

The Thornton & Allerton Community Association Limited

Charity number 1122128

A company limited by guarantee number 06342828

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

The Thornton & Allerton Community Association Limited

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

The Thornton & Allerton Community Association Limited

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Rosalind Freeman	Chair	
Dominic Sheard		
Stephen McCabe	Treasurer	Resigned 7 April 2021
Michael Finkill		Resigned 1 March 2022
Timothy Spencer		
Kirsty Young		
Adam Roe		Appointed 27 October 2021
Mazhar Ellahi		Appointed 5 January 2022
Molly Jewitt		

Charity number 1122128 Registered in England and Wales

Company number 06342828 Registered in England and Wales

Registered and principal address	Bankers
South Square Centre	Barclays
South Square	1 Churchill Place
Thornton	London
Bradford BD13 3LD	E14 5HP

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was incorporated on 14 August 2007. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

The Thornton & Allerton Community Association Limited

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

To promote any charitable purposes for the benefit of the inhabitants of Thornton and Allerton and neighbourhood without distinction of sex or of political, religious or other opinions by in particular by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and other leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

Capital Works Completion and Access Improvements

The first quarter of the year saw the completion of South Square's renovation. The refurbishment of the roof, windows, brickwork, introduction of new electrics and fire safety of the east wing were completed, to ensure our Grade II listed set of 12 workers cottages is fit for the 21st Century. This extensive renovation was kindly supported by National Heritage Lottery Fund, Garfield Weston Foundation, Arts Council England, The Swire Charitable Trust and Sylvia Waddilove.

We also introduced 99 secondary glazing units across all community and tenanted spaces. This has provided essential insulation for the centre and made it much more energy efficient. Together with the double layer of Kingspan insulation in the roof, the new windows have drastically reduced the time it takes us to heat building. Before the works, it could take over 6 hours and now it takes just 15 minutes! The secondary glazing was made possible by Cooperative, Awards for All National Lottery funding and Sir George Martin Trust. An additional unexpected benefit of the works is the they have reduced noise from the busy main road, which has had a positive impact on activities; mindfulness and yoga classes especially. The fire compartmentation has also reduced sound bleed between the different spaces in the centre making it possible to now run multiple activities simultaneously. Additional damp proofing, drainage channels, ventilation and wall panels have been put in place in basement studios. Finally we received funding from Leeds City Region to introduce fibre broadband to every space increasing download speeds from 13MB to 300MB. This means that South Square can now accommodate more technically minded groups and tenants. All of this has dramatically improved the sustainability of the centre

Between October 2021 and March 2022 we have also made some key access improvements, including reconfiguring the centre's toilets to introduce a disabled, ambulant and family baby change toilets as well as dropped curbs and blister paving. There is now an external stone ramp with railings which are in keeping with the character of the historic courtyard, providing level access both to the toilets and to the bar. This has enabled us to open up a ground floor gallery space which is much more visible and welcoming. This work was completed on 18th March and is already successfully attracting passers-by and people who have not been able to visit the gallery space before.

In order to test out the new facilities we invited a local resident and wheel chair user to come to South Square. He has participated in South Square's outreach activities having previously not been able to visit the Centre. Currently the Coop is the only place with disabled access in Thornton. So it is transformational that now our vegetarian cafe, gallery/activities space, bar and toilets are now all level access that can accommodate turning circle space for even large motorised wheelchairs.

We have also improved our outdoor spaces, introducing new seating and covered areas in our garden and courtyard to encourage people who might be hesitant to socialise and join in activities. There are new planting beds with a range of local plants as well as smoother pathways, parasols and a gazebo for group activities. It has been fantastic to see people reconnect and meet strangers whilst participating in creative and wellbeing activities outdoors.

The Thornton & Allerton Community Association Limited

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance continued

We hosted a series of volunteers days with neighbours, local residents and students from Bradford College to help get the centre, the galleries and the garden up and running following both rounds of building works. We are very thankful for the 272 volunteer hours contributed to make the place as tidy and welcoming as possible.

Skills Development / Sharing Learning

The Community Asset Transfer of the building and its refurbishment have facilitated a massive learning curve for the organisation and we have been keen to share our learning. Centre Director Yvonne Carmichael has delivered talks for Thornton Antiquarian Society members, University of Leeds students, as part of East Street Arts Guild Programme and as a mentor on Cittadellarte Fondazione Pistoletto's international residency programme entitled Tools and Technologies for Embedded in a Post-pandemic Future (Biella, Italy).

