

Company Number 4270012
Charity Number 1090358

SMAWTHORNE COMMUNITY PROJECT
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

HAIGH & CO
Certified Accountants
Grange Cottage
Womersley
Doncaster
DN6 9BW

SMAWTHORNE COMMUNITY PROJECT

Contents

| | Page |
|---|-------------|
| Report of the Management Committee | 2-5 |
| Report of the Independent Examiner | 6 |
| Statement of Financial Activities | 7 |
| Balance Sheet | 8 |
| Notes Forming Part of the Financial Statement | 9-13 |

SMAWTHORNE COMMUNITY PROJECT

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 AUGUST 2023

| | |
|--------------------------------|---|
| Charity Name: | Smawthorne Community Project |
| Directors and Trustees: | Dr Phillip Earnshaw (Chairman) Geoffrey Robinson (Deceased 6 th February 2023) Mrs Ruth Crabtree Mrs Janet Mavis Sherratt Mrs Stephanie Sherwood |
| Company Secretary: | Geoffrey Robinson (Deceased 6 th February 2023) Mrs Stephanie Sherwood (Appointed 26 th April 2023) |
| Company Treasurer: | Mrs Linda Weeks (Resigned 10 th May 2023) Mrs Kate Miller (Appointed 10 th May 2023) |
| Company Administrator | Mrs Mandy Williams (Resigned 10 th May 2023) Mrs Kate Miller (Appointed 10 th May 2023) |
| Company Number: | 4270012 |
| Charity Number: | 1090358 |
| Registered Office: | The Link 51 Beancroft Road Castleford West Yorkshire WF10 5BP |
| Business Address: | The Link 51 Beancroft Road Castleford West Yorkshire WF10 5BP |
| Accountants: | Haigh & Co Grange Cottage Womersley Doncaster DN6 9BW |
| Bankers: | Virgin Money 51 Carlton Street Castleford West Yorkshire WF10 1BW |

SMAWTHORNE COMMUNITY PROJECT

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 AUGUST 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees, who are also directors of the Charity for the purposes for the Companies Act, present their Annual Report and the unaudited financial statements for the year ended 31 August 2023. This report has 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 (FRS102) (effective 1st January 2015) and with the Companies Act 2006.

Governing Document

Smawthorne Community Project is a registered Charity, constituted as a company limited by guarantee incorporated in England and Wales and is, therefore, governed by a Memorandum and Articles of Association. The company was incorporated on 14 August 2001 and in the event of the company being wound up, members are required to contribute an amount not exceeding £10.

Recruitment and Appointment

Under the requirements of the Memorandum and Articles of Association, Trustees are appointed by the Management Committee and are not subject to retirement by rotation. A majority of the Trustees must be members and adhere to the beliefs of the Smawthorne Community Church. The number of Trustees shall not be less than three but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum.

Organisational Structure

The Charity is organised so that the Trustees meet regularly to manage its affairs.

Risk Management

The Trustees have undertaken a review of the major risks to which the Charity is exposed and confirm that they have established systems to mitigate the significant risks.

The charity has a strong working partnership with various local bodies that include Wakefield District Housing, Wakefield Metropolitan District Council, Workers Education Alliance and Smawthorne Community Church.

OBJECTIVES AND ACTIVITIES

The principle objective of the Charity is to help develop the community and people within the Smawthorne area of Castleford. The project is for all but focuses on the young and elderly. The project provides education, training, support and works to help relieve hardship and encourage social inclusion and cohesion plus increasing individual self esteem.

When planning our activities for the year, the Trustees have considered the Commission's guidance on public benefit. We believe that the charity has a strong focus on this area and the vast majority of our activities are designed to meet this guidance.

The Charity provides a wide variety of activities for the community as well as hosting several community groups.

The Charity is underpinned by the wish to demonstrate Christian principles in what is done through the project.

ACHIEVEMENTS AND PERFORMANCE

Over the year, we have maintained the number and variety of courses and groups using the Centre. The groups are mainly focused around health and wellbeing, education, community action and self support.

Members of the charity and volunteers continue with "Foodbank" to provide food parcels and support for vulnerable individuals and families in need in and around the Castleford district. It also supports individuals in an emergency

Over the year the Foodbank has helped many families by providing food parcels and financial and practical advice. During this financial year we achieved the milestone of having run the Foodbank for 10 years. We are particularly grateful to Tim & Linda Weeks who have led the service from the beginning and made the decision it was timely to stand down. A new leadership group has been established and are continuing to take the Foodbank forward. At Christmas 2023 approximately 50 food hampers were provided to families across the Wakefield district.

