

# **The Arbourthorne Centre Limited**

**(Company Ltd by Guarantee Number 25164684)**

**(Registered Charity No. 1106983)**

## **Financial statements**

**for the year ended 31 March 2022**

<b>Contents</b>	<b>Page</b>
Legal Information	2
Trustees' report	3-5
Examiner's report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the accounts	9-10

# The Arbourthorne Centre Limited

## Legal Information

## Trustees

J Wills	Chair
N Greenacre	
M Lennon	
D Dale	
B Miskell	
M Kromah	

**Company Secretary**

J Wills

**Registered Charity number**

1106983

**Company Ltd by Guarantee number**

5164684

## Registered office

33a Edenhall Road  
Sheffield  
S2 2LD

### Independent examiner

White Rose Accounting for Charities  
The Ghyll  
Threapland  
Aspatria  
CA7 2EL

## Bank

Unity Trust Bank  
Nine Brindleyplace  
4 Oozells Square  
Birmingham  
B1 2HB

## **The Arbourthorne Centre Limited**

### **Trustees' report**

The Trustees present their annual report and financial statements for the year ended 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

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

#### **Governing document**

The Arbourthorne Centre Limited is a charitable company limited by guarantee, incorporated on 28 June 2004 and registered as a charity on 25 November 2004. The company was established under a Memorandum of Association, which states the objects and powers of the company and is governed under its Articles of Association.

#### **Recruitment and Appointment of Trustees**

The directors of the company are also charity trustees for the purposes of charity law. All trustees retire at each Annual General Meeting but are eligible for re-election. The Trustees have the power to co-opt any suitably qualified individual either to fill a vacancy or as an additional trustee provided the appointment does not cause the number of co-opted trustees to exceed one-half of the elected trustees.

#### **Organisational structure**

The charity is organised so that trustees meet regularly to manage its affairs.

#### **Risk management**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to major risks.

#### **Public Benefit**

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission and that the detailed review of achievements and performance, set out in a separate document as noted below, demonstrates that the Charity delivers public benefit.

#### **Objectives and activities**

The objects of the charity are to maintain and manage the Arbourthorne Community Centre.

## **The Arbourthorne Centre Limited**

### **Trustees' report**

#### **Achievements and performance**

Last year we were able to report that a wide range of centre users and volunteers were hoping to use the Centre again as COVID restrictions were eased.

The trustees ensured that preparations were made to ensure safe use of the building, with appropriate cleaning, provision of sanitiser and social distancing measures, and we are pleased that we have received no subsequent reports of COVID related issues attributable to Centre based activities.

A gradual return to use was managed carefully, starting with two very successful Open Days held outdoors, for the arrangement of which we are indebted to Dawn Dale, our trustee representing the Manor and Castle Development Trust, and the support of a number of other local charities.

Building on that start, we have welcomed back the Thursday Lunch Club and Arts and Crafts Group, the Karate Group, the Toddlers' Group, "Everyone's Singing", Boxercise classes, creative writing classes and "Live lighter". Enquiries about using the Hall have increased, and we have been delighted to become a regular venue for Sheffield Young Carers and to be able to respond to an initiative from the City Council to start a Youth Club on the premises. We have also continued to provide a base for Healthy Holiday activities for schoolchildren, organised by Holly from MCDT.

An unexpected and most welcome development has been the growth of artistic activities at the Centre. Ignite Imaginations were pleased to use the former office as a base for one of their courses, and a preliminary enquiry about activities linked to Sheffield Theatres, facilitated by Diane Cairns of MCDT, has led to an amazing range of positive outcomes for the Centre, thanks in large part to the vision of Sally Wilson, the Community Outreach co-ordinator.

A drama group has developed, with its members growing in confidence, eventually performing at the Crucible, and the stage in the Hall has been opened up and transformed, with the work being funded by Sheffield Theatres, along with new blinds, stage lighting, additional seating and some redecoration. Simultaneously a "Community Curtains" group was established, to design and create the decoration of the stage curtains, which now brighten up the Hall. The Hall has subsequently been used for a couple of performances by local groups and for a film show, and there have been links with the wider arts world, including the London Philharmonic Orchestra. There are plans too for the start of a locally led Dance Academy for children.

None of this would have been possible without a supportive group of Trustees and the financial support of the wider community. My thanks go to Dawn Dale, Ben Miskell, Michelle Lennon, Masoba Kromah, our new Treasurer, and to the volunteers who use and support the Centre.

We are particularly grateful to Sheffield City Council for providing a Covid Recovery Grant and support through the Ward Pot, to IKEA for a grant supporting the development of community activities, and to the Co-op local community fund, which has supported the Thursday activities and given opportunity to advertise the work of the Centre in the area.

## **The Arbourthorne Centre Limited**

### **Trustees' report**

As ever, we are most grateful to the Sheffield Methodist Circuit, the landlord, for enabling us to lease the premises in an affordable manner.

The building continues to require improvement, but the major problems with damp penetration have been solved and the arrangements for safety and security are reliable, thanks to support from MCDT. The investment by Sheffield Theatres has been invaluable and we are also indebted to the work done by Richard, Steve and a number of their colleagues to enhance the premises. There is still a fairly urgent need to deal with the external brickwork and to redecorate much of the interior, and this needs to be considered in our future financial planning.

The increased use of the premises has ensured an increase in rental income, and we have been able to avoid any deterioration in our financial position, but we are, of course, still operating "on a shoestring", and we anticipate significant increases in our necessary expenditure in the future. Continued care will be needed to ensure that we maintain a safe, comfortable and welcoming base for the local community.

