

**Company number: 03887534**

**Charity Number: 1085737**

# **Castlemere Community Centre**

**(Company Limited by Guarantee)**

**Report and financial statements**

**For the year ended 31 March 2023**

# CASTLEMERE COMMUNITY CENTRE

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# CASTLEMERE COMMUNITY CENTRE

## DIRECTORS REPORT

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Legal and administrative information**

The directors present the Annual Report and Financial Statements for the year ended 31 March 2023. They have been prepared in accordance with the Statement of Recommended Accounting Practice: Accounting and Reporting by Charities (FRS 102).

### **Charity status**

The charity is a company limited by guarantee, its governing document being its Memorandum and Articles of Association.

### **Administrative information**

Charity Name:	Castlemere Community Centre
Charity Registration number:	1085737
Company number:	03887534
Principal Office:	Tweedale Street Rochdale OL11 1HH

### **Directors:**

The charity directors (trustees) during the year were:-  
Nasima Bano Khan  
Mohammed Zohaib  
Faisal Shakoor

The directors are appointed according to the Articles of Association.

### **Principal Officer:**

Hafiz Abdulmalik - Project Co-ordinator

### **Accountants:**

H&A Consultancy Services Ltd  
Lower Ground Front  
185 Audley Range  
Blackburn  
Lancashire  
BB1 1TH

### **Bankers:**

Lloyds TSB  
Rochdale (309711) Branch  
Lloyds TSB Bank plc  
PO Box 1000  
BX1 1LT

### **Investment Powers**

The charity's powers of investment are governed by its Memorandum and Articles of Association.

# CASTLEMERE COMMUNITY CENTRE

## DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2023

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### **Principal Objectives**

#### **Structure, Governance and Management**

#### **Governing Document**

Castlemere Community Centre is constituted as a Company Limited by Guarantee and registered with the Charities Commission. It is governed by Memorandum and Articles of Association. The Company was incorporated the 2nd day of December 1999.

#### **Organisational Structure**

The trustees are ultimately responsible for the general control and operation of the Charity. The trustees give their time on a voluntary basis and receive no remuneration or any other financial benefits. The trustees work closely with the elected Management Committee to deal with the day-to-day running of the Charity and the implementation of services/programmes. The Management Committee have a wide representation from the community it serves, and seeks to broaden that representation ensuring that the professional expertise necessary for the efficient management of the organisation is available, as well as the input from the community. The Management Committee meets on a regular basis to discuss strategy and progress. The Charity is a membership organisation with a current membership of 58.

#### **Objectives and Activities**

##### **Charity's Objects**

a) To promote the benefit of the inhabitants of the Castlemere area of Rochdale and the neighbourhood together defined by the map held by the Association (hereinafter called "the area of benefit") without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;

b) Establish, or secure the establishment of, a Community Centre (hereinafter called "the Centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or other persons or body) in furtherance of these objects.

#### **Delivery Statements**

##### **Mission Statement**

The Mission Statement for the organisation has been collectively agreed as follows:

We will attract and support services to provide opportunities that will raise expectations and the quality of life of our diverse community.

This simple mission statement we believe will help enhance people's lives, raise expectations and provide opportunities in the area of: skills, socialising and access to mainstream services.

##### **Vision Statement**

The Vision Statement for the organisation has collectively agreed as follows:

We believe that integrity, honesty and working in partnership across our diverse and valued community enables us to deliver a unique service.

# CASTLEMERE COMMUNITY CENTRE

## DIRECTORS REPORT

(continued)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Service Statement**

The values underpinning Castlemere Community Centre in working with its stakeholders for the delivery of services are summarised as follows:

- Increase take up of services through awareness raising, training and joint working with other organisations.
- For CCC's commercial services, to provide a high quality value for money offering and encouraging repeat usage.
- For CCC's non-commercial services to deliver a free or low cost service at the point of contact with the client.
- Ensure accessibility to all the local community.
- The provision of a quality service to the client/funders, which is open and transparent.
- To provide a holistic range of services to all age groups and people from all backgrounds.
- To be an advocate for those who face disadvantage.
- To continue to develop our product portfolio to meet the needs of the changing local community.

### **Quality Statement**

Castlemere Community Centre defines quality as the meeting of the client's stated and unstated needs from our services.

### **Social Statement**

The organisation commits itself to supporting the region in which it works, by way of sponsorships, running of awareness raising events, contributing to discussions, making of donations and commitment of organisation resources.

