

**REGISTERED COMPANY NUMBER: 03629038 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1073966**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**  
**FOR**  
**HOYLAND COMMON ACTION GROUP LIMITED**



**Chartered Accountants, Business Advisers & Statutory Auditor**

**12 Victoria Road  
Barnsley  
South Yorkshire  
S70 2BB**

# **HOYLAND COMMON ACTION GROUP LIMITED**

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**HOYLAND COMMON ACTION GROUP LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2022**

<b>TRUSTEES</b>	Mr M W Sanderson R Franklin P Clarney
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<b>COMPANY SECRETARY</b>	N Spencer
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<b>REGISTERED OFFICE</b>	30A Hoyland Road Hoyland Common Barnsley S74 0PB
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<b>REGISTERED COMPANY NUMBER</b>	03629038 (England and Wales)
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<b>REGISTERED CHARITY NUMBER</b>	1073966
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<b>INDEPENDENT EXAMINER</b>	Gibson Booth Limited 12 Victoria Road Barnsley South Yorkshire S70 2BB
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## **HOYLAND COMMON ACTION GROUP LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objective of the charitable company is to raise the standard and quality of the life for the residents within its boundaries through actively pursuing the social economic, environmental, sport and leisure developments which will play a major role in the regeneration of the area.

##### **Significant activities**

The charitable company was largely inactive for the year. The impact of the Covid pandemic made it difficult to deliver its one ongoing project. This being the Sloppy Slippers project, which was provided by the Ward Alliance.

It is expected that the project will be restarted in the foreseeable future, with the remaining funding expected to be spent.

##### **Public benefit**

In setting its plans and priorities for areas of work, the Board have had regard to the guidance from the Charity Commission on public benefit.

The activities during the period demonstrate how the charity has had regard to this.

##### **Volunteers**

The charitable company has no employees and is reliant on volunteers to carry out its work.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

It is anticipated that the income received will be matched with project expenditure, leaving little in the way of reserves.

The trustees recognise the need to consider the level of free reserves once the charity's activities increase. However, as it is currently in its infancy no specific level of reserves has been set.

## **HOYLAND COMMON ACTION GROUP LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

#### **FUTURE PLANS**

The trustees are optimistic that the charity will be successful in future funding applications, aided by Forge Community Partnership.

With the support of Forge it is hoped that more project work can be delivered by the charity.

The organisation continues to seek opportunities to secure finance to allow further delivery of social welfare activities which align to the charitable objects in improving the quality of life for local residents.

Working in partnership with associated groups the emerging welfare needs of the most deprived within our community are being addressed and action being taken to break cycles of isolation, loneliness and social decline.

Looking forwards, the Hoyland Common Action Group will be making joint applications to the Housing support and other grant making bodies to be a strong delivery partner in continuing its work.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Trustee appointment, induction and training**

The current Board seeks to ensure that the needs of the organisation are appropriate for its expected level of activity.

Board training is an on-going process. Induction training will be provided where necessary and all Trustees are invited and encouraged to keep up to date with their roles and responsibilities as Trustees, along with changes in charity and company legislation.

##### **Related parties**

The charity has a close relationship with Forge Community Partnership and its subsidiary companies.

Approved by order of the board of trustees on 14 December 2022 and signed on its behalf by:



**R Franklin - Trustee**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HOYLAND COMMON ACTION GROUP LIMITED**

**Independent examiner's report to the trustees of Hoyland Common Action Group Limited ('the Company')**

**I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.**

**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 REPORT TO THE TRUSTEES OF  
HOYLAND COMMON ACTION GROUP LIMITED**

**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.



Scott Mell FCA  
Gibson Booth Limited  
12 Victoria Road  
Barnsley  
South Yorkshire  
S70 2BB

21 December 2022

# HOYLAND COMMON ACTION GROUP LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted fund	Restricted fund	31.3.22 Total funds	31.3.21 Total funds as restated
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	17,500	-	17,500	31,077
Other Income		12,000	-	12,000	15,431
<b>Total</b>		<b>29,500</b>	<b>-</b>	<b>29,500</b>	<b>46,508</b>
<b>EXPENDITURE ON</b>					
Charitable activities	4				
General charitable activiy costs		8,905	-	8,905	374
<b>NET INCOME</b>		<b>20,595</b>	<b>-</b>	<b>20,595</b>	<b>46,134</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>					
As previously reported		944	2,881	3,825	4,658
Prior year adjustment	9	46,967	-	46,967	-
<b>As restated</b>		<b>47,911</b>	<b>2,881</b>	<b>50,792</b>	<b>4,658</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>68,506</b>	<b>2,881</b>	<b>71,387</b>	<b>50,792</b>

The notes form part of these financial statements

# HOYLAND COMMON ACTION GROUP LIMITED

## BALANCE SHEET 31 MARCH 2022

		Unrestricted fund	Restricted fund	31.3.22 Total funds	31.3.21 Total funds as restated
	Notes	£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	10	944	2,881	3,825	3,825
Cash at bank		67,562	-	67,562	46,967
		<u>68,506</u>	<u>2,881</u>	<u>71,387</u>	<u>50,792</u>
<b>NET CURRENT ASSETS</b>		<u>68,506</u>	<u>2,881</u>	<u>71,387</u>	<u>50,792</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>68,506</u>	<u>2,881</u>	<u>71,387</u>	<u>50,792</u>
<b>NET ASSETS</b>		<u>68,506</u>	<u>2,881</u>	<u>71,387</u>	<u>50,792</u>
<b>FUNDS</b>	11				
Unrestricted funds				68,506	47,911
Restricted funds				2,881	2,881
<b>TOTAL FUNDS</b>				<u>71,387</u>	<u>50,792</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

The notes form part of these financial statements

**HOYLAND COMMON ACTION GROUP LIMITED**

**BALANCE SHEET - continued**  
**31 MARCH 2022**

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 14 December 2022 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R. Franklin', is written over a faint, circular official stamp.

