

# **Houghton Road Centre**

**(Company Ltd by Guarantee Number 4190211)**

**(Registered Charity No. 1089988)**

## **Financial statements**

**for the year ended 31 March 2024**

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# **Houghton Road Centre**

## **Legal Information**

### **Trustees**

Carol Howard  
Derek Abraham  
Pauline Philips

### **Registered Charity number**

1089988

### **Company Ltd by Guarantee number**

4190211

### **Registered office**

Houghton Road Centre  
Houghton Road  
Thurnscoe  
Rotherham  
S63 0NA

### **Independent examiner**

Craig Williamson  
White Rose Accounting for Charities  
The Ghyll  
Threapland  
Aspatria  
CA7 2EL

### **Bank**

HSBC  
35 College Street  
Rotherham  
S65 1AF

## **Houghton Road Centre**

### **Trustees' report**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements for the year ended 31 March 2024

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the charity.

### **Structure, governance and management**

Houghton Road Centre is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. Charity Number is 1089988. Company Number is 4190211. The Company was incorporated in March 2001.

The board of trustees administers the charity. The board meet regularly as required in order to carry out their responsibilities and activities. The board appoint a chairperson to act.

The trustees who served during the year are listed on page 2 on the report.

As set out in the Articles of Association the trustees are elected by the membership at the Annual General Meeting. The trustees may at any time co-opt other persons to fill any casual vacancies occurring within the board between Annual General Meetings.

### **Financial review**

Income for the year is shown at £31,570 (2023: £20,028)

Expenditure is shown at £15,534 (2023: £20,544) with a year end carried forward of unrestricted funds balance of £26,869 (2023: £13,832)

### **Reserves Policy**

The trustees did not renew the lease on the Centre from Barnsley Metropolitan Borough Council after the peppercorn rent on the building expired in 2011. This was as a result of the high cost and the lack of funding.

The trustees accepted the Management Agreement offered by Berneslai Homes at the annual cost of £240.

### **Public benefit statement**

The benefits of the charity are that all the inhabitants of Thurnscoe have excellent facilities in which to meet, maintained to high standards by the Centre Manager and the trustees.

The beneficiaries (listed below) are from a wide cross-section of the community, who have the benefit of local provision that is accessible from both a geographical and economic viewpoint. Room hire is kept at competitive prices and a distinction is made for commercial organisations and community or voluntary groups.

The trustees are not aware of any harm or detriment which may arise and have given due consideration to the Commission's guidance in deciding what activities they should undertake. Membership is restricted to adults over 18, but associate membership is possible to younger people and to affiliated groups.

### **Objectives and activities**

To promote for the benefit of the inhabitants of Thurnscoe without distinction of gender, sexual orientation, race, political, religious or other opinions, by associating together the said inhabitants, the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

To establish a community centre and to maintain and manage the same in the furtherance of these objectives.

## **Houghton Road Centre**

### **Trustees' report continued**

#### **Risk Review**

The trustees continue to consider carefully the potential problems caused by the transitory natures of the Centre's business, since income is mainly from hire of the building which is not guaranteed. However, there was a good balance between community and business group hire, due mainly to the excellent work by the Centre Manager to find new hirers of the Centre.

The new management committee is working closely with Berneslai Homes and all of its utilities suppliers to ensure that where ever possible the best value supplies are used without compromising quality and suitability

There is a clear plan of income and expenditure for the forthcoming year

#### **Achievements and performance**

This year has continued to see Houghton Road Community Centre grow in the amount of groups and classes using the centre and its facilities.

We are continuing to provide a diverse range of groups to all ages in our community. Health and well being is an extremely high priority to the Dearne Community as well as offering skill learning and educational classes.

Leading into 2024 financial year our aim is to search for a regular fitness / dance group to cover both young and senior members in and around the Dearne area.

We will be starting a major project externally in the coming months after so much help from Marie Sinclair supporting us to successfully acquire a substantial funding application from Pride of Place.

Many thanks and appreciation to all who continue to support the Houghton Road Community Centre.

