

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Lupset Jubilee Hall Community Centre LTD

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for the Year Ended 31 March 2022

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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 objectives for this year were only partly met. It was another very challenging year. Income from our meals-on-wheels service increased during 2020-2021, but fell back again this year, although overall take up of this service was higher than it was pre-pandemic. In 2019-2020, we delivered 7,254 meals, in 2020-2021 we delivered 11,031, and in 2021-2022 we delivered 8,792 meals, plus 766 meals to a luncheon club held at Ossett Community Centre. Snack Bar sales were normal, outside catering and events were very slow and frequently cancelled. Room rental income exceeded pre-pandemic levels. With the help of various grants, in particular, the UK Post Covid Recovery Grant we have been able to retain all our staff, including our caretaker/cleaner.

We need to do more work with the website, and with social media. We failed to recruit new committee members.

The objectives for the forthcoming year are:

1. Increase income from our meals-on-wheels service
2. Update the website and make more use of social media
3. Increase income from buffets, parties and events
4. Recruit more committee members and volunteers
5. Find funding to enable us to retain our present level of staffing

Committee members

Colleen Adamson - Trustee and Chair of the Management Committee

Hilary Mitchell - Trustee and Treasurer

Carol Wade - Trustee

Julie Wood - Committee member

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08611387 (England and Wales)

Registered Charity number

1082425

Registered office

Lupset Jubilee Hall Community Centre

5 Road Ends, Townley Road

Lupset

Wakefield

West Yorkshire

WF2 8NS

Trustees

Mrs Colleen Adamson Trustee and chair of management committee

Mrs Hilary Gail Mitchell Trustee and treasurer

Mrs Carol Rosemary Wade Trustee

Company Secretary

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Switalskis
19 Cheapside
Wakefield
WF1 2SD

Approved by order of the board of trustees on 9 December 2022 and signed on its behalf by:

Mrs Hilary Gail Mitchell - Trustee

Independent examiner's report to the trustees of Lupset Jubilee Hall Community Centre LTD ('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 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.

Mr B Baxter

Date:

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		100,327	74,832
Charitable activities			
Grants		11,239	48,274
Investment income	2	65	52
Total		<u>111,631</u>	<u>123,158</u>
EXPENDITURE ON			
Raising funds	3	11,565	13,725
Charitable activities			
Unrestricted resources expended		-	95,194
Other		106,832	756
Total		<u>118,397</u>	<u>109,675</u>
NET INCOME/(EXPENDITURE)		(6,766)	13,483
RECONCILIATION OF FUNDS			
Total funds brought forward		31,145	17,659
TOTAL FUNDS CARRIED FORWARD		<u><u>24,379</u></u>	<u><u>31,142</u></u>

Surplus and Deficit Account 968

Posting discrepancies were found in the reserve accounts listed below. This is because the brought forward postings in the current year are not equal to the figures carried forward by IRIS at the end of last year. Please check your postings in the brought forward account for the surplus and deficit account 968.

	Unrestricted funds £	Total funds £
Brought forward - 968/1	31,145	31,145
Carried forward	<u>31,142</u>	<u>31,142</u>
Difference	<u>(3)</u>	<u>(3)</u>

Post to relevant accounts (see ICHA chart of accounts for further details)

Balance Sheet

31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	8	15,168	21,755
CURRENT ASSETS			
Debtors	9	6,886	4,807
Cash at bank and in hand		10,503	10,865
		<u>17,389</u>	<u>15,672</u>
CREDITORS			
Amounts falling due within one year	10	(2,380)	(1,810)
NET CURRENT ASSETS		<u>15,009</u>	<u>13,862</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		30,177	35,617
CREDITORS			
Amounts falling due after more than one year	11	(5,798)	(4,475)
NET ASSETS		<u>24,379</u>	<u>31,142</u>
FUNDS	12		
Unrestricted funds		<u>24,379</u>	<u>31,142</u>
TOTAL FUNDS		<u>24,379</u>	<u>31,142</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

- (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 9 December 2022 and were signed on its behalf by:

Mrs Hilary Gail Mitchell - Trustee

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.

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.

Fixtures and fittings - 20% on cost

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Interest receivable - trading	65	52
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

3. RAISING FUNDS

Building

	31.3.22	31.3.21
	£	£
Property repairs	4,224	6,514
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	7,067	7,211
Hire of plant and machinery	22	26
Other operating leases	50	50
	<u> </u>	<u> </u>

5. 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.

