

# **All Saints Landmark Centre**

Charity number 1093667

A company limited by guarantee number 04291829

## **Annual Report and Financial Statements for the year ended 31 December 2022**



West Yorkshire Community Accounting Service

# **All Saints Landmark Centre**

## **Annual Report and Financial Statements for the year ended 31 December 2022**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **All Saints Landmark Centre**

## **Trustees' report for the year ended 31 December 2022**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Rev Derek Jones	Chair	
Sahr Thomas Gbatta	Treasurer	Appointed 27 June 2023
Audrey Barr		Deceased 22 September 2022
Mavis Rouse		
Janet Firth		
Elaine Redmond		Resigned 27 April 2022
Benoit Mussanzi Wa Mussangu		
Margaret Blackwell		
Jennifer Williams		

**Charity number** 1093667 Registered in England and Wales

**Company number** 04291829 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>	
St Oswald's Vicarage	Virgin Money	CCLA Investment Mgt Ltd
Christopher Street	14 Broadway	Senator House
Bradford	Bradford	85 Queen Victoria Street
BD5 9DH	BD1 1EZ	London
		EC4V 4ET

### **Independent examiner**

Rhys North ACA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

The charity is a company limited by guarantee and was formed on 21 September 2001. It is governed by a memorandum and articles of association, as amended 3 June 2003. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM except for the officiating Minister of All Saints, Horton and any trustees nominated by All Saints, Horton Parochial Church Council.

### **Objectives and activities**

#### **The charity's objects**

To promote the benefit of the residents of the Parish of All Saints Horton in the City of Bradford, in particular through the relief of poverty, sickness, disability and old age, the advancement of education and training, providing facilities for recreation and leisure-time occupation, and other purposes beneficial to the community which are charitable in law.

# **All Saints Landmark Centre**

## **Trustees' report (continued) for the year ended 31 December 2022**

### **The charity's main activities**

Runs community activities for the benefit of the people of the geographical region of the Parish of All Saints Church Little Horton.

Runs a significant group for young people with special needs and their families.

Runs a twice weekly drop in for IT access and support, as well as support around employability.

### **Public benefit statement**

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the relief of poverty, the advancement of training and providing facilities for recreation and leisure time activities.

### **Achievements and performance**

We have continued throughout 2022 to offer valuable services to those families and individuals who make use of them; this has included over 80 IT drop in sessions and over 40 sessions for the young people of Shine together. As well as this, we are working hard to partner with All Saints Church to find more and new ways to support the community, especially at this time of financial hardship for many.

In addition, thanks to the generosity of Bradford Council's additional restrictions grant we were able to employ the services of a consultant to co-ordinate and develop our work into the future, including pro-actively fund-raising and improving our policies and systems.

One consequence of this is that we have been able to begin a project providing 41 food parcels a month to those in need. While this is a project on a short term basis, it has enabled us to employ two new part time workers and support some of those in our community in greater need.

### **Financial review**

The net income for the year was £6,184, including net income of £1,323 on unrestricted funds and net income of £4,861 on restricted funds.

The coronavirus pandemic has made funding some of our work difficult across 2022 due to reduced capacity for delivery. Although finding funding has been difficult, thanks to healthy project reserves at the beginning of the year and promising funding prospects for 2023, we are hopeful that we can continue as a going concern.

In addition to this, funding secured for growth and development work has enabled new work to be undertaken to ensure our long term viability.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £8,729.

The All Saints Landmark Centre believes that in order to provide security and stability to the organisation and its staff sufficient funds need to be held in reserve for unexpected situations or cash flow difficulties.

It also needs to have enough money to carry out legal obligations in the event of the organisation having to wind up. In particular the organisation must ensure that it would be able to pay salaries, redundancy costs and any obligations under any leases or other contracts.

The All Saints Landmark Centre also aims to be in a position where it has sufficient to pay the cost of statutory redundancy payments to staff.

# **All Saints Landmark Centre**

## **Trustees' report (continued) for the year ended 31 December 2022**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees 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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 19/9/2023

Derek Jones (Trustee)

# **All Saints Landmark Centre**

## **Independent examiner's report to the trustees of All Saints Landmark Centre**

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2022, which are set out on pages 6 to 11.