Prior to the accessibility works the staff, volunteer and associate artists participated in neurodiversity training with diverse learners. We also worked with David Burdus Associates to review way finding, our exhibitions policy and capital works specification for the contractors. The contractor delivering the building works, Dobsons Construction Ltd from Ilkley, also offered a limestone mortar training day for volunteers and staff to complete the final sections of South Square's brickwork conservation.

We have mentored two 6 month paid trainees with Skillshouse and national Kickstarter scheme for 16-24 year olds in receipt of Universal Credit. The first trainee successfully re-enrolled on an arts course at university. Their time at South Square helped to boost their confidence and develop strategies for working with neuro-diversity and dyslexia. Our second trainee is a part one architecture graduate, during their traineeship they were mentored by Bauman Lyons architects and the staff team to support the latest phase of capital works. They have now secured a junior position at an established firm of conservation architects in Manchester.

Chloe Moreton was appointed as our first Heritage Activities Trainee in May 2020. Since then she has dramatically developed her skills and this year has stepped up to take on the coordination of outreach activities including working with schools, care homes, coordinating the cafe exhibition programme and project marketing. Chloe proposed and delivered packs for homeschooling families as part of Bradford Council's Response II programme, these were distributed via food parcels arranged by Thornton Community Centre. She curated her first exhibition 'Remedy and Resilience' with 5 commissions in response to artefacts selection from Thornton Antiquarian Societies Archive. Artworks including fine art textiles by Bradford College student Martha Madden, a horrible histories style illustration by graphic designer Gaz Roberts, large scale Cyanotypes by Jenny Dalby and collage by local artist Ian Tothill. She is currently delivering a photography publication and exhibition International Women's day in partnership with Cafe West in Allerton.

New Team Members

Yvonne Carmichael has handed over her position as Centre Director to Florence Hoy. Florence will lead the organisation through this next exciting phase. There has been a month long handover (until 1 April) between Yvonne and Florence to ensure the continued smooth running of the centre and its various projects. Florence was previously Director at The Craft Centre in Leeds. She has a wealth of experience in participation, engagement and interpretation and is currently undertaking an MA in curating to further this knowledge.

The Board is also pleased to welcome two new members Mazhar Ellahi and Molly Jewitt. Mazhar has a background in finance having worked for the BBC in London, The Halifax, Jewsons and Magnet. In the last ten years he has developed a number of social enterprises working primarily with older people around issues dealing with isolation, loneliness and dementia including Green Communities Network and Bradford Community Cinemas (in partnership with Bradford's Unesco City of Film). He is also currently the manager of the Lidget Green Healthy Living centre.

Molly is a freelance communications advisor for third, public and arts organisations. She set up her company, Gro Communications in August 2020 and has supported several businesses regionally and nationally to improve their communication and marketing strategies. Molly also piloted a community arts project, which engaged with local people and local artists in the Lower Grange area to co-create permanent art within the locality. This prompted further exploration into community engagement and community development.

The Thornton & Allerton Community Association Limited

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance continued

Programme and Activities

In April 2021 we launched Echoes of Thornton, a self guided QR trail of the village; we worked with artist Lucy Barker and oral history volunteers to create short videos with recordings of former South Square residents and animations to accompany them. With covid still present and daily walks part of people's routine, this outdoor activity was very well received by local people and we distributed over 500 tour maps. We have also delivered workshops with 270 school children from Beckfoot Thornton to each create a cyanotype artwork inspired by the new Blue which was installed on the Bronte Birthplace in Thornton last summer. These artworks will form a public arts trail which will be launched in May 2022.

At the tail end of the building works we installed a bat box in the shape of a miniature Bronte birthplace for our resident bats who we have named Anne, Emily and Charlotte. This has helped to highlight Thornton as the birthplace of the Brontë sisters and was covered in Yorkshire Post, BBC website, Telegraph and Argus as well as in local press.

In June we hosted the grand re-opening of the centre with 8 building tours for tenants, users, local residents, stakeholders, funders and Friends of South Square Gallery. The opening exhibition Ship Shape curated by Programme Manager Alice Withers was of two halves exploring the history of South Square as houses with a 1970s living room installation, oral history recordings and archive photographs. The display also highlighted the history of South Square Centre as an arts centre focussing on the fancy dress party and festival events in 1980s with large scale props and artist interviews.

