

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**

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FOR THE YEAR ENDED 31 JANUARY 2023**

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**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 (PONTEFRAC) 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 (PONTEFRAC) 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 (PONTEFRACHT) 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 (PONTEFRAC) 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>		<b>- 6,768</b>	<b>- 5,461</b>
 <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 (PONTEFRACHT) 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/>
 <b>FUNDS</b>			
Unrestricted funds	15	176,648	184,529
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		176,648	184,529
		<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
	<u>6,446</u>	<u>31,535</u>

**CARLETON (PONTEFRACHT) 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**

	Activity	31.1.23	31.1.22
		£	£
Grange Club	Levy	4,800	4,800
Members	Subscriptions	2,890	2,943
Snooker	Levy	1,200	900
Drama	Levy	1,800	1,350
Dance	Levy	2,745	465
Astronomy	Levy	600	540
Amateur radio	Levy	840	840
Camera	Levy	-	-
		<u>14,875</u>	<u>11,838</u>

**CARLETON (PONTEFRAC) 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
	<hr/>	<hr/>
	149,747	122,946
	<hr/>	<hr/>

**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	-
	545	-
	<hr/>	<hr/>
	7,559	4,274
	<hr/>	<hr/>

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

Net resources are stated after charging:

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

**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 (PONTEFRAC) 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

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

	31.1.23	31.1.22
	£	£
Other debtors	2,659	2,223

**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
	11,858	13,550

**15. MOVEMENT IN FUNDS**

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

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>	182,022	- 188,790	- 1,113	- 7,881

**16. RELATED PARTY DISCLOSURES**

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

**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 (PONTEFRAC) 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 (PONTEFRAC) 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/> 149,747	<hr/> 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/> 31,484	<hr/> 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/> 7,559	<hr/> 4,274
 <b>Total resources expended</b>	<hr/> 188,790	<hr/> 154,897
  <b>Net Income/-deficiency/ Surplus</b>	  <hr/> - 6,768	  <hr/> - 5,461

This page does not form part of the statutory financial statements