

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Haxby & Wigginton Youth & Comm. Assoc.

BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
York
North Yorkshire
YO30 4XG

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for the Year Ended 31 March 2023

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Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Structure, Governance and Management

Governing Document

Haxby & Wigginton Youth & Community Association is a Company Limited by Guarantee and a registered charity, which is governed by the Memorandum and Articles of Association being incorporated on 14th June 2004 and amended by members at an Extraordinary General Meeting on 12th September 2017.

Directors and Trustees

The Directors of the Charitable Company ("the Charity") are the Trustees for the purposes of Charity Law and throughout this report are collectively referred to as the "Trustees".

Membership

Membership of Haxby & Wigginton Youth & Community Association is open to interested individual members of the local community and to representatives of other local organisations.

Appointment of Trustees

When a vacancy arises Trustees analyse the strengths and weaknesses of the existing Trustees, and seek local candidates with skills and experience which will add to the range of Trustees' expertise. Before appointment a potential candidate must satisfactorily complete an Automatic Disqualification form to confirm there are no issues barring them from being appointed a Trustee. If appointed during the year the Trustee retains office until the next AGM. Once appointed the Trustee retains office until the next AGM when he/she will be required to stand for election. In accordance with the Articles of Association, each year one third of Trustees are required to retire by rotation.

Trustee Induction and Training

New Trustees are given copies of the Memorandum & Articles of Association, the most recent Annual Report and recent minutes of the meetings of Trustees. In addition, they are directed to the Charity Commission website to view the "Essential Trustee" and their attention is drawn to other information available on the Charity Commission website (or downloaded hard copies are offered). The staff team, Chair and/or Vice Chair provide help and assistance to facilitate familiarisation with procedures.

Organisation and Management

The charity operates in Oaken Grove Community Centre which is owned by the City of York Council, although under its full repairing lease arrangement the entire management and maintenance is the responsibility of the Board of Trustees. The Trustees are responsible for the overall governance of the Charity. During this year the Trustees held the required number of full board meetings. All members of the Trustee Board give their time voluntarily and receive no benefits from the Charity. Day to day management is carried out by Centre management staff with a designated trustee acting as line manager.

Business Planning

The most recent Business Plan was completed in 2019 with support given by York Community Consulting in its development. Unfortunately, the impact of the Coronavirus Pandemic starting in 2020 significantly impacted operations with partial closure affecting the centre well into 2021. The picture has been further complicated by sharply rising energy prices from the beginning of 2022. A further period of closure was necessary from June to December 2022 to permit building works to create an extension to accommodate the new Haxby and Wigginton library (see below).

Report of the Trustees
for the Year Ended 31 March 2023

The impact of significant rises in energy costs, levels of inflation creating a difficult situation across the economy and significant alteration to cost structures following major changes to the building and its occupancy requires an updated business plan to be produced in the near future once there is a sufficient understanding of cost and revenue impacts to reliably project forward.

Risk Management

During the year the Trustees have continued to review the risks to which the Charity is exposed. This is done through the areas of responsibility outlined above. For example, systems are in place to ensure compliance with health & safety of staff, volunteers, and all users of the Community Centre. Food hygiene regulations are adhered to and prompt action is taken, when necessary, to rectify any problems. Risk assessments are carried out when necessary and policy documents are kept, with a rolling programme of reviews. All employees and volunteers who have unsupervised contact with young people or other vulnerable groups are subject to enhanced DBS checks. Insurance for the Centre is in place and inspections are carried out on equipment and certificates obtained from outside agencies. It was agreed by trustees that a thorough review and update of our policies would be undertaken starting in the year 2018-19. This work was finally ratified by the Trustees in 2021

Objectives and Activities

The Charity's objects (the Objectives) are:

- (i) To promote the benefit of the inhabitants of Haxby and Wigginton (hereinafter called "the area of benefit") without distinction by sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and local authorities, voluntary or other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions for life for the said inhabitants and, in particular, young people;
- (ii) To establish or secure the establishment of a community building (hereinafter called "the centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects;
- (iii) To promote such other charitable purposes as may, from time to time, be determined.

