

St. George's Lupset Limited

Charity No. 1094331

Company No. 03848228

Trustees' Report and Audited Accounts

31 August 2023

St. George's Lupset Limited
Contents

	Pages
Trustees' Annual Report	2 to 8
Auditor's Report	9 to 12
Statement of Financial Activities	13
Summary Income and Expenditure Account	14
Balance Sheet	15
Statement of Cash flows	16
Notes to the Accounts	17 to 27
Detailed Statement of Financial Activities	28 to 30

St. George's Lupset Limited
Trustees Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the audited financial statements of the charity for the year ended 31 August 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03848228

Charity No. 1094331

Principal Office

St George's Community Centre
Broadway
West Yorkshire
WF2 8AA

Registered Office

St George's Community Centre
Broadway
West Yorkshire
WF2 8AA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

C.P.M. Brown
S. Elliott (Resigned 23 December 2022)
M.W. Holt
V.L. Hughes
R.E. Jackman
F. Jackson
J. McGill
M. Tattersall
A.E. Tosta
E.J. Woodhouse

Auditor

Hansons
St Oswald House
St Oswald Street
Castleford
WF10 1DH

Bankers

Unity Trust Bank plc
9 Brindley Place

OBJECTIVES AND ACTIVITIES

St George's charitable objectives and legal purpose, as set out in the Memorandum of Association, are:

To promote any charitable purposes for the benefit of the public, principally but not exclusively in the area of West Wakefield and its environs, without distinction of sex, sexual orientation, race or political or religious opinions, disability or age by providing services and activities and in partnership with others to provide services and other activities which are associated with the advancement of education, child care, health and well-being, thereby improving the conditions of life for the said people.

The Trustees aims are for the charity to recognise activities that will benefit the local community within the objectives set out above. In doing so, they have regard to the guidance contained in the Charity Commission's general guidance on public benefit. In reviewing aims and objectives in planning its future activities every year.. The review helps the Trustees to ensure that the charity's aims, objectives and activities remained focused on its stated purposes. This report looks at what the charity has achieved and the outcomes of its work during the reporting period. The Trustees report the success of each key activity and the benefits the charity has brought those groups of people that it is set up to help.

The charity's principal activities are:

- The provision of childcare services
- Provision of targeted health and wellbeing services

ACHIEVEMENTS AND PERFORMANCE

During the past year, the work of the team and Trustees sought, with considerable success, to develop new and maintain existing creative partnership arrangements with local, statutory and other VCSE organisations. In doing so St George's role as a key community hub, was widely recognised and supported.

The organisation continued to pursue the aims contained in its Strategy Map which were primarily associated with.

- a) provision of high-quality childcare and supporting parents to help their children reach their full potential.
- b) providing and maintaining opportunities for learning for people of all ages
- c) maintaining a range of opportunities to help people to improve their wellbeing.

Under 5-year-old **Childcare** continued to be successfully delivered from four settings. The full day-care service at two of those settings thrived and waiting lists had developed. During the year, 100% of children left the nurseries at an appropriate age of development and were deemed to be 'school ready' Positive feedback was received from local schools during transitional visits.

At our two sessional nurseries support was provided for several children with additional educational needs. The organisation's childcare staff members have continued to display excellent professional work, and training programmes have proved effective in maintaining a high-quality service. The organisation continued to provide services associated with oral health for pre-school children and maintained effective working relationships with other nurseries to deliver a Toothbrush Scheme in the area.

St. George's Lupset Limited
Trustees Annual Report

A wide-ranging **Learning Programme** continued to be delivered throughout the year. A range of different 'learning provider' partners were in operation and 22 courses were run, 19 of which were accredited and 3 'of interest'. These included the development of skills associated with English as a Second Language, Construction Industry, the Security Industry, Digital Inclusion, Support Work in Schools, Cookery, Basic IT, First Aid, Hair and Beauty and Childcare. There were 193 enrolments on our accredited courses with an 83% completion rate. Over 950 hours of learning was achieved.

We have continued to provide emergency food parcels and run a volunteer-led **Food Pantry Service**. Many people accessing our food provision were also supported by other services within St George's. Food Parcels were provided in emergency situations, such as a job loss, relationship breakdown or an unexpected bill. Our Food Pantry membership scheme provided longer term support whilst offering dignity, choice and hope. Over 380 emergency food parcels were provided during the year. **The Foodbank** continued to operate, also with the support of volunteers.