We are also part of Summer Unlocked, Bradford Council's programme to encourage people to participate in activities post-pandemic. 'Titanic Re-launched' was inspired by the first event at South Square following its conversion from workers cottages to the arts centre we have today. We worked with Bradford-based company Raven Staging to recreate props for both the inside and outside spaces inspired by the original 1980s events. This included a lighthouse around the courtyards historic lamppost, a ships wheel at the front of the centre, a boat sinking into the woodchip in the garden and a seaside-style photo board using an archive photo from the original party. We commissioned Bradford College tutors Becky Truman and Rachel Hyde to work with students to re-create party costumes including featuring a lobster, sweetcorn, steak, fish and chef. The were worn at a summer event and also documented by photographer Karol Wyszynski. The large scale outdoor works were fun and colourful, highlighting a little known part of South Square's beginnings. The installation attracted over 2,000 visitors over the summer.

In tandem with the exhibitions, South Square hosted a full free creative season of workshops for 358 participants in the garden, courtyard and community spaces. These included Salma Panels' plaster carving, Beryl Robinson's 'Make Your Own Ugly Mug', Clare Carter's Lino printing and Robyn Nichol's archive image embroidery.

We built on the success of Winter Windows event with a third edition. There were 51 participating houses, organisations and businesses. Thanks to a grant from the West Yorkshire Combined Authority we were able to create 225 laser cut 'stained glass' activity kits featuring Thornton's 20 arch viaduct and Chellow Dean reservoir, to distribute to participants and audiences in Thornton and Allerton. We commissioned emerging artist Ellie More to create an LED-lit 6ft stained glass piece based on the viaduct, for public display in South Square's garden.

We have continued our commitment and outreach work with older people who might be unable to visit the centre at Headrow Court, Dementia Care Home Rose Cottage and Thornfield Hall. This has included sensory and reminiscence workshops, activity pack deliveries and garden gigs with local musicians including Gerrard Bell-Fife, Magpahi, Dean McPhee and Bella Gaffney. This work has been made possible by three years of support from The Brelms Trust CIO.

In March 2022 we piloted our first Energy Saving day working in partnership with Yorkshire Energy Doctor CIC and South Square tenants Green Communities Network. This included workshops, 1 to 1 tutorials and even a 'Play Your Cards Right energy gameshow' for tenants, users and local residents. Energy has become a very urgent issue for South Square, for tenants and residents particularly with other rises in the cost of living. We hope to build on this environmentally focussed strand of work over the coming year.

The Thornton & Allerton Community Association Limited

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance continued

New groups using the centre include weekly men's and women's 'It's Worth Talking About Mental Health Groups', monthly Collage Club and Life Drawing classes. Existing groups have re-started sessions including Beginners Yoga, Knit and Natter and Thornton Banner Group. Sapgate gardens have hosted a series of fortnightly talks with topics ranging from Bradford City Centre's Regeneration to dry stone walling and beekeeping. We also have bookings for family events including a 100th birthday of local care home resident, a wake and a baby shower. We have also hosted consultation for Bradford's heritage action zone planning, Bradford City of Culture 2025s two day visioning workshop, Bronte themed play Unquiet Slumbers as well as the launch of Bradford's new 'Culture is our Plan' 10 year strategy.

The new range of partnerships and users and expanded programme show how South Square is both embedded in its locale and connected in with the wider district cultural conversation.

Financial review

The net expenditure for the year was £67,790, including net income of £13,390 on unrestricted funds and net expenditure of £81,180 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £80,712.

The Board of Trustees has established a policy whereby the charity aims to have unrestricted reserves that would be sufficient to cover six months expenditure, redundancy costs for employed staff and enable the retention of £10,000 as a sinking fund for the building. As at 31 March 2022 this equates to £87,000.

