

Financial Statements for the Year Ended 31st March 2023

Ripon Community House Limited



Registered Charity Number: 1098125

Limited Company by Guarantee Number:4421338

Ripon Community House Limited

Contents of the Financial Statements for the Year Ended 31st March 2023

Page 3	Company Information
Page 4-6	Trustees' Report
Page 7	Independent Examiner's report
Page 8	Statement of Financial Activities
Page 9-10	Balance Sheet
Pages 11 -17	Notes to the accounts

Ripon Community House Limited

Company Information for the Year Ended 31st March 2023

Directors:	Mr John Groves	Resigned August 2022
	Ms Sylvia Brierley	Resigned September 2022
	Mr Stuart Martin	
	Mr David Elsy	
	Ms Katie Sharman	
	Mr Michael Chambers	
	Mr Michael Thwaites	
	Mrs Rebecca Blunstone	

Secretary:	Mr David Elsy
------------	---------------

Registered Office:	Community House Sharow View Allhallowgate Ripon North Yorkshire HG41LE
--------------------	---

Registered Number:	4421338
--------------------	---------

Independent Examiner:	Mr T Jones FCCA TP Jones and Co LLP 23 Victoria Avenue Harrogate North Yorkshire HG15RD
--------------------------	--

RIPON COMMUNITY HOUSE TRUSTEES' REPORT - YEAR ENDED 31 MARCH 2023

We submit our annual report and financial statements for the year ended 31 March 2023.

Constitution

Ripon Community House Limited is a Company Limited by Guarantee, its constitution is governed by the Memorandum & Articles of Association

Risk management

The Trustees have overall responsibility for ensuring that the Charity has appropriate procedures in place to mitigate risks related to strategy, operations, finance or legal compliance. The Charity's current procedures include:

- A formal process for review, recording and management of risks
- An ongoing strategic plan and annual budgets against which actual results are reviewed throughout the year; and
- Internal controls and policies.

Principal activity and objectives

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The principal activities of Ripon Community House Limited and the Charity's objectives are:-

To promote, develop and support voluntary activity in the area of Ripon, Boroughbridge, Pateley Bridge and Masham.

Strategic objectives

We seek to ensure equal opportunity and access to services throughout this predominantly rural area.

Reserves policy

The policy of the Trustees is to build and maintain an appropriate level of free reserves since due regard needs to be given to the contingencies surrounding the Charity's operation.

Activities this Year

Financially the Charity made an increased surplus of £67,000 this year considering the challenges faced by all charities since March 2020 this is a remarkable achievement and thanks from the Board of Trustees must go to the staff and volunteers who made this possible.

During this year Community House supported the local community with the continued role of supporting the local community in partnership with North Yorkshire County Council acting as a Community Support Organisation has meant another busy year especially for food support.

Food support has now a part time member of staff, Danielle Hamilton, recruited in May 2022 to run the food support project as well as undertaking marketing and fundraising to raise the profile of Ripon Community House within the local community. The universal food offering on a Wednesday – Waste not Wednesday has also gone from strength to strength and is seeing a regular cohort of people attending each week.

The organisation also has repaid the outstanding loan from the Charity Bank the loan is fully repaid and has secured the buildings future going forward. Thanks again must go to the staff for this amazing achievement especially as many small organisations have gone under since 2020.

Ripon Community House's aspiration is that the organisation will continue to develop further working with partners to ensure that access to services remains local. In order to do this the organisation will work with North Yorkshire Council to become a Community Anchor Organisation, building on the success of the work undertaken during covid as Community Support Organisation.

Information for Independent Examiner

So far as each of the directors is aware at the time the report is approved:

- There is no relevant information of which the independent examiner is unaware, and
- The directors have taken all the steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

In preparing this report the directors have taken advantage of the small companies' exemption provided by s415A of the Companies Act 2006.

This report was approved by the board on and signed on its behalf.

A handwritten signature in dark ink, appearing to read 'S. Martin', written in a cursive style.

