

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 £
<b>Income</b>				
Donations and grants	19,124	51,511	<b>70,635</b>	96,126
Fundraising events	32	-	<b>32</b>	536
Income from activities	26,372	7,639	<b>34,011</b>	25,413
<b>Total income</b>	<b>45,528</b>	<b>59,150</b>	<b>104,678</b>	122,075
<b>Expenditure</b>				
Community centre running costs	12,517	796	<b>13,313</b>	11,282
Cost of activities	34,054	62,489	<b>96,543</b>	79,943
Administration expenses	1,738	-	<b>1,738</b>	1,731
<b>Total expenditure</b>	<b>48,309</b>	<b>63,285</b>	<b>111,594</b>	92,956
<b>Net (decrease)/increase in the year</b>	<b>(2,781)</b>	<b>(4,135)</b>	<b>(6,916)</b>	29,119
<b>Reconciliation of funds</b>				
Total funds brought forward	52,209	64,995	117,204	88,085
<b>Total funds carried forward</b>	<b>49,428</b>	<b>60,860</b>	<b>110,288</b>	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>			
<b>Fixed assets</b>			
Tangible assets	4	4,675	5,195
<b>Current assets</b>			
Debtors	5	3,246	790
Cash at bank and in hand	6	105,039	114,342
		<u>108,285</u>	<u>115,132</u>
<b>Liabilities</b>			
Creditors	7	(2,672)	(3,123)
<b>Net current assets</b>		<u>105,613</u>	<u>112,009</u>
<b>Total assets less current liabilities</b>		<u>110,288</u>	<u>117,204</u>
<b>Net assets</b>		<u>110,288</u>	<u>117,204</u>
<i>The funds of the charity :</i>			
<b>Unrestricted fund</b>		49,428	52,209
<b>Restricted funds</b>	8	60,860	64,995
		<u>110,288</u>	<u>117,204</u>
<b>Total charity funds</b>		<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**

<b>2 Cost of independent examination and accountancy services</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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>

<b>3 Staff costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gross salaries, pensions and social security costs	59,542	56,360
<b>Numbers of employees</b>		
Engaged on charitable activities	4	4

<b>4 Tangible assets</b>	<b>Equipment</b>
	<b>£</b>
<b>Asset cost</b>	
At 1 May 2022	31,843
Additions	-
At 30 April 2023	<u>31,843</u>
<b>Accumulated depreciation</b>	
At 1 May 2022	26,648
Charge for the year	520
At 30 April 2023	<u>27,168</u>
<b>Net book value</b>	
At 30 April 2023	<u>4,675</u>
At 30 April 2022	<u>5,195</u>

<b>5 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted fund</b>	<b>Restricted funds</b>	<b>2023 Total</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>Funds at 2022</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Funds at 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

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

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

<b>Expenditure</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds this year</b>	<b>Total Funds last year</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Community centre running costs</b>				
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
<b>Total community centre running costs</b>	<b>12,517</b>	<b>796</b>	<b>13,313</b>	<b>11,282</b>
<b>Cost of activities</b>				
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
<b>Total cost of activities</b>	<b>34,054</b>	<b>62,489</b>	<b>96,543</b>	<b>79,943</b>
<b>Administration expenses</b>				
Telephone and broadband	653	-	653	652
Postage and stationery	40	-	40	91
Bank charges	-	-	-	13
Accountancy fees	1,045	-	1,045	975
<b>Total administration expenses</b>	<b>1,738</b>	<b>-</b>	<b>1,738</b>	<b>1,731</b>
<b>Total expenditure</b>	<b>48,309</b>	<b>63,285</b>	<b>111,594</b>	<b>92,956</b>