**R Franklin - Trustee**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. STATUTORY INFORMATION**

Hoyland Common Action Group is a charitable company, limited by guarantee, incorporated within the United Kingdom. The address of the charitable company is given in the Report of the Trustees under Reference and Administrative Details.

The financial statements are presented in sterling which is the functional currency of the charitable company and rounded to the nearest pound.

**SIGNIFICANT JUDGEMENTS AND ESTIMATES**

No judgements have been made in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**2. 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.

**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.

**Taxation**

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

## HOYLAND COMMON ACTION GROUP LIMITED

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

#### 2. ACCOUNTING POLICIES - continued

##### 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.

#### 3. DONATIONS AND LEGACIES

	31.3.22	31.3.21 as restated
	£	£
Donations	17,500	30,212
Other income	-	865
	<u>17,500</u>	<u>31,077</u>

#### 4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
General charitable activiy costs	<u>8,000</u>	<u>905</u>	<u>8,905</u>

# HOYLAND COMMON ACTION GROUP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

### 5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
General charitable activiy costs	<u>35</u>	<u>870</u>	<u>905</u>

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

### 7. STAFF COSTS

The charitable company is reliant on volunteers to carry out its activities.

### 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds as restated £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	31,077	-	31,077
Other income	15,431	-	15,431
<b>Total</b>	<u>46,508</u>	<u>-</u>	<u>46,508</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General charitable activiy costs	374	-	374
<b>NET INCOME</b>	<u>46,134</u>	<u>-</u>	<u>46,134</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	1,777	2,881	4,658

# HOYLAND COMMON ACTION GROUP LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

### 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund	Restricted fund	Total funds as restated
	£	£	£
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>47,911</b>	<b>2,881</b>	<b>50,792</b>

### 9. PRIOR YEAR ADJUSTMENT

A prior year adjustment has been made to correct transactions relating to a bank account of the charity which had not been previously included within the financial statements.

This has had the effect of increasing the charity's reserves by £46,967.

Comparative amounts have been amended accordingly.

### 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21 as restated
	£	£
Other debtors	<b>3,825</b>	<b>3,825</b>

### 11. MOVEMENT IN FUNDS

	At 1.4.21 £	Prior year adjustment £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General charitable activities	<b>944</b>	<b>46,967</b>	<b>20,595</b>	<b>68,506</b>
<b>Restricted funds</b>				
Sloppy slippers	<b>2,881</b>	-	-	<b>2,881</b>
<b>TOTAL FUNDS</b>	<b>3,825</b>	<b>46,967</b>	<b>20,595</b>	<b>71,387</b>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General charitable activities	29,500	(8,905)	20,595
<b>TOTAL FUNDS</b>	<u>29,500</u>	<u>(8,905)</u>	<u>20,595</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General charitable activities	1,777	46,134	47,911
<b>Restricted funds</b>			
Sloppy slippers	2,881	-	2,881
<b>TOTAL FUNDS</b>	<u>4,658</u>	<u>46,134</u>	<u>50,792</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General charitable activities	46,508	(374)	46,134
<b>TOTAL FUNDS</b>	<u>46,508</u>	<u>(374)</u>	<u>46,134</u>

**HOYLAND COMMON ACTION GROUP LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022****11. MOVEMENT IN FUNDS - continued**

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

	At 1.4.20 £	Prior year adjustment £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General charitable activities	1,777	46,967	66,729	115,473
<b>Restricted funds</b>				
Sloppy slippers	2,881	-	-	2,881
<b>TOTAL FUNDS</b>	<u>4,658</u>	<u>46,967</u>	<u>66,729</u>	<u>118,354</u>

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>			
General charitable activities	76,008	(9,279)	66,729
<b>TOTAL FUNDS</b>	<u>76,008</u>	<u>(9,279)</u>	<u>66,729</u>

The Sloppy Slippers fund is a project to help prevent slips, trips and falls in the older population of the community. The balance on this fund remains unspent at the year end.

**HOYLAND COMMON ACTION GROUP LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**12. RELATED PARTY DISCLOSURES**

**Other related parties**

	<b>31.3.22</b>	<b>31.3.21</b>
	<b>£</b>	<b>£</b>
Grants and donations paid to related parties	<b>8,000</b>	<b>-</b>
donations received from related parties	<b>17,500</b>	<b>28,712</b>
Amounts due from related parties	<b>3,825</b>	<b>-</b>

**HOYLAND COMMON ACTION GROUP LIMITED****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	31.3.22	31.3.21 as restated
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,500	30,212
Other income	-	865
	<u>17,500</u>	<u>31,077</u>
<b>Other Income</b>		
Government grants received	12,000	15,431
	<u>12,000</u>	<u>15,431</u>
<b>Total incoming resources</b>	<b>29,500</b>	<b>46,508</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Grants and donations	8,000	-
<b>Support costs</b>		
Management	35	45
Sundries	-	209
Subscriptions	-	-
	<u>35</u>	<u>254</u>
<b>Governance costs</b>		
Accountancy and legal fees	870	120
	<u>870</u>	<u>120</u>
<b>Total resources expended</b>	<b>8,905</b>	<b>374</b>
	<u>8,905</u>	<u>374</u>
<b>Net Income</b>	<b>20,595</b>	<b>46,134</b>
	<u>20,595</u>	<u>46,134</u>

This page does not form part of the statutory financial statements