Social inclusion is key to the organisation's success and we will strive to meet best practice with regard to recruitment, retention, development, employment and client support. A range of family friendly policies is available for all staff.

### **Environmental and Health & Safety Statement**

The organisation aims to follow best practice with regards to minimising its carbon footprint and the affect of the organisation on the Environment. The organisation aims to encourage and maintain a healthy and safe work environment for its staff, Associates and clients.

### **Organisational Culture**

Since inception CCC has prided itself on its open and honest corporate culture. This culture we believe is an important selling proposition to our clients. Indeed clients and visitors often comment on the positive and vibrant corporate culture within the organisation.

The culture of the organisation impacts upon everything we do. We believe a strong value based culture (founded on inclusivity, diversity, honesty, openness, willingness to learn/develop and professionalism) will help us grow and provide a high quality service to our clients.

# CASTLEMERE COMMUNITY CENTRE

## DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2023

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### Policies

#### Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the trust, and are satisfied that systems are in place to mitigate their exposure to major risks.

#### Reserves policy

The trustees currently have a policy to accumulate a balance of unrestricted reserves. This will allow for the future development of the centre once the building works have been completed.

#### Investment policy

The trustees have considered the most appropriate policy for investing funds and have found that a building society or bank deposit account meets their requirements.

### Development, activities and achievements

#### Managers Comments

The return to normality has been gradual, after challenges during the pandemic and post pandemic. All services have started face to face delivery. I'm pleased to report the progress of our newest SLA, the Little Wonders nursery, which is in its third year. The uptake has increased every year and we expect to emulate the success we enjoyed during the Sure Start Centre tenure.

Pakeeza women's group, continue to meet on Mondays and Wednesdays. It's joyful to see so many women attending and benefitting from the social activities on offer. We are pleased to announce that the funding to commence similar activities for men has been approved. We envisage the project to start after Eid this summer.

Castlemere Community Centre board is focusing on recruiting dedicated, enthusiastic members with fresh energy and new ideas to continue to progress the center development.

We are truly grateful to the Almighty for the support we receive from across the Borough. The commitment by the Board members, staff and in particular the volunteers and you the local community has never lapsed. We would like to thank all those involved in the centre and all those using the centre for their continuous support and commitment.

### Treasurers Report 2022-23

#### Income

The income for the year includes grants from RMBC (£3,000) and other sources. In addition, we receive donations towards the ongoing costs of the Centre, receive funds through user contributions towards services SLA's (Service Level Agreements).

In total our income for the financial year was £75,443 (2022: £62,184).

#### Reserves

We currently hold zero in unrestricted free reserves, which is of some concern. We need to develop a contingency funds to cover our liabilities in the unlikely event of the closure of the charity or further cuts.

# CASTLEMERE COMMUNITY CENTRE

## DIRECTORS REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2023

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### Review of the transactions and financial position of the charity

The centre had a surplus of £799 this year (2022: £9,648 deficit).

### Statement of Director's responsibilities

The Directors are charged under charity and corporate law to prepare the Trustee's Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards, including FRS102.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and its financial position at the end of the year. Best practice includes:

- Selecting suitable accounting policies and applying them consistently
- Making judgements that are reasonable and prudent
- Stating whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures from those being disclosed and explained in the financial statements
- Preparing the financial statements on the *going concern* basis unless it is inappropriate to presume that the Charity will continue in operation
- Keeping proper accounting records which disclose with proper accuracy, at any time, the financial position of the Charity. They must also enable the Trustees to ensure that the financial statements comply with the requirements of the Charities Act 2011, the applicable Charities (accounts and reports) regulations and the provisions of the Memorandum and Articles of Association
- Safeguarding the assets of the Charity by taking reasonable steps in the prevention and detection of fraud and other irregularities

In so far as the Trustees are aware

- there is no relevant information of which the charitable company's independent examiner is unaware ; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2015).

