

REGISTERED COMPANY NUMBER: 03575720 (England and Wales)  
REGISTERED CHARITY NUMBER: 1072152

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
LYPPARD GRANGE COMMUNITY CENTRE LIMITED

Haines Watts Birmingham LLP  
5 - 6 Greenfield Crescent  
Edgbaston  
Birmingham  
B15 3BE

LYPPARD GRANGE COMMUNITY CENTRE LIMITED

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for the year ended 31 March 2023

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LYPPARD GRANGE COMMUNITY CENTRE LIMITED

Report of the Trustees  
for the year ended 31 March 2023

**Trustees**

Mrs M Collins Local Government Manager  
Revd D M Cooksey Minister Of Religion  
M A J Cross Company Director  
Ms L Higgins Hr Officer  
S Hodgson Logistics & Transport  
Ms C L Hodgson County/district Councillor  
I M Merriman Project Engineer  
R J Morris Director  
R Norfolk It Security Architect  
Ms V A Barrall

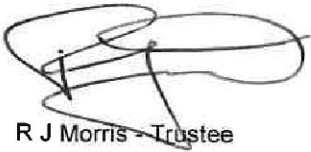
**Company Secretary**

Ms V A Barrall

**Independent Examiner**

Haines Watts Birmingham LLP  
5 - 6 Greenfield Crescent  
Edgbaston  
Birmingham  
B15 3BE

Approved by order of the board of trustees on 27 September 2023 and signed on its behalf by:



R J Morris - Trustee

27/9/2023

Independent Examiner's Report to the Trustees of  
Lyppard Grange Community Centre Limited

**Independent examiner's report to the trustees of Lyppard Grange Community Centre Limited ('the Company')**  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

James Howard FCCA, ACA

Haines Watts Birmingham LLP  
5 - 6 Greenfield Crescent  
Edgbaston  
Birmingham  
B15 3BE

27 September 2023

LYPPARD GRANGE COMMUNITY CENTRE LIMITED

Statement of Financial Activities  
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
<b>Income and endowments from</b>			
Donations and legacies	2	54,560	54,230
<b>Charitable activities</b>	4		
Services to the Community		107,910	107,369
Investment income	3	1,987	1,450
<b>Total</b>		<b>164,457</b>	<b>163,049</b>
<b>Expenditure on</b>			
<b>Charitable activities</b>	5		
Services to the Community		164,723	165,911
<b>NET INCOME/(EXPENDITURE)</b>		<b>(266)</b>	<b>(2,862)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		268,623	271,485
<b>Total funds carried forward</b>		<b>268,357</b>	<b>268,623</b>

LYPPARD GRANGE COMMUNITY CENTRE LIMITED

Balance Sheet  
31 March 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
<b>Fixed assets</b>			
Tangible assets	12	27,297	37,325
<b>Current assets</b>			
Debtors	13	5,049	6,210
Cash at bank and in hand		254,729	252,433
		<u>259,778</u>	<u>258,643</u>
<b>Creditors</b>			
Amounts falling due within one year	14	(18,718)	(27,345)
<b>Net current assets</b>		<u>241,060</u>	<u>231,298</u>
<b>Total assets less current liabilities</b>		<u>268,357</u>	<u>268,623</u>
<b>NET ASSETS</b>		<u>268,357</u>	<u>268,623</u>
<b>Funds</b>	16		
Unrestricted funds:			
General fund		173,551	173,817
Operating Fund		82,834	82,834
Property Maintenance		11,972	11,972
		<u>268,357</u>	<u>268,623</u>
<b>Total funds</b>		<u>268,357</u>	<u>268,623</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2023 and were signed on its behalf by:

  
R J Morris - Trustee

27/9/2023

Notes to the Financial Statements  
for the year ended 31 March 2023

**1. Accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Critical accounting judgements and key sources of estimation uncertainty**

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Improvements to property	- 10% on cost and Straight line over the life of the lease
Computer equipment	- 15% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**LYPPARD GRANGE COMMUNITY CENTRE LIMITED**