Delivering our aims and objectives:

Public Benefit:

- .The ethos of the Association's work administering the Centre is to serve the local community, and to provide a base of activities which enrich the lives of local inhabitants.
- .We aim to make the Community Centre an accessible and welcoming place for all sectors of the local community. To further this aim we ensure that the provisions that we offer give a good balance across age ranges, abilities and interests, whether organised by ourselves or by external groups.
- .This report looks at what we have achieved and the outcomes of our work over the twelve months between April 2022 and March 2023. It looks at the success of each key activity and the benefits brought to the target groups of people we wish to provide for. We continue to refer to the Charity Commission's General Guidance on public benefit (section 17(5) of the 2011 Charities act) when reviewing and planning our future activities.

Performance for the Year 2022-23

General Situation

Whilst we were able to start the year positively following two years that were seriously impacted by the COVID pandemic, it was unfortunately, that these first steps forward in terms of rebuilding our business and activities were again interrupted by closure of the building from late May to enable building extension to accommodate Haxby and Wigginton Library (Explore). Whilst this work was seen as beneficial to long term growth it did again significantly impact our hirers and thus our income. This was mitigated in the short term by contractual arrangements to recover increased costs and lost income from City of York Council. This provided protection to the financial results for the year but we are still faced with again regrowing the business in a particularly difficult economic environment

Report of the Trustees
for the Year Ended 31 March 2023

The weekly Pop Inn lunch club had to cease at the point of closure and the future arrangements whereby all catering operations would be managed by Explore, the library service provider, meant that revised arrangements would be needed in the future. Whilst discussions with Explore had been positive some doubts had arisen amongst the delivery volunteers. This group had decided to independently keep the operation going at an alternative location and decided not to return once the building re-opened. Given that a start up of our own operation would have required a completely new volunteer group and would have been in competition with the original group for what was a limited market we decided to seek other ways of providing activity for older residents

It had been our initial hope that the extended building would be ready by some time in September but it became clear that the works would take longer and the revised plan was to reopen after the autumn half term in late October. Even this date slipped, however and the building was returned two weeks before Christmas. This inevitably meant that worthwhile income could not be generated until the start of 2023 and some bookings were lost for the whole booking period from September 2022 to July 2023.

During the period of closure, we kept some activities running by making arrangements for existing customers that chose to remain to be relocated to alternative venues at no extra cost to them. We also continued running youth activities in part outside using the sports field and from the autumn at St Mary's Church Hall

During closure, Explore offered office space at Huntington Library for continuation of our administrative activities. All our equipment etc had to be removed from the building to the existing storage facilities and to additional space brought in by City of York Council.

When the Administration Assistant left in August we took the decision, in the light of financial pressure, not to recruit a replacement and instead to try to find volunteer support as an alternative

Despite the difficulties the Accounts do show an income surplus in the year's activities. Whilst this was in part due to income support from City of York Council referred to above and securement of a number of grants, most significantly we received just over £11k in crowd funding for solar panels. This has been ring fenced for future use. Without these items of income the year's activities would have been in deficit

Youth Provision

As stated above we continued to run as many youth activities as possible throughout the year. In addition to those activities which are normally carried out away from the centre we operated the regular Wednesday Youth Club during the summer on the sports field and then moved indoors to St Marys Church Hall. Inevitably the disruption did impact numbers but following re-opening numbers have returned to former levels

There were three members of youth staff who left over the course of the year whilst two new employees joined us

Tool Box Drama

Tool Box Drama the accessible drama and craft provision for adults with additional needs continued to operate but moved from being a grant supported joint operation to being a main customer on a self-sufficient basis It continues to run highly successful twice weekly sessions.

Adult Social Isolation

As already referred to the long running Pop Inn lunch club ceased as an HWYCA activity but we did secure funding to provide warm place facilities against the background of rising domestic energy costs. This was not particularly well supported but is something that could be adapted as a basis for future provision to the older residents of Haxby and Wigginton

Report of the Trustees
for the Year Ended 31 March 2023

Haxby and Wigginton Library

After some two years of negotiation legal agreements were finally signed off and building extension works took place to provide a much larger building with upgraded facilities to accommodate Haxby and Wigginton Library. Effectively two new rooms were built on to one end of the building and under the revised arrangements the original café space and the new room at the front of the building became the children's and adult library respectively whilst the Acorn Room became the new café customer space. The Oak Tree Room and the new room at the back of the building became the two main letting spaces for HWYCA. The kitchen area was taken over by Explore to provide a café service 6 days a week. Other changes included complete refurbishment of the toilets and installation of an external window in the office. Government grant for installation of a full Changing Places toilet was not confirmed in time for the facility to be included in the work and this hopefully will now follow in a second phase.

