

Registered Company No: 3895553  
Registered Charity No: 1086129

**RAVENSTHORPE COMMUNITY CENTRE LIMITED**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

**Butt & Co.**  
C H A R T E R E D  
C E R T I F I E D A C C O U N T A N T S

**RAVENSTHORPE COMMUNITY CENTRE LIMITED**  
**FINANCIAL STATEMENT**  
**YEAR ENDED 31 MARCH 2022**

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**RAVENSTHORPE COMMUNITY CENTRE LIMITED  
FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2022**

**COMPANY INFORMATION**

**Limited by Guarantee**                      The centre is a company, limited by guarantee, without having any share capital.

**Directors**                                      Muhammed Lubsir Latif  
    Ashfaq Hussain Ali  
    Miss Tanzeela Ahmed    (terminated - 22.04.22)  
    Mrs Zaraa Ahmad        (appointed - 22.04.22)

**Secretary**                                      Miss Tanzeela Ahmed

**Manager**                                        Abdul Aslam

**Independent examiner**                      K Butt  
    Butt & Co.  
    Chartered Certified Accountants  
    5 Plowmans Walk  
    Leeds  
    LS19 7FJ

**Bankers**                                        Barclays Bank PLC  
    Market Place  
    Dewsbury  
    West Yorkshire  
    WF13 1PS

**Registered Office**                              24 Garden Street  
    Ravensthorpe  
    Dewsbury  
    West Yorkshire  
    WF13 3AR

# **RAVENSTHORPE COMMUNITY CENTRE LIMITED TRUSTEES' REPORT**

**YEAR ENDED 31 MARCH 2022**

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2022.

## **Governance and management**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as trustees.

The trustees named on page 1 have served throughout the year except where indicated. The board of trustees meet on a regular basis to agree the strategic direction of the charity, and ensure the effective and efficient administration of the charity. The day to day operational management of the charity is delegated to the centre manager.

## **Appointment and induction of trustees**

Any person may apply, in writing, to the charity and if approved by the board will then become a trustee. All new trustees are given appropriate charity commission publications to brief them on their legal obligations. The trustees are encouraged to attend relevant external training events where these will facilitate the undertaking of their role.

## **Constitution**

Ravensthorpe Community Centre Limited is a company limited by guarantee, each member being liable to the extent of £1.00. The governing documents are its Memorandum and Articles of Association dated 12<sup>th</sup> December 1999. It is also registered as a charity with the Charity Commission.

## **Objects and policies**

The objects of the charity are to improve the quality of life of residents in Ravensthorpe and surrounding areas without distinction of sex, sexual orientation, race, political, religious or other opinions, along with the Promotion of such other charitable purposes as may from time to time be determined.

Currently the charity is engaged in providing excellent childcare, adult learning and special needs for people with learning disabilities.

## **Risk Management**

The trustees have a risk management strategy which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures designed to mitigate those risks;
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

## **Reserves policy**

The charity aims to maintain a cash balance; sufficient for its core running expenses. Reserves bridge the timing difference of cash-flows whenever the conditionality requires proof of services delivered prior to the release of funds. At present the charity relies on contractual income from room hire, nursery and adult learning to build up its reserves. Board of trustees reviews the reserves policy every three years.

## **Trustees responsibilities in relation to financial statement.**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its surplus or deficit for the financial year. In preparing those statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make sound judgements and arrive at estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will not continue in business.

The trustees (who are also directors of Ravensthorpe Community Centre Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make sound judgments and arrive at estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for 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 are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **Achievements and review**

- The demand for nursery provision remains strong.
- The centre continues to deliver adult learning classes throughout Kirklees, including Dewsbury Batley and Huddersfield.
- Learning disability facility is continuing, although community café is closed due to lack of customers.
- Third Sector Leaders Network (TSL) has been successful in securing the Community Learning Works contracts. RCC will partner with TSL to deliver engagement learning courses.

**Performance**

Key performance indicators are overall income and expenditure levels. Total income was slightly less than last year. Room hire continues at a very slow pace. Provision of food both hot and cold was a priority. Other actions such as cash help with payment of utility bills, clothes etc were added against the cost of living crisis. The charity had a net surplus of £14,685.00 this year (Year ended 31.03.21 a surplus of £148,056.00).

**On behalf of the board**



**Mr. M. Lubsir Latif (Director)**

Date: 28 January 2023

# **INDEPENDENT EXAMINER'S REPORT**

**TO THE MEMBERS OF**

**RAVENSTHORPE COMMUNITY CENTRE LIMITED**

**YEAR ENDED 31 MARCH 2022**

I report on the accounts of the company, along with the accompanying notes, for the year ended 31 March 2022.

