

# CARLETON (PONTEFRACT) COMMUNITY ASSOCIATION

England & Wales · Charity number 1111983

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05200812](#)

**Registered** 2005-11-09

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Carleton Grange  
Carleton Road  
Carleton  
Pontefract  
West Yorkshire  
WF8 3RJ

**Phone** 01977702911

**Email** [treasurer@carletongrange.co.uk](mailto:treasurer@carletongrange.co.uk)

**Website** <https://carletongrange.co.uk/>

## Activities

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**Objects:** 1. TO PROMOTE THE BENEFIT OF THE INHABITANTS OF PONTEFRACT AND SURROUNDING AREAS (HEREINAFTER CALLED THE 'AREA OF BENEFIT') WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE INFORMAL EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS; AND 2. TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE (HEREINAFTER CALLED 'THE CENTRE') AND TO MAINTAIN AND MANAGE OR TO CO-OPERATE WITH ANY LOCAL STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE, FOR ACTIVITIES PROMOTED BY THE ORGANISATION AND ITS CONSTITUENT BODIES IN FURTHERANCE OF THESE OBJECTIVES.

**Activities:** Promotion of the well being of the community by education and other beneficial means association with local authorities, voluntary organisations and residents to foster community spirit.

Management of the community centre and provision of amenities for meeting.

## Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** PONTEFRACT AND THE SURROUNDING AREAS
- City Of Wakefield

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£193,574	£198,457	-	-
2024-01-31	£179,452	£206,558	-	-
2023-01-31	£182,022	£188,790	-	-
2022-01-31	£149,436	£154,897	-	-
2021-01-31	£129,548	£128,395	-	-

## Trustees

Name	Role	Appointed
David Osborne		2024-02-01
George Alexander Ayre		2025-02-17
Hannah Ruth Appleyard		2025-02-17
Mark John Reynolds		2025-02-17

**CARLETON (PONTEFRACT) COMMUNITY ASSOCIATION**

England & Wales - Charity number 1111983

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# Accounts

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## Charity Trustees Report

Carleton Grange Trust [can you add registration number please Paul]

Carleton Road, Pontefract, WF8 3RJ

Trustees: George Ayre, Paul Marsden, David Osborne, Hannah Appleyard

**Structure:** Trustees as above which act as executive committee.

### Trustees Recruitment:

Vacant Trustee positions are advertised for applications. Applicants are met and interviewed to assess suitability for the role to ensure breadth and range of skill set meeting needs of the Trust. The Trust seeks to appoint Trustees to ensure equality and diversity.

### Objectives and Activities of Carleton Grange Trust

- **To be a place for everyone**
- **Preserve local heritage**
- **Support the health and wellbeing of the community**
- **To be a hub for local creatives and artists**

Carleton Grange Trust is committed to community and serving the residents of Pontefract and beyond. It is a place for everyone. As stated, the Trust is for everyone and as such as Trustees have sought funding to install a lift to improve the accessibility of the building allowing all visitors to access all levels.

The Trust is housed in the former home of the Tew family and it provides unique heritage assets reflecting the Masonic background to the family. The Trust seeks to restore and preserve the architectural heritage of the building for current and future generations. We have engaged with the Heritage Development Manager at Wakefield Council to advise on how to sympathetically restore parts of the property which have been modified over time.

Situated over three floors, the Trust is working towards the following:

Ground Floor: build on the successful social events space. The Large Ballroom has a rare sprung dancefloor which is used regularly by three different community based dance groups. It is also regularly used for community-based events and other celebrations.

The bar: provide high quality service and products for local residents to enjoy.

First Floor: This is home to local snooker and photography groups including Yorkshire Photographic Union. The objective for this floor is that it will become a hub for local creatives and community groups. The ambition is for this to be delivered rent free in time.

Second Floor: the ambition here is to renovate the floor and for an educational establishment to take a lease.

The Trust seeks to build on the current well-being offer (yoga classes) to include a running club and a 'Couch to 5K' route. 2026 will see the first yoga and well-being retreat on site.

Finally, currently we are establishing a series of cultural events which draws upon local creatives as well as those from further afar to provide high quality cultural activities not seen in the vicinity.

REGISTERED COMPANY NUMBER: 05200812 (England and Wales)  
REGISTERED CHARITY NUMBER: 1111983

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025

CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED

Lofthouse & Co (Pontefract) Limited  
Chartered Accountants  
36 Ropergate  
Pontefract  
West Yorkshire  
WF8 1LY

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2025**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2025**

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 January 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05200812 (England and Wales)

**Registered Charity number**

1111983

**Registered Office**

Carleton Grange

Carleton Road

Carleton

Pontefract

West Yorkshire

WF8 3RJ

**Trustees**

JR Connor

M Braddish

Ms M A Atkinson

OJ Wadsworth (Resigned 19 February 2024)

GM Walsh (Resigned 19 February 2024)

M Wilstrop

AP Walsh

KG Hand

D Osborne (Appointed 20 February 2024)

**Company Secretary**

D F Carlyle

**Independent Examiner**

Lofthouse & Co (Pontefract) Limited

Chartered Accountants

36 Ropergate

Pontefract

West Yorkshire

WF8 1LY

**CARLETON (PONTEFRACHT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Annually, the Chairman, Vice Chairman and Treasurer are nominated at the AGM. In addition, Sections of the Association are allowed representation by two trustees (not always taken up) and other Members may be co-opted as Trustees.

**Organisational structure**

The Executive, consisting of a small group of trustees meet at least every month and the full council of trustees meet bi-monthly. Day to day management of the Association and Community Centre lies with the Executive Group.

**Risk management**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that the controls in place and reserves at the current level minimise significant financial risk to the Association. A major concern of the Trustees is the ageing membership and the lack of volunteers coming forward to assist in the management of the Association.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's principle activity continues to be that of promoting the well-being of the community by the advancement of education and other purposes beneficial to the community as a whole, so far as they are not in fact for the furtherance of business or professional interests, and to provide amenities for meeting. To associate the local authorities, voluntary organisations and residents in a common effort to further health and to foster a community spirit for the achievement of these and such other purposes as may be deemed to be charitable. To establish and maintain and manage the Community Centre for activities promoted by the Association and its constituent members in furtherance of the above objects or others as may be determined by the Association. The Association shall be non-party political and non-sectarian.

**Significant activities**

No significant activity to report. Day to day activities have continued as normal

**Buildings**

The Trustees have been able to carry out all necessary improvements and renovations during the year.

**Association Management**

The Executive struggles at times to cover all aspects of the Association Management that it would wish, due to lack of volunteers to assist. Membership fees were increased, almost all section levies and room hire rates have been held at the same level as last year. The trustees are concerned by the increased costs of lighting and heating and are considering appropriate action.

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2025**

**FINANCIAL REVIEW**

**Financial review for the year**

The statement of Financial Activities shows net decrease of resources of £4,161 (£27,964 Decrease), and reserves stand at £144,523 (£148,684).

During the year cash balances decreased by £2,988 (Decrease £17,220)

**Investments**

The Aberdeen Investment policies market value increased by £722 during the year. (Decrease £858)

**Reserves Policy**

The present level of reserves is adequate to support the continuation of the Centre for the next twelve months, and the trustees consider the financial position of the charity to be adequate.

**Investment Policy and Objectives**

Under the memorandum and articles of association, the Charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that a combination of specialised unit trusts, and cash deposits meets their requirements to generate both income and capital growth. The trustees consider the return on investments in the year, to be satisfactory.

**TANGIBLE FIXED ASSETS FOR USE BY THE CHARITY**

Details of movement are set up in note 10 to the accounts. Centre buildings used by the Charity, with the exception of improvements, are not valued in the accounts.

**ON BEHALF OF THE BOARD:**

.....  
Chairman

Date:.....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

I report on the accounts for the year ended 31 January 2025 set out on pages five to thirteen.

**Respective responsibilities of trustees and examiner**

The Charity's trustees (who are also the directors for the purpose of company law) are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

**Basis of the 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 statements 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 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 394 and 395 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.

Lofthouse & Co (Pontefract) Limited  
Chartered Accountants  
36 Ropergate  
Pontefract  
West Yorkshire  
WF8 1LY

Date:.....

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2025**

	Notes	31.1.25 Unrestricted funds £	31.1.24 Unrestricted funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	457	3,298
Trading operations	3	175,157	158,869
Investment income	4	2,305	1,981
<b>Incoming resources from charitable activities</b>			
Subscriptions	5	15,655	15,304
<b>Total incoming resources</b>		<b>193,574</b>	<b>179,452</b>
<b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Costs of trading operations	6	158,201	161,776
<b>Charitable activities</b>			
Costs of generating charitable income		36,114	40,718
<b>Governance costs</b>	7	4,142	4,064
<b>Total resources expended</b>		<b>198,457</b>	<b>206,558</b>
<b>NET INCOMING/(EXPENDED) RESOURCES</b>		<b>- 4,883</b>	<b>- 27,106</b>
<b>Other recognised gains/losses</b>			
Gains/losses on investment assets	11	722	- 858
<b>Net movement in funds</b>		<b>- 4,161</b>	<b>- 27,964</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		148,684	176,648
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>144,523</b>	<b>148,684</b>

The notes form part of these financial statements

**CARLETON (PONTEFRACHT) COMMUNITY  
ASSOCIATION LIMITED**

**BALANCE SHEET**  
**AT 31 JANUARY 2025**

	Notes	31.1.25 Unrestricted funds £	31.1.24 Unrestricted funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	9,978	14,456
Investments	11	23,706	22,984
		<hr/>	<hr/>
		33,684	37,440
 <b>CURRENT ASSETS</b>			
Stocks	12	6,091	5,050
Debtors	13	3,326	3,024
Cash in hand		116,736	119,724
		<hr/>	<hr/>
		126,153	127,798
 <b>CREDITORS</b>			
Amounts falling due within one year	14	15,314	16,554
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		110,839	111,244
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		144,523	148,684
		<hr/>	<hr/>
<b>NET ASSETS</b>		144,523	148,684
		<hr/> <hr/>	<hr/> <hr/>
 <b>FUNDS</b>			
Unrestricted funds	15	144,523	148,684
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		144,523	148,684
		<hr/> <hr/>	<hr/> <hr/>

**CARLETON (PONTEFRACHT) COMMUNITY  
ASSOCIATION LIMITED**

**BALANCE SHEET - CONTINUED**  
**AT 31 JANUARY 2025**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 January 2025 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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

.....  
Trustee

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2025**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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 at the following annual rates in order to write off each asset over its useful life.

Improvements to property	5% on cost
Fixtures and fittings	20% reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with charitable objectives at the discretion of the trustees.

Restricted funds 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 is included in the notes to the financial statements.