Under the agreement Explore have a sub-lease of their area and no rent being payable but the agreement effectively offsets the theoretical rent value against the capital cost of the work for a period in excess of forty years. At this stage the capital having been repaid HWYCA will be free to charge market rent for the facility

The management of shared costs falls to HWYCA with agreed percentages for sharing joint overheads. The percentage share has been set at a default of 50:50 but this does not apply to electricity and water where the split has been agreed at 35% HWYCA and 65% Explore thus recognising the extra use of these utilities caused by the café operation. A new bank account was opened to process these costs and the agreed contributions by the two parties

The Grounds

With the completion of the building work the external grounds have been re-instated to include both grassy and paved areas for seating. In the Autumn Haxby WI generously donated two planters for the garden to mark the coronation of King Charles III.

Running the Centre

Room Bookings were well below normal the charity earning some £9k from hiring of space compared to some £30k under normal circumstances when we would expect to host a variety of activity at the centre including art groups, table tennis, toddler groups, aerobic activities, and Health and Wellbeing activities.

Grants and financial support from CYC have enabled us to remain within surplus but only after inclusion of just over £11k received from crowd funding to be used for future plans to instal solar panels.

The start of surging energy costs since the start of 2022 is potentially a major risk to the future. It is now clear that there is no specific government support for Charities who are treated as any other business user. We therefore will face significant increase in costs for electricity from May 2023 and for Gas from September 2023 when existing contracts expire. The extent of the increase is extremely difficult to predict as we have no pattern of normal use since 2019 due to all the periods of closure. The modifications to the building have still to be tested and the impact of shared costs with Explore and the extent to which their increased usage will impact have yet to be understood

Financial Review

Trustees' Responsibilities in relation to the Financial Statements

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and regulations. Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the Trustees are required to:

- . Select suitable accounting policies and then apply them consistently
- . Make judgements and estimates that are reasonable and prudent.
- . Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company and Charity will continue in business.

Report of the Trustees
for the Year Ended 31 March 2023

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity is required by Company Law and Charity Law to formally report on the Association's position at the end of the financial period 31st March 2023. Net outgoing Resources of £4,653 for the year in the Unrestricted Funds has resulted in a balance carried forward in respect of these Funds of £59,144

Reserves Policy

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organisation. A policy has been established whereby unrestricted funds, not committed in tangible fixed assets held by the Charity, should cover at least 6 months of the budgeted expenditure. Such reserves are needed to meet the working capital requirements of the Charity. The Trustees are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding in the short term, which is a prudent policy especially during these difficult economic times

At 31st March 2023 these reserves stand at £44,475 including £8,828 being the balance of the Designated Fund Premises Reserve, which is earmarked by the Trustees for future expenditure on the premises, the timing of which is unknown.

Investment Policy

Apart from retaining a reserve as outlined above, most of the Charity's funds are committed in the short term. In the past, Trustees have invested in short term bonds as and when funds are available. Whilst this policy has not been rescinded the last remaining bond was redeemed in early 2021. The fact that interest levels throughout the financial sector have only recently started to rise and in the light of considerable uncertainty over both income expenditure levels it has not been considered sensible to reinvest with notice restrictions limiting access to funds.

Financial Risk Management

The Treasurer presents regular detailed budget monitoring reports to Trustees in order to ensure that there is adherence to the budget and to ensure that the Charity is not exposed to financial risk. Advice is taken from our Independent Examiners as to the appropriateness of control measures. Adherence to the Charity's Financial Management Policy and to the Financial Standing Orders ensures that risks are minimised by the implementation of procedures for authorisation of all financial transactions.

