

Kirkgate Community Centre

England & Wales · Charity number 1124408

Details

Other names	THE KIRKGATE CENTRE
Status	Registered
Legal form	Charitable company
Company number	06533778
Registered	2008-06-07
Register	View on the Charity Commission register

Contact

Address	Kirkgate Centre 39a Kirkgate ShIPLEY West Yorkshire BD18 3EH
Phone	01274 580186
Email	admin@kirkgatecentre.org.uk
Website	www.kirkgatecentre.org.uk

Activities

Objects: TO FURTHER OR BENEFIT THE RESIDENTS OF SHIPLEY, BRADFORD AND SURROUNDING AREAS, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.

Activities: The Kirkgate Centre is a Community centre based in Shipley, West Yorkshire. Our main activities include providing a meeting place, resources and support to community groups, voluntary organisations and other groups working with the community. We develop new activities and services for community benefit. We also provide additional services for older people including social day care.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** SHIPELY, BRADFORD
- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£132,033	£176,826	-	-
2024-03-31	£115,826	£121,017	-	-
2023-03-31	£164,744	£184,543	-	-
2022-03-31	£174,131	£142,738	-	-
2021-03-31	£175,866	£115,962	-	-

Trustees

Name	Role	Appointed
John Henkel	Chair	2021-04-20
Kathryn Williams		2025-07-15
Matthew Bradshaw		2021-04-20
Tamsin Treasurer-Jones		2025-03-18

Kirkgate Community Centre

England & Wales - Charity number 1124408

Accounts

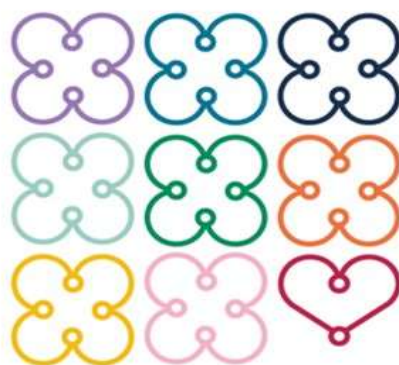
Kirkgate Community Centre

Charity number 1124408

A company limited by guarantee number 06533778

Annual Report and Financial Statements

for the year ended 31 March 2025



**KIRKGATE
COMMUNITY
CENTRE**



Kirkgate Community Centre

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

Kirkgate Community Centre

Trustees' report for the year ended 31 March 2025

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
Nathan Tanswell	Chair	Resigned 15 July 2025
John Henkel	Treasurer	
Matthew Bradshaw		
Becky Phillips		Resigned 16 April 2024
Jennifer Painter		
Kathryn Williams		
Grace Reid		Resigned 16 December 2025
Tamsin Treasurer-Jones		Appointed 18 March 2025
Charity number	1124408	Registered in England and Wales
Company number	06533778	Registered in England and Wales
Registered and principal address	Bankers	
39a Kirkgate	Unity Trust Bank	The Co-operative Bank PLC
ShIPLEY	Nine Brindleyplace	Delf House
West Yorkshire BD18 3EH	Birmingham B1 2HB	Skelmersdale WN8 6WT

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 formed on 13th March 2008. It is governed by a memorandum and articles of association, as amended by special resolution on 21st October 2009 as amended 1 August 2024. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

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.

Kirkgate Community Centre

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

To further or benefit the residents of Shipley, Bradford and surrounding areas, without distinction of sex, sexual orientation, race or political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interests of social welfare for recreation or leisure time occupation with the objective of improving the conditions of life for the residents.

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 and in particular the advancement of education and social welfare.

Achievements and performance

The financial period 2024/2025 has been another challenging period with the first 6 months still having to utilise external spaces as the renovation work was still happening.

Kirkgate Community Centre (KCC) continued to work closely with RBS (Architects) and Whitaker & Leach (Contractors).

Despite spending half of the year away from the building, KCC continued to meet its charitable objectives during 2024/2025 by providing community spaces, hosting activities, delivering projects, building partnerships and investing in the future for the sustainability of the charity.

The building re-opened to the public in early October 2024 with a formal launch followed by a community event that saw over 730 people attending. Branded tote bags were distributed, cupcakes enjoyed, whilst children ran around to complete the treasure hunt for their sweet cones and a bar was run by Triangle. It was a successful event and a joy to see people's reactions seeing the new accessible space for the first time.

A programme of activities was delivered from day one and everyone quickly felt at home.

