

Financial Statements for the Year Ended 31st March 2024

Ripon Community House Limited



Registered Charity Number: 1098125

Limited Company by Guarantee Number: 4421338

Ripon Community House Limited

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Ripon Community House Limited

Company Information for the Year Ended 31st March 2024

Directors: Ms Rebecca Blunstone - Appointed 15th November 2023
Mr Michael Thwaites - Appointed 14th November 2023
Mr Stuart Martin
Mr David Elsy
Ms Katie Sharman

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 2024

We submit our annual report and financial statements for the year ended 31 March 2024.

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 for the Year

The Charity continues to increase the resources on the back of an outstanding year in 2022. The resources have increased by £27,000 during the year.

Community House has continued to support the local community throughout the year. Food Support continues to be a key activity. The Food Bank remains in demand and Waste Not Wednesday, which is the provision of cooked food from surplus produce provided by local supporters, continues to grow and is very well received.

During the year the Charity has continued to support/work with Community Anchor and North Yorkshire Council. We have also initiated the provision of administration support for the Community Transport Scheme. Further new users include the Islamic Prayer Group with room facilities and other provisions.

Community House has had some internal challenges during the year including staffing/resourcing obstacles and in particular the demands on maintaining the property. The Charity occupies, and relies on, a large older property which is in need of extensive repairs and refurbishment. The costs incurred this year are evident in the accounts. This will continue into 2024/25 however grant funding has been secured to 'cushion' the blow.

As in previous years, it is the staff and volunteers who work and support the Charity, who have continued to provide the energy and flexibility to enable the Charity to perform and produce these results. The Board of Trustees are very grateful for their commitment and dedication to their roles.

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 black 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 2024

Charity no

1098125

Set out on pages

1-17

**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 2024

	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	98,592	-	98,592	82,986
Investment income	-	-	-	4
Incoming resources from charitable activities	43,405	44,420	87,825	82,920
Total incoming resources	141,997	44,420	186,417	165,910
Resources expended (Note 4)				
Costs of Generating Funds				
Fundraising trading costs	120,149	31,500	151,649	105,168
Charitable activities	1,163	6,000	7,163	-
Governance costs	600	-	600	600
Total resources expended	121,912	37,500	159,412	105,768
Net incoming/(outgoing) resources before transfers	20,085	6,920	27,005	60,142
Gross transfers between funds	4,536	(4,536)	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)	24,621	2,384	27,005	60,142
Net movement in funds	24,621	2,384	27,005	60,142
Total funds brought forward	1,226,280	4,536	1,230,816	1,170,674
Total funds carried forward	1,250,901	6,920	1,257,821	1,230,816

Ripon Community House Ltd

Balance sheet as at 31st March 2024

		Year Ended 31st March 2024	Year Ended 31st March 2023
		£	£
Fixed assets			
Tangible assets	(Note 7)	1,109,296	1,111,054
Total fixed assets		1,109,296	1,111,054
Current assets			
Debtors	(Note 8)	7,487	3,382
Cash at bank and in hand		149,393	150,576
Total current assets		156,880	153,958
Creditors: amounts falling due within one year	(Note 9)	8,355	34,196
Net current assets/(liabilities)		148,525	119,762
Total assets less current liabilities		1,257,821	1,230,816
Net assets		1,257,821	1,230,816
Funds of the Charity			
Unrestricted funds		1,235,901	1,211,280
Restricted income funds		6,920	4,536
Reserve fund		15,000	15,000
Total funds		1,257,821	1,230,816

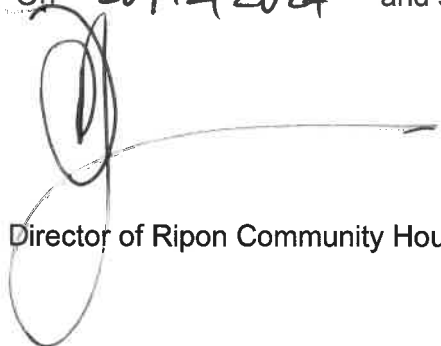
For the year ending 31st March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to smaller companies.

- 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 20/12/2024 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 2024

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 2024 (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 2024 (cont)

Note 3

Analysis of incoming resources

		Year Ended 31st March 2024	Year Ended 31st March 2023
Analysis		£	£
Activities for generating funds	Catering Income	1,007	5,636
	Miscellaneous Income	1,333	448
	Fundraising	1,232	0
	Room Hire	42,873	38,876
	Rents	52,147	38,026
	Total	98,592	82,986
Investment income	Interest	0	4
	Total	0	4
Incoming resources from charitable activities	Grants, donations and Gift Aid	84,150	79,475
	Service charges	3,675	3,445
	Total	87,825	82,920

Ripon Community House

Notes to the accounts for the Year Ended 31st March 2024 (cont)

Note 4 Analysis of resources expended

		Year Ended 31st March 2024 £	Year Ended 31st March 2023 £
	Analysis		
Fundraising trading costs	Salaries	70,405	61,132
	Office Costs	3,011	1,659
	Photocopying	396	420
	Service provision	1,324	5,050
	Communications	3,202	2,207
	Training	600	1,017
	Premises costs, repairs and waste disposal	40,922	12,883
	Sundry	753	233
	Equipment	328	544
	Utilities	18,878	10,587
	Insurance	6,205	5,735
	Professional fees	3,373	0
	Loan Interest	0	930
	Bank charges	494	427
	Depreciation	1,758	2,344
	Total	151,649	105,168
Charitable activities	Food bank costs	6,000	0
	Volunteers	1,163	0
	Total	7,163	0
Governance costs	Payroll and audit	600	600
	Total	600	600

Ripon Community House Ltd

Notes to the accounts for the Year Ended 31st March 2024 (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	600

Note 6 Paid employees

6.1 Staff Costs

Gross wages, salaries and benefits in kind
Pension costs

Total staff costs

This year £	Last year £
67,413	59,299
2,992	1,833
70,405	61,132

6.2 Average number of employees in the year

Full time
Part time

Total

This year Number	Last year Number
2	0
4	5
6	5

Ripon Community House Ltd

Notes to the accounts for the Year Ended 31st March 2024 (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 Rate	RB 25%	RB 33%	RB 25%	
Balance brought forward		30,176		34,694	64,870
Depreciation charge for year		126		1,632	1,758
Impairment provisions					
Revaluations					
Disposals					
Transfers					
Balance carried forward		30,302		36,326	66,628

7.3 Net book value

Brought forward	1,104,020	505		6,529	1,111,054
Carried forward	1,104,020	379		4,897	1,109,296

Ripon Community House Ltd

Notes to the accounts for the Year Ended 31st March 2024

(cont)

Note 8 Debtors and prepayments

8.1 Analysis of debtors

Trade debtors

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year	Last year	This year	Last year
£	£	£	£
7,487	3,382		
7,487	3,382		

Note 9 Creditors and accruals

9.1 Analysis of creditors

Trade creditors

VAT

Accruals and deferred income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year	Last year	This year	Last year
£	£	£	£
3,168	2,761		
3,297	3,635		
1,890	27,800		
8,355	34,196		