**2. VOLUNTARY INCOME**

	31.1.25	31.1.24
	£	£
Members	50	2,820
Donations	-	120
Gift aid	407	358
Covid 19 - Grants	-	-
	<hr/>	<hr/>
	457	3,298
	<hr/> <hr/>	<hr/> <hr/>

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2025**

**3. TRADING OPERATIONS**

	31.1.25	31.1.24
	£	£
Grange Club operations	139,123	122,165
Hall hire	17,420	20,529
Grange nursery - rent	9,383	9,300
Catering levy	4,676	2,320
Beauty salon - rent	3,955	3,955
Parking - rent	600	600
	<hr/>	<hr/>
	175,157	158,869
	<hr/> <hr/>	<hr/> <hr/>

**4 INVESTMENT INCOME**

	31.1.25	31.1.24
	£	£
Deposit account interest	1,403	1,019
Listed investments	902	962
	<hr/>	<hr/>
	2,305	1,981
	<hr/> <hr/>	<hr/> <hr/>

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	31.1.25	31.1.24
	£	£
Grange Club	4,800	4,800
Members	3,490	3,074
Snooker	1,630	900
Drama	1,800	1,650
Dance	2,070	2,820
Astronomy	585	780
Amateur radio	840	840
Camera	440	440
	<hr/>	<hr/>
	15,655	15,304
	<hr/> <hr/>	<hr/> <hr/>

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2025**

**6. COSTS OF TRADING OPERATIONS**

	31.1.25	31.1.24
	£	£
Rates & water	4,885	3,980
Insurance	4,418	4,710
Light & heat	14,532	17,202
Council tax - steward & wife	327	318
Sundries	1,179	1,128
Grange Club - running costs	122,088	121,057
Ground maintenance	3,223	2,516
Repairs & maintenance	1,925	4,773
Cleaning	3,385	3,623
Depreciation	2,239	2,469
	<hr/>	<hr/>
	158,201	161,776
	<hr/> <hr/>	<hr/> <hr/>

**7. GOVERNANCE COSTS**

	31.1.25	31.1.24
	£	£
Telephone	2,154	2,292
Accountancy	1,713	1,320
Post & Stationery	231	228
Advertising	44	224
Legal Expenses	-	-
	<hr/>	<hr/>
	4,142	4,064
	<hr/> <hr/>	<hr/> <hr/>

**8. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging:

	31.1.25	31.1.24
	£	£
Depreciation - owned assets	4,478	4,939
	<hr/> <hr/>	<hr/> <hr/>

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2025**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There was no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the year ended 31 January 2024.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the year ended 31 January 2024.

**10. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 February 2024	52,658	43,648	96,306
Additions	-		
	<hr/>	<hr/>	<hr/>
At 31 January 2025	52,658	43,648	96,306
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>DEPRECIATION</b>			
At 1 February 2024	47,431	34,419	81,850
Charge for year	2,632	1,846	4,478
	<hr/>	<hr/>	<hr/>
At 31 January 2025	50,063	36,265	86,328
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>NET BOOK VALUE</b>			
At 31 January 2025	2,595	7,383	9,978
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 January 2024	5,227	9,229	14,456
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**11. FIXED ASSET INVESTMENTS**

	Listed Investments £
<b>MARKET VALUE</b>	
At 1 February 2024	22,984
Revaluations	722
	<hr/>
At 31 January 2025	23,706
	<hr/> <hr/>
<b>NET BOOK VALUE</b>	
At 31 January 2025	23,706
	<hr/> <hr/>
At 31 January 2024	22,984
	<hr/> <hr/>

There were no investment assets outside the UK.

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2025**

**12. STOCKS**

	31.1.25	31.1.24
	£	£
Stocks	6,091	5,050
	<u>          </u>	<u>          </u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.25	31.1.24
	£	£
Other debtors	3,326	3,024
	<u>          </u>	<u>          </u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.25	31.1.24
	£	£
Trade creditors	4,837	4,151
Taxation and social security	3,118	4,100
Other creditors	7,359	8,303
	<u>          </u>	<u>          </u>
	<u>15,314</u>	<u>16,554</u>

**15. MOVEMENT IN FUNDS**

	At 1.2.24	Net Movement	At 31.1.25
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	148,684	- 4,161	144,523
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>148,684</u>	<u>- 4,161</u>	<u>144,523</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	193,574	198,457	722	- 4,161
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>193,574</u>	<u>198,457</u>	<u>722</u>	<u>- 4,161</u>

**16. RELATED PARTY DISCLOSURES**

During the year no trustee was remunerated for providing services (2024, NIL).

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2025**

**17. RUNNING COSTS**

With the exception of the running costs for the Grange Club all other costs are allocated on a 50:50 basis between charitable activities and commercial operations.

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2025**

	31.1.25 £	31.1.24 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Members	50	2,820
Associated sections	-	120
Gift aid	407	358
Covid 19 - Grants	-	-
	<hr/>	<hr/>
	457	3,298
<b>Trading operations</b>		
Grange Club operations	139,123	122,165
Hall hire	17,420	20,529
Grange nursery - rent	9,383	9,300
Catering levy	4,676	2,320
Beauty salon - rent	3,955	3,955
Parking - rent	600	600
	<hr/>	<hr/>
	175,157	158,869
<b>Investment income</b>		
Deposit account interest	1,403	1,019
Listed investments	902	962
	<hr/>	<hr/>
	2,305	1,981
<b>Incoming resources from charitable activities</b>		
Grange Club	4,800	4,800
Members	3,490	3,074
Snooker	1,630	900
Drama	1,800	1,650
Dance	2,070	2,820
Astronomy	585	780
Amateur radio	840	840
Camera	440	440
	<hr/>	<hr/>
	15,655	15,304
	<hr/>	<hr/>
<b>Total incoming resources</b>	193,574	179,452
<b>RESOURCES EXPENDED</b>		
<b>Costs of trading operations</b>		
Rates & water	4,885	3,980
Insurance	4,418	4,710
	<hr/>	<hr/>
Carried forward	9,303	8,690

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2025**

	31.1.25 £	31.1.24 £
<b>Costs of trading operations</b>		
Brought forward	9,303	8,690
Light & heat	14,532	17,202
Council tax - steward & wife	327	318
Sundries	1,179	1,128
Grange club - running costs	122,088	121,057
Ground maintenance	3,223	2,516
Repairs & maintenance	1,925	4,773
Cleaning	3,385	3,623
Improvements to property	2,239	2,469
	<hr/>	<hr/>
	158,201	161,776
 <b>Charitable activities</b>		
Rates & water	4,885	3,979
Insurance	4,419	4,709
Light & heat	14,532	17,201
Council tax	327	318
Ground maintenance	3,222	2,516
Repairs & maintenance	1,926	4,774
Sundries	1,179	1,129
Cleaning	3,385	3,622
Improvements to property	2,239	2,470
	<hr/>	<hr/>
	36,114	40,718
 <b>Governance costs</b>		
Telephone	2,154	2,292
Accountancy	1,713	1,320
Stationery & Computer	231	228
Advertising & Website	44	224
Legal expenses	-	-
	<hr/>	<hr/>
	4,142	4,064
 <b>Total resources expended</b>	<hr/>	<hr/>
	198,457	206,558
 <b>Net Income/-deficiency/ Surplus</b>	<hr/>	<hr/>
	- 4,883	- 27,106
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 05200812 (England and Wales)  
REGISTERED CHARITY NUMBER: 1111983

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025

CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED

Lofthouse & Co (Pontefract) Limited  
Chartered Accountants  
36 Ropergate  
Pontefract  
West Yorkshire  
WF8 1LY

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2025**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2025**

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 January 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05200812 (England and Wales)

**Registered Charity number**

1111983

**Registered Office**

Carleton Grange

Carleton Road

Carleton

Pontefract

West Yorkshire

WF8 3RJ

**Trustees**

JR Connor

M Braddish

Ms M A Atkinson

OJ Wadsworth (Resigned 19 February 2024)

GM Walsh (Resigned 19 February 2024)

M Wilstrop

AP Walsh

KG Hand

D Osborne (Appointed 20 February 2024)

**Company Secretary**

D F Carlyle

**Independent Examiner**

Lofthouse & Co (Pontefract) Limited

Chartered Accountants

36 Ropergate

Pontefract

West Yorkshire

WF8 1LY

**CARLETON (PONTEFRACHT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Annually, the Chairman, Vice Chairman and Treasurer are nominated at the AGM. In addition, Sections of the Association are allowed representation by two trustees (not always taken up) and other Members may be co-opted as Trustees.

**Organisational structure**

The Executive, consisting of a small group of trustees meet at least every month and the full council of trustees meet bi-monthly. Day to day management of the Association and Community Centre lies with the Executive Group.

**Risk management**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that the controls in place and reserves at the current level minimise significant financial risk to the Association. A major concern of the Trustees is the ageing membership and the lack of volunteers coming forward to assist in the management of the Association.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's principle activity continues to be that of promoting the well-being of the community by the advancement of education and other purposes beneficial to the community as a whole, so far as they are not in fact for the furtherance of business or professional interests, and to provide amenities for meeting. To associate the local authorities, voluntary organisations and residents in a common effort to further health and to foster a community spirit for the achievement of these and such other purposes as may be deemed to be charitable. To establish and maintain and manage the Community Centre for activities promoted by the Association and its constituent members in furtherance of the above objects or others as may be determined by the Association. The Association shall be non-party political and non-sectarian.

**Significant activities**

No significant activity to report. Day to day activities have continued as normal

**Buildings**

The Trustees have been able to carry out all necessary improvements and renovations during the year.

**Association Management**

The Executive struggles at times to cover all aspects of the Association Management that it would wish, due to lack of volunteers to assist. Membership fees were increased, almost all section levies and room hire rates have been held at the same level as last year. The trustees are concerned by the increased costs of lighting and heating and are considering appropriate action.

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2025**

**FINANCIAL REVIEW**

**Financial review for the year**

The statement of Financial Activities shows net decrease of resources of £4,161 (£27,964 Decrease), and reserves stand at £144,523 (£148,684).

During the year cash balances decreased by £2,988 (Decrease £17,220)

**Investments**

The Aberdeen Investment policies market value increased by £722 during the year. (Decrease £858)

**Reserves Policy**

The present level of reserves is adequate to support the continuation of the Centre for the next twelve months, and the trustees consider the financial position of the charity to be adequate.

**Investment Policy and Objectives**

Under the memorandum and articles of association, the Charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that a combination of specialised unit trusts, and cash deposits meets their requirements to generate both income and capital growth. The trustees consider the return on investments in the year, to be satisfactory.

**TANGIBLE FIXED ASSETS FOR USE BY THE CHARITY**

Details of movement are set up in note 10 to the accounts. Centre buildings used by the Charity, with the exception of improvements, are not valued in the accounts.