Since returning the team has been working hard and by the end of the financial year the following had been achieved:

- Introduced a volunteer led community café that uses surplus food from local supermarkets and restaurants. The model reduces items going into landfill whilst reducing operational overheads so menus can be affordable for those effected by the cost of living.
- Established a working partnership with Triangle with them overseeing the bar for weekend events and bringing variety to the bar offering.
- Implemented a new volunteer strategy which enables more specific roles within the centre, whilst also providing opportunities to upskill and increase confidence.
- Continued to develop working partnerships which included becoming a Community anchor for WISHH and Affinity Community Partnership.
- Increased room hire by community groups and service providers.

The development of the space continues as does the benefits realisation of the project which includes acoustic treatment, a new stage and PA system upgrade.

KCC would like to thank Northcliffe Church, Shipley Baptist Church, ASDA, Shipley Library, Groove Pad, Baildon Recreation Centre and Q20 who enabled space for the re-location of a number of groups during the renovation period.

KCC would like to thank everyone involved including staff, volunteers, hirers, users, event organisers and community for their patience, support and loyalty during the 13 month renovation period.

Kirkgate Community Centre

Trustees' report (continued) for the year ended 31 March 2025

Financial review

The net expenditure for the year was £44,793, including net expenditure of £8,705 on unrestricted funds and net expenditure of £36,088 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £173,665.

The trustees aim to maintain sufficient reserve funds to cover budgeted running and closure costs. Reserves are maintained in order to provide resilience to the charity whilst also enabling its smooth running. This equates to between £80,000 - £92,860. Any monies over this amount will be reinvested into the social purpose of the charity to fund its building or activities and this will be approved by the Board as and when required.

Kirkgate Community Centre

Trustees' report (continued) for the year ended 31 March 2025

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.

Approved by the board of trustees on 16/12/2025

John Henkel (Trustee)

Kirkgate Community Centre

Independent examiner's report to the trustees of Kirkgate Community Centre

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 7 to 13.

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

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

19/12/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Kirkgate Community Centre
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	1,778	46,902	48,680	82,076
Room hire and service charges		19,034	-	19,034	11,096
Client contributions		88	2,689	2,777	2,482
Bar and cafe takings		13,565	-	13,565	8,074
Project income		3,220	-	3,220	6,050
Bank Interest		3,831	-	3,831	1,707
Fundraising		-	-	-	1,914
Project management		13,500	-	13,500	997
Other income		2,367	25,059	27,426	1,430
Total income		57,383	74,650	132,033	115,826
Expenditure on:					
Salaries, NI and Pension	(3)	57,267	25,204	82,471	83,841
Payroll costs		664	-	664	829
Staff travel and expenses		73	-	73	446
Staff training		410	-	410	232
Volunteer expenses and training		966	-	966	169
Utilities		12,924	-	12,924	6,679
Phone, postage, IT and internet		1,549	32	1,581	2,439
Stationery, and photocopying		183	-	183	740
Publications, subscriptions and licences		1,884	-	1,884	2,312
Independent examination		2,310	-	2,310	2,310
Rent		2,301	2,659	4,960	3,635
Service charge		-	4,172	4,172	-
Repairs, maintenance and equipment		3,791	-	3,791	1,398
Insurance		1,083	-	1,083	1,238
Bar and cafe costs		2,856	-	2,856	4,815
Governance and consultancy costs		72	-	72	85
Project expenditure		2,087	3,593	5,680	5,652
Bad Debts		-	-	-	925
Depreciation		9,691	-	9,691	2,295
Grant payments		-	40,289	40,289	-
Other expenditure		116	-	116	977
Total expenditure		100,877	75,949	176,826	121,017
Net income / (expenditure)		(43,494)	(1,299)	(44,793)	(5,191)
Transfers between funds	(4)	34,789	(34,789)	-	-
Net movement in funds		(8,705)	(36,088)	(44,793)	(5,191)
Fund balances brought forward		206,494	49,713	256,207	261,398
Fund balances carried forward	(4)	197,789	13,625	211,414	256,207

All incoming resources and resources expended derive from continuing activities.

Kirkgate Community Centre
Balance sheet
as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 24,124	-	24,124	3,992
Total fixed assets	<u>24,124</u>	<u>-</u>	<u>24,124</u>	<u>3,992</u>
Current assets				
Debtors and prepayments	(6) 27,895	-	27,895	17,415
Cash at bank and in hand	(7) 160,080	13,625	173,705	237,194
Total current assets	<u>187,975</u>	<u>13,625</u>	<u>201,600</u>	<u>254,609</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 14,310	-	14,310	2,394
Total current liabilities	<u>14,310</u>	<u>-</u>	<u>14,310</u>	<u>2,394</u>
Net current assets / (liabilities)	<u>173,665</u>	<u>13,625</u>	<u>187,290</u>	<u>252,215</u>
Net assets	<u>197,789</u>	<u>13,625</u>	<u>211,414</u>	<u>256,207</u>
Funds				
Unrestricted funds	197,789	-	197,789	206,494
Restricted funds	-	13,625	13,625	49,713
Total funds	<u>197,789</u>	<u>13,625</u>	<u>211,414</u>	<u>256,207</u>

For the year ending 31 March 2025 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 are 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 16/12/2025

John Henkel (Trustee)

Kirkgate Community Centre

Notes to the accounts

for the year ended 31 March 2025

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, if 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:

Leasehold improvements: over 5 years

Computer and office equipment: over 3 years

Other equipment: over 3 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.