Our **Volunteer Programme** continued to develop during the year. Our services and activities involved 68 volunteers with 18 new recruits. The age range of volunteers was from 13 to 80 years old. During the year we became partners with the **Breaking Barriers** Initiative which carried out research with the local community regarding employment and recruitment. Two of our volunteers were given the opportunity to train as Peer Researchers to conduct 1-to-1 interviews within their local community. During the year St Georges **Wellbeing Service** further developed its strategy and working towards the achievement of the key performance indicators identified. It developed during the second year of a Reaching Communities Project associated with the recruitment and development of volunteers. At the same time, and in the context of the Five Ways to Wellbeing, we provided :

- (a) a volunteer-run coffee morning as a way for older members of our community to meet new people;
- (b) a Thursday Leisure Club attended on a weekly basis by a group of older people, who came to meet new friends, play games and try new activities;
- (c) a Friday Lunch Club which also gave opportunities for otherwise isolated people to meet new friends;
- (d) a book Swap service and
- (e) a Cake and Conversation club.

During the year we were awarded a grant by **Prosper Wakefield District** to support people within our community from households which, whilst not in crisis, could easily move into that category especially in the current cost of living crisis. Through this we were able to successfully support five people.

Our Summer 2023 **Impact Questionnaire** explored the difference our services made to the lives of members of our community, our volunteers, and members of our staff.

St. George's Lupset Limited

Trustees Annual Report

During the year our **Young Peoples Service** engaged with more than 450 different children and Young People. Our Young Futures Team delivered all year-round activities for children and young people aged 5-25 and Open Access Youth Provision, which involved 196 youth work sessions. We successfully completed the Connect Café Project and began a unique service 'We can with a Van' mobile delivery in the Lupset community. This mobile detached session targeted harder to reach young people. We delivered 6 weeks of Happy Healthy Holidays and over 200 children and young people were engaged in positive activities in safe spaces as an alternative to loneliness, boredom, exploitation, anti-social behaviour.

All members of this staff team were actively engaged on youth work accredited training courses in level 2 and 3 youth work, were safeguarding trained and C-Card and Mental Health First Aid trained. In this context our Future Self service, associated with mental health support, engaged with 135 young adults aged 16-25 in the West of Wakefield area. At the same time, with our wider Future Self external partners, 300 young adults were supported across the Wakefield District. Our Walk-In Wardrobe service helped 275 young people to access clothes, uniforms, toiletries and sanitary items. Throughout the year the Young Peoples' team has worked closely with local councillors, the police, Wakefield District Housing, Social Care and local schools to ensure that local children and young people were seen, heard and valued within their community.

Our minibus has been available for hire by community organisations such as schools, charities and social groups. It has also been used internally, supporting a number of activities such as the Friday Lunch Club and Happy Healthy Holidays. This has been an entirely volunteer-run service, and during the year we had four registered volunteer drivers and a volunteer chaperone.

The main Centre provided a **Community Café** which is open to the general public, and it continued to **Accommodate Meetings** from a range of public and VCSE sector partnership organisations.

FINANCIAL REVIEW

During the year, outgoing resources have exceeded incoming resources by £107,339; £75,745 in respect of unrestricted funds and £31,594 in respect of restricted funds. With regard to restricted funds this is not unusual due to funds being expended over several accounting periods whereas the related incoming resources are recognised when we acquire the right to receive them. With regard to unrestricted funds, in view of our strong financial position, due to the impact of issues such as the cost of living crisis we continued to provide a number of community services beyond the funds received for them. The financial position at the balance sheet date remains very positive, with unrestricted reserves of £227,532 and restricted reserves of £516,766.

RESERVES POLICY

St George's reserves policy seeks to make provision to cover the costs of three months operation in the event of the organisation having to wind up. It held the following types of reserves:

- a) Restricted reserves, which accumulate through the resourcing of specific projects.
- b) General unrestricted reserves which have accumulated from general grants and fees charged.

RELATED PARTIES AND RELATIONSHIPS WITH OTHER ORGANISATIONS

St Georges is a key, membership organisation of Nova Wakefield District (the main Third Sector infrastructure organisation in Wakefield), Wakefield Young Lives Consortium and Locality, a strategic organisation which seeks to support the interests of community anchor organisations and charities. It is also part of a network of Community Hubs which operate across Wakefield District to serve the interests and needs of local communities.

RISK MANAGEMENT

St Georges operates a Risk Management Policy and a Business Continuity Plan both of which are regularly updated.

