

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**

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FOR THE YEAR ENDED 31 JANUARY 2025**

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**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 (PONTEFRAC) 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 (PONTEFRACHT) 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**

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

-

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 £
FIXED ASSETS			
Tangible assets	10	9,978	14,456
Investments	11	23,706	22,984
		<hr/>	<hr/>
		33,684	37,440
 CURRENT ASSETS			
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
 CREDITORS			
Amounts falling due within one year	14	15,314	16,554
		<hr/>	<hr/>
NET CURRENT ASSETS		110,839	111,244
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		144,523	148,684
		<hr/>	<hr/>
NET ASSETS		144,523	148,684
		<hr/>	<hr/>
 FUNDS			
Unrestricted funds	15	144,523	148,684
		<hr/>	<hr/>
TOTAL FUNDS		144,523	148,684
		<hr/>	<hr/>

The notes form part of these financial statements

continued...

**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/>

**CARLETON (PONTEFRACHT) 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/>

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/>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

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

**CARLETON (PONTEFRAC) 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/>

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/>

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/>

**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 £
COST			
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/>
DEPRECIATION			
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/>
NET BOOK VALUE			
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 £
MARKET VALUE	
At 1 February 2024	22,984
Revaluations	722
	<hr/>
At 31 January 2025	23,706
	<hr/> <hr/>
NET BOOK VALUE	
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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.25 £	31.1.24 £
Other debtors	3,326	3,024

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
	15,314	16,554

15. MOVEMENT IN FUNDS

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

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	193,574	198,457	722	- 4,161
TOTAL FUNDS	193,574	198,457	722	- 4,161

16. RELATED PARTY DISCLOSURES

During the year no trustee was remunerated for providing services (2024, 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 (PONTEFRACT) COMMUNITY
ASSOCIATION LIMITED**

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

	31.1.25 £	31.1.24 £
INCOMING RESOURCES		
Voluntary income		
Members	50	2,820
Associated sections	-	120
Gift aid	407	358
Covid 19 - Grants	-	-
	<hr/>	<hr/>
	457	3,298
Trading operations		
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
Investment income		
Deposit account interest	1,403	1,019
Listed investments	902	962
	<hr/>	<hr/>
	2,305	1,981
Incoming resources from charitable activities		
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
Total incoming resources	<hr/>	<hr/>
	193,574	179,452
RESOURCES EXPENDED		
Costs of trading operations		
Rates & water	4,885	3,980
Insurance	4,418	4,710
	<hr/>	<hr/>
Carried forward	9,303	8,690

**CARLETON (PONTEFRAC) COMMUNITY
ASSOCIATION LIMITED**

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

	31.1.25 £	31.1.24 £
Costs of trading operations		
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
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	158,201	161,776
 Charitable activities		
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
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	36,114	40,718
 Governance costs		
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
 Total resources expended	<hr/>	<hr/>
	198,457	206,558
 Net Income/-deficiency/ Surplus	<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

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ASSOCIATION LIMITED

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**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.

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05200812 (England and Wales)

Registered Charity number

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Registered Office

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Carleton Road
Carleton
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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

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ASSOCIATION LIMITED**

**REPORT OF THE TRUSTEES
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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 (PONTEFRACHT) 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**

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

-

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 £
FIXED ASSETS			
Tangible assets	10	9,978	14,456
Investments	11	23,706	22,984
		<hr/>	<hr/>
		33,684	37,440
 CURRENT ASSETS			
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
 CREDITORS			
Amounts falling due within one year	14	15,314	16,554
		<hr/>	<hr/>
NET CURRENT ASSETS		110,839	111,244
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		144,523	148,684
		<hr/>	<hr/>
NET ASSETS		144,523	148,684
		<hr/>	<hr/>
 FUNDS			
Unrestricted funds	15	144,523	148,684
		<hr/>	<hr/>
TOTAL FUNDS		144,523	148,684
		<hr/>	<hr/>

The notes form part of these financial statements

continued...

**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/>

**CARLETON (PONTEFRACHT) 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/>

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/>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

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

**CARLETON (PONTEFRAC) 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/>

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/>

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/>

**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 £
COST			
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/>
DEPRECIATION			
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/>
NET BOOK VALUE			
At 31 January 2025	2,595	7,383	9,978
	<hr/>	<hr/>	<hr/>
At 31 January 2024	5,227	9,229	14,456
	<hr/>	<hr/>	<hr/>

11. FIXED ASSET INVESTMENTS

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.1.25 £	31.1.24 £
Other debtors	3,326	3,024

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
	15,314	16,554

15. MOVEMENT IN FUNDS

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

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	193,574	198,457	722	- 4,161
TOTAL FUNDS	193,574	198,457	722	- 4,161

16. RELATED PARTY DISCLOSURES

During the year no trustee was remunerated for providing services (2024, 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 (PONTEFRACT) COMMUNITY
ASSOCIATION LIMITED**

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

	31.1.25 £	31.1.24 £
INCOMING RESOURCES		
Voluntary income		
Members	50	2,820
Associated sections	-	120
Gift aid	407	358
Covid 19 - Grants	-	-
	<hr/>	<hr/>
	457	3,298
Trading operations		
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
Investment income		
Deposit account interest	1,403	1,019
Listed investments	902	962
	<hr/>	<hr/>
	2,305	1,981
Incoming resources from charitable activities		
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
Total incoming resources	<hr/>	<hr/>
	193,574	179,452
RESOURCES EXPENDED		
Costs of trading operations		
Rates & water	4,885	3,980
Insurance	4,418	4,710
	<hr/>	<hr/>
Carried forward	9,303	8,690

**CARLETON (PONTEFRAC) COMMUNITY
ASSOCIATION LIMITED**

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

	31.1.25 £	31.1.24 £
Costs of trading operations		
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
 Charitable activities		
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
 Governance costs		
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
 Total resources expended	<hr/>	<hr/>
	198,457	206,558
 Net Income/-deficiency/ Surplus	<hr/>	<hr/>
	- 4,883	- 27,106
	<hr/>	<hr/>

This page does not form part of the statutory financial statements