Signed on behalf of the board of directors by:

Nasima Bano Khan  
Director

22 December 2023

# CASTLEMERE COMMUNITY CENTRE

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CASTLEMERE COMMUNITY CENTRE

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I report on the accounts of the company for the year ended 31 March 2023.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent Examiner's Statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

H&A Consultancy Services Ltd  
185 Audley Range  
Blackburn  
Lancashire  
BB1 1TH

22 December 2023



# CASTLEMERE COMMUNITY CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2023

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2023</u> <u>Total</u> £	<u>2022</u> <u>Total</u> £
<b><u>Income and expenditure</u></b>					
<b><u>Incoming resources:-</u></b>					
<b><i>Incoming reserves from generated funds:-</i></b>					
Donations		18,195		18,195	2,812
GMBC Covid grants		-		-	14,792
HMRC JRS grants		-		-	6,570
Interest received		55		55	-
<b><i>Income from charitable activities:-</i></b>					
Training and room hire		23,981		23,981	20,545
Service contracts		3,000		3,000	3,000
Catering services and income		30,212		30,212	14,466
<b>Total Incoming resources</b>		<b>75,443</b>	<b>-</b>	<b>75,443</b>	<b>62,184</b>
<b><u>Resources expended</u></b>					
Charitable activities	<b>2</b>	73,924	-	73,924	71,233
Governance costs	<b>3</b>	720	-	720	600
<b>Total resources expended</b>		<b>74,644</b>	<b>-</b>	<b>74,644</b>	<b>71,833</b>
<b><u>Net outgoing resources before transfer of funds</u></b>		<b>799</b>	<b>-</b>	<b>799</b>	<b>(9,648)</b>
Transfer between funds		-	-	-	-
<b><u>Net outgoing resources after transfer of funds</u></b>		<b>799</b>	<b>-</b>	<b>799</b>	<b>(9,648)</b>
<b>Total funds brought forward at 1 April 2022</b>		<b>210,594</b>	<b>-</b>	<b>210,594</b>	<b>220,243</b>
<b>Total funds carried forward at 31 March 2023</b>		<b>211,393</b>	<b>-</b>	<b>211,393</b>	<b>210,594</b>

There are no gains or losses other than those recognised in the Statement of Financial Activities.

All incoming resources and resources expended are derived from continuing activities

The notes on Pages 9 to 13 form part of these accounts.

# CASTLEMERE COMMUNITY CENTRE

## BALANCE SHEET AS AT 31 MARCH 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		£	£
<b><u>FIXED ASSETS</u></b>			
Tangible assets	5	198,411	206,316
<b><u>CURRENT ASSETS</u></b>			
Debtors	6	-	400
Cash at bank and in hand		34,153	31,172
		<u>34,153</u>	<u>31,572</u>
<b><u>CREDITORS</u></b>			
Amounts falling due within one year	7	(11,131)	(12,094)
		<u>23,022</u>	<u>19,478</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		221,433	225,794
<b><u>CREDITORS</u></b>			
Amounts falling due after more than one year	8	(10,040)	(15,200)
		<u>211,393</u>	<u>210,594</u>
<b><u>FUNDED BY:-</u></b>			
Unrestricted funds		211,393	210,594
Restricted funds		-	-
		<u>211,393</u>	<u>210,594</u>

## NOTES TO THE ACCOUNTS

### 1 Statutory information

Castlemere Community Centre is a private limited company by guarantee, registered in England and Wales, registration number 03887534. The registered office is Castlemere Community Centre, Tweedale Street, Rochdale, Lancashire, OL11 1HH

### 2 Average number of employees

During the year the average number of employees was 2.

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and FRS 105, The Financial Reporting Standard applicable to the Micro-entities Regime.

The financial statements were approved by the Board of Directors on 22 December 2023 and were signed on its behalf by

Nasima Bano Khan  
Director

Company Registration No: 3887534

# CASTLEMERE COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Cash flow

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 'Cash flow statements'.

#### Incoming Resources

##### Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable except as follows:-

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use of such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- When donors specify that donations and grants, including capital gains, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

#### Interest receivable

Interest is included when receivable by the charity.

#### Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA.

#### 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 -	2% on cost
Fixtures and fittings -	20% reducing balance
Computers -	25% on cost

# CASTLEMERE COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### Taxation

The company is a registered charity and as such is entitled to exemption from tax to the extent that the income received falls within section 505 I.C.T.A 1988 and section 256 C.G.T.A 1992 and is applied to charitable purposes only.

### Fund accounting

Funds held by the charity are either:-

Unrestricted general funds - these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds that 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.

Separate asset accounts are not maintained for each fund, if a better return can be obtained by consolidating the assets. However, there should always be sufficient net assets to represent the total funds, and the assets should be readily accessible, dependent on the fund involved.

### Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against the profit as incurred.