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.

Kirkgate Community Centre
Notes to the accounts continued
for the year ended 31 March 2025

2 Grants and donations	2025	2025	2025	2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Bradford Metropolitan District Council (BMDC)	-	40,002	40,002	66,272
West Yorkshire Combined Authority	-	6,900	6,900	-
Asda Foundation	-	-	-	360
National Lottery Community Fund	-	-	-	10,000
School of Social Entrepreneurs	-	-	-	4,000
Other donations	1,778	-	1,778	1,444
	<u>1,778</u>	<u>46,902</u>	<u>48,680</u>	<u>82,076</u>

3 Staff costs and numbers	2025	2024
	£	£
Gross salaries	79,210	74,458
Redundancy costs	-	7,519
Social security costs	6,631	5,507
Employment allowance	(5,000)	(5,000)
Pensions	1,630	1,357
	<u>82,471</u>	<u>83,841</u>

The average number of employees during the year was 3.5, being an average of 2.5 full time equivalent (2024: 2.3, 1.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025	2024
	£	£
Costs of the scheme to the charity for the year	1,630	1,357

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Benefits Realisation	-	25,059	-	(25,059)	-
BMDC Floating Support	-	9,522	8,513	(1,009)	-
BMDC Meet & Eat	-	10,617	8,593	(1,697)	327
BMDC Soup & Social	-	11,116	8,345	(2,771)	-
BMDC Warm Space	-	2,653	-	(2,653)	-
Bradford Youth	7,200	-	-	-	7,200
BMDC Culture is Cohesion	-	412	-	-	412
Cycling Club	1,862	-	-	-	1,862
BMDC Dress It Up	-	384	-	-	384
NLCF Lotto	7,262	-	2,222	(1,600)	3,440
WY Mayor's Climate Fund	33,389	6,900	40,289	-	-
BMDC Community Buildings	-	6,831	6,831	-	-
BMDC Community Chest	-	406	406	-	-
Shipley Christmas Lights	-	750	750	-	-
	<u>49,713</u>	<u>74,650</u>	<u>75,949</u>	<u>(34,789)</u>	<u>13,625</u>

For fund descriptions see next page.

Kirkgate Community Centre

Notes to the accounts continued

for the year ended 31 March 2025

4 Restricted funds continued

Fund name	Purpose of restriction
Benefits Realisation	The use of the Town Fund to purchase stage and acoustic measures equipment to maximise the value of the building renovation investment. The transfer is for the capitalisation of this equipment.
BMDC Floating Support	To support activities and running costs. The transfer is for a contribution towards overhead costs.
BMDC Meet & Eat	To support Meet & Eat - a social activity where over 50's meet and cook together. The transfer is for a contribution towards overhead costs.
BMDC Soup & Social	To support Soup & Social - where over 50's make soup and socialise over afternoon tea. The transfer is for a contribution towards overhead costs.
BMDC Warm Space	To provide a warm space for the community.
Bradford Youth	To work alongside BMDC Youth services in developing sessions for Youth.
Culture is Cohesion	To support activities to bring the community together and promote BD25 City of Culture.
Cycling Club	To support confidence in biking and set up both children and adult groups.
Dress It Up	To support community activity to decorate the external space of KCC and promote BD25 City of Culture.
NLCF Lotto	To provide support to community groups during the closure of the centre. The transfer is for a contribution towards overhead costs.
WY Mayor's Climate Fund	To contribute towards the thermal performance of the building and the installation of solar panels.
BMDC Community Buildings	To contribute to centre running costs.
BMDC Community Chest	To contribute costs towards a hula hoop activity.
Shipley Christmas Lights	To support the delivery of activities run by staff and volunteers.