PLANS FOR FUTURE PERIODS

In line with the purposes described in its Memorandum and Articles of Association, the broad direction provided for in its Strategy Map and on the basis of our Impact assessment, we will seek to...

- a) Increase our engagement with people within the communities we serve in order to better understand the changing needs and aspirations of those people.
- b) Review and develop our childcare services in accordance with the changing needs and aspirations of people in the communities in our areas of benefit.
- c) Continue to develop a model of sustainability for all four nursery settings.
- d) Make progress on nursery staff recruitment having regard to the need for appropriate skills and experience.
- e) Continue to relate our learning programmes to the economic and social needs of people in our communities.
- f) Increase the number and variety of available courses.
- g) Improve data collection on job placements and service user benefits.
- h) Appoint a Volunteer Coordinator.
 - i) Increase the number of volunteer-led activities and volunteer work placements.
 - j) Increase attendance by currently under-represented groups of people at all of our services/activities.
- k) Explore ways of developing our services/activities for more and different groups of young people in such a way that aspirations are raised and pathways to fulfilment created.
- l) Expand our community clothes exchange service for children and young people. (Walk-in Wardrobe).
- m) Recruit a full Children and Young People's staff team.
- n) Secure more resource support for our Youth services.
- o) Develop a model of sustainability for our community café.
- p) Improve our minibus service through increased advertising, driver recruitment and more internal service use.
- q) Develop further our data collection systems.
- r) Continue to develop the skills and potential of our managers and members of our staff team.
- s) Continue to work creatively with key partners in the statutory and VCSE sector which share our ethos and our priorities which are associated with community wellbeing and development.

- t) Recruit more trustees with appropriate skills, experience, and commitment.
- u) Develop an appropriate succession plan for trustees and key managers and staff members.
- v) Review our risk assessment strategy in line with the Risk Management Policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document.

The charity is a company limited by guarantee without share capital. It was incorporated on 21st September 1999. It is governed by a memorandum and articles of association. The liability of the Trustees in the event of the company being wound up is limited to a sum not exceeding £1.

Recruitment and appointment of new trustees.

The Trustees of the charity are also directors for the purposes of company law. Trustees are appointed at the AGM or co-opted between AGMs to ensure that the board has the skills required to govern the organisation. (co-opted Trustees then stand for election at the AGM following their co-option). All trustees are provided with an induction session (including an Induction pack), delivered by the Chair and CEO.

Organisational structure.

St Georges Lupset Ltd has a board of nine trustees who meet approximately every 4 weeks and are responsible for the strategic direction and policy of the charity. The Board has a variety of professional skills, relevant to the work of the charity. The board had delegated certain powers of scrutiny to a Finance and Sustainability Committee and a Human Resources Committee, which report to the full board of trustees at each meeting. The CEO sits on the board but has no voting rights. A scheme of delegation is in place, with the day-to-day responsibility for the provision of services resting with the Chief Executive, who is also responsible for ensuring that the charity delivers services specified and that key performance Indicators are met. St Georges operates a relatively flat organisational structure, which aims to encourage personal responsibility and innovation amongst staff. Regular reports to peers, line managers and the St Georges board ensured accountability from the executive team.

Statement of trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the trustees to prepare financial statements for 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, for 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 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 financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

St. George's Lupset Limited

Trustees Annual Report

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other Irregularities.

Statement of disclosure of information to auditor

So far as the Trustees are aware, there is no relevant audit information of which the company's auditors are unaware and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant information and to establish that the company's auditors are aware of that information.

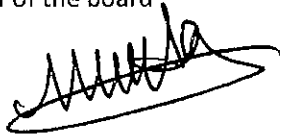
The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M.W. Holt

Trustee

05 April 2024

A handwritten signature in black ink, appearing to be 'M.W. Holt', written over a horizontal line.

Independent Auditor's Report to the Members of St. George's Lupset Limited

Opinion

We have audited the accounts of St. George's Lupset Limited (the 'charitable company') for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the Notes to the Accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other Information

The other information comprises the information included in the trustees' report and accounts, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

St. George's Lupset Limited

Audit Report Unqualified

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based upon the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the accounts are prepared is consistent with the accounts; and
 - the trustees' report has been prepared in accordance with applicable legal requirements.
- For the purposes of the Companies Act 2006, the trustees are also the directors of the charitable company.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement found in the trustees' report, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

We have been appointed under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

St. George's Lupset Limited
Audit Report Unqualified

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent on which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations were as follows:

The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non compliance with applicable laws and regulations.