6. STAFF COSTS

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

	31.3.22	31.3.21
Employees during the year	4	4
Volunteers	4	-
	<u> </u>	<u> </u>
	8	4
	<u> </u>	<u> </u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	74,832
Charitable activities	
Grants	48,274
Investment income	52
Total	<u>123,158</u>
EXPENDITURE ON	
Raising funds	13,725

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Unrestricted resources expended	95,194
Other	756
Total	<u>109,675</u>
 NET INCOME	 13,483
 RECONCILIATION OF FUNDS	
Total funds brought forward	17,659
 TOTAL FUNDS CARRIED FORWARD	 <u><u>31,142</u></u>

8. TANGIBLE FIXED ASSETS

	Audio-visual equipment and computers £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021	1	39,728	39,729
Additions	-	480	480
	<u>1</u>	<u>40,208</u>	<u>40,209</u>
At 31 March 2022	1	40,208	40,209
 DEPRECIATION			
At 1 April 2021	-	17,974	17,974
Charge for year	-	7,067	7,067
	<u>-</u>	<u>25,041</u>	<u>25,041</u>
At 31 March 2022	-	25,041	25,041
 NET BOOK VALUE			
At 31 March 2022	<u>1</u>	<u>15,167</u>	<u>15,168</u>
At 31 March 2021	<u>1</u>	<u>21,754</u>	<u>21,755</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	4,455	2,450
Prepayments	2,431	2,357
	<u>6,886</u>	<u>4,807</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	364	273
Social security and other taxes	359	294
Pensions	199	113
Attachment of earnings order	69	-
Accrued expenses	1,389	1,130
	<u>2,380</u>	<u>1,810</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22	31.3.21
	£	£
Accruals and deferred income	<u>5,798</u>	<u>4,475</u>

12. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	31,145	(6,766)	24,379
	<u>31,145</u>	<u>(6,766)</u>	<u>24,379</u>
TOTAL FUNDS	<u>31,145</u>	<u>(6,766)</u>	<u>24,379</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	111,631	(118,397)	(6,766)
	<u>111,631</u>	<u>(118,397)</u>	<u>(6,766)</u>
TOTAL FUNDS	<u>111,631</u>	<u>(118,397)</u>	<u>(6,766)</u>

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	17,659	13,483	31,142
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>17,659</u>	<u>13,483</u>	<u>31,142</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,158	(109,675)	13,483
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>123,158</u>	<u>(109,675)</u>	<u>13,483</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	17,659	6,717	24,376
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>17,659</u>	<u>6,717</u>	<u>24,376</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 £
Unrestricted funds			
General fund	234,789	(228,072)	6,717
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>234,789</u>	<u>(228,072)</u>	<u>6,717</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Buffets and kitchen income	68,691	65,674
Hire of hall	31,636	9,158
	<hr/>	<hr/>
	100,327	74,832
Investment income		
Interest receivable - trading	65	52
Charitable activities		
Grants received from the government and other public bodies	11,239	48,274
	<hr/>	<hr/>
Total incoming resources	111,631	123,158
EXPENDITURE		
Depreciation		
Bad debts	270	-
Fixtures and fittings	7,071	7,211
	<hr/>	<hr/>
	7,341	7,211
Building		
Property repairs	4,224	6,514
Other		
Hire of plant and machinery	22	26
Resources expended		
Expenses 1		
Wages	63,255	54,056
Rent	50	50
Rates and water	989	921
Insurance	753	800
Light and heat	8,006	6,171
Telephone	712	606
Postage and stationery	327	253
Advertising	140	175
Cleaning	2,065	2,683
Travelling	927	677
	<hr/>	<hr/>
	77,224	66,392
Expenses 2		
Bank charges	685	461
Training costs	360	730
	<hr/>	<hr/>
	1,045	1,191

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
Expenses 2		
Expenses 3		
Motor expenses	4,674	7,273
Expenses 4		
Kitchen expenses	22,807	19,878
Expenses 5		
Accountancy	195	380
Legal fees	469	482
Subscriptions	258	258
Computer expenses	138	70
	<hr/> 1,060	<hr/> 1,190
Total resources expended	<hr/> 118,397	<hr/> 109,675
Net (expenditure)/income	<hr/> <hr/> (6,766)	<hr/> <hr/> 13,483