

Registered Charity Number
1058920

SKERTON (LANCASTER) COMMUNITY ASSOCIATION

Report and Accounts

30 April 2024

SKERTON (LANCASTER) COMMUNITY ASSOCIATION
Report and accounts
Contents

	Page
Charity information	1
Trustee's report	2
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8
Detailed statement of income	11
Detailed statement of expenditure	12

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	24,131	64,922	89,053	104,678
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	50,319	51,034	101,353	111,594
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	23,240	74,748	97,988	110,288

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></u>	<u></u>
		97,988	110,288
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