**ON BEHALF OF THE BOARD:**

.....  
Chairman

Date:.....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

I report on the accounts for the year ended 31 January 2025 set out on pages five to thirteen.

**Respective responsibilities of trustees and examiner**

The Charity's trustees (who are also the directors for the purpose of company law) are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

**Basis of the 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 statements 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 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 394 and 395 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.

Lofthouse & Co (Pontefract) Limited  
Chartered Accountants  
36 Ropergate  
Pontefract  
West Yorkshire  
WF8 1LY

Date:.....

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2025**

	Notes	31.1.25 Unrestricted funds £	31.1.24 Unrestricted funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	457	3,298
Trading operations	3	175,157	158,869
Investment income	4	2,305	1,981
<b>Incoming resources from charitable activities</b>			
Subscriptions	5	15,655	15,304
<b>Total incoming resources</b>		<b>193,574</b>	<b>179,452</b>
<b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Costs of trading operations	6	158,201	161,776
<b>Charitable activities</b>			
Costs of generating charitable income		36,114	40,718
<b>Governance costs</b>	7	4,142	4,064
<b>Total resources expended</b>		<b>198,457</b>	<b>206,558</b>
<b>NET INCOMING/(EXPENDED) RESOURCES</b>		<b>- 4,883</b>	<b>- 27,106</b>
<b>Other recognised gains/losses</b>			
Gains/losses on investment assets	11	722	- 858
<b>Net movement in funds</b>		<b>- 4,161</b>	<b>- 27,964</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		148,684	176,648
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>144,523</b>	<b>148,684</b>

The notes form part of these financial statements

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**BALANCE SHEET**  
**AT 31 JANUARY 2025**

	Notes	31.1.25 Unrestricted funds £	31.1.24 Unrestricted funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	9,978	14,456
Investments	11	23,706	22,984
		<hr/>	<hr/>
		33,684	37,440
 <b>CURRENT ASSETS</b>			
Stocks	12	6,091	5,050
Debtors	13	3,326	3,024
Cash in hand		116,736	119,724
		<hr/>	<hr/>
		126,153	127,798
 <b>CREDITORS</b>			
Amounts falling due within one year	14	15,314	16,554
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		110,839	111,244
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		144,523	148,684
		<hr/>	<hr/>
<b>NET ASSETS</b>		144,523	148,684
		<hr/> <hr/>	<hr/> <hr/>
 <b>FUNDS</b>			
Unrestricted funds	15	144,523	148,684
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		144,523	148,684
		<hr/> <hr/>	<hr/> <hr/>

**CARLETON (PONTEFRACHT) COMMUNITY  
ASSOCIATION LIMITED**

**BALANCE SHEET - CONTINUED**  
**AT 31 JANUARY 2025**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 January 2025 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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

.....  
Trustee

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2025**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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 at the following annual rates in order to write off each asset over its useful life.

Improvements to property	5% on cost
Fixtures and fittings	20% reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with charitable objectives at the discretion of the trustees.

Restricted funds 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 is included in the notes to the financial statements.

**2. VOLUNTARY INCOME**

	31.1.25	31.1.24
	£	£
Members	50	2,820
Donations	-	120
Gift aid	407	358
Covid 19 - Grants	-	-
	<hr/>	<hr/>
	457	3,298
	<hr/> <hr/>	<hr/> <hr/>

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2025**

**3. TRADING OPERATIONS**

	31.1.25	31.1.24
	£	£
Grange Club operations	139,123	122,165
Hall hire	17,420	20,529
Grange nursery - rent	9,383	9,300
Catering levy	4,676	2,320
Beauty salon - rent	3,955	3,955
Parking - rent	600	600
	<hr/>	<hr/>
	175,157	158,869
	<hr/> <hr/>	<hr/> <hr/>

**4 INVESTMENT INCOME**

	31.1.25	31.1.24
	£	£
Deposit account interest	1,403	1,019
Listed investments	902	962
	<hr/>	<hr/>
	2,305	1,981
	<hr/> <hr/>	<hr/> <hr/>

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	31.1.25	31.1.24
	£	£
Grange Club	4,800	4,800
Members	3,490	3,074
Snooker	1,630	900
Drama	1,800	1,650
Dance	2,070	2,820
Astronomy	585	780
Amateur radio	840	840
Camera	440	440
	<hr/>	<hr/>
	15,655	15,304
	<hr/> <hr/>	<hr/> <hr/>

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2025**

**6. COSTS OF TRADING OPERATIONS**

	31.1.25	31.1.24
	£	£
Rates & water	4,885	3,980
Insurance	4,418	4,710
Light & heat	14,532	17,202
Council tax - steward & wife	327	318
Sundries	1,179	1,128
Grange Club - running costs	122,088	121,057
Ground maintenance	3,223	2,516
Repairs & maintenance	1,925	4,773
Cleaning	3,385	3,623
Depreciation	2,239	2,469
	<hr/>	<hr/>
	158,201	161,776
	<hr/> <hr/>	<hr/> <hr/>

**7. GOVERNANCE COSTS**

	31.1.25	31.1.24
	£	£
Telephone	2,154	2,292
Accountancy	1,713	1,320
Post & Stationery	231	228
Advertising	44	224
Legal Expenses	-	-
	<hr/>	<hr/>
	4,142	4,064
	<hr/> <hr/>	<hr/> <hr/>

**8. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging:

	31.1.25	31.1.24
	£	£
Depreciation - owned assets	4,478	4,939
	<hr/> <hr/>	<hr/> <hr/>

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2025**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There was no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the year ended 31 January 2024.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the year ended 31 January 2024.

**10. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 February 2024	52,658	43,648	96,306
Additions	-		
	<hr/>	<hr/>	<hr/>
At 31 January 2025	52,658	43,648	96,306
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>DEPRECIATION</b>			
At 1 February 2024	47,431	34,419	81,850
Charge for year	2,632	1,846	4,478
	<hr/>	<hr/>	<hr/>
At 31 January 2025	50,063	36,265	86,328
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>NET BOOK VALUE</b>			
At 31 January 2025	2,595	7,383	9,978
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 January 2024	5,227	9,229	14,456
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**11. FIXED ASSET INVESTMENTS**

	Listed Investments £
<b>MARKET VALUE</b>	
At 1 February 2024	22,984
Revaluations	722
	<hr/>
At 31 January 2025	23,706
	<hr/> <hr/>
<b>NET BOOK VALUE</b>	
At 31 January 2025	23,706
	<hr/> <hr/>
At 31 January 2024	22,984
	<hr/> <hr/>

There were no investment assets outside the UK.

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2025**

**12. STOCKS**

	31.1.25	31.1.24
	£	£
Stocks	6,091	5,050
	<u>          </u>	<u>          </u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.25	31.1.24
	£	£
Other debtors	3,326	3,024
	<u>          </u>	<u>          </u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.25	31.1.24
	£	£
Trade creditors	4,837	4,151
Taxation and social security	3,118	4,100
Other creditors	7,359	8,303
	<u>          </u>	<u>          </u>
	<u>15,314</u>	<u>16,554</u>

**15. MOVEMENT IN FUNDS**

	At 1.2.24	Net Movement	At 31.1.25
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	148,684	- 4,161	144,523
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>148,684</u>	<u>- 4,161</u>	<u>144,523</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	193,574	198,457	722	- 4,161
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>193,574</u>	<u>198,457</u>	<u>722</u>	<u>- 4,161</u>

**16. RELATED PARTY DISCLOSURES**

During the year no trustee was remunerated for providing services (2024, NIL).

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2025**

**17. RUNNING COSTS**

With the exception of the running costs for the Grange Club all other costs are allocated on a 50:50 basis between charitable activities and commercial operations.

**CARLETON (PONTEFRACHT) COMMUNITY  
ASSOCIATION LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2025**

	31.1.25 £	31.1.24 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Members	50	2,820
Associated sections	-	120
Gift aid	407	358
Covid 19 - Grants	-	-
	<hr/>	<hr/>
	457	3,298
<b>Trading operations</b>		
Grange Club operations	139,123	122,165
Hall hire	17,420	20,529
Grange nursery - rent	9,383	9,300
Catering levy	4,676	2,320
Beauty salon - rent	3,955	3,955
Parking - rent	600	600
	<hr/>	<hr/>
	175,157	158,869
<b>Investment income</b>		
Deposit account interest	1,403	1,019
Listed investments	902	962
	<hr/>	<hr/>
	2,305	1,981
<b>Incoming resources from charitable activities</b>		
Grange Club	4,800	4,800
Members	3,490	3,074
Snooker	1,630	900
Drama	1,800	1,650
Dance	2,070	2,820
Astronomy	585	780
Amateur radio	840	840
Camera	440	440
	<hr/>	<hr/>
	15,655	15,304
	<hr/>	<hr/>
<b>Total incoming resources</b>	193,574	179,452
<b>RESOURCES EXPENDED</b>		
<b>Costs of trading operations</b>		
Rates & water	4,885	3,980
Insurance	4,418	4,710
	<hr/>	<hr/>
Carried forward	9,303	8,690

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2025**

	31.1.25 £	31.1.24 £
<b>Costs of trading operations</b>		
Brought forward	9,303	8,690
Light & heat	14,532	17,202
Council tax - steward & wife	327	318
Sundries	1,179	1,128
Grange club - running costs	122,088	121,057
Ground maintenance	3,223	2,516
Repairs & maintenance	1,925	4,773
Cleaning	3,385	3,623
Improvements to property	2,239	2,469
	<hr/>	<hr/>
	158,201	161,776
<b>Charitable activities</b>		
Rates & water	4,885	3,979
Insurance	4,419	4,709
Light & heat	14,532	17,201
Council tax	327	318
Ground maintenance	3,222	2,516
Repairs & maintenance	1,926	4,774
Sundries	1,179	1,129
Cleaning	3,385	3,622
Improvements to property	2,239	2,470
	<hr/>	<hr/>
	36,114	40,718
<b>Governance costs</b>		
Telephone	2,154	2,292
Accountancy	1,713	1,320
Stationery & Computer	231	228
Advertising & Website	44	224
Legal expenses	-	-
	<hr/>	<hr/>
	4,142	4,064
<b>Total resources expended</b>	<hr/>	<hr/>
	198,457	206,558
<b>Net Income/-deficiency/ Surplus</b>	<hr/>	<hr/>
	- 4,883	- 27,106
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

**CARLETON (PONTEFRACT) COMMUNITY ASSOCIATION**

England & Wales - Charity number 1111983

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# Accounts

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**REGISTERED COMPANY NUMBER: 05200812 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1111983**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024**

**CARLETON (PONTEFRACT) COMMUNITY**  
**ASSOCIATION LIMITED**

Lofthouse & Co (Pontefract) Limited  
Chartered Accountants  
36 Ropergate  
Pontefract  
West Yorkshire  
WF8 1LY

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2024**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2024**

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 January 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05200812 (England and Wales)

**Registered Charity number**

1111983

**Registered Office**

Carleton Grange  
Carleton Road  
Carleton  
Pontefract  
West Yorkshire  
WF8 3RJ

**Trustees**

JR Connor  
M Braddish  
Ms M A Atkinson  
OJ Wadsworth (Resigned 19 February 2024)  
GM Walsh (Resigned 19 February 2024)  
M Wilstrop  
AP Walsh  
KG Hand  
D Osborne (Appointed 20 February 2024)

**Company Secretary**

D F Carlyle

**Independent Examiner**

Lofthouse & Co (Pontefract) Limited  
Chartered Accountants  
36 Ropergate  
Pontefract  
West Yorkshire  
WF8 1LY

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Annually, the Chairman, Vice Chairman and Treasurer are nominated at the AGM. In addition, Sections of the Association are allowed representation by two trustees (not always taken up) and other Members may be co-opted as Trustees.