Stuart Martin

Chair of Board of Trustees

Independent examiner's report on the accounts

Report to the trustees/ members of

Ripon Community House Limited

On accounts for the year ended

31st March 2023

Charity no

1098125

Set out on pages

1-15

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name:

Mr Tim Jones,

Relevant professional qualification(s): or body (if any):

FCCA

Address:

TP Jones and Co LLP, First Floor, 23 Victoria Avenue, Harrogate, HG1 5RD

Ripon Community House Ltd

Statement of financial activities for the year ended 31st March 2023

	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Incoming resources (Note 3)				
Incoming resources from generated funds				
Voluntary income	-	-	-	-
Activities for generating funds	82,986	-	86,992	72,573
Investment income	4	-	3	15
Incoming resources from charitable activities	82,920	-	80,347	76,378
Total incoming resources	165,910	-	167,270	148,996
Resources expended (Note 4)				
Costs of Generating Funds				
Fundraising trading costs	105,168	-	98,876	83,844
Charitable activities		-		-
Governance costs	600	-	570	570
Total resources expended	105,768	-	99,446	84,414
Net incoming/(outgoing) resources before transfers	60,142	-	67,084	64,552
Gross transfers between funds				
Net incoming/(outgoing) resources before other recognised gains/(losses)	60,142		67,084	64,522
Net movement in funds	60,142		67,084	64,522
Total funds brought forward	1,170,674		1,170,674	1,106,122
Total funds carried forward	1,230,816		1,237,758	1,170,674

Ripon Community House Ltd

Balance sheet as at 31st March 2023

		Year Ended 31st March 2023	Year Ended 31st March 2022
		£	£
Fixed assets			
Tangible assets	(Note 7)	1,111,054	1,113,398
Total fixed assets		1,111,054	1,113,398
Current assets			
Debtors	(Note 8)	3,382	2,936
Cash at bank and in hand		150,576	143,337
Total current assets		153,958	146,273
Creditors: amounts falling due within one year	(Note 9)	34,196	40,586
Net current assets/(liabilities)		119,762	105,687
Total assets less current liabilities		1,230,816	1,219,085
Creditors: amounts falling due after one year	(Note 9)		48,411
Net assets		1,230,816	1,219,085
Funds of the Charity			
Unrestricted funds		1,211,280	1,151,138
Restricted income funds		4,536	4,536
Reserve fund		15,000	15,000
Total funds		1,230,816	1,170,674

For the year ending 31st March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to smaller companies.

- No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS 102 SORP.

The annual accounts were approved by the Board of Directors of Ripon Community House

On 14/12/2023 and signed on its behalf by:



Director of Ripon Community House Ltd

Ripon Community House Ltd

Notes to the accounts for the Year Ended 31st March 2023

1) Company Status

The Company is Limited by guarantee; Every member undertakes to contribute £1 per member in event of winding up the company.

2) Accounting Policies

2.1) Accounting convention

The accounts have been prepared in accordance with the Companies Act 2006 and 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)' as amended for accounting periods commencing from 1st January 2016. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have been prepared under historical cost convention. The accounts present a true and fair view and no changes have been made to the principal accounting policies adopted below.

2.2) Going concern

At the time of approving the accounts, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the accounts.

2.3) Incoming resources

Incoming resources are recognised in the period in which they are received. Income is deferred only when the charity has to fulfil conditions before entitled to it or where the funder has specified that the income is to be expended in a future period.

2.4) Resources expended

All expenditure is included in the Statement of Financial Activities on an accrual's basis. Resources expended are allocated directly to a particular activity where costs relate directly to that activity. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

2.5) Tangible fixed assets

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their residual value, over their expected useful lives on the following bases:

Fixtures & fittings 25% reducing balance
Office Equipment 25% reducing balance

Ripon Community House Ltd

Notes to the accounts for the Year Ended 31st March 2023 (cont)

2.6) Community House

The Charity does not depreciate freehold property as they consider it to have an indefinitely long life and an informal valuation of the land has resulted to date in there being no indication in the land becoming impaired.