We identified the laws and regulation applicable to the company through discussions with directors and management, and from our knowledge of the sector in which the charitable company operates.

We focused on specific laws and regulations which we consider to have material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, taxation legislation, data protection, anti bribery, employment, environmental and health and safety.

We assessed the extent of compliance with the laws and regulations mentioned above through discussions with management and inspecting of legal correspondence.

Identified laws and regulations were communicated with the audit team regularly and the team remained alert to instances of non compliance during the audit.

We assessed the susceptibility of the charitable company financial statements to material misstatement, including obtaining an understanding of how fraud may occur by:

Considering the internal controls in place to mitigate the risk of fraud and non compliance with laws and regulations.

Making enquiries to management as to where they consider there was a susceptibility to fraud, their knowledge of actual, suspected or alleged fraud.

To address the risk of fraud through management bias and override of controls we:

Performed analytical procedures to identify any unusual or unexpected relationships.

Assess whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

Investigated the rationale behind significant and unusual transactions.

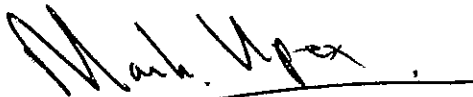
St. George's Lupset Limited
Audit Report Unqualified

Because of the Inherent limitations of an audit, there is a risk that we will not detect all Irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of this report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Upex BA, FCA, Senior Statutory Auditor
For and on behalf of Hansons, Accountants and Statutory Auditors
St Oswald House
St Oswald Street
Castleford

WF10 1DH
05 April 2024

Hansons is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a charity under section 1212 of the Companies Act 2006.

St. George's Lupset Limited
Statement of Financial Activities
for the year ended 31 August 2023

		Unrestricted funds 2023	Restricted funds 2023	Endowment funds 2023	Total funds 2023	Total funds 2022
	Note s	£	£	£	£	£
Income and endowments from:						
Donations and legacies	4	20,104	447,079	-	467,183	525,934
Charitable activities	5	940,541	-	-	940,541	888,881
Other trading activities		116	-	-	116	512
Other	7	125,298	-	-	125,298	108,168
Total		1,086,059	447,079	-	1,533,138	1,523,495
Expenditure on:						
Raising funds	8	520	-	-	520	-
Charitable activities	9	1,161,284	478,673	-	1,639,957	1,416,729
Total		1,161,804	478,673	-	1,640,477	1,416,729
Net gains on investments		-	-	-	-	-
Net (expenditure)/income	11	(75,745)	(31,594)	-	(107,339)	106,766
Transfers between funds		-	-	-	-	-
Net (expenditure)/income before other gains/(losses)		(75,745)	(31,594)	-	(107,339)	106,766
Other gains and losses						
Net movement in funds		(75,745)	(31,594)	-	(107,339)	106,766
Reconciliation of funds:						
Total funds brought forward		303,277	548,360	-	851,637	744,871
Total funds carried forward		227,532	516,766	-	744,298	851,637

St. George's Lupset Limited
Summary Income and Expenditure Account
for the year ended 31 August 2023

	2023	2022
	£	£
Income	1,533,138	1,523,495
Gross income for the year	<u>1,533,138</u>	<u>1,523,495</u>
Expenditure	1,603,204	1,384,073
Interest payable	1,646	1,648
Depreciation and charges for impairment of fixed assets	35,627	31,008
Total expenditure for the year	<u>1,640,477</u>	<u>1,416,729</u>
Net (expenditure)/income before tax for the year	(107,339)	106,766
Net (expenditure)/income for the year	<u>(107,339)</u>	<u>106,766</u>

St. George's Lupset Limited**Balance Sheet****at 31 August 2023****Company No. 03848228**

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	13	321,615	338,769
		<u>321,615</u>	<u>338,769</u>
Current assets			
Debtors	14	67,512	63,861
Cash at bank and in hand		403,015	495,595
		<u>470,527</u>	<u>559,456</u>
Creditors: Amount falling due within one year	15	(17,354)	(13,484)
Net current assets		<u>453,173</u>	<u>545,972</u>
Total assets less current liabilities		<u>774,788</u>	<u>884,741</u>
Creditors: Amounts falling due after more than one year	16	(30,490)	(33,104)
Net assets excluding pension asset or liability		<u>744,298</u>	<u>851,637</u>
Total net assets		<u>744,298</u>	<u>851,637</u>
The funds of the charity			
Restricted funds	17	516,766	548,360
Unrestricted funds	17	227,532	303,277
Total funds		<u>744,298</u>	<u>851,637</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

