

Company Number 4270012
Charity Number 1090358

SMAWTHORNE COMMUNITY PROJECT
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

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

SMAWTHORNE COMMUNITY PROJECT

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SMAWTHORNE COMMUNITY PROJECT

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 AUGUST 2024

Charity Name: Smawthorne Community Project

Directors and Trustees: Dr Phillip Earnshaw (Chairman)
Mrs Ruth Crabtree
Mrs Janet Mavis Sherratt
Mrs Stephanie Sherwood

Company Secretary: Mrs Stephanie Sherwood

Company Treasurer: Mrs Kate Miller

Company Administrator: Mrs Kate Miller

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 2024

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 2024. 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

Smauthorne 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 Smauthorne 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 Smauthorne Community Church.

OBJECTIVES AND ACTIVITIES

The principle objective of the Charity is to help develop the community and people within the Smauthorne 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

The busiest element of our charity is the provision of a weekly Foodbank. This has now been active for over 10 years. As this milestone passed, we had a change of leadership and we are grateful for those who led for a decade and for those who are now taking the Foodbank forward. We have renewed the bank of volunteers and we are grateful for their input. B&Q enabled us to move our foodstore downstairs to a more convenient room and refurbished the new room and restored the previous site on the first floor back into 2 usable rooms which have been repurposed.

COMMUNITY PROJECT

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 AUGUST 2024

ACHIEVEMENTS AND PERFORMANCE continued

We were pleased to be able to continue the Christmas hampers and more than 70 hampers were delivered to families referred to us mainly by schools. This work is very kindly supported by an annual grant from Five Towns Christian Fellowship and many wonderful donations.

Financially we have been well supported by community grants from Wakefield Council and WDH. This regular income helps the Foodbank buy food weekly to supplement donations.

We have a good variety of groups using our facilities throughout the week and we are about to embark on a gradual process of redecorating our facilities. We expect this to be completed within the next financial year.

I would like to thank Mandy Williams who has now stepped down as charity administrator, all our volunteers and trustees for making our support of the local community possible.

FINANCIAL REVIEW

The statement of financial activities shows a net profit of £5,837 (2023 £3,476) for the year and our reserves stand at £28,772 (2023 £22,935). 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 light and heat which is attributable to the "cost of living crisis" being experienced by the whole country.

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

Reserves Policy and Going Concern

Smawthorne 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 2024

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 13th April 2025 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 2024, 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: 13th April 2025

SMAWTHORNE COMMUNITY PROJECT

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31st AUGUST 2024

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and Endowments from					
Donations and Legacies	2	19,604	-	19,604	13,685
Charitable Activities	2	<u>-</u>	<u>14,334</u>	<u>14,334</u>	<u>15,166</u>
Total		<u>19,604</u>	<u>14,334</u>	<u>33,938</u>	<u>28,851</u>
Expenditure on					
Charitable Activities	3	<u>12,776</u>	<u>15,325</u>	<u>28,101</u>	<u>25,375</u>
Total		<u>12,776</u>	<u>15,325</u>	<u>28,101</u>	<u>25,375</u>
Net income/(expenditure) and net movement in funds	5	6,828	(991)	5,837	3,476
Reconciliation of funds					
Total Funds Brought Forward		<u>10,124</u>	<u>12,811</u>	<u>22,935</u>	<u>19,459</u>
Total Funds Carried Forward		<u>16,952</u>	<u>11,820</u>	<u>28,772</u>	<u>22,935</u>

SMAWTHORNE COMMUNITY PROJECT

BALANCE SHEET AS AT 31 AUGUST 2024

	Notes	£	2024	£	£	2023	£
FIXED ASSETS							
Tangible Assets	6			2,097			2,467
CURRENT ASSETS							
Debtors	7		476			1,146	
Cash at Bank and in Hand			<u>26,864</u>			<u>20,141</u>	
Total Current Assets			<u>27,340</u>			<u>21,287</u>	
CREDITORS: Amounts falling due within one year	8		<u>665</u>			<u>819</u>	
NET CURRENT ASSETS				<u>26,675</u>			<u>20,468</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				<u>28,772</u>			<u>22,935</u>
NET ASSETS				<u>28,772</u>			<u>22,935</u>
FUNDS OF THE CHARITY							
Unrestricted Funds	10			11,820			12,811
Restricted Funds	10			<u>16,952</u>			<u>10,124</u>
TOTAL FUNDS				<u>28,772</u>			<u>22,935</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 13th April 2025 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 2024