At the time of signing these accounts the charity has continued to be impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

The Thornton & Allerton Community Association Limited

Trustees' report (continued) for the year ended 31 March 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 29/6/2022

Rosalind Freeman (Trustee)

The Thornton & Allerton Community Association Limited

Independent examiner's report to the trustees of The Thornton & Allerton Community Association Limited

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 9 to 17.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rhys North ACA

5/7/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Thornton & Allerton Community Association Limited
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	20,807	327,248	348,055	613,970
Rents and bookings		36,412	-	36,412	14,991
Fundraising and other income		5,816	4,440	10,256	3,622
Gallery, workshop income and sales		4,066	-	4,066	1,300
Bank interest		1	-	1	106
Total income		67,102	331,688	398,790	633,989
Expenditure on:					
Salaries and NI	(3)	26,795	56,011	82,806	63,706
Payroll charges		767	288	1,055	979
Rent, rates and water		1,268	-	1,268	847
Light and heat		8,463	7,500	15,963	8,323
Property maintenance, cleaning and repairs		4,689	3,506	8,195	6,626
Advertising, publicity and marketing		425	9,547	9,972	5,517
Events and activities		416	150	566	118
Artists fees and commissions		1,902	9,713	11,615	8,419
Insurance		4,129	-	4,129	4,138
Independent examiner fee		1,440	-	1,440	840
Sundries and other office costs		251	2	253	119
Telephone and internet		425	-	425	2,703
Professional fees and consultancy		409	32,665	33,074	78,733
Building contractors		2,173	253,808	255,981	279,690
Volunteer expenses and support		255	1,755	2,010	252
Licencing and subscriptions		1,012	196	1,208	528
Project costs		1,367	15,551	16,918	12,053
Depreciation		3,043	15,972	19,015	17,524
Interest payable		687	-	687	-
Total expenditure		59,916	406,664	466,580	491,115
Net income / (expenditure)		7,186	(74,976)	(67,790)	142,874
Transfers between funds		6,204	(6,204)	-	-
Net movement in funds		13,390	(81,180)	(67,790)	142,874
Fund balances brought forward		72,843	263,346	336,189	193,315
Fund balances carried forward	(4)	86,233	182,166	268,399	336,189

All incoming resources and resources expended derive from continuing activities.

The Thornton & Allerton Community Association Limited

Balance sheet

as at 31 March 2022

		2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	5,521	127,393	132,914	148,015
Total fixed assets		<u>5,521</u>	<u>127,393</u>	<u>132,914</u>	<u>148,015</u>
Current assets					
Debtors and prepayments	(6)	1,348	43,578	44,926	136,885
Cash at bank		127,572	13,601	141,173	280,156
Total current assets		<u>128,920</u>	<u>57,179</u>	<u>186,099</u>	<u>417,041</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	14,041	2,406	16,447	188,867
Total current liabilities		<u>14,041</u>	<u>2,406</u>	<u>16,447</u>	<u>188,867</u>
Net current assets / (liabilities)		<u>114,879</u>	<u>54,773</u>	<u>169,652</u>	<u>228,174</u>
Total assets less current liabilities		<u>120,400</u>	<u>182,166</u>	<u>302,566</u>	<u>376,189</u>
Creditors: amounts falling due after one year	(8)	34,167	-	34,167	40,000
Net assets		<u>86,233</u>	<u>182,166</u>	<u>268,399</u>	<u>336,189</u>
Funds					
Unrestricted funds		86,233	-	86,233	72,843
Restricted funds		-	182,166	182,166	263,346
Total funds		<u>86,233</u>	<u>182,166</u>	<u>268,399</u>	<u>336,189</u>

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 29/6/2022

Rosalind Freeman (Trustee)

The Thornton & Allerton Community Association Limited
Statement of cash flows
for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>(129,237)</u>	<u>202,574</u>
Cash flows from investing activities:		
Dividends and interest	1	106
Proceeds of sale of assets	-	-
(Purchase of tangible fixed assets)	<u>(3,914)</u>	<u>(162,137)</u>
Net cash provided by (used in) investing activities	<u>(3,913)</u>	<u>(162,031)</u>
Cash flows from financing activities:		
Repayments on borrowing	-	-
Cash inflows from new borrowing	<u>-</u>	<u>50,000</u>
Net cash provided by (used in) financing activities	<u>-</u>	<u>50,000</u>
Change in cash and cash equivalents in the reporting period	(133,150)	90,543
Cash and cash equivalents at the beginning of the reporting period	<u>280,156</u>	<u>189,613</u>
Cash and cash equivalents at the end of the reporting period	<u>147,006</u>	<u>280,156</u>