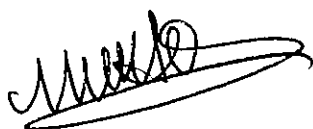
Approved by the board on 05 April 2024

And signed on its behalf by:

M.W. Holt

Trustee

05 April 2024



St. George's Lupset Limited
Statement of Cash flows
for the year ended 31 August 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net (expenditure)/Income per Statement of Financial Activities	(107,339)	106,766
Adjustments for:		
Depreciation of property, plant and equipment	35,627	31,008
Increase in trade and other receivables	(3,651)	(2,270)
Increase/(Decrease) in trade and other payables	3,870	(34,583)
Net cash (used in)/provided by operating activities	<u>(71,493)</u>	<u>100,921</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(18,473)	-
Net cash used in investing activities	<u>(18,473)</u>	<u>-</u>
Cash flows from financing activities		
Repayment of borrowings	(2,614)	(2,612)
Net cash used in financing activities	<u>(2,614)</u>	<u>(2,612)</u>
Net (decrease)/increase in cash and cash equivalents	(92,580)	98,309
Cash and cash equivalents at the beginning of the year	495,595	397,286
Cash and cash equivalents at the end of the year	<u>403,015</u>	<u>495,595</u>
Components of cash and cash equivalents		
Cash and bank balances	403,015	495,595
	<u>403,015</u>	<u>495,595</u>

St. George's Lupset Limited
Notes to the Accounts
for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

The charitable company is a public benefit entity as defined by Financial Reporting Standard (FRS) 102.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The trustees are not aware of any material uncertainties that would lead them to believe that the going concern basis is not appropriate. The financial statements are presented in sterling, which is the functional currency of the charity, and rounded to the nearest £1.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Apportioned costs	Where they can be directly attributed, costs are allocated to the project or fund to which they relate. Certain support and overhead costs cannot be directly attributed. Such costs are apportioned between projects or funds according to an agreed formula, dependent on the nature of the costs. For restricted funds the charity negotiates a recovery rate for costs to be allocated to the fund at the time the application for funding is submitted. This simplifies the procedure and creates greater transparency because the basis for the amounts allocated is established at the outset. The applicable costs are initially met by the general fund and apportioned to funds applying the agreed formula.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	4% Straight line
Computer equipment	25% Reducing balance
Motor vehicles	25% Reducing balance
Fixtures and fittings	25% Reducing balance

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	23,548	502,386	525,934
Charitable activities	888,881	-	888,881
Other trading activities	512	-	512
Other	107,403	765	108,168
Total	1,020,344	503,151	1,523,495
Expenditure on:			
Charitable activities	984,126	432,603	1,416,729
Total	984,126	432,603	1,416,729
Net income	36,218	70,548	106,766
Transfers between funds	20,080	(20,080)	-
Net income before other gains/(losses)	56,298	50,468	106,766
Other gains and losses:			
Net movement in funds	56,298	50,468	106,766
Reconciliation of funds:			
Total funds brought forward	246,979	497,892	744,871
Total funds carried forward	303,277	548,360	851,637

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Donations and project fees	5,334	-	5,334	7,051
Grants received	14,770	447,079	461,849	518,883
	<u>20,104</u>	<u>447,079</u>	<u>467,183</u>	<u>525,934</u>

5 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Nursery Education Fund	401,428	401,428	416,375
Childcare fees	539,113	539,113	472,506
	<u>940,541</u>	<u>940,541</u>	<u>888,881</u>

6 Grants received during the year

	Total 2023 £	Total 2022 £
Conexus Healthcare Limited	206,969	219,010
Age Concern Wakefield District	53,750	-
NHS England	-	75,872
LIVE - Wellbeing	40,334	45,705
Public Health Wakefield Council	-	50,500
Healthy Happy Holidays	33,664	25,594
Young Lives Consortium	21,159	19,585
Open Access Youth Club	23,250	-
NOVA - Health at the Hub	30,500	12,000
Care & Support Commissioning Team	-	28,291
NOVA Health & Wellbeing	-	8,333
Prosper Together	11,000	-
Healthy Hearts Together	8,520	5,680
Know your Neighbourhood	8,994	-
Warmer Spaces	8,970	-
Food Pantry	8,269	-
Connect Cafe	-	7,000
Livewell - Young Parents' Support Group	-	8,000
Other	6,470	13,313
	<u>461,849</u>	<u>518,883</u>