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
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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 2024

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 2024	Unrestricted 2024	Total 2024	Total 2023
	£	£	£	£
Donations	6,604	-	6,604	7,074
Grants	<u>13,000</u>	<u>-</u>	<u>13,000</u>	<u>6,611</u>
	<u>19,604</u>	<u>-</u>	<u>19,604</u>	<u>13,685</u>

Charitable Activities

Rental Income	<u>-</u>	<u>14,334</u>	<u>14,334</u>	<u>15,166</u>
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3. Expenditure on:-

Charitable Activities

	Restricted 2024	Unrestricted 2024	Total 2024	Total 2023
	£	£	£	£
Foodbank Provisions	12,669	-	12,669	13,884
Insurance	-	776	776	-
Rates (see note 3.1)	-	-	-	-
Telephone (see note 3.1)	-	-	-	-
Light and Heat	-	6,097	6,097	2,795
Rent	-	3,000	3,000	3,000
Repairs and Renewals	-	426	426	1,478
Printing, Postage and Stationery	-	80	80	-
Cleaning	-	441	441	475
Sanitary waste	-	144	144	144
Sundries	-	319	319	-
Depreciation	107	263	370	435
Bank Charges	-	59	59	176
Accountancy	-	780	780	496
Treasurer Expenses	-	2,940	2,940	1,250
Treasurer Gift	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
	<u>12,776</u>	<u>15,325</u>	<u>28,101</u>	<u>25,375</u>

3.1 Rates/Telephones

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 2024

4. TRUSTEE EXPENSES

During the year expenses of £2,688 (2023 £1,004) were reimbursed to one (2023 one) trustee, all of which were of a revenue nature.

5. NET OUTGOING RESOURCES FOR THE YEAR

This is stated after charging:

	2024	2023
	£	£
Depreciation	370	435
Accountancy Fees	<u>780</u>	<u>496</u>
	<u>1,150</u>	<u>931</u>

6. FIXED ASSETS

	Office Equipment £	Total £
Cost		
At 1 st September 2023	6,102	6,102
Additions	<u>-</u>	<u>-</u>
At 31 st August 2024	<u>6,102</u>	<u>6,102</u>
Accumulated Depreciation		
At 1 st September 2023	3,635	3,635
Charge for the Year	<u>370</u>	<u>370</u>
At 31 st August 2024	<u>4,005</u>	<u>4,005</u>
Net Book Value		
At 31 st August 2023	<u>2,467</u>	<u>2,467</u>
At 31 st August 2024	<u>2,097</u>	<u>2,097</u>

SMAWTHORNE COMMUNITY PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

7. DEBTORS

	2024 £	2023 £
Prepayments	<u>476</u>	<u>1,146</u>

	2024 £	2023 £
8. CREDITORS: Amounts falling due within one year		
Accruals and Deferred Income	<u>665</u>	<u>819</u>

9. ANALYSIS OF NET ASSETS BETWEEN THE FUNDS

	Restricted Income Fund £	Unrestricted General Fund £	Total £
Fixed Assets	607	1,490	2,097
Net Current Assets	<u>16,345</u>	<u>10,330</u>	<u>26,675</u>
Net Assets at 31 August 2024	<u>16,952</u>	<u>11,820</u>	<u>28,772</u>

10. MOVEMENT IN FUNDS

	Balance 1 September 2023 £	Incoming Resources £	Outgoing Resources £	Fund Transfers £	Balance 31 August 2024 £
UNRESTRICTED FUNDS					
General Reserve	12,811	14,334	15,325	-	11,820
RESTRICTED FUNDS					
Age UK	541	-	81	-	460
Foodbank	<u>9,583</u>	<u>19,604</u>	<u>12,695</u>	<u>-</u>	<u>16,492</u>
<i>Total Restricted Funds</i>	<u>10,124</u>	<u>19,604</u>	<u>12,776</u>	<u>-</u>	<u>16,952</u>
TOTAL FUNDS	<u>22,935</u>	<u>33,938</u>	<u>28,101</u>	<u>-</u>	<u>28,772</u>

SMAWTHORNE COMMUNITY PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

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.