## **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the Charity for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company 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 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 company 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**K. B. F. Butt**  **F.C.C.A.**

**Butt & Co**

Chartered Certified Accountants  
5 Plowmans Wlk  
Leeds LS19 7FJ

Dated : 28 January 2023

**RAVENSTHORPE COMMUNITY CENTRE LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2022**

	Unrestricted funds £	Restricted funds £	Total funds £	2021 Prior year funds £
<b>Income (Note 2)</b>				
<b>Income from:</b>				
Donations	-	117,907	117,907	209,249
Charitable activities	437,246	-	437,246	347,176
Other	10,788	-	10,788	60,152
<b>Total</b>	<b>448,035</b>	<b>117,907</b>	<b>565,942</b>	<b>616,577</b>
<b>Expenditure (Note 3)</b>				
<b>Expenditure on:</b>				
Charitable activities	384,693	129,290	513,983	418,661
Other	37,273	-	37,273	49,860
<b>Total</b>	<b>421,967</b>	<b>129,290</b>	<b>551,257</b>	<b>468,521</b>
<b>Net Income</b>	26,068 -	11,383	14,685	148,056
Total funds brought forward	1,179,451	72,800	1,252,251	1,104,195
Transfer of funds	26,282	(26,282)	-	
<b>Total funds carried forward</b>	<b>1,231,801</b>	<b>35,135</b>	<b>1,266,936</b>	<b>1,252,251</b>



RAVENSTHORPE COMMUNITY CENTRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

				2021	
	Notes	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Tangible fixed assets	5	985,676	-	985,676	981,010
Current assets					
Debtors	6	8,469	-	8,469	313
Cash at bank and in hand		249,565	35,135	284,700	290,738
Total current assets		258,034	35,135	293,169	291,051
Creditors:					
Amounts falling due within one year	7	11,909	-	11,909	19,810
Net current assets		246,124	35,135	281,260	271,241
Total net assets		1,231,800	35,135	1,266,936	1,252,251
Funds of the Charity					
Restricted income funds		-	35,135	35,135	72,800
Unrestricted funds		1,231,801	-	1,231,801	1,179,451
Total funds	8	1,231,801	35,135	1,266,936	1,252,251


The company was entitled to exemption from audit under S 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 Companies Act with respect to accounting records and the preparation of accounts.

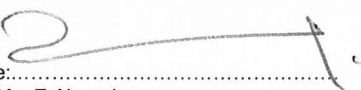
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

On behalf of all the trustees/directors

Signature:   
Name: M. L. Latif

Date: 28 January 2023

Director authenticating accounts being sent to Companies House

Signature:   
Name: Mrs Z Ahmad

Date: 28 January 2023

# RAVENSTHORPE COMMUNITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### 1 Principal accounting policies

#### Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2016

and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

and with the Charities Act 2011.

and with the Companies Act 1016

#### Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

#### Recognition of income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

#### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### Fund accounting

##### Restricted funds

These are assigned by the donor, or the terms of the appeal. They are used in accordance with the purpose specified.

##### Unrestricted funds

These are the accumulated surplus or deficit on the statement of the financial activities which are available for use at the discretion of the trustees, in furtherance of the objectives of the charity.

# RAVENSTHORPE COMMUNITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.  
Fixed assets costing less than £1,000.00 are not capitalised.

### Depreciation

Depreciation is not provided for buildings on the ground that it would be immaterial. The premises are occupied by the charity and are very well maintained. Estimated residual values are not lower than the carrying amounts. They are however reviewed for impairment, by the directors, in accordance with FRS 11. Other assets are depreciated as follows ;

Fixtures and equipment 25% reducing balance

## 2 Incoming resources

	Unrestricted £	Restricted £	Total £	2021 £
<b>Donations</b>				
<b>Grants</b>				
G72 Big lottery	-	-	-	81,282
G74 KMC - do something now	-	-	-	4,500
G75 Third Sector leader - community anchors	-	6,250	6,250	71,087
G76 KMC - covid 19 - premises	-	-	-	35,000
G77 KMC - hotmeal project	-	-	-	2,000
G78 European social fund - adult learning	-	7,948	7,948	7,948
G79 One Community Foundation - covid 19	-	-	-	7,432
G80 Covid Champions	-	25,860	25,860	-
G81 Tudor Trust	-	60,135	60,135	-
G82 W Y Mayor's Fund	-	6,000	6,000	-
G83 Fund held for sub groups and project delivery	-	11,714	11,714	-
	-	117,907	117,907	209,249
<b>Charitable activities</b>				
Room hire	10,149	-	10,149	1,260
Preschool nursery	281,469	-	281,469	265,854
Adult learning	58,349	-	58,349	24,421
Step up	87,280	-	87,280	55,641
	437,246	-	437,246	347,176
<b>Others</b>				
British gas feed in tariff	-	-	-	2,516
Miscellaneous amounts	29	-	29	32
Job retention scheme	10,759	-	10,759	57,604
	10,788	-	10,788	60,152