7 Other income

	Unrestricted £	Total 2023 £	Total 2022 £
Salary recharges	24,441	24,441	13,559
Room hire	62,310	62,310	60,118
Coffee shop takings	12,282	12,282	3,704
Activity fees	11,607	11,607	7,514
Training and service provision	-	-	45
Mini bus income	4,538	4,538	3,935
Sundry income	10,120	10,120	19,293
	<u>125,298</u>	<u>125,298</u>	<u>108,168</u>

8 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
Fundraising	520	520	-
	<u>520</u>	<u>520</u>	<u>-</u>

9 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Staff costs	962,689	298,280	1,260,969	1,085,588
Contractors	23,088	50,301	73,389	76,962
Motor and travel expenses	7,336	4,472	11,808	8,173
Food	30,789	21,442	52,231	37,693
Health, safety and hygiene	11,089	-	11,089	16,298
Educational consumables and equipment	7,207	12,036	19,243	13,884
Grants given	-	8,468	8,468	-
Other direct charitable costs	25,146	19,268	44,414	48,505
	<u>1,067,344</u>	<u>414,267</u>	<u>1,481,611</u>	<u>1,287,103</u>
Support costs absorbed into charitable activities	87,140	64,406	151,546	123,206
	<u>1,154,484</u>	<u>478,673</u>	<u>1,633,157</u>	<u>1,410,309</u>
<i>Governance costs</i>				
Auditors' remuneration	6,800	-	6,800	6,420
	<u>6,800</u>	<u>-</u>	<u>6,800</u>	<u>6,420</u>
	<u>1,161,284</u>	<u>478,673</u>	<u>1,639,957</u>	<u>1,416,729</u>

10 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Interest payable	1,646	-	1,646	1,648
Premises costs	35,466	28,664	64,130	49,063
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	4,420	31,207	35,627	31,008
General administrative costs	34,722	4,535	39,257	30,517
Legal and professional costs	10,886	-	10,886	10,970
	<u>87,140</u>	<u>64,406</u>	<u>151,546</u>	<u>123,206</u>

11 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	35,627	31,008
Auditors' remuneration	6,800	6,420

12 Staff costs

Salaries and wages	1,159,053	991,891
Social security costs	69,837	62,041
Pension costs	25,616	22,497
	<u>1,254,506</u>	<u>1,076,429</u>

No employee received emoluments in excess of £60,000.

No trustee received any remuneration or expenses during the year.

The average monthly number of full time equivalent employees during the year was as follows:

	2023 Number	2022 Number
Management and administration	3	3
Childcare	52	50
Service delivery	10	9
	<u>65</u>	<u>62</u>

13 Tangible fixed assets

	Land and buildings	Computer equipment	Motor vehicles	Fixtures and fittings	Total
	£	£	£	£	£
Cost or revaluation					
At 1 September 2022	1,018,603	17,171	53,008	83,518	1,172,300
Additions	-	11,479	-	6,994	18,473
At 31 August 2023	<u>1,018,603</u>	<u>28,650</u>	<u>53,008</u>	<u>90,512</u>	<u>1,190,773</u>
Depreciation and impairment					
At 1 September 2022	679,834	17,171	53,008	83,518	833,531
Depreciation charge for the year	31,008	2,870	-	1,749	35,627
At 31 August 2023	<u>710,842</u>	<u>20,041</u>	<u>53,008</u>	<u>85,267</u>	<u>869,158</u>
Net book values					
At 31 August 2023	<u>307,761</u>	<u>8,609</u>	<u>-</u>	<u>5,245</u>	<u>321,615</u>
At 31 August 2022	<u>338,769</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>338,769</u>

14 Debtors

	2023	2022
	£	£
Trade debtors	60,868	56,286
Prepayments and accrued income	6,644	7,575
	<u>67,512</u>	<u>63,861</u>

15 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6,204	1,757
Other creditors	4,650	5,727
Accruals and deferred income	6,500	6,000
	<u>17,354</u>	<u>13,484</u>

