

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**

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FOR THE YEAR ENDED 31 JANUARY 2024**

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**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 (PONTEFRAC) 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 (PONTEFRACHT) COMMUNITY
ASSOCIATION LIMITED**

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

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

The notes form part of these financial statements

**CARLETON (PONTEFRACT) COMMUNITY
ASSOCIATION LIMITED**

**BALANCE SHEET
AT 31 JANUARY 2024**

	Notes	31.1.24 Unrestricted funds £	31.1.23 Unrestricted funds £
FIXED ASSETS			
Tangible assets	10	14,456	19,395
Investments	11	22,984	23,842
		<hr/>	<hr/>
		37,440	43,237
 CURRENT ASSETS			
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
 CREDITORS			
Amounts falling due within one year	14	16,654	11,858
		<hr/>	<hr/>
NET CURRENT ASSETS		111,244	133,411
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		148,634	176,648
		<hr/>	<hr/>
NET ASSETS		148,684	176,648
		<hr/>	<hr/>
 FUNDS			
Unrestricted funds	15	148,684	176,648
		<hr/>	<hr/>
TOTAL FUNDS		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 (PONTEFRAC) 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
	<hr/>	<hr/>
	3,298	6,446
	<hr/>	<hr/>

**CARLETON (PONTEFRAC) 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/>
	158,869	159,458
	<hr/>	<hr/>

4 INVESTMENT INCOME

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

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		31.1.24	31.1.23
	Activity	£	£
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/>
		15,304	14,875
		<hr/>	<hr/>

**CARLETON (PONTEFRACHT) 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
	<hr/>	<hr/>
	161,776	149,747
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	4,064	7,559
	<hr/>	<hr/>

8. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging:

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

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 £
COST			
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>
DEPRECIATION			
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>
NET BOOK VALUE			
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 £
MARKET VALUE	
At 1 February 2023	23,842
Revaluations	- 858
At 31 January 2024	<u>22,984</u>
NET BOOK VALUE	
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 (PONTEFRACHT) 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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.24	31.1.23
	£	£
Other debtors	3,024	2,659

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
	16,554	11,858

15. MOVEMENT IN FUNDS

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

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

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

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 (PONTEFRACHT) COMMUNITY
ASSOCIATION LIMITED**

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

	31.1.24 £	31.1.23 £
INCOMING RESOURCES		
Voluntary income		
Members	2,820	2,109
Associated sections	120	-
Gift aid	358	337
Covid 19 - Grants	-	4,000
	<hr/>	<hr/>
	3,298	6,446
Trading operations		
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
Investment income		
Deposit account interest	1,019	203
Listed investments	962	1,040
	<hr/>	<hr/>
	1,981	1,243
Incoming resources from charitable activities		
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
Total incoming resources	<hr/>	<hr/>
	179,452	182,022
RESOURCES EXPENDED		
Costs of trading operations		
Rates & water	3,980	3,970
Insurance	4,710	4,319
	<hr/>	<hr/>
Carried forward	8,690	8,289

**CARLETON (PONTEFRAC) COMMUNITY
ASSOCIATION LIMITED**

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

	31.1.24 £	31.1.23 £
Costs of trading operations		
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/> 161,776	<hr/> 149,747
 Charitable activities		
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/> 40,718	<hr/> 31,484
 Governance costs		
Telephone	2,292	2,369
Accountancy	1,320	1,280
Stationery & Computer	228	241
Advertising & Website	224	3,124
Legal expenses	-	545
	<hr/> 4,064	<hr/> 7,559
 Total resources expended	<hr/> 206,558	<hr/> 188,790
 Net Income/-deficiency/ Surplus	 <hr/> - 27,106	 <hr/> - 6,768

This page does not form part of the statutory financial statements