <u>6,413</u>     |

| <b>5 Debtors</b> | <b>2021</b> | <b>2020</b> |
|------------------|-------------|-------------|
|                  | <b>£</b>    | <b>£</b>    |
| 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**

|                          | <b>Unrestricted<br/>fund</b> | <b>Restricted<br/>funds</b> | <b>2021<br/>Total</b> | <b>2020<br/>Total</b> |
|--------------------------|------------------------------|-----------------------------|-----------------------|-----------------------|
|                          | <b>£</b>                     | <b>£</b>                    | <b>£</b>              | <b>£</b>              |
| 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**

|                                | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
|--------------------------------|-------------------|-------------------|
| 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**

|                             | <b>Funds at<br/>2020<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Outgoing<br/>resources<br/>£</b> | <b>Funds at<br/>2021<br/>£</b> |
|-----------------------------|--------------------------------|-------------------------------------|-------------------------------------|--------------------------------|
| 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**

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

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

| <b>Expenditure</b>                          | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Total Funds this year</b> | <b>Total Funds last year</b> |
|---|---------------------------|-------------------------|------------------------------|------------------------------|
|   | <b>2021</b>               | <b>2021</b>             | <b>2021</b>                  | <b>2020</b>                  |
|   | <b>£</b>                  | <b>£</b>                | <b>£</b>                     | <b>£</b>                     |
| <b>Community centre running costs</b>       |                           |                         |                              |                              |
| 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                          |
| <b>Total community centre running costs</b> | <b>7,152</b>              | <b>-</b>                | <b>7,152</b>                 | <b>16,269</b>                |
| <b>Cost of activities</b>                   |                           |                         |                              |                              |
| 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                       |
| <b>Total cost of activities</b>             | <b>17,056</b>             | <b>47,198</b>           | <b>64,254</b>                | <b>64,535</b>                |
| <b>Administration expenses</b>              |                           |                         |                              |                              |
| Telephone and broadband                     | 648                       | -                       | 648                          | 651                          |
| Postage and stationery                      | 24                        | -                       | 24                           | 139                          |
| Bank charges                                | -                         | 55                      | 55                           | 74                           |
| Accountancy fees                            | 875                       | -                       | 875                          | 975                          |
| <b>Total administration expenses</b>        | <b>1,547</b>              | <b>55</b>               | <b>1,602</b>                 | <b>1,839</b>                 |
| <b>Total expenditure</b>                    | <b>25,755</b>             | <b>47,253</b>           | <b>73,008</b>                | <b>82,643</b>                |