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2023**

**2. Donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grants	<b>54,560</b>	<b>54,230</b>

Grants received include the following:

Worcester City Council - £18,730  
Warndon Parish Council - £35,500

**3. Investment income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deposit Account Interest	<b>1,987</b>	<b>1,450</b>

**4. Income from charitable activities**

		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Room Hire	Activity	<b>86,103</b>	<b>80,283</b>
Other Activities and Services	Services to the Community	<b>21,763</b>	<b>8,750</b>
Other Income	Services to the Community	<b>44</b>	<b>18,336</b>
		<b>107,910</b>	<b>107,369</b>

**5. Charitable activities costs**

	<b>Direct Costs</b>	<b>Support costs (see note 6)</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Services to the Community	<b>157,730</b>	<b>6,993</b>	<b>164,723</b>

**6. Support costs**

	<b>Governance costs</b>
	<b>£</b>
Services to the Community	<b>6,993</b>

**7. Net income/(expenditure)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<b>10,028</b>	<b>11,004</b>
Deficit on disposal of fixed assets	<b>-</b>	<b>348</b>



LYPPARD GRANGE COMMUNITY CENTRE LIMITED

Notes to the Financial Statements - continued  
for the year ended 31 March 2023

**8. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**9. Staff costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>83,420</b>	83,291
Other pension costs	<b>1,158</b>	979
	<b><u>84,578</u></b>	<b><u>84,270</u></b>

The average monthly number of employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>3</b>	<b>3</b>
Youth	<b><u>3</u></b>	<b><u>3</u></b>

No employees received emoluments in excess of £60,000.

**10. Comparatives for the statement of financial activities**

	<b>Unrestricted funds</b>
	<b>£</b>
<b>Income and endowments from</b>	
Donations and legacies	54,230
<b>Charitable activities</b>	
Services to the Community	107,369
Investment income	1,450
<b>Total</b>	<b><u>163,049</u></b>
<b>Expenditure on</b>	
<b>Charitable activities</b>	
Services to the Community	165,911
<b>NET INCOME/(EXPENDITURE)</b>	<b>(2,862)</b>
<b>Reconciliation of funds</b>	
Total funds brought forward	271,485
<b>Total funds carried forward</b>	<b><u>268,623</u></b>

LYPPARD GRANGE COMMUNITY CENTRE LIMITED

Notes to the Financial Statements - continued  
for the year ended 31 March 2023

**11. Funds**

**General Fund**

This represents monies received without restriction as to their application. The funds are utilised in the general running of the charity, the balance at 31 March 2023 is £175,351

**Designated Funds**

**Property Maintenance**

The fund is to cover the ongoing maintenance costs at the Hub, the balance at 31 March 2023 is £11,792

**Operating Fund**

This fund is to cover 6 months of running costs of the Charity, the balance at 31 March 2023 is £82,834

**12. Tangible fixed assets**

	Improvements to property £	Computer equipment £	Totals £
<b>Cost</b>			
At 1 April 2022 and 31 March 2023	<u>94,553</u>	<u>48,115</u>	<u>142,668</u>
<b>Depreciation</b>			
At 1 April 2022	<u>62,113</u>	<u>43,230</u>	<u>105,343</u>
Charge for year	<u>8,821</u>	<u>1,207</u>	<u>10,028</u>
At 31 March 2023	<u>70,934</u>	<u>44,437</u>	<u>115,371</u>
<b>Net book value</b>			
At 31 March 2023	<u>23,619</u>	<u>3,678</u>	<u>27,297</u>
At 31 March 2022	<u>32,440</u>	<u>4,885</u>	<u>37,325</u>

**13. Debtors: amounts falling due within one year**

	2023 £	2022 £
Trade debtors	<u>2,993</u>	<u>4,689</u>
Prepayments	<u>2,056</u>	<u>1,521</u>
	<u>5,049</u>	<u>6,210</u>