16 Creditors:

amounts falling due after more than one
year

	2023	2022
	£	£
Other loans	30,490	33,104
	<u>30,490</u>	<u>33,104</u>

St. George's Lupset Limited
Notes to the Accounts

17 Movement in funds

	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
Restricted funds:					
16-25	140,031	206,969	(205,081)	-	141,919
Big Lottery Fund	28,506	-	(2,591)	-	25,915
WMDC Early Years Capital					
Grant	34,615	-	(3,300)	-	31,315
Coalfields Regeneration Trust	85,846	-	(7,804)	-	78,042
St George's PCC	5,031	-	(457)	-	4,574
Capital Fund	169,527	-	(14,681)	-	154,846
Community Navigators	3,970	10,425	(14,395)	-	-
Connect Cafe	1,884	-	(1,884)	-	-
Connecting Communities	(8,233)	53,750	(25,673)	-	19,844
Covid 19	15,861	3,200	(14,821)	-	4,240
Creche	1,876	-	(3,739)	-	(1,863)
Food Pantry	-	6,269	(6,269)	-	-
Healthy Happy Holidays	7,137	33,664	(37,907)	-	2,894
Healthy Hearts Together	-	8,520	(8,520)	-	-
I2W	28	-	-	-	28
Know Your Neighbourhood	-	8,970	(952)	-	8,018
NOVA Stay & Play	1,866	-	-	-	1,866
Open Access Youth club	-	23,250	(18,330)	-	4,920
Prosper Together	-	11,000	(10,018)	-	982
The Van	-	10,734	(10,734)	-	-
Toothbrushing	16,368	20,000	(29,688)	-	6,680
Warmer Spaces	-	8,994	(8,266)	-	728
Wellbeing LIVE	23,746	40,334	(32,174)	-	31,906
Young Futures	20,301	1,000	(21,389)	-	(88)
	<u>548,360</u>	<u>447,079</u>	<u>(478,673)</u>	<u>-</u>	<u>516,766</u>
Unrestricted funds:					
General funds	<u>303,277</u>	<u>1,086,059</u>	<u>(1,161,804)</u>	<u>-</u>	<u>227,532</u>

Restricted funds - purpose of funds and restrictions applied

Big Lottery Fund, WMDC Early Years Capital, Coalfields Regeneration Trust, S. georges PCC and Capital Fund	These funds were provided for the refurbishment of the facility at Broadway, Lupset to bring it into use as a community centre and nursery facility. The funds were provided on the condition that they were used solely for this purpose.
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Other restricted funds

The other funds have been provided from various sources to enable the charity to employ staff and contractors to deliver community wellbeing and personal development projects to different age groups within the Lupset area.

The costs of delivering these services are set out in the application document for each grant, along with the desired outcomes of the project.

In all cases, the funds have to be applied to the purposes set out in the application and acceptance documents.

18 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	27,841	293,774	321,615
Net current assets	216,105	237,068	453,173
Creditors due in more than one year and provisions	(30,490)	-	(30,490)
	<u>213,456</u>	<u>530,842</u>	<u>744,298</u>

19 Reconciliation of net debt

	At 1 September 2022 £	Cash flows £	New HP/Finance leases £	At 31 August 2023 £
Cash and cash equivalents	495,595	(92,580)		403,015
	<u>495,595</u>	<u>(92,580)</u>	<u>-</u>	<u>403,015</u>
Borrowings	(33,104)	2,614		(30,490)
	<u>(33,104)</u>	<u>2,614</u>	<u>-</u>	<u>(30,490)</u>
Net debt	<u>462,491</u>	<u>(89,966)</u>	<u>-</u>	<u>372,525</u>

20 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
Operating leases with expiry date:				
Within one year	30,300	-	30,300	-
	<u>30,300</u>	<u>-</u>	<u>30,300</u>	<u>-</u>

21 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

St. George's Lupset Limited
Detailed Statement of Financial Activities
for the year ended 31 August 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Donations and project fees	5,334	-	5,334	7,051
Grants received	14,770	447,079	461,849	518,883
	<u>20,104</u>	<u>447,079</u>	<u>467,183</u>	<u>525,934</u>
Charitable activities				
Nursery Education Fund	401,428	-	401,428	416,375
Childcare fees	539,113	-	539,113	472,506
	<u>940,541</u>	<u>-</u>	<u>940,541</u>	<u>888,881</u>
Fundraising activities				
Fundraising events	116	-	116	512
	<u>116</u>	<u>-</u>	<u>116</u>	<u>512</u>
Other				
Salary recharges	24,441	-	24,441	13,559
Room hire	62,310	-	62,310	60,118
Coffee shop takings	12,282	-	12,282	3,704
Activity fees	11,607	-	11,607	7,514
Training and service provision	-	-	-	45
Mini bus income	4,538	-	4,538	3,935
Other income	10,120	-	10,120	19,293
	<u>125,298</u>	<u>-</u>	<u>125,298</u>	<u>108,168</u>
Total income and endowments	1,086,059	447,079	1,533,138	1,523,495
Expenditure on:				
Costs of other trading activities				
Fundraising events	520	-	520	-
	<u>520</u>	<u>-</u>	<u>520</u>	<u>-</u>
Total of expenditure on raising funds	520	-	520	-
Charitable activities				
Staff costs	862,860	296,193	1,159,053	991,891
Social security costs	69,837	-	69,837	62,041
Pension costs	25,616	-	25,616	22,497
Training costs	2,789	1,029	3,818	1,452
Recruitment and DBS costs	1,083	812	1,895	2,675
Other staff costs	504	246	750	5,032
Contractors	23,088	50,301	73,389	76,962
Minibus expenses	2,497	1,887	4,384	4,369
Motor and travelling expenses	4,839	2,585	7,424	3,804
Activity costs	-	17,817	17,817	6,660