**Organisational structure**

The Executive, consisting of a small group of trustees meet at least every month and the full council of trustees meet bi-monthly. Day to day management of the Association and Community Centre lies with the Executive Group.

**Risk management**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that the controls in place and reserves at the current level minimise significant financial risk to the Association. A major concern of the Trustees is the ageing membership and the lack of volunteers coming forward to assist in the management of the Association.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's principle activity continues to be that of promoting the well-being of the community by the advancement of education and other purposes beneficial to the community as a whole, so far as they are not in fact for the furtherance of business or professional interests, and to provide amenities for meeting. To associate the local authorities, voluntary organisations and residents in a common effort to further health and to foster a community spirit for the achievement of these and such other purposes as may be deemed to be charitable. To establish and maintain and manage the Community Centre for activities promoted by the Association and its constituent members in furtherance of the above objects or others as may be determined by the Association. The Association shall be non-party political and non-sectarian.

**Significant activities**

No significant activity to report. Day to day activities have continued as normal

**Buildings**

The Trustees have been able to carry out all necessary improvements and renovations during the year.

**Association Management**

The Executive struggles at times to cover all aspects of the Association Management that it would wish, due to lack of volunteers to assist. Membership fees were increased, almost all section levies and room hire rates have been held at the same level as last year. The trustees are concerned by the increased costs of lighting and heating and are considering appropriate action.

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2024**

**FINANCIAL REVIEW**

**Financial review for the year**

The statement of Financial Activities shows net decrease of resources of £27,964 (£7,881 Decrease), and reserves stand at £148,684 (£176,648).

During the year cash balances decreased by £17,220 (Decrease £6,731)

**Investments**

The Aberdeen Investment policies market value decreased by £858 during the year. (Decrease £1,113)

**Reserves Policy**

The present level of reserves is adequate to support the continuation of the Centre for the next twelve months, and the trustees consider the financial position of the charity to be adequate.

**Investment Policy and Objectives**

Under the memorandum and articles of association, the Charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that a combination of specialised unit trusts, and cash deposits meets their requirements to generate both income and capital growth. The trustees consider the return on investments in the year, to be satisfactory.

**TANGIBLE FIXED ASSETS FOR USE BY THE CHARITY**

Details of movement are set up in note 10 to the accounts. Centre buildings used by the Charity, with the exception of improvements, are not valued in the accounts.

**ON BEHALF OF THE BOARD:**

  
.....  
Chairman

Date: 9/4/24.....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

I report on the accounts for the year ended 31 January 2024 set out on pages five to thirteen.

**Respective responsibilities of trustees and examiner**

The Charity's trustees (who are also the directors for the purpose of company law) are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

**Basis of the 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 statements 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 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 394 and 395 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.



John Stephen Lofthouse  
Lofthouse & Co (Pontefract) Limited  
Chartered Accountants  
36 Ropergate  
Pontefract  
West Yorkshire  
WF8 1LY

Date:.....

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2024**

	Notes	31.1.24 Unrestricted funds £	31.1.23 Unrestricted funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	3,298	6,446
Trading operations	3	158,869	159,458
Investment income	4	1,981	1,243
<b>Incoming resources from charitable activities</b>			
Subscriptions	5	15,304	14,875
<b>Total incoming resources</b>		<b>179,452</b>	<b>182,022</b>
<b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Costs of trading operations	6	161,776	149,747
<b>Charitable activities</b>			
Costs of generating charitable income		40,718	31,484
<b>Governance costs</b>	7	4,064	7,559
<b>Total resources expended</b>		<b>206,558</b>	<b>188,790</b>
<b>NET INCOMING/(EXPENDED) RESOURCES</b>		<b>- 27,106</b>	<b>- 6,768</b>
<b>Other recognised gains/losses</b>			
Gains/losses on investment assets	11	- 858	- 1,113
<b>Net movement in funds</b>		<b>- 27,964</b>	<b>- 7,881</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		176,648	184,529
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>148,684</b>	<b>176,648</b>

The notes form part of these financial statements

**CARLETON (PONTEFRACHT) COMMUNITY  
ASSOCIATION LIMITED**

**BALANCE SHEET**  
**AT 31 JANUARY 2024**

	Notes	31.1.24 Unrestricted funds £	31.1.23 Unrestricted funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	14,456	19,395
Investments	11	22,984	23,842
		<hr/>	<hr/>
		37,440	43,237
 <b>CURRENT ASSETS</b>			
Stocks	12	5,050	5,666
Debtors	13	3,024	2,659
Cash in hand		119,724	136,944
		<hr/>	<hr/>
		127,798	145,269
 <b>CREDITORS</b>			
Amounts falling due within one year	14	16,654	11,858
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		111,244	133,411
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		148,634	176,648
		<hr/>	<hr/>
<b>NET ASSETS</b>		148,684	176,648
		<hr/>	<hr/>
 <b>FUNDS</b>			
Unrestricted funds	15	148,684	176,648
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		148,684	176,648
		<hr/>	<hr/>

The notes form part of these financial statements

continued...

**CARLETON (PONTEFRAC) COMMUNITY  
ASSOCIATION LIMITED**

**BALANCE SHEET - CONTINUED**  
**AT 31 JANUARY 2024**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 January 2024 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 9/4/2024 and were signed on its behalf by:



Trustee

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2024**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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 at the following annual rates in order to write off each asset over its useful life.

Improvements to property	5% on cost
Fixtures and fittings	20% reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with charitable objectives at the discretion of the trustees.

Restricted funds 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 is included in the notes to the financial statements.

**2. VOLUNTARY INCOME**

	31.1.24	31.1.23
	£	£
Members	2,820	2,109
Donations	120	-
Gift aid	358	337
Covid 19 - Grants	-	4,000
	<u>3,298</u>	<u>6,446</u>

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2024**

**3. TRADING OPERATIONS**

	31.1.24	31.1.23
	£	£
Grange Club operations	122,165	122,015
Hall hire	20,529	19,564
Grange nursery - rent	9,300	9,300
Catering levy	2,320	4,114
Beauty salon - rent	3,955	3,865
Parking - rent	600	600
	<hr/>	<hr/>
	<b>158,869</b>	<b>159,458</b>
	<hr/> <hr/>	<hr/> <hr/>

**4 INVESTMENT INCOME**

	31.1.24	31.1.23
	£	£
Deposit account interest	1,019	203
Listed investments	962	1,040
	<hr/>	<hr/>
	<b>1,981</b>	<b>1,243</b>
	<hr/> <hr/>	<hr/> <hr/>

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

		31.1.24	31.1.23
	<b>Activity</b>	£	£
Grange Club	Levy	4,800	4,800
Members	Subscriptions	3,074	2,890
Snooker	Levy	900	1,200
Drama	Levy	1,650	1,800
Dance	Levy	2,820	2,745
Astronomy	Levy	780	600
Amateur radio	Levy	840	840
Camera	Levy	440	-
		<hr/>	<hr/>
		<b>15,304</b>	<b>14,875</b>
		<hr/> <hr/>	<hr/> <hr/>

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2024**

**6. COSTS OF TRADING OPERATIONS**

	31.1.24	31.1.23
	£	£
Rates & water	3,980	3,970
Insurance	4,710	4,319
Light & heat	17,202	9,305
Council tax - steward & wife	318	254
Sundries	1,128	906
Grange Club - running costs	121,057	118,263
Ground maintenance	2,516	3,465
Repairs & maintenance	4,773	1,881
Cleaning	3,623	4,626
Depreciation	2,469	2,758
	<u>161,776</u>	<u>149,747</u>

**7. GOVERNANCE COSTS**

	31.1.24	31.1.23
	£	£
Telephone	2,292	2,369
Accountancy	1,320	1,280
Post & Stationery	228	241
Advertising	224	3,124
Legal Expenses	-	545
	<u>4,064</u>	<u>7,559</u>

**8. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging:

	31.1.24	31.1.23
	£	£
Depreciation - owned assets	<u>4,939</u>	<u>5,516</u>

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2024**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There was no trustees' remuneration or other benefits for the year ended 31 January 2024 nor for the year ended 31 January 2023.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 January 2024 nor for the year ended 31 January 2023.

**10. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 February 2023	52,658	43,648	96,306
Additions	-		
At 31 January 2024	<u>52,658</u>	<u>43,648</u>	<u>96,306</u>
<b>DEPRECIATION</b>			
At 1 February 2023	44,799	32,112	76,911
Charge for year	2,632	2,307	4,939
At 31 January 2024	<u>47,431</u>	<u>34,419</u>	<u>81,850</u>
<b>NET BOOK VALUE</b>			
At 31 January 2024	<u>5,227</u>	<u>9,229</u>	<u>14,456</u>
At 31 January 2023	<u>7,859</u>	<u>11,536</u>	<u>19,395</u>

**11. FIXED ASSET INVESTMENTS**

	Listed Investments £
<b>MARKET VALUE</b>	
At 1 February 2023	23,842
Revaluations	858
At 31 January 2024	<u>22,984</u>
<b>NET BOOK VALUE</b>	
At 31 January 2024	<u>22,984</u>
At 31 January 2023	<u>23,842</u>

There were no investment assets outside the UK.