2	<b><u>CHARITABLE ACTIVITIES</u></b>	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
		<b><u>funds</u></b>	<b><u>funds</u></b>	<b><u>funds</u></b>	<b><u>funds</u></b>
		<b><u>2023</u></b>	<b><u>2023</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
		<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
a)	<b><u>Premises &amp; facilities</u></b>				
	Rates	266		266	619
	Light & heat	6,541		6,541	13,293
	Repairs	23,498		23,498	10,889
	Cleaning	2,020		2,020	3,950
	Depreciation	7,904		7,904	8,324
	Insurances	3,624		3,624	6,061
		<u>43,854</u>	<u>-</u>	<u>43,854</u>	<u>43,135</u>
b)	<b><u>Community events, training and activities</u></b>				
	Staff costs	19,337		19,337	18,733
	Catering expenses and refreshments	6,615		6,615	4,972
	Travel and subsistence	221		221	127
		<u>26,173</u>	<u>-</u>	<u>26,173</u>	<u>23,832</u>

# CASTLEMERE COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### c) Communication and support costs

Telephone & internet	1,766		1,766	2,224
Printing postage advert	913		913	640
Bank charges & interest	1,004		1,004	1,029
Professional fees	214		214	373
	<u>3,897</u>	<u>-</u>	<u>3,897</u>	<u>4,266</u>
Total	<u>73,924</u>	<u>-</u>	<u>73,924</u>	<u>71,233</u>

### 3 GOVERNANCE

	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total funds 2023</u>	<u>Total funds 2022</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Accountancy	<u>720</u>	<u>-</u>	<u>720</u>	<u>600</u>

### 4 STAFF COSTS

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Salaries	19,337	18,733
	<u>19,337</u>	<u>18,733</u>

An average of 2 full-time members of staff were employed during the year.

No member of staff earned £60,000 or more per annum.

None of the trustees received any remuneration, nor were any expenses reimbursed during the year (£2022 - £nil)

### 5 TANGIBLE FIXED ASSETS

	<u>Improvements to property</u>	<u>Computers</u>	<u>Fixtures &amp; Fittings</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Cost</u>				
At 1 April 2022	522,339	16,807	190,280	729,426
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	<u>522,339</u>	<u>16,807</u>	<u>190,280</u>	<u>729,426</u>
<u>Depreciation</u>				
At 1 April 2022	322,747	16,568	183,795	523,110
Charge for year	6,435	60	1,410	7,904
At 31 March 2023	<u>329,182</u>	<u>16,628</u>	<u>185,205</u>	<u>531,014</u>

# CASTLEMERE COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

<u>Net book values</u>					
At 31 March 2023		<u>193,157</u>	<u>179</u>	<u>5,076</u>	<u>198,411</u>
At 31 March 2022		<u>199,592</u>	<u>239</u>	<u>6,485</u>	<u>206,316</u>
6	DEBTORS			<u>2023</u>	<u>2022</u>
				<u>£</u>	<u>£</u>
	Other Debtors			-	400
				<u>-</u>	<u>400</u>
7	<u>CREDITORS - Amounts falling due within one year</u>			<u>2023</u>	<u>2022</u>
				<u>£</u>	<u>£</u>
	Bank loan			5,160	4,800
	Creditors and accruals			2,158	2,038
	Other tax and social security			3,813	5,256
				<u>11,131</u>	<u>12,094</u>
8	<u>CREDITORS - Amounts falling due after more than one year</u>			<u>2023</u>	<u>2022</u>
				<u>£</u>	<u>£</u>
	Bank loan			10,040	15,200
				<u>10,040</u>	<u>15,200</u>
9	<u>ANALYSIS OF NET ASSETS BETWEEN FUNDS</u>	<u>Tangible fixed assets</u>	<u>Creditors due after one year</u>	<u>Net current liabilities</u>	<u>Total</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
	<u>Restricted funds</u>				
	Capital funds	-	-	-	-
	Revenue funds	-	-	-	-
	<u>Unrestricted funds</u>	198,411	(10,040)	23,021	211,393
		<u>198,411</u>	<u>(10,040)</u>	<u>23,021</u>	<u>211,393</u>

## NOTES TO THE FINANCIAL STATEMENTS

### NOTES TO THE FINANCIAL STATEMENTS *FOR THE YEAR ENDED 31 MARCH 2023*

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**10      GENERAL COMMENTS**

The premises occupied by Castlemere Community Centre are formally leased from the Central Mosque Rochdale for a peppercorn rent, payable annually.

**11      CONTINGENT LIABILITIES**

There were no contingent liabilities as at 31 March 2023.