COMMUNITY PROJECT

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 AUGUST 2023

ACHIEVEMENTS AND PERFORMANCE continued

The Bereavement Support Group continues to offer drop in sessions, one on one counselling and a monthly Friendship Group for mutual support.

Members of the charity continue to offer support to carers and those who have been diagnosed with dementia at the twice a month Memory Lane Dementia Café for those in and around the Castleford district.

Our building has become a significant community asset and is well used. We continue to look for new opportunities to enhance this.

I would like to thank all the Trustees and volunteers who have worked tirelessly throughout this year. I would particularly like to thank Linda Weeks who has now stepped down from her role as treasurer and one of the leaders of the Foodbank.

FINANCIAL REVIEW

The statement of financial activities shows a net profit of £3,476 (2022 £3,920) for the year and our reserves stand at £22,935 (2022 £19,459). Overall income for the year has increased from last years figures, mainly due to increased donations and grants received. Expenditure has also increased from last years figures, most notably the cost of the Foodbank provisions as a result of the increasing prices stemming from the “cost of living crisis” being experienced by the community.

We will make every attempt to increase the reserves over the coming financial year.

Reserves Policy and Going Concern

Smauthorne Community Project have minimal unrestricted reserves. It is the aim of the trustees to establish reserves to continue the aims of the Charity, and in the opinion of the trustees they consider the charity to have sufficient unrestricted reserves to cover at least three months running costs. The trustees have a reasonable expectation that the charity has adequate resources and future rental income to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

PLANS FOR THE FUTURE

With the increasing difficulty of attracting funding from Charities, Trusts and government bodies, the Charity plans to continue and develop its objectives through the route of Social Enterprise building revenue streams.

Responsibilities of the Management Committee

Company law requires the Management Committee to prepare financial statements for each financial year which gives a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Management Committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgement and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Management Committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is 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.

SMAWTHORNE COMMUNITY PROJECT

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 AUGUST 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of the company law and Trustees for the purpose of charity law, who serviced during the year and up to the date of this report are set out on page 2.

In accordance with the company law, as company directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish the Charity's auditors are aware of that information.

APPROVAL

This report was approved by the Board of Directors and Trustees on 14th April 2024 and signed on its behalf.

Company Secretary

SMAWTHORNE COMMUNITY PROJECT

Independent Examiners' report to the Trustees of Smawthorne Community Project

I report on the accounts for the year ended 31st August 2023, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purpose of company law) 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.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- (a) examine the accounts under Section 145 of the 2011 Act;
- (b) 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
- (c) to state whether particular matters have come to my attention.

Basis of independent examiners' 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 the seeking of 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 examiners' statement

In connection with my examination, no matter has come to my attention to indicate that:

- ❖ accounting records have not been kept in accordance with Section 386 of the Companies Act 2006;
- ❖ the accounts do not accord with such records;
- ❖ where accounts are prepared on an accrual basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102);
- ❖ any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

W M Haigh, FCCA

HAIGH & CO
Certified Accountants
Grange Cottage
Womersley
Doncaster
DN6 9BW

Dated: 14th April 2024

SMAWTHORNE COMMUNITY PROJECT

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31st AUGUST 2023

SUMMARY INCOME AND EXPENDITURE ACCOUNT

| | Notes | Restricted Funds 2023 £ | Unrestricted Funds 2023 £ | Total Funds 2023 £ | Total Funds 2022 £ |
|------------------------------------|-------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Income and Endowments from | | | | | |
| Donations and Legacies | 2 | 13,685 | - | 13,685 | 7,961 |
| Charitable Activities | 2 | <u>-</u> | <u>15,166</u> | <u>15,166</u> | <u>14,774</u> |
| Total | | <u>13,685</u> | <u>15,166</u> | <u>28,851</u> | <u>22,735</u> |
| Expenditure on | | | | | |
| Charitable Activities | 3 | <u>14,010</u> | <u>11,365</u> | <u>25,375</u> | <u>18,815</u> |
| Total | | <u>14,010</u> | <u>11,365</u> | <u>25,375</u> | <u>18,815</u> |
| Net income/(expenditure) | 5 | (325) | 3,801 | 3,476 | 3,920 |
| Transfers between funds | 10 | <u>(10)</u> | <u>10</u> | <u>-</u> | <u>-</u> |
| Net Movement in Funds | | (335) | 3,811 | 3,476 | 3,920 |
| Reconciliation of funds | | | | | |
| Total Funds Brought Forward | | <u>10,459</u> | <u>9,000</u> | <u>19,459</u> | <u>15,539</u> |
| Total Funds Carried Forward | | <u>10,124</u> | <u>12,811</u> | <u>22,935</u> | <u>19,459</u> |