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2024**

**12. STOCKS**

	31.1.24	31.1.23
	£	£
Stocks	5,050	5,666
	<u>          </u>	<u>          </u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.24	31.1.23
	£	£
Other debtors	3,024	2,659
	<u>          </u>	<u>          </u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.24	31.1.23
	£	£
Trade creditors	4,151	2,455
Taxation and social security	4,100	3,641
Other creditors	8,303	5,762
	<u>          </u>	<u>          </u>
	16,554	11,858
	<u>          </u>	<u>          </u>

**15. MOVEMENT IN FUNDS**

	At 1.2.23	Net Movement	At 31.1.24
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	176,648	- 27,964	148,684
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	176,648	- 27,964	148,684
	<u>          </u>	<u>          </u>	<u>          </u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	179,452	- 206,558	- 858	- 27,964
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	179,452	- 206,558	- 858	- 27,964
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**16. RELATED PARTY DISCLOSURES**

During the year no trustee was remunerated for providing services (2023, NIL).

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2024**

**17. RUNNING COSTS**

With the exception of the running costs for the Grange Club all other costs are allocated on a 50:50 basis between charitable activities and commercial operations.

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2024**

	31.1.24 £	31.1.23 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Members	2,820	2,109
Associated sections	120	-
Gift aid	358	337
Covid 19 - Grants	-	4,000
	<hr/>	<hr/>
	3,298	6,446
<b>Trading operations</b>		
Grange Club operations	122,165	122,015
Hall hire	20,529	19,564
Grange nursery - rent	9,300	9,300
Catering levy	2,320	4,114
Beauty salon - rent	3,955	3,865
Parking - rent	600	600
	<hr/>	<hr/>
	158,869	159,458
<b>Investment income</b>		
Deposit account interest	1,019	203
Listed investments	962	1,040
	<hr/>	<hr/>
	1,981	1,243
<b>Incoming resources from charitable activities</b>		
Grange Club	4,800	4,800
Members	3,074	2,890
Snooker	900	1,200
Drama	1,650	1,800
Dance	2,820	2,745
Astronomy	780	600
Amateur radio	840	840
Camera	440	-
	<hr/>	<hr/>
	15,304	14,875
<b>Total incoming resources</b>	<hr/>	<hr/>
	179,452	182,022
<b>RESOURCES EXPENDED</b>		
<b>Costs of trading operations</b>		
Rates & water	3,980	3,970
Insurance	4,710	4,319
	<hr/>	<hr/>
Carried forward	8,690	8,289

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2024**

	31.1.24 £	31.1.23 £
<b>Costs of trading operations</b>		
Brought forward	8,690	8,289
Light & heat	17,202	9,305
Council tax - steward & wife	318	254
Sundries	1,128	906
Grange club - running costs	121,057	118,263
Ground maintenance	2,516	3,465
Repairs & maintenance	4,773	1,881
Cleaning	3,623	4,626
Improvements to property	2,469	2,758
	<hr/>	<hr/>
	161,776	149,747
 <b>Charitable activities</b>		
Rates & water	3,979	3,969
Insurance	4,709	4,320
Light & heat	17,201	9,305
Council tax	318	254
Ground maintenance	2,516	3,465
Repairs & maintenance	4,774	1,881
Sundries	1,129	906
Cleaning	3,622	4,626
Improvements to property	2,470	2,758
	<hr/>	<hr/>
	40,718	31,484
 <b>Governance costs</b>		
Telephone	2,292	2,369
Accountancy	1,320	1,280
Stationery & Computer	228	241
Advertising & Website	224	3,124
Legal expenses	-	545
	<hr/>	<hr/>
	4,064	7,559
 <b>Total resources expended</b>	<hr/>	<hr/>
	206,558	188,790
 <b>Net Income/-deficiency/ Surplus</b>	<hr/>	<hr/>
	- 27,106	- 6,768
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

**CARLETON (PONTEFRACT) COMMUNITY ASSOCIATION**

England & Wales - Charity number 1111983

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# Accounts

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**REGISTERED COMPANY NUMBER: 05200812 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1111983**

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023  
+  
CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED

Lofthouse & Co (Pontefract) Limited  
Chartered Accountants  
36 Ropergate  
Pontefract  
West Yorkshire  
WF8 1LY

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 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 January 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
05200812 (England and Wales)

**Registered Charity number**  
1111983

**Registered Office**

Carleton Grange  
Carleton Road  
Carleton  
Pontefract  
West Yorkshire  
WF8 3RJ

**Trustees**

JR Connor  
M Braddish  
Ms M A Atkinson  
OJ Wadsworth  
GM Walsh  
M Wilstrop  
AP Walsh  
KG Hand (Appointed 28 July 2021)

**Company Secretary**

D F Carlyle

**Independent Examiner**

Lofthouse & Co (Pontefract) Limited  
Chartered Accountants  
36 Ropergate  
Pontefract  
West Yorkshire  
WF8 1LY

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Annually, the Chairman, Vice Chairman and Treasurer are nominated at the AGM. In addition, Sections of the Association are allowed representation by two trustees (not always taken up) and other Members may be co-opted as Trustees.

**Organisational structure**

The Executive, consisting of a small group of trustees meet at least every month and the full council of trustees meet bi-monthly. Day to day management of the Association and Community Centre lies with the Executive Group.

**Risk management**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that the controls in place and reserves at the current level minimise significant financial risk to the Association. A major concern of the Trustees is the ageing membership and the lack of volunteers coming forward to assist in the management of the Association.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's principle activity continues to be that of promoting the well-being of the community by the advancement of education and other purposes beneficial to the community as a whole, so far as they are not in fact for the furtherance of business or professional interests, and to provide amenities for meeting. To associate the local authorities, voluntary organisations and residents in a common effort to further health and to foster a community spirit for the achievement of these and such other purposes as may be deemed to be charitable. To establish and maintain and manage the Community Centre for activities promoted by the Association and its constituent members in furtherance of the above objects or others as may be determined by the Association. The Association shall be non-party political and non-sectarian.

**Significant activities**

Due to Covid 19 restrictions The Centre and The Grange Club have again been closed for part of the year with a consequent reduction in income. Grants to The Centre of £4000 have enabled the association to show a financial break-even for the year.

**Buildings**

The Trustees have been able to carry out all necessary improvements and renovations during the year.

**Association Management**

The Executive struggles at times to cover all aspects of the Association Management that it would wish, due to lack of volunteers to assist. Membership fees, almost all section levies and room hire rates have been held at the same level as last year once again.

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2023**

**FINANCIAL REVIEW**

**Financial review for the year**

The statement of Financial Activities shows net decrease of resources of £7,881 (£5,536 Decrease), and reserves stand at £176,648 (£184,529).

During the year cash balances decreased by £6,731 (Increase £7,723)

**Investments**

The Aberdeen Investment policies market value decreased by £1113 during the year. (Decrease £75)

**Reserves Policy**

The present level of reserves is adequate to support the continuation of the Centre for the next twelve months, and the trustees consider the financial position of the charity to be satisfactory.

**Investment Policy and Objectives**

Under the memorandum and articles of association, the Charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that a combination of specialised unit trusts, and cash deposits meets their requirements to generate both income and capital growth. The trustees consider the return on investments in the year, to be satisfactory.

**TANGIBLE FIXED ASSETS FOR USE BY THE CHARITY**

Details of movement are set up in note 10 to the accounts. Centre buildings used by the Charity, with the exception of improvements, are not valued in the accounts.

**ON BEHALF OF THE BOARD:**

.....  
G Walsh - Chairman



Date: 25th APRIL .....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

I report on the accounts for the year ended 31 January 2023 set out on pages five to thirteen.

**Respective responsibilities of trustees and examiner**

The Charity's trustees (who are also the directors for the purpose of company law) are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

**Basis of the 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 statements 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 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 394 and 395 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.

John Stephen Lofthouse  
Lofthouse & Co (Pontefract) Limited  
Chartered Accountants  
36 Ropergate  
Pontefract  
West Yorkshire  
WF8 1LY

Date:.....

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2023**

	Notes	31.1.23 Unrestricted funds £	31.1.22 Unrestricted funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	6,446	31,535
Trading operations	3	159,458	105,120
Investment income	4	1,243	943
<b>Incoming resources from charitable activities</b>			
Subscriptions	5	14,875	11,838
<b>Total incoming resources</b>		<b>182,022</b>	<b>149,436</b>
<b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Costs of trading operations	6	149,747	122,946
<b>Charitable activities</b>			
Costs of generating charitable income		31,484	27,677
<b>Governance costs</b>	7	7,559	4,274
<b>Total resources expended</b>		<b>188,790</b>	<b>154,897</b>
<b>NET INCOMING/(EXPENDED) RESOURCES</b>			
		- 6,768	- 5,461
<b>Other recognised gains/losses</b>			
Gains/losses on investment assets	11	- 1,113	- 75
<b>Net movement in funds</b>		<b>- 7,881</b>	<b>- 5,536</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		184,529	190,065
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>176,648</b>	<b>184,529</b>

The notes form part of these financial statements

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**BALANCE SHEET**  
**AT 31 JANUARY 2023**

	Notes	31.1.23 Unrestricted funds £	31.1.22 Unrestricted funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	19,395	23,188
Investments	11	23,842	24,955
		<hr/>	<hr/>
		43,237	48,143
 <b>CURRENT ASSETS</b>			
Stocks	12	5,666	4,038
Debtors	13	2,659	2,223
Cash in hand		136,944	143,675
		<hr/>	<hr/>
		145,269	149,936
 <b>CREDITORS</b>			
Amounts falling due within one year	14	11,858	13,550
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		133,411	136,386
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		176,648	184,529
		<hr/>	<hr/>
<b>NET ASSETS</b>		176,648	184,529
		<hr/> <hr/>	<hr/> <hr/>
 <b>FUNDS</b>			
Unrestricted funds	15	176,648	184,529
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		176,648	184,529
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**CARLETON (PONTEFRAC) COMMUNITY  
ASSOCIATION LIMITED**

**BALANCE SHEET - CONTINUED**  
**AT 31 JANUARY 2023**

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

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 January 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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

  
.....  
G Walsh - Trustee

25th APRIL

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2023**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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 at the following annual rates in order to write off each asset over its useful life.

Improvements to property	5% on cost
Fixtures and fittings	20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with charitable objectives at the discretion of the trustees.

Restricted funds 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 is included in the notes to the financial statements.