Reconciliation of net movement in funds to net cash flow from operating activities	2022 £	2021 £
Net movement in funds for the reporting period (as per the statement of financial activities)	(67,790)	142,874
Adjustments for:		
Depreciation charges	19,015	17,524
(Dividends and interest from investments)	(1)	(106)
Loss / (profit) on sale of fixed assets	-	-
(Increase) / decrease in debtors	91,959	(131,172)
Increase / (decrease) in creditors	<u>(172,420)</u>	<u>173,454</u>
Net cash provided by (used in) operating activities	<u>(129,237)</u>	<u>202,574</u>

Analysis of cash and cash equivalents	2022 £	2021 £
Cash at bank	141,173	280,156
Cash in hand	-	-
Total cash and cash equivalents	<u>141,173</u>	<u>280,156</u>

The Thornton & Allerton Community Association Limited

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Alterations to Leasehold Property: over 10 years

Office Equipment: over 4 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

The Thornton & Allerton Community Association Limited

Notes to the accounts continued

for the year ended 31 March 2022

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
National Heritage Lottery Fund	-	206,290	206,290	293,639
Bradford Metropolitan District Council (BDMC)	19,317	113,071	132,388	69,391
The Brelms Trust CIO	-	3,500	3,500	5,000
Co-operative Society	-	2,037	2,037	12,369
Sir George Martin	-	2,000	2,000	-
Bradford VCS	-	350	350	1,000
Arts Council England (ACE)	-	-	-	218,578
HMRC Job Retention Scheme	-	-	-	2,874
National Lottery Awards for All	-	-	-	9,964
Other donations	1,490	-	1,490	1,155
	<u>20,807</u>	<u>327,248</u>	<u>348,055</u>	<u>613,970</u>

3 Staff costs and numbers

	2022	2021
	£	£
Gross salaries	80,823	62,686
Social security costs	4,892	3,986
Employment allowance	(4,000)	(3,986)
Pensions	1,091	1,020
	<u>82,806</u>	<u>63,706</u>

The average number of employees during the year was 6, being an average of 3.2 full time equivalent (2021: 4.8, 2.7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2022	2021
	£	£
Costs of the scheme to the charity for the year	1,091	1,020

The Thornton & Allerton Community Association Limited
Notes to the accounts continued
for the year ended 31 March 2022

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Joan Day	5,077	-	-	-	5,077
Fit for the Future Project	106,248	292,730	349,356	(4,606)	45,016
Brelms Trust	4,096	3,500	3,817	-	3,779
Home Schooling	1,350	150	1,500	-	-
Business Support	-	5,000	5,000	-	-
International Women's Day	-	885	683	-	202
Summer Unlocked	-	5,467	5,467	-	-
Co-operative Society	2,210	992	2,503	-	699
Garden Fund	1,000	1,395	2,395	-	-
Community Arts Centre	143,365	-	15,972	-	127,393
Kickstarter Scheme	-	14,069	12,471	(1,598)	-
Community Buildings	-	7,500	7,500	-	-
	<u>263,346</u>	<u>331,688</u>	<u>406,664</u>	<u>(6,204)</u>	<u>182,166</u>

Fund name

Purpose of restriction

Joan Day

Provision of bursaries

Fit for the Future Project

To undertake the capital refurbishment of the Grade II listed South Square Centre, including refurbishment of 99 sash windows, the roof and brickwork as well as the introduction of heating, insulation, new electrics, key suiting and fire safety measures. Additionally to provide improved disabled toilet facilities and a new external ramp to improve access. Alongside the capital works there has been a wellbeing, arts and heritage activities programme reaching out to schools, colleges, care homes, local residents and families. The transfer concerns an agreed contribution to the charity's overhead costs. Funding has been received from The National Lottery Heritage Fund, Bradford Council and the Sir George Martin Trust in the year ending 31 March 2022.

Brelms Trust

Community outreach creative workshops with local care homes.

Home Schooling

To undertake creative projects with home schooling families.

Business Support

To support local businesses with cultural events.

International Women's Day

To create a celebratory international women's day project.

Summer Unlocked

To recreate South Square Centre's iconic Titanic themed party, based on the original launch event of South Square as an arts centre in 1980's.

Co-operative Society

Space to Connect funding to respond to social isolation and loneliness.

Garden Fund

Funding from Coop, Bradford Council and Bradford VCS to renovate South Square's back garden into a Covid friendly activity space.

Community Arts Centre

For the capitalisation of funding from a restricted capital grant from the Arts Council England concerning improvements to South Square. Expenditure relates to depreciation charges for the year.