### **Responsibilities and basis of report**

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's unqualified statement - matter of concern identified**

I have completed my examination. I have identified a matter of concern in my report in relation to material expenditure which appears to not be in accordance with charity's trusts.

The accounts disclose information on related party transactions in Note 7. The note details that a connected person (the wife of one of the trustees) had been employed by the charity during the year ended 31 March 2023 and received remuneration of £883. The charity's governing document does not give express powers to employ a trustee or connected person and therefore permission should be sought from the Charity Commission prior to such an engagement. However, I am satisfied that the failure to seek permission was not deliberate and I draw attention to the fact that the trustees are actively seeking to resolve this matter with the Charity Commission.

I confirm that no other matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Rhys North ACA

20/9/2023

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**All Saints Landmark Centre**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	3,003	40,715	43,718	21,513
Bank interest		90	-	90	3
<b>Total income</b>		<u>3,093</u>	<u>40,715</u>	<u>43,808</u>	<u>21,516</u>
<b>Expenditure on:</b>					
Salaries and NI	(3)	1,770	15,747	17,517	21,351
Payroll charges		-	240	240	282
Rent		-	5,634	5,634	4,402
Office costs		-	96	96	13
Telephone, internet and postage		-	505	505	499
Insurance		-	148	148	148
Independent examination		-	600	600	408
Project costs		-	2,507	2,507	-
Freelance fees		-	10,377	10,377	-
<b>Total expenditure</b>		<u>1,770</u>	<u>35,854</u>	<u>37,624</u>	<u>27,103</u>
<b>Net movement in funds</b>		<u>1,323</u>	<u>4,861</u>	<u>6,184</u>	<u>(5,587)</u>
<b>Fund balances brought forward</b>		<u>7,406</u>	<u>12,176</u>	<u>19,582</u>	<u>25,169</u>
<b>Fund balances carried forward</b>	(4)	<u>8,729</u>	<u>17,037</u>	<u>25,766</u>	<u>19,582</u>

All incoming resources and resources expended derive from continuing activities.

**All Saints Landmark Centre**  
**Balance sheet**  
**as at 31 December 2022**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Current assets</b>				
Debtors	81	-	81	-
Cash at bank and in hand	8,678	17,637	26,315	21,224
<b>Total current assets</b>	<u>8,759</u>	<u>17,637</u>	<u>26,396</u>	<u>21,224</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(5) <u>30</u>	<u>600</u>	<u>630</u>	<u>1,642</u>
<b>Total current liabilities</b>	<u>30</u>	<u>600</u>	<u>630</u>	<u>1,642</u>
<b>Net assets</b>	<u>8,729</u>	<u>17,037</u>	<u>25,766</u>	<u>19,582</u>
<b>Funds</b>				
Unrestricted funds				
General unrestricted funds	5,549	-	5,549	5,406
Designated funds	(6) <u>3,180</u>	<u>-</u>	<u>3,180</u>	<u>2,000</u>
Unrestricted funds	<u>8,729</u>	<u>-</u>	<u>8,729</u>	<u>7,406</u>
Restricted funds	<u>-</u>	<u>17,037</u>	<u>17,037</u>	<u>12,176</u>
<b>Total funds</b>	<u>8,729</u>	<u>17,037</u>	<u>25,766</u>	<u>19,582</u>

For the year ending 31 December 2022 the charitable 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 charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) 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 and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 19/9/2023

Derek Jones (Trustee)



# **All Saints Landmark Centre**

## **Notes to the accounts**

### **for the year ended 31 December 2022**

#### **1 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 financial statements 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources 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 and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