**2. VOLUNTARY INCOME**

	31.1.23	31.1.22
	£	£
Members	2,109	930
Donations	-	-
Gift aid	337	324
Covid 19 - Grants	4,000	30,281
	<hr/>	<hr/>
	6,446	31,535
	<hr/>	<hr/>

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2023**

**3. TRADING OPERATIONS**

	31.1.23	31.1.22
	£	£
Grange Club operations	122,015	76,648
Hall hire	19,564	11,459
Grange nursery - rent	9,300	9,250
Catering levy	4,114	3,568
Beauty salon - rent	3,865	3,595
Parking - rent	600	600
	<u>159,458</u>	<u>105,120</u>

**4 INVESTMENT INCOME**

	31.1.23	31.1.22
	£	£
Deposit account interest	203	87
Listed investments	1,040	856
	<u>1,243</u>	<u>943</u>

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	31.1.23	31.1.22
	£	£
Grange Club		
Members	4,800	4,800
Snooker		
Drama	1,200	900
Dance	1,800	1,350
Astronomy	2,745	465
Amateur radio	600	540
Camera	840	840
	-	-
	<u>14,875</u>	<u>11,838</u>

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2023**

**6. COSTS OF TRADING OPERATIONS**

	31.1.23	31.1.22
	£	£
Rates & water	3,970	2,649
Insurance	4,319	3,454
Light & heat	9,305	9,294
Council tax - steward & wife	254	295
Sundries	906	565
Grange Club - running costs	118,263	95,267
Ground maintenance	3,465	1,293
Repairs & maintenance	1,881	2,820
Cleaning	4,626	4,406
Depreciation	2,758	2,903
	<u>149,747</u>	<u>122,946</u>

**7. GOVERNANCE COSTS**

	31.1.23	31.1.22
	£	£
Telephone	2,369	2,849
Accountancy	1,280	1,230
Post & Stationery	241	195
Advertising	3,124	-
	<u>545</u>	<u>-</u>
	<u>7,559</u>	<u>4,274</u>

**8. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging:

	31.1.23	31.1.22
	£	£
Depreciation - owned assets	<u>5,516</u>	<u>5,806</u>

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2023**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' Expenses**

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

**10. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 February 2022	52,658	41,925	94,583
Additions	-	1,723	1,723
At 31 January 2023	52,658	43,648	96,306
<b>DEPRECIATION</b>			
At 1 February 2022	42,167	29,228	71,395
Charge for year	2,632	2,884	5,516
At 31 January 2023	44,799	32,112	76,911
<b>NET BOOK VALUE</b>			
At 31 January 2023	7,859	11,536	19,395
At 31 January 2022	10,491	12,697	23,188

**11. FIXED ASSET INVESTMENTS**

	Listed Investments £
<b>MARKET VALUE</b>	
At 1 February 2022	24,955
Revaluations	- 1,113
At 31 January 2023	23,842
<b>NET BOOK VALUE</b>	
At 31 January 2023	23,842
At 31 January 2022	24,955

There were no investment assets outside the UK.

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2023**

**12. STOCKS**

	31.1.23	31.1.22
	£	£
Stocks	5,666	4,038
	<u>5,666</u>	<u>4,038</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.23	31.1.22
	£	£
Other debtors	2,659	2,223
	<u>2,659</u>	<u>2,223</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.23	31.1.22
	£	£
Trade creditors	2,455	4,466
Taxation and social security	3,641	3,052
Other creditors	5,762	6,032
	<u>11,858</u>	<u>13,550</u>

**15. MOVEMENT IN FUNDS**

	At 1.2.22 £	Net Movement in funds £	At 31.1.23 £
<b>Unrestricted funds</b>			
General fund	184,529	- 7,881	176,648
<b>TOTAL FUNDS</b>	<u>184,529</u>	<u>- 7,881</u>	<u>176,648</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	182,022	- 188,790	- 1,113	- 7,881
<b>TOTAL FUNDS</b>	<u>182,022</u>	<u>- 188,790</u>	<u>- 1,113</u>	<u>- 7,881</u>

**16. RELATED PARTY DISCLOSURES**

During the year no trustee was remunerated for providing services (2022, NIL).

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2023**

**17. RUNNING COSTS**

With the exception of the running costs for the Grange Club all other costs are allocated on a 50:50 basis between charitable activities and commercial operations.

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2023**

	31.1.23 £	31.1.22 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Members	2,109	930
Associated sections	-	-
Gift aid	337	324
Covid 19 - Grants	4,000	30,281
	<hr/>	<hr/>
	6,446	31,535
<b>Trading operations</b>		
Grange Club operations	122,015	76,648
Hall hire	19,564	11,459
Grange nursery - rent	9,300	9,250
Catering levy	4,114	3,568
Beauty salon - rent	3,865	3,595
Parking - rent	600	600
	<hr/>	<hr/>
	159,458	105,120
<b>Investment income</b>		
Deposit account interest	203	87
Listed investments	1,040	856
	<hr/>	<hr/>
	1,243	943
<b>Incoming resources from charitable activities</b>		
Grange Club	4,800	4,800
Members	2,890	2,943
Snooker	1,200	900
Drama	1,800	1,350
Dance	2,745	465
Astronomy	600	540
Amateur radio	840	840
Camera	-	-
	<hr/>	<hr/>
	14,875	11,838
<b>Total incoming resources</b>	<hr/>	<hr/>
	182,022	149,436
<b>RESOURCES EXPENDED</b>		
<b>Costs of trading operations</b>		
Rates & water	3,970	2,649
Insurance	4,319	3,454
	<hr/>	<hr/>
Carried forward	8,289	6,103

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2023**

	31.1.23	31.1.22
	£	£
<b>Costs of trading operations</b>		
Brought forward	8,289	6,103
Light & heat	9,305	9,294
Council tax - steward & wife	254	295
Sundries	906	565
Grange club - running costs	118,263	95,267
Ground maintenance	3,465	1,293
Repairs & maintenance	1,881	2,820
Cleaning	4,626	4,406
Improvements to property	2,758	2,903
	<hr/>	<hr/>
	149,747	122,946
 <b>Charitable activities</b>		
Rates & water	3,969	2,650
Insurance	4,320	3,453
Light & heat	9,305	9,294
Council tax	254	294
Ground maintenance	3,465	1,292
Repairs & maintenance	1,881	2,819
Sundries	906	566
Cleaning	4,626	4,406
Improvements to property	2,758	2,903
	<hr/>	<hr/>
	31,484	27,677
 <b>Governance costs</b>		
Telephone	2,369	2,849
Accountancy	1,280	1,230
Stationery & Computer	241	195
Advertising & Website	3,124	-
Legal expenses	545	-
	<hr/>	<hr/>
	7,559	4,274
 <b>Total resources expended</b>	<hr/>	<hr/>
	188,790	154,897
 <b>Net Income/-deficiency/ Surplus</b>	<hr/>	<hr/>
	- 6,768	- 5,461
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

**CARLETON (PONTEFRACT) COMMUNITY ASSOCIATION**

England & Wales - Charity number 1111983

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# Accounts

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REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022  
+  
CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED

Lofthouse & Co (Pontefract) Limited  
Chartered Accountants  
36 Ropergate  
Pontefract  
West Yorkshire  
WF8 1LY

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2022**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2022**

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 January 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05200812 (England and Wales)

**Registered Charity number**

1111983

**Registered Office**

Carleton Grange  
Carleton Road  
Carleton  
Pontefract  
West Yorkshire  
WF8 3RJ

**Trustees**

JR Connor  
M Braddish  
Ms M A Atkinson  
OJ Wadsworth  
GM Walsh  
M Wilstrop  
AP Walsh  
KG Hand (Appointed 28 July 2021)

**Company Secretary**

D F Carlyle

**Independent Examiner**

Lofthouse & Co (Pontefract) Limited  
Chartered Accountants  
36 Ropergate  
Pontefract  
West Yorkshire  
WF8 1LY

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Annually, the Chairman, Vice Chairman and Treasurer are nominated at the AGM. In addition, Sections of the Association are allowed representation by two trustees (not always taken up) and other Members may be co-opted as Trustees.

**Organisational structure**

The Executive, consisting of a small group of trustees meet at least every month and the full council of trustees meet bi-monthly. Day to day management of the Association and Community Centre lies with the Executive Group.

**Risk management**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that the controls in place and reserves at the current level minimise significant financial risk to the Association. A major concern of the Trustees is the ageing membership and the lack of volunteers coming forward to assist in the management of the Association.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's principle activity continues to be that of promoting the well-being of the community by the advancement of education and other purposes beneficial to the community as a whole, so far as they are not in fact for the furtherance of business or professional interests, and to provide amenities for meeting. To associate the local authorities, voluntary organisations and residents in a common effort to further health and to foster a community spirit for the achievement of these and such other purposes as may be deemed to be charitable. To establish and maintain and manage the Community Centre for activities promoted by the Association and its constituent members in furtherance of the above objects or others as may be determined by the Association. The Association shall be non-party political and non-sectarian.

**Significant activities**

Due to Covid 19 restrictions The Centre and The Grange Club have again been closed for part of the year with a consequent reduction in income. Grants to The Centre of £30281 have enabled the association to show a financial break-even for the year.

**Buildings**

The Trustees have been able to carry out all necessary improvements and renovations during the year.

**Association Management**

The Executive struggles at times to cover all aspects of the Association Management that it would wish, due to lack of volunteers to assist. Membership fees, almost all section levies and room hire rates have been held at the same level as last year once again.

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2022**

**FINANCIAL REVIEW**

**Financial review for the year**

The statement of Financial Activities shows net decrease of resources of £5,536 (£2,687 increase), and reserves stand at £184,529 (£190,065).

During the year cash balances increased by £7,723 (£1,325)

**Investments**

The Aberdeen Investment policies market value decreased by £75 during the year. (increase £1,534)

**Reserves Policy**

The present level of reserves is adequate to support the continuation of the Centre for the next twelve months, and the trustees consider the financial position of the charity to be satisfactory.

**Investment Policy and Objectives**

Under the memorandum and articles of association, the Charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that a combination of specialised unit trusts, and cash deposits meets their requirements to generate both income and capital growth. The trustees consider the return on investments in the year, to be satisfactory.

**TANGIBLE FIXED ASSETS FOR USE BY THE CHARITY**

Details of movement are set up in note 10 to the accounts. Centre buildings used by the Charity, with the exception of improvements, are not valued in the accounts.

**ON BEHALF OF THE BOARD:**



.....  
G Walsh - Chairman

Date: 19/4/2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

I report on the accounts for the year ended 31 January 2022 set out on pages five to thirteen.

**Respective responsibilities of trustees and examiner**

The Charity's trustees (who are also the directors for the purpose of company law) are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

**Basis of the 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 statements below.

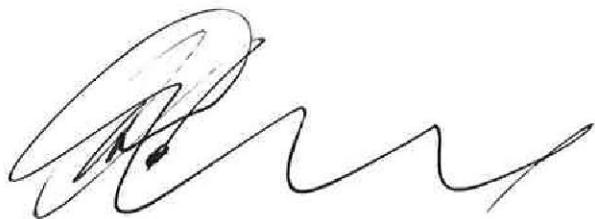
**Independent examiner's statement**

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 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 394 and 395 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.