Kickstarter Scheme

To support employment costs of young people at risk of long-term unemployment. The transfer is for the capitalisation of a fixed asset and contribution to overhead costs.

Community Buildings

To support the running costs of South Square.

The Thornton & Allerton Community Association Limited
Notes to the accounts continued
for the year ended 31 March 2022

5 Tangible assets

	Office Equipment	Alterations to	Total
<u>Cost</u>	£	£	£
At 1 April 2021	6,202	159,715	165,917
Additions	3,914	-	3,914
Disposals	(1,026)	-	(1,026)
At 31 March 2022	9,090	159,715	168,805
<u>Depreciation</u>			
At 1 April 2021	1,552	16,350	17,902
Depn reversed re. disposals	(257)	-	(257)
Charge for year	2,274	15,972	18,246
At 31 March 2022	3,569	32,322	35,891
<u>Net book value</u>			
At 31 March 2022	5,521	127,393	132,914
At 31 March 2021	4,650	143,365	148,015

6 Debtors and prepayments

	2022	2021
	£	£
Debtors	44,178	132,998
Prepayments	739	1,249
Other debtors	9	2,638
	<u>44,926</u>	<u>136,885</u>

7 Creditors and accruals

	2022	2021
	£	£
Bank loans and overdrafts	10,000	10,000
Creditors	4,578	177,230
Accruals	1,440	840
Other creditors	429	797
	<u>16,447</u>	<u>188,867</u>

8 Creditors: amounts falling due after one year

	2022	2021
	£	£
Bank loans	34,167	40,000
	<u>34,167</u>	<u>40,000</u>

The Thornton & Allerton Community Association Limited
Notes to the accounts continued
for the year ended 31 March 2022

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total amount of employee benefits received by key management personnel was £29,979 (2021: £25,820).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2022	2021
	£	£
Within one year	355	355
In the second to fifth years inclusive	-	355
	<u>355</u>	<u>710</u>

11 Funds held as agent

	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
The Friends of Thornton Library	<u>797</u>	<u>-</u>	<u>-</u>	<u>797</u>
	<u>797</u>	<u>-</u>	<u>-</u>	<u>797</u>

The Thornton & Allerton Community Association Limited
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	20,807	18,030	327,248	595,940	348,055	613,970
Rents and bookings	36,412	14,991	-	-	36,412	14,991
Fundraising and other income	5,816	3,622	4,440	-	10,256	3,622
Gallery, workshop income and sales	4,066	1,300	-	-	4,066	1,300
Bank interest	1	106	-	-	1	106
Total income	67,102	38,049	331,688	595,940	398,790	633,989
Expenditure						
Salaries and NI	26,795	14,289	56,011	49,417	82,806	63,706
Payroll charges	767	979	288	-	1,055	979
Rent, rates and water	1,268	847	-	-	1,268	847
Light and heat	8,463	823	7,500	7,500	15,963	8,323
Property maintenance and repairs	4,689	2,898	3,506	3,728	8,195	6,626
Advertising, publicity and marketing	425	-	9,547	5,517	9,972	5,517
Events and activities	416	118	150	-	566	118
Artists fees and commissions	1,902	728	9,713	7,691	11,615	8,419
Insurance	4,129	2,761	-	1,377	4,129	4,138
Independent examiner fee	1,440	840	-	-	1,440	840
Sundries and other office costs	251	119	2	-	253	119
Telephone and internet	425	316	-	2,387	425	2,703
Professional fees and consultancy	409	287	32,665	78,446	33,074	78,733
Building contractors	2,173	-	253,808	279,690	255,981	279,690
Volunteer expenses and support	255	5	1,755	247	2,010	252
Licencing and subscriptions	1,012	377	196	151	1,208	528
Project costs	1,367	280	15,551	11,773	16,918	12,053
Depreciation	3,043	1,552	15,972	15,972	19,015	17,524
Interest payable	687	-	-	-	687	-
Total expenditure	59,916	27,219	406,664	463,896	466,580	491,115
Net income / (expenditure)	7,186	10,830	(74,976)	132,044	(67,790)	142,874
Transfers between funds	6,204	35,065	(6,204)	(35,065)	-	-
Net movement in funds	13,390	45,895	(81,180)	96,979	(67,790)	142,874
Fund balances brought forward	72,843	26,948	263,346	166,367	336,189	193,315
Fund balances carried forward	86,233	72,843	182,166	263,346	268,399	336,189