SMAWTHORNE COMMUNITY PROJECT**BALANCE SHEET AS AT 31 AUGUST 2023**

| | | 2023 | | 2022 | |
|---|--------------|---------------|---------------|---------------|---------------|
| | Notes | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible Assets | 6 | | 2,467 | | 2,902 |
| CURRENT ASSETS | | | | | |
| Debtors | 7 | 1,146 | | 828 | |
| Cash at Bank and in Hand | | <u>20,141</u> | | <u>16,787</u> | |
| Total Current Assets | | <u>21,287</u> | | <u>17,615</u> | |
| CREDITORS: Amounts falling due within one year | 8 | <u>819</u> | | <u>1,058</u> | |
| NET CURRENT ASSETS | | | <u>20,468</u> | | <u>16,557</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>22,935</u> | | <u>19,459</u> |
| NET ASSETS | | | <u>22,935</u> | | <u>19,459</u> |
| FUNDS OF THE CHARITY | | | | | |
| Unrestricted Funds | 10 | | 12,811 | | 9,000 |
| Restricted Funds | 10 | | <u>10,124</u> | | <u>10,459</u> |
| TOTAL FUNDS | | | <u>22,935</u> | | <u>19,459</u> |

For the year in question, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The Members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the Board of Directors and Trustees on 14th April 2024 and signed on its behalf by:

Dr Phillip Earnshaw
Chairman of Trustees

Company Number:- 4270012
Charity Number:- 1090358

SMAWTHORNE COMMUNITY PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

Company Information

Smawthorne Community Project is a registered charity, constituted as a company limited by guarantee incorporated in England and Wales. The registered office is The Link, 51 Beancroft Road, Castleford, West Yorkshire, WF10 5BP.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in the financial statements are rounded to the nearest £.

1.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015) and with the Companies Act 2006.

1.2 Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

1.3 Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SOFA.

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Incoming resources which includes grants, rental and other income is included when receivable and accounted for then earned except when donor's conditions have not been fulfilled, then the income is deferred.

1.4 Resources Expended

Resources expended are included in the SOFA on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is attributed to specific activities has been included in cost categories. Where costs are attributed to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries.

1.5 Tangible Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates to write off the cost of each asset over its expected useful life as follows:

| | |
|------------------|----------------------|
| Office Equipment | 15% reducing balance |
|------------------|----------------------|

1.6 Creditors

The Charity has creditors which are measured at settlement amounts less any trade discounts.

SMAWTHORNE COMMUNITY PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1.7 Basic Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.8 Debtors

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

1.9 Cash at bank and in Hand

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

2. Income from:-

Donations and Legacies

| | Restricted 2023 £ | Unrestricted 2023 £ | Total 2023 £ | Total 2022 £ |
|------------------------------|-------------------------|---------------------------|--------------------|--------------------|
| Donations | 7,074 | - | 7,074 | 5,961 |
| Grants | <u>6,611</u> | <u>-</u> | <u>6,611</u> | <u>2,000</u> |
| | <u>13,685</u> | <u>-</u> | <u>13,685</u> | <u>7,961</u> |
| Charitable Activities | | | | |
| Rental Income | <u>-</u> | <u>15,166</u> | <u>15,166</u> | <u>14,774</u> |

3. Expenditure on:-

Charitable Activities

| | Restricted 2023 £ | Unrestricted 2023 £ | Total 2023 £ | Total 2022 £ |
|----------------------------------|-------------------------|---------------------------|--------------------|--------------------|
| Foodbank Provisions | 13,884 | - | 13,884 | 6,036 |
| Insurance | - | 742 | 742 | 1,001 |
| Rates (see note 3.1) | - | - | - | - |
| Telephone (see note 3.1) | - | - | - | 573 |
| Light and Heat | - | 2,795 | 2,795 | 2,337 |
| Rent | - | 3,000 | 3,000 | 3,000 |
| Repairs and Renewals | - | 1,478 | 1,478 | 1,116 |
| Equipment Purchases | - | - | - | 1,114 |
| Printing, Postage and Stationery | - | - | - | 29 |
| Cleaning | - | 475 | 475 | 904 |
| Sanitary waste | - | 144 | 144 | 144 |
| Sundries | - | - | - | 28 |
| Depreciation | 126 | 309 | 435 | 341 |
| Bank Charges | - | 176 | 176 | 175 |
| Accountancy | - | 496 | 496 | 437 |
| Treasurer Expenses | - | 1,250 | 1,250 | 1,580 |
| Treasurer Gift | <u>-</u> | <u>500</u> | <u>500</u> | <u>-</u> |
| | <u>14,010</u> | <u>11,365</u> | <u>25,375</u> | <u>18,815</u> |

3.1 Rates

Throughout the year and until further notice the water rate charges and telephone charges are being paid for by the church, with whom the charity pays rent to.

