

Company number 04670281
Charity Registration number 1123382

Chickenley Community Centre

Financial Statements

Year ended 28 February 2022

Butt & Co
CHARTERED
CERTIFIED ACCOUNTANTS

Chickenley Community Centre

Financial Statements

Year ended 28 February 2022

Contents

	Page
Company information	1
Trutees' report	2
Independent examiner's report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the financial statements	7

Chickenley Community Centre

Financial Statements

Year ended 28 February 2021

Company information

Structure

Company limited by guarantee

Registered and principal Office

Princess Road
Chickenley
Dewsbury
WF12 8QT

Bank

Yorkshire Bank
46 Market Place
Dewsbury
WF13 1DN

Independent examiner

K Butt
Butt & Co
Chartered Certified Accountants
5 Plowmans Walk
Leeds
LS19 7FJ

Chickenley Community Centre

Financial Statements

Year ended 28 February 2022

Trustees' Report

The Trustees present their annual report and Financial Statements for the year ended 28 February 2022.

Objects

To promote the benefit of the inhabitants of Chickenley, and the neighbourhood without distinction of sex, sexual orientation, race, religious or other opinion, by associating together the said inhabitants and the local authority, voluntary and other organisations in a common effort to advance education and to promote facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Maintain and manage Chickenley Community Centre whether alone or in cooperation with the local authority or other persons or body in furtherance of these objectives.

Organization

Chair	(unpaid)	M T Amaan
Trustees	(unpaid)	Julie Ferguson
	(unpaid)	Roy Williams
Secretary	(paid)	Catherine Scott

Trustees' responsibilities

Charities Act 2011, Companies Act 2016 and FRS 102 SORP require the trustees to prepare the financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of the income and expenditure for the year then ended. In preparing these statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed in the financial statements.
- Prepare the financial statements on the going concern basis, unless it is unreasonable to presume that the charity will continue.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements, comply with the Companies Act 2016, Charities Acts and FRS 102 SORP. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Risk Management

The trustees have a risk management strategy which comprises:

- an annual review of the risks the charity may face
- the establishment of systems and procedures designed to mitigate those risks
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Reserves policy

The charity aims to hold and maintain a cash balance for core running expenses of the centre for one month.

Review

During the year the charity continued work in pursuance of its objectives, to provide facilities for the local community. Relaxation in social distancing rules allowed return to room hire activity. Day care also performed better than the previous year. Although the incoming resources were slightly higher than the last year, expenditure was also high due to cost of living crisis. Donors continued contributing towards food bank and energy cost. The charity had a net deficit this year of £12,482.00 (2021 surplus £4,513.00).

On behalf of the trustees

Signed.....

Name: Mr Roy Williams

Date 31.12.22

Independent Examiner's Report

To the Members of

Chickenley Community Centre

Year ended 28 February 2022

I report on the accounts of the company, along with the accompanying notes, for the year ended 28 February 2022.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the Charity for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF 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 company 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 statement 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 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act and with the methods and principles of the FRS 102 SORP 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.

K. B. F. Butt F.C.C.A.

Butt & Co
Chartered Certified Accountants
5 Plowmans Walk
Leeds, LS19 7FJ

Date : 31.12.22

Chickenley Community Centre

Statement of Financial Activities (including income and expenditure account)

Year Ended 28 February 2022

	Unrestricted funds £	Restricted funds £	Total funds £	2021 Prior year funds £
Income (Note 2)				
Income from:				
Grants	8,000	83,974	91,974	106,388
Charitable activities	54,562	-	54,562	31,632
Other	550	-	550	2,165
Total	63,112	83,974	147,086	140,185
Expenditure (Note 3)				
Expenditure on:				
Raising funds	-	132	132	911
Charitable activities	7,286	11,202	18,488	28,765
Other	75,877	65,071	140,948	105,996
Total	83,163	76,405	159,568	135,672
Net income	(20,051)	7,570	(12,482)	4,513
Net movement in funds	(20,051)	7,570	(12,482)	4,513
Reconciliation of funds:				
Total funds brought forward	66,792	149,216	216,008	211,495
Transfer to unrestricted funds	26,414	(26,414)		
Total funds carried forward	73,155	130,372	203,526	216,008

Chickenley Community Centre

Balance Sheet

AS at 28 February 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	2021 Prior year funds £
Tangible fixed assets	5	82,163	-	82,163	71,526
Current assets					
Debtors	6	1,866	-	1,866	1,664
Cash at bank and in hand			129,911	129,911	149,996
Total current assets		1,866	129,911	131,777	151,660
Creditors:					
Amounts falling due within one year	7	10,415	-	10,415	7,178
Net current assets		(8,549)	129,911	121,363	144,482
Total net assets		73,614	129,911	203,526	216,008
Funds of the Charity					
Restricted funds		-	130,372	130,372	149,216
Unrestricted funds		73,154	-	73,154	66,792
Total funds	8	73,154	130,372	203,526	216,008

The 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 company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

On behalf of all the trustees/directors

Signature: 

Name: Mr R Williams

Date: 31 December 2022

Director authenticating accounts being sent to Companies House

Signature: 

Name: Miss J Ferguson

Date: 31 December 2022

Chickenley Community Centre

Notes to the Financial Statements

Year Ended 28 February 2022

1 Principal 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 accounts 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 102 (SORP), applicable in the UK and Republic of Ireland issued on 16 July 2016

and with the Charities Act 2011.

and with the Companies Act 2016

Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

Recognition of income

These 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;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Fund accounting policy

Restricted funds

These are assigned by the donor, or the terms of the application. They are used in accordance with the purpose specified.