Principal Funding

The principal sources of funding are by way of grants and service agreements from local organisations. During this year we are grateful for the financial support given to us by:

- . Haxby Town Council
- . Wigginton Parish Council
- . Haxby & Wigginton Ward Committee
- . City of York Council
- . Two Ridings
- . Awards for All
- . Haxby Co-op
- . YORK CVS Unity Trust
- . The Outlook

Income Generated Ourselves Is From:

Room lettings
Fundraising raising a total of £1,647

Report of the Trustees
for the Year Ended 31 March 2023

Bankers

Barclays Bank
Leicester
LE87 2BB

Independent Examiner

AEW Botting
Botting & Co Ltd
8 Clifton Moor Business Village
James Nicolson Link
York YO30 4XG

were re-appointed as the Independent Examiner at the Annual General Meeting in 2022

The Chair of Trustees is currently Vacant

Management & Administrative Staff: Lisa Wellington, Alysha Smith, Joel Christy, Sue Nelson, Alice Slater

Youth Provision Staff: Mairi Taylor-Gibson, Yasmin Hussain, Hannah Wood, Lizzie Whiteley, Libby Kay, Olivia Dickenson, Rebecca Patterson, Ellie Harber, Carla Burrett, Amy Shephard.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP), and in accordance with the special provisions relating to companies subject to the Small Companies Regime within Part 15 of the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05152446 (England and Wales)

Registered Charity number

1105675

Registered office

Oaken Grove Community Centre
Reid Park, off Oaken Grove
Haxby
York
North Yorkshire
YO32 3QW

Trustees

P Wilford
J Harrison Treasurer
J Sill
K Grogan
W Clark
E Pearson
A Cassidy

Haxby & Wigginton Youth & Comm. Assoc.

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

K Tomlinson

Independent Examiner

BOTTING & CO LIMITED

Chartered Accountants

8 Clifton Moor Business Village

James Nicolson Link

York

North Yorkshire

YO30 4XG

Approved by order of the board of trustees on and signed on its behalf by:

.....
P Wilford - Trustee

**Independent Examiner's Report to the Trustees of
Haxby & Wigginton Youth & Comm. Assoc.**

Independent examiner's report to the trustees of Haxby & Wigginton Youth & Comm. Assoc. ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the 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 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 2011 ('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 statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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 have no concerns and 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.

Botting & Co Limited

BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
York
North Yorkshire
YO30 4XG

Date:

Haxby & Wigginton Youth & Comm. Assoc.

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		506	11,395	11,901	122
Charitable activities					
Incoming Charitable Activities		65,282	-	65,282	68,808
Other trading activities	2	3,963	-	3,963	6,173
Investment income	3	46	-	46	3
Total		<u>69,797</u>	<u>11,395</u>	<u>81,192</u>	<u>75,106</u>
EXPENDITURE ON					
Charitable activities					
Expenses Charitable Activity		26,128	-	26,128	26,480
Staffing Costs		47,584	-	47,584	40,945
Total		<u>73,712</u>	<u>-</u>	<u>73,712</u>	<u>67,425</u>
NET INCOME/(EXPENDITURE)		(3,915)	11,395	7,480	7,681
Transfers between funds	10	<u>(738)</u>	<u>738</u>	<u>-</u>	<u>-</u>
Net movement in funds		(4,653)	12,133	7,480	7,681
RECONCILIATION OF FUNDS					
Total funds brought forward		63,797	3,913	67,710	60,029
TOTAL FUNDS CARRIED FORWARD		<u>59,144</u>	<u>16,046</u>	<u>75,190</u>	<u>67,710</u>

The notes form part of these financial statements

Haxby & Wigginton Youth & Comm. Assoc.

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	7	14,669	-	14,669	16,250
CURRENT ASSETS					
Debtors	8	10,039	-	10,039	6,487
Cash at bank and in hand		45,945	16,046	61,991	47,021
		<u>55,984</u>	<u>16,046</u>	<u>72,030</u>	<u>53,508</u>
CREDITORS					
Amounts falling due within one year	9	(11,509)	-	(11,509)	(2,048)
NET CURRENT ASSETS		<u>44,475</u>	<u>16,046</u>	<u>60,521</u>	<u>51,460</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>59,144</u>	<u>16,046</u>	<u>75,190</u>	<u>67,710</u>
NET ASSETS		<u>59,144</u>	<u>16,046</u>	<u>75,190</u>	<u>67,710</u>
FUNDS	10				
Unrestricted funds				59,144	63,797
Restricted funds				<u>16,046</u>	<u>3,913</u>
TOTAL FUNDS				<u>75,190</u>	<u>67,710</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Haxby & Wigginton Youth & Comm. Assoc.