RAVENSTHORPE COMMUNITY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

	Unrestricted Funds	Restricted Funds	Total	2021 £
	£	£	£	
<b>3 Expenditure</b>				
<b>Expenditure on:</b>				
<b>Charitable activities</b>				
Room hire	938		938	-
Rates and water	- 121	-	121	565
Light and heat	12,137		12,137	11,326
Insurance	466		466	3,270
Cleaning	3,092		3,092	1,124
Repairs	9,643		9,643	18,517
Staff training			-	1,886
Staff screening	1,419		1,419	476
Wages	348,320	121,000	469,320	346,123
Assessors and consultants			-	13,017
Pension cost			-	4,035
Events and activities	1,431		1,431	727
Nursery consumables	4,802		4,802	2,177
Donations	714		714	1,225
Hot meal project			-	1,266
Food	1,853		1,853	1,667
Nursery refurbishment			-	11,260
Sub groups and projects		8,290	8,290	
<b>Total</b>	<b>384,693</b>	<b>129,290</b>	<b>513,983</b>	<b>418,661</b>
<b>Expenditure on:</b>				
<b>Others</b>				
Wages			-	17,370
Telephone	5,977		5,977	5,054
Postage, printing and stationery	949		949	192
Computer software and consumables	1,088		1,088	1,411
Membership and licence	2,006		2,006	528
Motor expenses	928		928	1,454
Travel expenses	797		797	-
Bank charges	214		214	440
Hire of equipment			-	8,211
Sundry expenses	1,487		1,487	332
Legal and professional			-	3,150
Independent examiner fee	700		700	700
Advertising	75		75	1,620
Equipment expensed	3,250		3,250	-
Lease of equipment	8,969		8,969	-
Profit on disposal of fixed assets	- 120	-	120	-
Depreciation	10,954		10,954	9,398
<b>Total</b>	<b>37,273</b>	<b>-</b>	<b>37,273</b>	<b>49,860</b>

# RAVENSTHORPE COMMUNITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

	£	2021 £
<b>4 Net deficit</b>		
This has been arrived at after charging the following		
Depreciation	10,954	9,398
<b>Staff costs</b>		
Salaries and wages		358,059
Social security cost		18,452
Pension costs (defined contribution)		4,035
	-	376,511
<b>Key management</b>		
Amounts paid to key management personnel		34,746
Trustees' remuneration	-	-
	-	34,746
None of the employees were paid more than £60,000.00		
<b>Numbers employed</b>		
Number of employees in charitable activities	23	24
Number of employees in administrative work	5	5
Total number of employees	28	29

### 5 Fixed assets

	Land and buildings £	Fittings and equipment £	Motor Van £	Total £
<b>Cost</b>				
1st April 2021	952,816	375,508	5,000	1,333,324
Additions	-	15,620	-	15,620
Disposal	-	(1,000)	-	(1,000)
31st March 2022	952,816	390,128	5,000	1,347,944
<b>Depreciation</b>				
1st April 2021	-	351,064	1,250	352,314
Charge for the year	-	10,016	938	10,954
Disposal	-	(1,000)	-	(1,000)
31st March 2022	-	360,080	2,188	362,268
<b>Net book value</b>				
31st March 2022	952,816	30,048	2,813	985,676
31st March 2021	952,816	24,444	3,750	981,010

	£	2021 £
<b>6 Debtors</b>		
Prepayments	2,375	-
Other debtors	6,094	313
	8,469	313
<b>7 Creditors</b>		
<b>Amounts falling due within one year</b>		
Accruals	6,924	2,618
Social security and other taxes		13,811
Other creditors	4,986	3,381
	11,909	19,810

# RAVENSTHORPE COMMUNITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### 8 Details of material funds held and movements during the current reporting period

Fund	Type	Fund balances brought forward £	Income £	Expenditure £	Transfers to unrestricted funds £	Fund balances carried forward £
G72	R	32,000		(32,000)	-	-
G75	R	40,800	6,250	(35,500)	(11,550)	-
G78	R	-	7,948	(7,000)	(948)	-
G80	R	-	25,860	(18,500)	(7,360)	-
G81	R	-	60,135	(22,000)	(3,000)	35,135
G82	R	-	6,000	(6,000)	-	-
G83	R	-	11,714	(8,290)	(3,424)	-
Restricted funds		72,800	117,907	(129,290)	(26,282)	35,135
Unrestricted funds		1,179,451	448,035	(421,967)	26,282	1,231,801
Total Funds as per balance sheet		1,252,251	565,942	(551,257)	-	1,266,936

#### Key

- R Restricted fund
- G72 Big lottery - self help - arrange 7 groups
- G75 Third Sector Leader - community supervising anchors grant
- G78 European Social Fund, - Adult learning
- G80 Covid champions promoting vaccination
- G81 Tudor Trust
- G82 Knife crime awareness
- G83 Sub groups and projects

### 9 Contingent liability

Some grants have conditions regarding expenditure or timing of expenditure, which if not complied with, the donor will demand their money back. No such breach was envisaged by the trustees, at the year end.

### 10 Share capital

The charity is incorporated under the companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member.