Lofthouse & Co (Pontefract) Limited  
Chartered Accountants  
36 Ropergate  
Pontefract  
West Yorkshire  
WF8 1LY

Date: 19.4.2022

**CARLETON (PONTEFRAC) COMMUNITY ASSOCIATION LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JANUARY 2022**

	Notes	31.1.22 Unrestricted funds £	31.1.21 Unrestricted funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	31,535	53,730
Trading operations	3	105,120	61,180
Investment income	4	943	1,000
<b>Incoming resources from charitable activities</b>			
Subscriptions	5	11,838	13,638
<b>Total incoming resources</b>		<b>149,436</b>	<b>129,548</b>
<b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Costs of trading operations	6	122,946	99,044
<b>Charitable activities</b>			
Costs of generating charitable income		27,677	25,616
<b>Governance costs</b>	7	<b>4,274</b>	<b>3,735</b>
<b>Total resources expended</b>		<b>154,897</b>	<b>128,395</b>
<b>NET INCOMING/(EXPENDED) RESOURCES</b>		<b>- 5,461</b>	<b>1,153</b>
<b>Other recognised gains/losses</b>			
Gains/losses on investment assets	11	- 75	1,534
<b>Net movement in funds</b>		<b>- 5,536</b>	<b>2,687</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		190,065	187,378
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>184,529</b>	<b>190,065</b>

The notes form part of these financial statements

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**BALANCE SHEET**  
**AT 31 JANUARY 2022**

	Notes	31.1.22 Unrestricted funds £	31.1.21 Unrestricted funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	23,188	28,994
Investments	11	24,955	25,030
		<hr/>	<hr/>
		48,143	54,024
 <b>CURRENT ASSETS</b>			
Stocks	12	4,038	2,645
Debtors	13	2,223	2,762
Cash in hand		143,675	135,952
		<hr/>	<hr/>
		149,936	141,359
 <b>CREDITORS</b>			
Amounts falling due within one year	14	13,550	5,318
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		136,386	136,041
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		184,529	190,065
		<hr/>	<hr/>
<b>NET ASSETS</b>		184,529	190,065
		<hr/> <hr/>	<hr/> <hr/>
 <b>FUNDS</b>			
Unrestricted funds	15	184,529	190,065
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		184,529	190,065
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**CARLETON (PONTEFRACHT) COMMUNITY  
ASSOCIATION LIMITED**

**BALANCE SHEET - CONTINUED**  
**AT 31 JANUARY 2022**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 January 2022 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 19th APRIL 2022 and were signed on its behalf by:



.....  
G Walsh - Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2022**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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 at the following annual rates in order to write off each asset over its useful life.

Improvements to property	5% on cost
Fixtures and fittings	20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with charitable objectives at the discretion of the trustees.

Restricted funds 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 is included in the notes to the financial statements.

**2. VOLUNTARY INCOME**

	31.1.22	31.1.21
	£	£
Members	930	652
Donations	-	495
Gift aid	324	496
Covid 19 - Grants	30,281	52,087
	<hr/>	<hr/>
	31,535	53,730
	<hr/>	<hr/>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2022**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There was no trustees' remuneration or other benefits for the year ended 31 January 2022 nor for the year ended 31 January 2021.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 January 2022 nor for the year ended 31 January 2021.

**10. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 February 2021	52,658	41,925	94,583
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 January 2022	52,658	41,925	94,583
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>DEPRECIATION</b>			
At 1 February 2021	39,535	26,054	65,589
Charge for year	2,632	3,174	5,806
	<hr/>	<hr/>	<hr/>
At 31 January 2022	42,167	29,228	71,395
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>NET BOOK VALUE</b>			
At 31 January 2022	10,491	12,697	23,188
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 January 2021	13,123	15,871	28,994
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**11. FIXED ASSET INVESTMENTS**

	Listed Investments £
<b>MARKET VALUE</b>	
At 1 February 2021	25,030
Revaluations	- 75
	<hr/>
At 31 January 2022	24,955
	<hr/> <hr/>
<b>NET BOOK VALUE</b>	
At 31 January 2022	24,955
	<hr/> <hr/>
At 31 January 2021	25,030
	<hr/> <hr/>

There were no investment assets outside the UK.

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2022**

**12. STOCKS**

	31.1.22	31.1.21
	£	£
Stocks	4,038	2,645
	<u>          </u>	<u>          </u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.22	31.1.21
	£	£
Other debtors	2,223	2,762
	<u>          </u>	<u>          </u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.22	31.1.21
	£	£
Trade creditors	4,466	176
Taxation and social security	3,052	256
Other creditors	6,032	4,886
	<u>          </u>	<u>          </u>
	<u>13,550</u>	<u>5,318</u>

**15. MOVEMENT IN FUNDS**

	At 1.2.21	Net Movement	At 31.1.22
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	190,065	- 5,536	184,529
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>190,065</u>	<u>- 5,536</u>	<u>184,529</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	149,436	- 154,897	- 75	- 5,536
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>149,436</u>	<u>- 154,897</u>	<u>- 75</u>	<u>- 5,536</u>

**16. RELATED PARTY DISCLOSURES**

During the year no trustee was remunerated for providing services (2021, NIL).

**CARLETON (PONTEFRACHT) COMMUNITY  
ASSOCIATION LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2022**

	31.1.22 £	31.1.21 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Members	930	652
Associated sections	-	495
Gift aid	324	496
Covid 19 - Grants	30,281	52,087
	<hr/>	<hr/>
	31,535	53,730
<b>Trading operations</b>		
Grange Club operations	76,648	44,509
Hall hire	11,459	6,181
Grange nursery - rent	9,250	6,900
Catering levy	3,568	295
Beauty salon - rent	3,595	2,695
Parking - rent	600	600
	<hr/>	<hr/>
	105,120	61,180
<b>Investment income</b>		
Deposit account interest	87	91
Listed investments	856	909
	<hr/>	<hr/>
	943	1,000
<b>Incoming resources from charitable activities</b>		
Grange Club	4,800	4,800
Members	2,943	3,968
Snooker	900	1,200
Drama	1,350	1,800
Dance	465	390
Astronomy	540	640
Amateur radio	840	840
Camera	-	-
	<hr/>	<hr/>
	11,838	13,638
<b>Total incoming resources</b>	<hr/>	<hr/>
	149,436	129,548
<b>RESOURCES EXPENDED</b>		
<b>Costs of trading operations</b>		
Rates & water	2,649	2,408
Insurance	3,454	3,115
	<hr/>	<hr/>
Carried forward	6,103	5,523

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2022**

	31.1.22 £	31.1.21 £
<b>Costs of trading operations</b>		
Brought forward	6,103	5,523
Light & heat	9,294	6,776
Council tax - steward & wife	295	287
Sundries	565	612
Grange club - running costs	95,267	73,427
Ground maintenance	1,293	1,580
Repairs & maintenance	2,820	2,394
Cleaning	4,406	4,390
Improvements to property	2,903	4,055
	<hr/> 122,946	<hr/> 99,044
 <b>Charitable activities</b>		
Rates & water	2,650	2,408
Insurance	3,453	3,114
Light & heat	9,294	6,776
Council tax	294	288
Ground maintenance	1,292	1,580
Repairs & maintenance	2,819	2,395
Sundries	566	611
Cleaning	4,406	4,390
Improvements to property	2,903	4,054
	<hr/> 27,677	<hr/> 25,616
 <b>Governance costs</b>		
Telephone	2,849	2,355
Accountancy	1,230	1,230
Post & Stationery	195	150
Advertising	-	-
	<hr/> 4,274	<hr/> 3,735
 <b>Total resources expended</b>	<hr/> 154,897	<hr/> 128,395
 <b>Net Income/-deficiency/ Surplus</b>	<hr/> - 5,461	<hr/> 1,153

This page does not form part of the statutory financial statements

**CARLETON (PONTEFRACT) COMMUNITY ASSOCIATION**

England & Wales - Charity number 1111983

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# Accounts

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REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021  
FOR  
CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED

Lofthouse & Co (Pontefract) Limited  
Chartered Accountants  
36 Ropergate  
Pontefract  
West Yorkshire  
WF8 1LY

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2021**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2021**

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 January 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05200812 (England and Wales)

**Registered Charity number**

1111983

**Registered Office**

Carleton Grange  
Carleton Road  
Carleton  
Pontefract  
West Yorkshire  
WF8 3RJ

**Trustees**

JR Connor  
M Braddish  
Ms M A Atkinson  
D Steels (Resigned 14 September 2020)  
OJ Wadsworth  
GM Walsh  
M Wilstrop  
AP Walsh

**Company Secretary**

D F Carlyle

**Independent Examiner**

Lofthouse & Co (Pontefract) Limited  
Chartered Accountants  
36 Ropergate  
Pontefract  
West Yorkshire  
WF8 1LY

**CARLETON (PONTEFRACHT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Annually, the Chairman, Vice Chairman and Treasurer are nominated at the AGM. In addition, Sections of the Association are allowed representation by two trustees (not always taken up) and other Members may be co-opted as Trustees.

**Organisational structure**

The Executive, consisting of a small group of trustees meet at least every month and the full council of trustees meet bi-monthly. Day to day management of the Association and Community Centre lies with the Executive Group.

**Risk management**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that the controls in place and reserves at the current level minimise significant financial risk to the Association. A major concern of the Trustees is the ageing membership and the lack of volunteers coming forward to assist in the management of the Association.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity's principle activity continues to be that of promoting the well-being of the community by the advancement of education and other purposes beneficial to the community as a whole, so far as they are not in fact for the furtherance of business or professional interests, and to provide amenities for meeting. To associate the local authorities, voluntary organisations and residents in a common effort to further health and to foster a community spirit for the achievement of these and such other purposes as may be deemed to be charitable. To establish and maintain and manage the Community Centre for activities promoted by the Association and its constituent members in furtherance of the above objects or others as may be determined by the Association. The Association shall be non-party political and non-sectarian.

**Significant activities**

Due to Covid 19 restrictions The Centre and The Grange Club have been closed for most of the year with a consequent reduction in income. Grants to The Centre of £36000 and to The Grange Club of £16087 have enabled the association to show a financial break-even for the year.

**Buildings**

The Trustees have been able to carry out all necessary improvements and renovations during the year.

**Association Management**

The Executive struggles at times to cover all aspects of the Association Management that it would wish, due to lack of volunteers to assist. Membership fees, almost all section levies and room hire rates have been held at the same level as last year once again.

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JANUARY 2021**

**FINANCIAL REVIEW**

**Financial review for the year**

The statement of Financial Activities shows net incoming resources of £2,687 (£6,263), and reserves stand at £190,065 (£187,378).

During the year cash balances increased by £1,325 (decrease £7,589)

**Investments**

The Aberdeen Investment policies market value increased by £1,534 during the year. (increase £368)

**Reserves Policy**

The present level of reserves is adequate to support the continuation of the Centre for the next twelve months, and the trustees consider the financial position of the charity to be satisfactory.