Unrestricted funds

These are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Winding up or dissolution

If upon winding up or dissolution of the charity there remain any assets, after satisfying all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having objects similar to the charity.

Chickenley Community Centre

Notes to the Financial Statements

Year Ended 28 February 2022

Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is provided to write off assets over their useful economic life, at the following rates:

Fixtures and fittings	25% reducing balance
Computer equipment	25% reducing balance
Building refurbishment	10% reducing balance

2 Incoming resources

			Unrestricted £	Restricted £	Total £	2021 £
Kirklees	14	Foodbank	-	-	-	5,000
One Community	15	Foodbank	-	-	-	1,000
One Community	16	Foodbank	-	-	-	5,000
Kirklees	17	Foodbank	-	-	-	5,000
CAF, community	18	satff/utilities/foodbank	-	-	-	10,000
Lottery	19	Covid support grant	-	-	-	2,000
Yorkshire Sports Foundation	20	youth sports clubs etc	-	-	-	9,995
Big Lottery	21	Wages etc	-	-	-	37,908
Big Lottery	22	Centre upkeep	-	-	-	13,880
Kirklees - Dewsbury	23	Bikes	-	-	-	2,550
Kirklees	25	Winter warmer packs	-	-	-	2,500
Kirklees	26	Covid support grant	-	-	-	3,087
Kirklees	27	Covid support grant	-	-	-	8,469
Kirklees	29	Community champions	-	18,507	18,507	
Kirklees	30	Bikes	-	2,000	2,000	
Kirklees	32	Container	-	4,331	4,331	
Kirklees	33	Loss of trade	8,000	-	8,000	
Big lottery	34	Doors for disabled	-	9,998	9,998	
Kirklees	34-A	Food bank vouchers	-	2,000	2,000	
Suez land fill	35	Fire doors	-	3,163	3,163	
Kirklees	36	Community champions	-	5,887	5,887	
Kirklees	37	Winter warmer packs	-	2,000	2,000	
Mr P Ellis	38	Mini bus contribution	-	9,336	9,336	
bcm Donation	38	Mini bus contribution	-	8,737	8,737	
Kirklees	38	Mini bus contribution	-	4,000	4,000	
Kirklees	39	Digital support - laptop borrowing	-	3,000	3,000	
One Community Foundation	40	Food and utility vouchers	-	9,015	9,015	
Thied Sector Leaders, Kirklees	41	Household cash support	-	2,000	2,000	
			8,000	83,974	91,974	106,388
Charitable activities						
Room hire			4,972	-	4,972	-
Day care			49,590	-	49,590	31,632
			54,562	-	54,562	31,632
Others						
Miscellaneous amounts			550	-	550	2,165
			550	-	550	2,165

Chickenley Community Centre
Notes to the Financial Statements
Year Ended 28 February 2022

3 Expenditure	Unrestricted Funds	Restricted Funds	Total	2021 Prior year funds
	£	£	£	£
Expenditure on:				
Raising funds				
Advertising and promotion	-	132	132	911
Total	-	132	132	911
Expenditure on:				
Charitable activities				
Consultancy		-	-	-
Activities and projects	4,003	10,551	14,554	7,987
Food and drinks	3,023		3,023	16,798
Winter warmer packs			-	1,725
Volunteer expenses	260	651	911	1,254
Home Office unspent grant returned	-	-	-	1,000
Total	7,286	11,202	18,488	28,764
Expenditure on:				
Others				
Refunds	336		336	
Wages	44,938	46,710	91,648	62,877
Pension cost	608		608	1,048
Light and heat	887	10,600	9,713	5,887
Insurance	2,978		2,978	2,727
Telephone	1,211		1,211	1,299
Postage, printing and stationery	687		687	486
Computer software and consumables	292		292	207
Cleaning	2,506		2,506	4,638
Repairs and renewals	2,833	3,244	6,077	12,880
Equipment expensed	1,511	1,735	3,246	-
Bank charges	214		214	209
Licences and memberships	869	720	149	588
Sundry	414		414	326
Motor and travel	592	2,062	2,654	179
Payroll and book keeping cost	640		640	238
Accountancy	900		900	900
Depreciation	16,467		16,467	11,708
Loss on disposal of van	506		506	
Total	75,877	65,071	140,948	105,996

Chickenley Community Centre

Notes to the Financial Statements

Year Ended 28 February 2022

4 Net surplus

This has been arrived at after charging the following:

	£	2021 £
Depreciation	16,467	11,708
Staff costs		
Salaries and wages	90,316	62,677
Social security cost	1,332	-
Pension costs (defined contribution)	608	406
	<u>92,256</u>	<u>63,082</u>
Key management		
Amounts paid to key management personnel	<u>44,106</u>	<u>37,926</u>
None of the employees were paid more than £60,000.00		
Numbers employed		
Number of employees in charitable activities	2	2
Number of employees in administrative work	5	3
Total number of employees	<u>7</u>	<u>5</u>

5 Fixed assets

	Land and buildings £	Fixtures and fittings £	Computers and equipment £	Mini bus £	Total £
Cost					
1st March 2021	96,702	43,932	40,919	1,200	182,753
Additions	-	6,906	-	20,704	27,610
Less: disposal				(1,200)	(1,200)
28th February 2022	<u>96,702</u>	<u>50,838</u>	<u>40,919</u>	<u>20,704</u>	<u>209,163</u>
Depreciation					
1st March 2021	42,099	30,036	38,398	694	111,227
Disposal				(694)	(694)
Charge for the year	5,460	4,335	1,496	5,176	16,467
28th February 2022	<u>47,559</u>	<u>34,371</u>	<u>39,894</u>	<u>5,176</u>	<u>127,000</u>
Net book value					
28th February 2022	<u>49,143</u>	<u>16,467</u>	<u>1,025</u>	<u>15,528</u>	<u>82,163</u>
28th February 2021	<u>54,603</u>	<u>13,896</u>	<u>2,521</u>	<u>506</u>	<u>71,526</u>

	£	2021 £
6 Debtors		
Other debtors	1,666	1,664
	<u>1,666</u>	<u>1,664</u>
7 Creditors		
Amounts falling due within one year		
Accruals	3,500	5,100
Social security and other taxes	228	1,102
Other creditors	6,667	976
	<u>10,415</u>	<u>7,178</u>

Chickenley Community Centre

Notes to the Financial Statements

Year Ended 28 February 2022

8 Details of material funds held and movements during the current reporting period

Fund names	Purpose and Restrictions	Fund balances brought forward £	Income £	Transfer / Expense £	Fund balances carried forward £
Big lottery	1 centre running costs	30,000	-	(22,738)	7,262
Big lottery	3 building abilities	2,000	-	-	2,000
Kirklees	4 youth activities	4,000	-	(2,022)	1,978
Dewsbury East Trust	5 refurbishment	2,886	-	(1,058)	1,828
Home office	6 building stronger Britain	7,481	-	-	7,481
WYPC Commission	7 safer community	5,000	-	-	5,000
National lottery	8 Youth project	16,000	-	(1,650)	14,350
WYPC Commission	9 Young People	2,698	-	-	2,698
CAF Community, foodbank	18 satff/utilities/foodbank	4,500.00	-	(3,187)	1,313
Lottery, support overheads	19 Covid support grant	-	-	-	-
Yorkshire Sports Foundation	20 youth sports clubs etc	9,900.00	-	-	9,900
Lottery, running costs	21 Wages etc	37,800.00	-	-	37,800
Lottery, centre upkeep	22 Centre upkeep	13,400.00	-	(10,600)	2,800
Kirklees, bikes	23 Bikes	2,550.00	-	-	2,550
Kirklees, support grant	26 Covid support grant	3,000.00	-	-	3,000
Kirklees, support grant	27 Covid support grant	8,000.00	-	-	8,000
Kirklees	29 Community champions	-	18,507	(18,507)	-
Kirklees	30 Bikes	-	2,000	(2,000)	-
Kirklees	32 Container	-	4,331	(4,331)	-
Big lottery	34 Doors for disabled	-	9,998	-	9,998
Kirklees	34-A Food bank vouchers	-	2,000	-	2,000
Suez land fill	35 Fire doors	-	3,163	(3,163)	-
Kirklees	36 Community champions	-	5,887	(5,495)	392
Kirklees	37 Winter warmer packs	-	2,000	-	2,000
Mr P Ellis	38 Mini bus contribution	-	9,336	(9,336)	-
bcm Donation	38 Mini bus contribution	-	8,737	(8,737)	-
Kirklees	38 Mini bus contribution	-	4,000	(2,421)	1,579
Kirklees	39 Digital support - laptop borrowing	-	3,000	(1,122)	1,878
One Community Foundation	40 Food and utility vouchers	-	9,015	(4,450)	4,565
Thied Sector Leaders, Kirklees	41 Household cash support	-	2,000	(2,000)	-
		149,215	83,974	(102,817)	130,372
Other unrestricted funds		66,793	63,112	(56,751)	73,154
Total Funds as per balance sheet		216,008	147,086	(159,568)	203,526

9 Share capital

The charity is incorporated under the companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member.

10 Contingent liability

Some grants may have conditions regarding expenditure or timing of expenditure, which if not complied with, the donor will demand their money back. No such breach was envisged by the trustees, at the year end.