**LYPPARD GRANGE COMMUNITY CENTRE LIMITED**

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2023**

**14. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (see note 15)	<b>636</b>	2,085
Trade creditors	<b>346</b>	-
Social security and other taxes	<b>368</b>	449
Other creditors	-	4,000
Accruals and deferred income	<b>17,368</b>	20,811
	<b>18,718</b>	27,345

**15. Loans**

An analysis of the maturity of loans is given below:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year on demand:		
Bank overdrafts	<b>636</b>	2,085

**16. Movement in funds**

	<b>At 1/4/22</b>	<b>Net movement in funds</b>	<b>At 31/3/23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	<b>173,817</b>	<b>(266)</b>	<b>173,551</b>
Operating Fund	<b>82,834</b>	-	<b>82,834</b>
Property Maintenance	<b>11,972</b>	-	<b>11,972</b>
	<b>268,623</b>	<b>(266)</b>	<b>268,357</b>
<b>TOTAL FUNDS</b>	<b>268,623</b>	<b>(266)</b>	<b>268,357</b>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	<b>164,457</b>	<b>(164,723)</b>	<b>(266)</b>
<b>TOTAL FUNDS</b>	<b>164,457</b>	<b>(164,723)</b>	<b>(266)</b>

**16. Movement in funds - continued**  
**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>	176,679	(2,862)	173,817
General fund	82,834	-	82,834
Operating Fund	11,972	-	11,972
Property Maintenance			
	<u>271,485</u>	<u>(2,862)</u>	<u>268,623</u>
	<u>271,485</u>	<u>(2,862)</u>	<u>268,623</u>

**TOTAL FUNDS**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>	163,049	(165,911)	(2,862)
General fund			
	<u>163,049</u>	<u>(165,911)</u>	<u>(2,862)</u>

**TOTAL FUNDS**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>	176,679	(3,128)	173,551
General fund	82,834	-	82,834
Operating Fund	11,972	-	11,972
Property Maintenance			
	<u>271,485</u>	<u>(3,128)</u>	<u>268,357</u>
	<u>271,485</u>	<u>(3,128)</u>	<u>268,357</u>

**TOTAL FUNDS**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>	327,506	(330,634)	(3,128)
General fund			
	<u>327,506</u>	<u>(330,634)</u>	<u>(3,128)</u>

**TOTAL FUNDS**

**17. Related party disclosures**

There were no related party transactions for the year ended 31 March 2023.

**LYPPARD GRANGE COMMUNITY CENTRE LIMITED**

**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2023**

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Grants	54,560	54,230
<b>Investment income</b>		
Deposit Account Interest	1,987	1,450
<b>Charitable activities</b>		
Room Hire	86,103	80,283
Other Activities and Services	21,763	8,750
Other Income	44	18,336
	<hr/> 107,910	<hr/> 107,369
<b>Total incoming resources</b>	<b>164,457</b>	<b>163,049</b>
<b>Expenditure</b>		
<b>Charitable activities</b>		
Wages	83,420	83,291
Pensions	1,158	979
Rates and water	2,002	2,588
Light and heat	13,392	10,985
Telephone	2,403	2,936
Postage and stationery	185	642
Publicity	397	386
Fundraising Expenses	7,697	6,444
Training and Development	724	198
Cleaning	20,791	17,809
Refuse Collection	768	779
Repairs and Maintenance	2,624	12,654
Computer Costs	5,584	3,754
Licences and Subscriptions	653	636
Bank Charges	984	734
Photocopier Costs	1,737	1,949
Car Boot Expenses	165	121
Toddler Group Expenses	2,640	784
Community Café	378	304
Depreciation of tangible fixed assets	10,028	11,004
Loss on sale of tangible fixed assets	-	348
	<hr/> 157,730	<hr/> 159,325
<b>Support costs</b>		
<b>Governance costs</b>		
Insurance	1,221	1,155
Accountancy fees	4,422	4,108
Independent Examination Fees	1,350	1,323
	<hr/> 6,993	<hr/> 6,586
<b>Total resources expended</b>	<b>164,723</b>	<b>165,911</b>
<b>Net expenditure</b>	<b>(266)</b>	<b>(2,862)</b>

This page does not form part of the statutory financial statements