**Investment Policy and Objectives**

Under the memorandum and articles of association, the Charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that a combination of specialised unit trusts, and cash deposits meets their requirements to generate both income and capital growth. The trustees consider the return on investments in the year, to be satisfactory.

**TANGIBLE FIXED ASSETS FOR USE BY THE CHARITY**

Details of movement are set up in note 10 to the accounts. Centre buildings used by the Charity, with the exception of improvements, are not valued in the accounts.

**ON BEHALF OF THE BOARD:**



G Walsh - Chairman

Date: 3/8/2021

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

I report on the accounts for the year ended 31 January 2021 set out on pages five to thirteen.

**Respective responsibilities of trustees and examiner**

The Charity's trustees (who are also the directors for the purpose of company law) are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

**Basis of the 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 statements 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 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 394 and 395 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.

Lofthouse & Co (Pontefract) Limited  
Chartered Accountants  
36 Ropergate  
Pontefract  
West Yorkshire  
WF8 1LY

*Lofthouse & Co*

Date: 3/8/2021

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2021**

	Notes	31.1.21 Unrestricted funds £	31.1.20 Unrestricted funds £
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	53,730	2,998
Trading operations	3	61,180	166,809
Investment income	4	1,000	1,117
<b>Incoming resources from charitable activities</b>			
Subscriptions	5	13,638	15,708
<b>Total incoming resources</b>		<b>129,548</b>	<b>186,632</b>
<b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Costs of trading operations	6	99,044	149,859
<b>Charitable activities</b>			
Costs of generating charitable income		25,616	26,655
<b>Governance costs</b>	7	<b>3,735</b>	<b>4,223</b>
<b>Total resources expended</b>		<b>128,395</b>	<b>180,737</b>
<b>NET INCOMING/(EXPENDED) RESOURCES</b>		<b>1,153</b>	<b>5,895</b>
<b>Other recognised gains/losses</b>			
Gains/losses on investment assets	11	1,534	368
<b>Net movement in funds</b>		<b>2,687</b>	<b>6,263</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		187,378	181,115
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>190,065</b>	<b>187,378</b>

The notes form part of these financial statements

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**BALANCE SHEET**  
**AT 31 JANUARY 2021**

	Notes	31.1.21 Unrestricted funds £	31.1.20 Unrestricted funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	28,994	35,726
Investments	11	25,030	23,496
		<hr/>	<hr/>
		54,024	59,222
 <b>CURRENT ASSETS</b>			
Stocks	12	2,645	5,171
Debtors	13	2,762	2,746
Cash in hand		135,952	134,627
		<hr/>	<hr/>
		141,359	142,544
 <b>CREDITORS</b>			
Amounts falling due within one year	14	5,318	14,388
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		136,041	128,156
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		190,065	187,378
		<hr/>	<hr/>
<b>NET ASSETS</b>		190,065	187,378
		<hr/> <hr/>	<hr/> <hr/>
 <b>FUNDS</b>			
Unrestricted funds	15	190,065	187,378
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		190,065	187,378
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**BALANCE SHEET - CONTINUED**  
**AT 31 JANUARY 2021**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 January 2021 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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



.....  
G Walsh - Trustee

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2021**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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 at the following annual rates in order to write off each asset over its useful life.

Improvements to property	5% on cost
Fixtures and fittings	20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with charitable objectives at the discretion of the trustees.

Restricted funds 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 is included in the notes to the financial statements.

**2. VOLUNTARY INCOME**

	31.1.21	31.1.20
	£	£
Members	652	1,421
Donations	495	1,000
Gift aid	496	577
Covid 19 - Grants	52,087	-
	<hr/>	<hr/>
	53,730	2,998
	<hr/>	<hr/>

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2021**

**3. TRADING OPERATIONS**

	31.1.21	31.1.20
	£	£
Grange Club operations	44,509	133,003
Hall hire	6,181	17,602
Grange nursery - rent	6,900	8,950
Catering levy	295	3,081
Beauty salon - rent	2,695	3,573
Parking - rent	600	600
	<hr/>	<hr/>
	61,180	166,809
	<hr/> <hr/>	<hr/> <hr/>

**4 INVESTMENT INCOME**

	31.1.21	31.1.20
	£	£
Deposit account interest	91	131
Listed investments	909	986
	<hr/>	<hr/>
	1,000	1,117
	<hr/> <hr/>	<hr/> <hr/>

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	31.1.21	31.1.20
	£	£
Grange Club	4,800	4,800
Members	3,968	4,498
Snooker	1,200	1,200
Drama	1,800	1,800
Dance	390	1,080
Astronomy	640	730
Amateur radio	840	840
Camera	-	760
	<hr/>	<hr/>
	13,638	15,708
	<hr/> <hr/>	<hr/> <hr/>

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2021**

**6. COSTS OF TRADING OPERATIONS**

	31.1.21	31.1.20
	£	£
Rates & water	2,408	5,352
Insurance	3,115	3,024
Light & heat	6,776	5,047
Council tax - steward & wife	287	281
Sundries	612	678
Grange Club - running costs	73,427	123,203
Ground maintenance	1,580	1,472
Repairs & maintenance	2,394	2,643
Cleaning	4,390	4,138
Depreciation	4,055	4,021
	<u>99,044</u>	<u>149,859</u>

**7. GOVERNANCE COSTS**

	31.1.21	31.1.20
	£	£
Telephone	2,355	2,353
Accountancy	1,230	1,230
Post & Stationery	150	565
Advertising	-	75
	<u>3,735</u>	<u>4,223</u>

**8. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging:

	31.1.21	31.1.20
	£	£
Depreciation - owned assets	<u>8,109</u>	<u>8,042</u>

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2021**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There was no trustees' remuneration or other benefits for the year ended 31 January 2021 nor for the year ended 31 January 2020.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 January 2021 nor for the year ended 31 January 2020.

**10. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 February 2020	51,281	41,925	93,206
Additions	1,377	-	1,377
	<hr/>	<hr/>	<hr/>
At 31 January 2021	52,658	41,925	94,583
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>DEPRECIATION</b>			
At 1 February 2020	36,903	20,577	57,480
Charge for year	2,632	5,477	8,109
	<hr/>	<hr/>	<hr/>
At 31 January 2021	39,535	26,054	65,589
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>NET BOOK VALUE</b>			
At 31 January 2021	13,123	15,871	28,994
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 January 2020	14,378	21,348	35,726
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**11. FIXED ASSET INVESTMENTS**

	Listed Investments £
<b>MARKET VALUE</b>	
At 1 February 2020	23,496
Revaluations	1,534
	<hr/>
At 31 January 2021	25,030
	<hr/> <hr/>
<b>NET BOOK VALUE</b>	
At 31 January 2021	25,030
	<hr/> <hr/>
At 31 January 2020	23,496
	<hr/> <hr/>

There were no investment assets outside the UK.

**CARLETON (PONTEFRACHT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2021**

**12. STOCKS**

	31.1.21	31.1.20
	£	£
Stocks	2,645	5,171
	<u>          </u>	<u>          </u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.21	31.1.20
	£	£
Other debtors	2,762	2,746
	<u>          </u>	<u>          </u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.21	31.1.20
	£	£
Trade creditors	176	4,445
Taxation and social security	256	3,892
Other creditors	4,886	6,051
	<u>          </u>	<u>          </u>
	<u>5,318</u>	<u>14,388</u>

**15. MOVEMENT IN FUNDS**

	At 1.2.20	Net Movement	At 31.1.21
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	187,378	2,687	190,065
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>187,378</u>	<u>2,687</u>	<u>190,065</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	129,548	- 128,395	1,534	2,687
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>129,548</u>	<u>- 128,395</u>	<u>1,534</u>	<u>2,687</u>

**16. RELATED PARTY DISCLOSURES**

During the year no trustee was remunerated for providing services (2020, NIL).

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 JANUARY 2021**

**17. RUNNING COSTS**

With the exception of the running costs for the Grange Club all other costs are allocated on a 50:50 basis between charitable activities and commercial operations.

**CARLETON (PONTEFRACHT) COMMUNITY  
ASSOCIATION LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2021**

	31.1.21 £	31.1.20 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Members	652	1,421
Associated sections	495	1,000
Gift aid	496	577
Covid 19 - Grants	52,087	-
	<hr/>	<hr/>
	53,730	2,998
<b>Trading operations</b>		
Grange Club operations	44,509	133,003
Hall hire	6,181	17,602
Grange nursery - rent	6,900	8,950
Catering levy	295	3,081
Beauty salon - rent	2,695	3,573
Parking - rent	600	600
	<hr/>	<hr/>
	61,180	166,809
<b>Investment income</b>		
Deposit account interest	91	131
Listed investments	909	986
	<hr/>	<hr/>
	1,000	1,117
<b>Incoming resources from charitable activities</b>		
Grange Club	4,800	4,800
Members	3,968	4,498
Snooker	1,200	1,200
Drama	1,800	1,800
Dance	390	1,080
Astronomy	640	730
Amateur radio	840	840
Camera	-	760
	<hr/>	<hr/>
	13,638	15,708
<b>Total incoming resources</b>	<hr/>	<hr/>
	129,548	186,632
<b>RESOURCES EXPENDED</b>		
<b>Costs of trading operations</b>		
Rates & water	2,408	5,352
Insurance	3,115	3,024
	<hr/>	<hr/>
Carried forward	5,523	8,376

**CARLETON (PONTEFRACT) COMMUNITY  
ASSOCIATION LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JANUARY 2021**

	31.1.21 £	31.1.20 £
<b>Costs of trading operations</b>		
Brought forward	5,523	8,376
Light & heat	6,776	5,047
Council tax - steward & wife	287	281
Sundries	612	678
Grange club - running costs	73,427	123,203
Ground maintenance	1,580	1,472
Repairs & maintenance	2,394	2,643
Cleaning	4,390	4,138
Improvements to property	4,055	4,021
	<hr/>	<hr/>
	99,044	149,859
 <b>Charitable activities</b>		
Rates & water	2,408	5,352
Insurance	3,114	3,024
Light & heat	6,776	5,047
Council tax	288	281
Ground maintenance	1,580	1,472
Repairs & maintenance	2,395	2,644
Sundries	611	677
Cleaning	4,390	4,137
Improvements to property	4,054	4,021
	<hr/>	<hr/>
	25,616	26,655
 <b>Governance costs</b>		
Telephone	2,355	2,353
Accountancy	1,230	1,230
Post & Stationery	150	565
Advertising	-	75
	<hr/>	<hr/>
	3,735	4,223
 <b>Total resources expended</b>	<hr/>	<hr/>
	128,395	180,737
 <b>Net expenditure/-deficiency</b>	<hr/>	<hr/>
	1,153	5,895

This page does not form part of the statutory financial statements