Balance Sheet - continued

31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
P Wilford - Trustee

.....
J Harrison Treasurer - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is Provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Office Building	4% Straight Line Basis
Conservatory	10% Straight Line Basis
Furniture, Equipment, Etc	20% Straight Line Basis
IT Equipment	33.3% Straight Line Basis

Taxation

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

Fund accounting

Funds held by the Charity are either :

- * **Unrestricted general funds** - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- * **Unrestricted designated funds** - these are funds, being part of the Charity's unrestricted funds, which are earmarked by the Trustees for future expenditure on the premises.
- * **Restricted funds** - these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund.

Office Extension Fund

Grants and donations have been received in respect of the office extension to the Oakden Grove Community Centre. The fund will be written off in line with the depreciation to be charged to General Fund in respect of the office extension.

Youth Activity Trust Fund

This fund is held in respect of supporting young people.

Eddie Benson Fund

Donations were received in remembrance of Eddie Benson the founding Chairman of the charity. A decision has yet to be made on a suitable scheme/arrangement.

Storage Works Project Fund

A grant was received from Haxby & Wigginton Methodist Church Scarecrow Committee to be used for work to be undertaken to improve storage capabilities within the Centre.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Sound System Fund

Three grants were received from three grant providers amounting in total to £3,350.00 as part of a phased project to refurbish and improve the sound system within the Centre.

Solar Fund

Funds have been raised through Crowdfunding amounting in total to £11,395.00 towards the costs of purchase and installation of Solar Panels. Further Fundraising will be required to cover these costs in full.

Explore Fund

Payments from the General funds to cover part of the expenses for the Joint venture between York Library and Haxby & Wigginton Youth Community Association.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	2,165	1,368
Tuck Shop	147	578
Subscriptions and Fees	347	1,040
Pop Inn Catering	1,261	3,008
Catering other than POP Inn	-	25
Photocopying - Laminating	43	154
	<u>3,963</u>	<u>6,173</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	46	3
	<u>46</u>	<u>3</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	1,980	1,789
Hire of External Rooms & Equip	2,458	1,563
	<u>4,438</u>	<u>3,352</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	122	-	122
Charitable activities			
Incoming Charitable Activities	68,808	-	68,808
Other trading activities	6,173	-	6,173
Investment income	3	-	3
Total	<u>75,106</u>	<u>-</u>	<u>75,106</u>
EXPENDITURE ON			
Charitable activities			
Expenses Charitable Activity	26,480	-	26,480
Staffing Costs	40,945	-	40,945
Total	<u>67,425</u>	<u>-</u>	<u>67,425</u>
NET INCOME	7,681	-	7,681
RECONCILIATION OF FUNDS			
Total funds brought forward	56,116	3,913	60,029
TOTAL FUNDS CARRIED FORWARD	<u>63,797</u>	<u>3,913</u>	<u>67,710</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022	50,136	43,314	15,780	109,230
Additions	-	849	-	849
Disposals	-	(450)	-	(450)
At 31 March 2023	50,136	43,713	15,780	109,629
DEPRECIATION				
At 1 April 2022	34,457	42,764	15,759	92,980
Charge for year	1,363	596	21	1,980
At 31 March 2023	35,820	43,360	15,780	94,960
NET BOOK VALUE				
At 31 March 2023	14,316	353	-	14,669
At 31 March 2022	15,679	550	21	16,250

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	8,696	3,780
Other debtors	1,343	1,058
	10,039	4,838

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	-	(1)
Social security and other taxes	225	112
Accruals and deferred income	11,284	1,937
	11,509	2,048