2.7) Pensions

The company makes payments to employees' personal pension schemes and the pension charge included in the Statement of Financial Activities represents the amount payable to the schemes in respect of the period.

2.8) Taxation

As a registered charity the company 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

Ripon Community House Ltd

Notes to the accounts for the Year Ended 31st March 2023 (cont)

Note 3

Analysis of incoming resources

		Year Ended 31st March 2023	Year Ended 31st March 2022
	Analysis	£	£
Activities for generating funds	Catering Income	5,636	4,044
	Miscellaneous Income	448	0
	Room Hire	38,876	26,649
	Rents	38,026	41,880
	Total	82,986	72,573
Investment income	Interest	4	15
	Total	4	15
Incoming resources from charitable activities	Grants, donations and Gift Aid	79,475	76,218
	Service charges	3,445	160
	Total	82,920	76,378

Ripon Community House

Notes to the accounts for the Year Ended 31st March 2023 (cont)

Note 4

Analysis of resources expended

		Year Ended 31st March 2023 £	Year Ended 31st March 2022 £
	Analysis		
Fundraising trading costs	Salaries	61,132	46,135
	Office Costs	1,659	3,579
	Photocopying	420	342
	Service provision	5,050	1,892
	Communications	2,207	1,943
	Training	1,017	605
	Repairs, renewals and waste disposal	12,883	9,552
	Sundry	233	60
	Equipment	544	356
	Utilities	10,587	5,764
	Insurance	5,735	5,195
	Loan Interest	930	5,039
	Bank charges	427	287
	Depreciation	2,344	3,125
	Total	105,168	83,844
Charitable activities	Salaries	0	0
	Volunteers	0	0
	Total	0	0
Governance costs	Payroll and audit	600	570
	Total	600	570

Ripon Community House Ltd

Notes to the accounts for the Year Ended 31st March 2023 (cont)

Note 5

Details of certain items of expenditure

5.1 Trustee expenses

Total amount paid

This year	Last year
None	None
0	0

5.2 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

This year £	Last year £
600	570

Note 6

Paid employees

6.1 Staff Costs

Gross wages, salaries and benefits in kind
Pension costs

Total staff costs

This year £	Last year £
59,299	45,713
1,833	423
61,132	46,316

6.2 Average number of employees in the year

Full time
Part time

This year Number	Last year Number
0	0
5	4
Total 5	4

Ripon Community House Ltd

Notes to the accounts for the Year Ended 31st March 2023 (cont)

Note 7

Tangible fixed assets

7.1 Cost or valuation

	Freehold land & buildings £	Office equipment £	Motor vehicles £	Fixtures and fittings £	Total £
Balance brought forward	1,104,020	30,681		41,223	1,175,924
Additions					
Revaluations					
Disposals					
Transfers					
Balance carried forward	1,104,020	30,681		41,223	1,175,924

7.2 Accumulated depreciation and impairment provisions

	Basis	RB	RB	RB
Rate		25%	33%	25%
Balance brought forward		30,008		32,518
Depreciation charge for year		168		2,176
Impairment provisions				
Revaluations				
Disposals				
Transfers				
Balance carried forward		30,176		34,694

7.3 Net book value

Brought forward	1,104,020	673	8,705	1,113,398
Carried forward	1,104,020	505	6,529	1,111,054

Ripon Community House Ltd

Notes to the accounts for the Year Ended 31st March 2023

(cont)

Note 8 Debtors and prepayments

8.1 Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Trade debtors	3,382	2,936		
Prepayments	0	0		
VAT	0	0		
Total	3,382	2,936		

Note 9 Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Trade creditors	2,761	4,972		
Loans and overdrafts	0	5,825		48,411
VAT	3,635	2,019		
Accruals and deferred income	27,800	27,770		
Total	34,196	40,586		48,411