We are delighted that the usage of the Centre is increasing, but that also implies increased costs in cleaning, repair, caretaking and organisation of voluntary help. I am confident that we can work together, as we have over this last year, to meet these challenges.

John Wills

Chair, The Arbourthorne Centre

### **Trustees responsibilities for the financial statements**

Company and charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of net income or expenditure of the charity for that period. In preparing those financial statements, the Trustees are required to:

- ☐ select suitable accounting policies and 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 charity will continue in operation.
- ☐ state whether applicable accounting standards of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to prepare financial statements. The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on 26/10/22 and is signed on their behalf by:



J Wills  
Chair

## **The Arbourthorne Centre Limited**

### **Independent Examiner's report on the Accounts of The Arbourthorne Centre Limited for the year ended 31 March 2022**

I report on the accounts of the company for the period ended 31 March 2022, which are set out on pages 7 to 10.

#### **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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- ☐ examine the accounts under section 145 of the 2011 Act;
- ☐ to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- ☐ to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Craig Williamson

Craig Williamson  
White Rose Accounting for Charities  
The Ghyll  
Threapland  
Aspatria  
CA7 2EL

Date: 5/10/2022

# The Arbourthorne Centre Ltd

## Statement of Financial Activities for the year ended 31 March 2022

		<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Incoming resources</b>	<b>Notes</b>		
Grants and donations	1		
Grants for external groups	3	19,828	16,758
Room hire		9,313	-
Courses		6,606	1,832
Other income		-	760
		1,605	-
<b>Total Incoming resources</b>		<b>37,352</b>	<b>19,350</b>
<b>Resources expended</b>			
Salaries		-	4,402
Project costs		5,777	-
Water rates, heat and light		2,745	2,095
Insurance		843	1,408
Rent		5,250	8,750
Telephone		889	815
Equipment, repairs and cleaning		4,450	647
Printing, postage and stationery		-	24
Legal fees		13	13
Bank charges		72	72
Depreciation		244	244
Accountancy		200	185
<b>Total resources expended</b>		<b>20,483</b>	<b>18,656</b>
<b>Net (outgoing)/incoming resources</b>		<b>16,869</b>	<b>694</b>
<b>Total funds brought forward</b>		<b>6,896</b>	<b>6,202</b>
<b>Total funds carried forward</b>	<b>4</b>	<b>23,765</b>	<b>6,896</b>

**The Arbourthorne Centre Ltd**  
**Balance Sheet**  
**for the year ended 31 March 2022**

Company Number: 25164684	2022	2021
Notes	£	£
Fixed assets	244	488
<b>Current Assets</b>		
Balance at bank and cash	21,971	8,593
Debtors	1,750	-
<b>Total current assets</b>	<u>23,721</u>	<u>8,593</u>
Creditors: amounts falling due within one year	(200)	(2,185)
<b>Net current assets/(liabilities)</b>	<u>23,521</u>	<u>6,408</u>
<b>Total assets less current liabilities</b>	<u>23,521</u>	<u>6,408</u>
<b>Total net assets</b>	<u><b>23,765</b></u>	<u><b>6,896</b></u>
<b>Represented By FUNDS</b>		
Unrestricted funds	11,853	5,805
Held funds for external organisations	4,907	-
Restricted income fund	7,006	1,091
	<u><b>23,765</b></u>	<u><b>6,896</b></u>

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities;

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

The financial statements are approved by the Board on 26/10/2022 and signed on its behalf by:

*John Wills*

J Wills  
Trustee



# **The Arbourthorne Centre Ltd**

## **Notes to the Accounts**

**for the year ended 31 March 2022**

### **1 Accounting Policies**

#### **(a) Basis of preparation**

The Financial Statements have been prepared in accordance with the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

#### **(b) Income**

Grants donations and Income from charitable trading activities are recognised in full in the Statement of Financial Activities in the year in which they are received.

#### **(c) Restricted Funds**

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund together with a fair allocation of management and support costs.

#### **(d) Unrestricted Funds**

Unrestricted Funds are other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

#### **(e) Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of V.A.T. The company is not VAT registered.

Governance costs of the charity relate to the costs of running the charity such as the costs of meetings, professional costs and statutory compliance, and includes any costs which cannot be specifically identified to another expenditure classification. In the opinion of the trustees all support costs relate to charitable expenditure.

#### **(f) Tangible Fixed Assets and Depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its useful life.

Equipment	-25% on cost
-----------	--------------

#### **(g) Fund Accounting**

Funds held by the charity are either restricted funds or unrestricted general funds. Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds that can only be used for a 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.

# The Arbourthorne Centre Ltd

## Notes to the financial statements for the year ended 31 March 2022

### 2 Creditors; amounts falling due within one year

These are expenses that have been incurred but have not been billed or paid for during the accounting period. They are in respect of:

	2022	2021
	£	£
Accruals	200	185
Grant held for external Organisations	-	2,000
	<u>200</u>	<u>2,185</u>

### 3 Grants & Donations

	2022	2021
	£	£
<b>Grants:</b>		
Manor & Castle Development Trust	-	3,260
Sheffield City Council	12,033	625
Sheffield Methodist Circuit	7,282	9,923
South Yorkshire Community Foundation	-	2,750
Donations	513	200
Total	<u>19,828</u>	<u>16,758</u>

### 4 Restricted Fund Movements

Funder	Brought forward	Income	Expenditure	Carried forward
Sheffield City Council Covid Recovery Grant	-	6,762	-	6,762
Capital grants	<u>1,091</u>	<u>-</u>	<u>(847)</u>	<u>244</u>
	<u>1,091</u>	<u>6,762</u>	<u>(847)</u>	<u>7,006</u>