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	54,969	(3,915)	(738)	50,316
Premises Reserve	8,828	-	-	8,828
	<u>63,797</u>	<u>(3,915)</u>	<u>(738)</u>	<u>59,144</u>
Restricted funds				
Benson Fund	1,101	-	-	1,101
Office Extension	1,824	-	-	1,824
Youth Activity Trust	820	-	-	820
Storage Works Project Fund	80	-	-	80
Sound System Fund	88	-	-	88
Solar Panels	-	11,395	-	11,395
Explore Library	-	-	738	738
	<u>3,913</u>	<u>11,395</u>	<u>738</u>	<u>16,046</u>
TOTAL FUNDS	<u><u>67,710</u></u>	<u><u>7,480</u></u>	<u><u>-</u></u>	<u><u>75,190</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,797	(73,712)	(3,915)
Restricted funds			
Solar Panels	11,395	-	11,395
TOTAL FUNDS	<u><u>81,192</u></u>	<u><u>(73,712)</u></u>	<u><u>7,480</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	47,288	7,681	54,969
Premises Reserve	8,828	-	8,828
	<hr/>	<hr/>	<hr/>
	56,116	7,681	63,797
Restricted funds			
Benson Fund	1,101	-	1,101
Office Extension	1,824	-	1,824
Youth Activity Trust	820	-	820
Storage Works Project Fund	80	-	80
Sound System Fund	88	-	88
	<hr/>	<hr/>	<hr/>
	3,913	-	3,913
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>60,029</u>	<u>7,681</u>	<u>67,710</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,106	(67,425)	7,681
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>75,106</u>	<u>(67,425)</u>	<u>7,681</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	47,288	3,766	(738)	50,316
Premises Reserve	8,828	-	-	8,828
	<u>56,116</u>	<u>3,766</u>	<u>(738)</u>	<u>59,144</u>
Restricted funds				
Benson Fund	1,101	-	-	1,101
Office Extension	1,824	-	-	1,824
Youth Activity Trust	820	-	-	820
Storage Works Project Fund	80	-	-	80
Sound System Fund	88	-	-	88
Solar Panels	-	11,395	-	11,395
Explore Library	-	-	738	738
	<u>3,913</u>	<u>11,395</u>	<u>738</u>	<u>16,046</u>
TOTAL FUNDS	<u>60,029</u>	<u>15,161</u>	<u>-</u>	<u>75,190</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	144,903	(141,137)	3,766
Restricted funds			
Solar Panels	11,395	-	11,395
	<u>156,298</u>	<u>(141,137)</u>	<u>15,161</u>
TOTAL FUNDS	<u>156,298</u>	<u>(141,137)</u>	<u>15,161</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Haxby & Wigginton Youth & Comm. Assoc.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,901	122
Other trading activities		
Fundraising events	2,165	1,368
Tuck Shop	147	578
Subscriptions and Fees	347	1,040
Pop Inn Catering	1,261	3,008
Catering other than POP Inn	-	25
Photocopying - Laminating	43	154
	<hr/> 3,963	<hr/> 6,173
Investment income		
Deposit account interest	46	3
Charitable activities		
Grants	56,201	48,261
Services and Facilities	9,081	20,522
Sundry Receipts	-	25
	<hr/> 65,282	<hr/> 68,808
Total incoming resources	<hr/> 81,192	<hr/> 75,106
EXPENDITURE		
Charitable activities		
Wages	45,236	39,238
Social security	1,377	1,040
Pensions	971	667
Hire of Ext Rooms & Equipment	2,458	1,563
Rates and water	1,727	1,361
Insurance	2,896	1,783
Light and heat	2,071	3,345
Telephone	998	850
Postage, Paper and Computer	108	793
Advertising	152	60
Sundries	886	2,381
Repairs and Renewals	5,618	4,804
Catering	1,105	2,083
Licensing DBS	105	256
Training	942	582
Fundraising Costs	1,651	688
Improvements to property	1,363	1,363
Fixtures and fittings	596	426
Computer equipment	21	-
	<hr/> 70,281	<hr/> 63,283

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Haxby & Wigginton Youth & Comm. Assoc.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
Support costs		
Governance costs		
Independent Examiners Fees	1,284	1,204
Legal fees	100	500
Payroll Services	763	1,482
License Fees PRS/PPL/MPLC	1,282	950
Sumup	2	6
	<hr/> 3,431	<hr/> 4,142
Total resources expended	<hr/> 73,712	<hr/> 67,425
Net income	<hr/> <hr/> 7,480	<hr/> <hr/> 7,681

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