St. George's Lupset Limited**Detailed Statement of Financial Activities**

Food	30,789	21,442	52,231	37,693
Health, safety and hygiene	11,089	-	11,089	16,298
Educational consumables and equipment	7,207	12,036	19,243	13,884
Pupil premium	3,718	-	3,718	-
Stationery and software	6,690	1,141	7,831	11,726
Equipment repairs and renewals	2,490	109	2,599	11,999
Photocopier	7,271	-	7,271	15,925
Grants given	-	8,468	8,468	-
Room hire	3,565	-	3,565	-
Other costs	1,412	201	1,613	2,195
	<u>1,067,344</u>	<u>414,267</u>	<u>1,481,611</u>	<u>1,287,103</u>
Governance costs				
Auditors' remuneration	6,800	-	6,800	6,420
	<u>6,800</u>	<u>-</u>	<u>6,800</u>	<u>6,420</u>
Total of expenditure on charitable activities	1,074,144	414,267	1,488,411	1,293,523
Other expenditure				
Other interest payable	1,646	-	1,646	1,648
	<u>1,646</u>	<u>-</u>	<u>1,646</u>	<u>1,648</u>
Premises costs				
Rent	10,249	27,271	37,520	29,763
Light, heat and power	15,438	-	15,438	8,414
Premises repairs and maintenance	8,333	1,393	9,726	5,775
Other premises costs	1,446	-	1,446	5,111
	<u>35,466</u>	<u>28,664</u>	<u>64,130</u>	<u>49,063</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	2,175	28,833	31,008	31,008
Depreciation of Computer equipment	1,366	1,504	2,870	-
Depreciation of Motor vehicles	-	-	-	-
Depreciation of Fixtures and fittings	879	870	1,749	-
Bad debts	153	-	153	2,700
Bank charges	619	-	619	727
General insurances	6,206	-	6,206	2,764
Postage and couriers	11,056	1,865	12,921	11,318
Subscriptions	13,612	-	13,612	11,186
Sundry expenses	3,076	2,670	5,746	1,822
	<u>39,142</u>	<u>35,742</u>	<u>74,884</u>	<u>61,525</u>
Legal and professional costs				

St. George's Lupset Limited
Detailed Statement of Financial Activities

Other legal and professional costs	10,886	-	10,886	10,970
	<u>10,886</u>	<u>-</u>	<u>10,886</u>	<u>10,970</u>
Total of expenditure of other costs	<u>87,140</u>	<u>64,406</u>	<u>151,546</u>	<u>123,206</u>
Total expenditure	<u>1,161,804</u>	<u>478,673</u>	<u>1,640,477</u>	<u>1,416,729</u>
Net gains on investments	-	-	-	-
	<u>(75,745)</u>	<u>(31,594)</u>	<u>(107,339)</u>	<u>106,766</u>
Net (expenditure)/income	<u>(75,745)</u>	<u>(31,594)</u>	<u>(107,339)</u>	<u>106,766</u>
Net (expenditure)/income before other gains/(losses)	<u>(75,745)</u>	<u>(31,594)</u>	<u>(107,339)</u>	<u>106,766</u>
Other Gains	-	-	-	-
	<u>(75,745)</u>	<u>(31,594)</u>	<u>(107,339)</u>	<u>106,766</u>
Net movement in funds	<u>(75,745)</u>	<u>(31,594)</u>	<u>(107,339)</u>	<u>106,766</u>
Reconciliation of funds:				
Total funds brought forward	303,277	548,360	851,637	744,871
Total funds carried forward	<u>227,532</u>	<u>516,766</u>	<u>744,298</u>	<u>851,637</u>