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

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

# All Saints Landmark Centre

## Notes to the accounts continued

### for the year ended 31 December 2022

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Bradford Metropolitan District Council	-	18,251	18,251	-
The Brelms Trust CIO	-	4,000	4,000	-
Co-op Local Community Fund	-	1,305	1,305	-
Good Things Foundation	-	1,430	1,430	3,150
Groundwork Ltd	-	2,825	2,825	5,649
Leeds Community Foundation	-	2,460	2,460	4,738
Scope in Bradford	-	10,444	10,444	-
The Leathersellers' Company	3,000	-	3,000	2,000
HMRC Job Retention Scheme	-	-	-	5,841
Other donations	3	-	3	135
	<u>3,003</u>	<u>40,715</u>	<u>43,718</u>	<u>21,513</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	17,371	21,028
Social security costs	300	1,129
Employment allowance	(300)	(1,129)
Pensions	146	323
	<u>17,517</u>	<u>21,351</u>

The average number of employees during the year was 4.3, being an average of 0.9 full time equivalent (2021: 4, 1.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022 £	2021 £
Costs of the scheme to the charity for the year	146	323
Amount of any contributions outstanding at the year end	30	-

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
IT	5,267	10,715	14,115	-	1,867
Shine	6,909	11,749	5,995	-	12,663
Centre Coordinator	-	10,551	10,551	-	-
Food Parcel	-	7,700	5,193	-	2,507
	<u>12,176</u>	<u>40,715</u>	<u>35,854</u>	<u>-</u>	<u>17,037</u>

Fund name	Purpose of restriction
IT	Towards project and salary cost for IT.
Shine	Towards youth work with disabled young people.
Centre Coordinator	Development grant to employ project coordinator.
Food Parcel	Towards the food parcel project cost

**All Saints Landmark Centre**  
**Notes to the accounts continued**  
**for the year ended 31 December 2022**

<b>5 Creditors and accruals</b>	2022	2021
	£	£
Creditors	-	1,234
Accruals	600	408
Other creditors	30	-
	<u>630</u>	<u>1,642</u>

<b>6 Designated funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
IT Project	2,000	-	1,820	-	180
Shine	-	-	-	3,000	3,000
	<u>2,000</u>	<u>-</u>	<u>1,820</u>	<u>3,000</u>	<u>3,180</u>

<b>Fund name</b>	<b>Reason for designation</b>
IT Project	To support additional work within the IT project
Shine	To support additional work within the Shine project

**7 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

<b>Other transactions with trustees or related parties</b>			2022	2021
			£	£
<b>Name of trustee or related party</b>	<b>Relationship to charity</b>	<b>Description of transaction</b>		
All Saints, Horton PCC	All Saints Horton PCC has power to nominate trustees	Rent payments to All Saints, Horton PCC	5,634	4,402
Helen Jones	Wife of Derek Jones (Trustee)	Employed as a HSF project worker	883	-
			<u>6,517</u>	<u>4,402</u>

# All Saints Landmark Centre

## Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2022

	2022	2021	2022	2021	2022	2021
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	3,003	2,135	40,715	19,378	43,718	21,513
Bank interest	90	3	-	-	90	3
<b>Total income</b>	<b>3,093</b>	<b>2,138</b>	<b>40,715</b>	<b>19,378</b>	<b>43,808</b>	<b>21,516</b>
<b>Expenditure</b>						
Salaries and NI	1,770	-	15,747	21,351	17,517	21,351
Payroll charges	-	-	240	282	240	282
Rent	-	-	5,634	4,402	5,634	4,402
Office costs	-	13	96	-	96	13
Telephone, internet and postage	-	14	505	485	505	499
Insurance	-	-	148	148	148	148
Independent examination	-	-	600	408	600	408
Project costs	-	-	2,507	-	2,507	-
Freelance fees	-	-	10,377	-	10,377	-
<b>Total expenditure</b>	<b>1,770</b>	<b>27</b>	<b>35,854</b>	<b>27,076</b>	<b>37,624</b>	<b>27,103</b>
<b>Net movement in funds</b>	<b>1,323</b>	<b>2,111</b>	<b>4,861</b>	<b>(7,698)</b>	<b>6,184</b>	<b>(5,587)</b>
<b>Fund balances brought forward</b>	<b>7,406</b>	<b>5,295</b>	<b>12,176</b>	<b>19,874</b>	<b>19,582</b>	<b>25,169</b>
<b>Fund balances carried forward</b>	<b>8,729</b>	<b>7,406</b>	<b>17,037</b>	<b>12,176</b>	<b>25,766</b>	<b>19,582</b>