SMAWTHORNE COMMUNITY PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

4. TRUSTEE EXPENSES

During the year expenses of £1,004 (2022 £1,219) were reimbursed to one (2022 two) trustee, all of which were of a revenue nature.

5. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging:

| | 2023 | 2022 |
|------------------|-------------|-------------|
| | £ | £ |
| Depreciation | 435 | 341 |
| Accountancy Fees | <u>496</u> | <u>437</u> |
| | <u>931</u> | <u>778</u> |

6. FIXED ASSETS

| | Office Equipment £ | Total £ |
|-----------------------------------|-----------------------------------|--------------------|
| Cost | | |
| At 1 st September 2022 | 6,102 | 6,102 |
| Additions | <u>-</u> | <u>-</u> |
| At 31 st August 2023 | <u>6,102</u> | <u>6,102</u> |
| Accumulated Depreciation | | |
| At 1 st September 2022 | 3,200 | 3,200 |
| Charge for the Year | <u>435</u> | <u>435</u> |
| At 31 st August 2023 | <u>3,635</u> | <u>3,635</u> |
| Net Book Value | | |
| At 31 st August 2022 | <u>2,902</u> | <u>2,902</u> |
| At 31 st August 2023 | <u>2,467</u> | <u>2,467</u> |

SMAWTHORNE COMMUNITY PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

7. DEBTORS

| | 2023 £ | 2022 £ |
|---------------|--------------|------------|
| Trade debtors | - | 150 |
| Prepayments | <u>1,146</u> | <u>678</u> |
| | <u>1,146</u> | <u>828</u> |

| | 2023 £ | 2022 £ |
|--|-----------|-----------|
|--|-----------|-----------|

8. CREDITORS: Amounts falling due within one year

| | | |
|------------------------------|------------|--------------|
| Accruals and Deferred Income | <u>819</u> | <u>1,058</u> |
|------------------------------|------------|--------------|

9. ANALYSIS OF NET ASSETS BETWEEN THE FUNDS

| | Restricted Income Fund £ | Unrestricted General Fund £ | Total £ |
|------------------------------|--------------------------------|-----------------------------------|---------------|
| Fixed Assets | 714 | 1,753 | 2,467 |
| Net Current Assets | <u>9,410</u> | <u>11,058</u> | <u>20,468</u> |
| Net Assets at 31 August 2023 | <u>10,124</u> | <u>12,811</u> | <u>22,935</u> |

10. MOVEMENT IN FUNDS

| | Balance 1 September 2022 £ | Incoming Resources £ | Outgoing Resources £ | Fund Transfers £ | Balance 31 August 2023 £ |
|-------------------------------|-------------------------------------|----------------------------|----------------------------|------------------------|-----------------------------------|
| UNRESTRICTED FUNDS | | | | | |
| General Reserve | 9,000 | 15,166 | 11,365 | 10 | 12,811 |
| RESTRICTED FUNDS | | | | | |
| Age UK | 891 | - | 95 | (255) | 541 |
| Foodbank | <u>9,568</u> | <u>13,685</u> | <u>13,915</u> | <u>245</u> | <u>9,583</u> |
| <i>Total Restricted Funds</i> | <u>10,459</u> | <u>13,685</u> | <u>14,010</u> | <u>(10)</u> | <u>10,124</u> |
| TOTAL FUNDS | <u>19,459</u> | <u>28,851</u> | <u>25,375</u> | <u>-</u> | <u>22,935</u> |

The transfer between funds is represented by

£10 - Being expenditure covered by the unrestricted general reserve.

SMAWTHORNE COMMUNITY PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

Purposes of Restricted Funds

- Age UK Donation for the purchasing of catering equipment to help prepare meals for the “Friendship Group” and for the purchase of a defibrillator and case.
- Foodbank Support Monetary donations for the purchase of food to be distributed to the public within the Fund Castleford area.

11. TAXATION

As a Charity, Smawthorne Community Project Limited is exempt from tax of income and gains falling within Section 505 of the Taxes Act 1988 or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

12. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No Trustee received any remuneration during the year, and there were no related party transactions to report.

13. CONTROL

Throughout the year the company was controlled by its Directors’ and Trustees.