## **Houghton Road Centre**

### **Trustees' report continued**

#### **Trustees responsibilities for the financial statements**

Company and charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of net income or expenditure of the charity for that period. In preparing those financial statements, the Trustees are required to:

- ☐ select suitable accounting policies and apply them consistently;
- ☐ make judgements and estimates that are reasonable and prudent.
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- ☐ state whether applicable accounting standards of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to prepare financial statements. The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on \_\_\_\_\_ and is signed on their behalf by:

Carol Howard  
Trustee

## **Houghton Road Centre**

### **Independent Examiner's report on the Accounts of Houghton Road Centre for the year ended 31 March 2024**

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 7 to 10.

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

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 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 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.

Signed: \_\_\_\_\_

Craig Williamson  
White Rose Accounting for Charities  
The Ghyll  
Threapland  
Aspatria  
CA7 2EL

Date: \_\_\_\_\_

# Houghton Road Centre

## Statement of Financial Activities incorporation Income and Expenditure Account for the year ended 31 March 2024

	Notes	Total funds 2024 £	Total funds 2023 £
<b>Income from</b>	1		
Incoming resources from Charitable activities			
Rents receivable		19,636	20,008
Grants		11,868	-
Investment income		66	20
<b>Total Incoming resources</b>		<b>31,570</b>	<b>20,028</b>
 <b>Resources on</b>			
Charitable activities:			
<b>Premises</b>			
Utilities		9,745	8,001
Rates		475	1,033
Music License		200	168
Cleaning		964	2,949
Telephone		683	548
Equipment, repairs and renewals		2,845	7,411
Other expenditure		300	122
Governance costs:			
Bank Charges		132	132
Accountancy		190	180
<b>Total resources expended</b>		<b>15,534</b>	<b>20,544</b>
<b>Net (outgoing)/incoming resources</b>		<b>16,036</b>	<b>(515)</b>
 Brought forward		13,833	14,348
 <b>Fund balances carried forward</b>	4	<b>29,869</b>	<b>13,833</b>

## Houghton Road Centre

### Balance Sheet as at 31 March 2024

		2024	2023
Company number: 4190211	Notes	£	£
<b>Current assets</b>			
Balance at bank	3	<u>30,059</u>	<u>14,012</u>
<b>Total current assets</b>		<b>30,059</b>	<b>14,012</b>
 <b>Creditors: amounts falling due within one year</b>			
Accruals	2	<u>(190)</u>	<u>(180)</u>
<b>Total current liabilities</b>		<b>(190)</b>	<b>(180)</b>
 <b>Net current assets</b>		<b>29,869</b>	<b>13,832</b>
 <b>Total assets</b>		<b>29,869</b>	<b>13,832</b>
 <b>Represented by</b>			
Unrestricted funds		<u>29,869</u>	<u>13,832</u>
<b>Total</b>		<b>29,869</b>	<b>13,832</b>

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities;

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

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 provisions applicable to companies subject to the small companies regime.

The financial statements are approved by the Board on \_\_\_\_\_ and signed on its behalf by:

Carol Howard  
Trustee



# **Houghton Road Centre**

## **Notes to the Accounts**

### **for the year ended 31 March 2024**

#### **1 Accounting Policies**

**(a) Basis of Preparation**

The Financial Statements have been prepared in accordance with the Companies Act 2006 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

**(b) Income**

Grants donations and Income from charitable trading activities are recognised in full in the Statement of Financial Activities in the year in which they are received.

**(c) Restricted Funds**

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund together with a fair allocation of management and support costs.

**(d) Unrestricted Funds**

Unrestricted Funds are other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

**(e) Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of V.A.T. The company is not VAT registered.

Governance costs of the charity relate to the costs of running the charity such as the costs of meetings, professional costs and statutory compliance, and includes any costs which cannot be specifically identified to another expenditure classification. In the opinion of the trustees all support costs relate to charitable expenditure.

**(f) Tangible Fixed Assets and Depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its useful life.

**(g) Fund Accounting**

Funds held by the charity are either restricted funds or unrestricted general funds. Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds that can only be used for a 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.

## Houghton Road Centre

### Notes to the accounts

#### for the year ended 31 March 2022

##### 2 Creditors: amounts falling due within one year

These are expenses that have been incurred but have not been billed or paid for during the accounting period. They are in respect of:

	<b>2024</b>	2023
	<b>£</b>	£
Trade creditors	190	180

##### 3 Bank balances

	<b>2024</b>	2023
	<b>£</b>	£
Money market account	24,651	8,658
HRC current account	5,407	5,341
Petty cash	-	12
	<b>30,059</b>	<b>14,012</b>