5 Tangible assets

	Other equipment	Computer equipment	Leasehold improvement	Total
Cost	£	£	£	£
At 1 April 2024	26,380	8,280	-	34,660
Additions	5,396	-	24,427	29,823
At 31 March 2025	<u>31,776</u>	<u>8,280</u>	<u>24,427</u>	<u>64,483</u>
Depreciation				
At 1 April 2024	26,158	4,510	-	30,668
Charge for year	2,170	2,635	4,886	9,691
At 31 March 2025	<u>28,328</u>	<u>7,145</u>	<u>4,886</u>	<u>40,359</u>
Net book value				
At 31 March 2025	<u>3,448</u>	<u>1,135</u>	<u>19,541</u>	<u>24,124</u>
At 31 March 2024	<u>222</u>	<u>3,770</u>	<u>-</u>	<u>3,992</u>

Kirkgate Community Centre
Notes to the accounts continued
for the year ended 31 March 2025

6 Debtors and prepayments	2025	2024
	£	£
Debtors	4,099	-
Prepayments	896	75
Other debtors	22,900	17,340
	<u>27,895</u>	<u>17,415</u>

7 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	173,086	236,621
Cash in hand	100	-
Undeposited Funds	519	573
	<u>173,705</u>	<u>237,194</u>

8 Creditors and accruals	2025	2024
	£	£
Creditors	-	84
Accruals	14,310	2,310
	<u>14,310</u>	<u>2,394</u>

9 Related party transactions

Trustee expenses

During the year no trustees were paid (previous year: 1 trustees and £20 in respect of travel).

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 employee benefits received by key management personnel were £44,355 (previous year: £42,127).

Kirkgate Community Centre
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2025

	2025	2024	2025	2024	2025	2024
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	1,778	1,444	46,902	80,632	48,680	82,076
Room hire and service charges	19,034	11,096	-	-	19,034	11,096
Client contributions	88	68	2,689	2,414	2,777	2,482
Bar and cafe takings	13,565	8,074	-	-	13,565	8,074
Project income	3,220	4,708	-	1,342	3,220	6,050
Bank Interest	3,831	1,707	-	-	3,831	1,707
Fundraising	-	1,914	-	-	-	1,914
Project management	13,500	997	-	-	13,500	997
Other income	2,367	1,430	25,059	-	27,426	1,430
Total income	57,383	31,438	74,650	84,388	132,033	115,826
Expenditure						
Salaries, NI and Pension	57,267	56,613	25,204	27,228	82,471	83,841
Payroll costs	664	829	-	-	664	829
Staff travel and expenses	73	394	-	52	73	446
Staff training	410	94	-	138	410	232
Volunteer expenses and training	966	-	-	169	966	169
Utilities	12,924	532	-	6,147	12,924	6,679
Phone, postage, IT and internet	1,549	1,687	32	752	1,581	2,439
Stationery, and photocopying	183	-	-	740	183	740
Advertising and publicity	650	-	-	-	650	-
Publications, subscriptions & licences	1,884	2,312	-	-	1,884	2,312
Independent examination	2,310	2,310	-	-	2,310	2,310
Rent	2,301	-	2,659	3,635	4,960	3,635
Service charge	-	-	4,172	-	4,172	-
Repairs, maintenance & equipment	3,791	1,398	-	-	3,791	1,398
Insurance	1,083	1,238	-	-	1,083	1,238
Bar and cafe costs	2,856	4,815	-	-	2,856	4,815
Governance and consultancy costs	72	85	-	-	72	85
Project expenditure	2,087	252	3,593	5,400	5,680	5,652
Bad Debts	-	925	-	-	-	925
Depreciation	9,691	2,295	-	-	9,691	2,295
Grant payments	-	(405)	40,289	405	40,289	-
Other expenditure	116	977	-	-	116	977
Total expenditure	100,877	76,351	75,949	44,666	176,826	121,017
Net income / (expenditure)	(43,494)	(44,913)	(1,299)	39,722	(44,793)	(5,191)
Transfers between funds	34,789	6,766	(34,789)	(6,766)	-	-
Net movement in funds	(8,705)	(38,147)	(36,088)	32,956	(44,793)	(5,191)
Fund balances brought forward	206,494	244,641	49,713	16,757	256,207	261,398
Fund balances carried forward	197,789	206,494	13,625	49,713	211,414	256,207

Kirkgate Community Centre

England & Wales - Charity number 1124408

Accounts

Kirkgate Community Centre

Charity number 1124408

A company limited by guarantee number 06533778

Annual Report and Financial Statements

for the year ended 30 March 2024



Kirkgate Community Centre

Annual Report and Financial Statements for the year ended 30 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Kirkgate Community Centre

Trustees' report for the year ended 30 March 2024

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
Nathan Tanswell	Chair	
John Henkel	Treasurer	From 26 September 2023
Cathryn Chrimes	Treasurer	Resigned 26 September 2023
Ann West		Resigned 13 May 2023
Maya Williams		Resigned 12 April 2023
Matthew Bradshaw		
Becky Phillips		Resigned 16 April 2024
Jennifer Painter		Appointed 13 May 2023
Kathryn Williams		Appointed 16 May 2023
Grace Reid		Appointed 19 December 2023

Charity number 1124408 Registered in England and Wales

Company number 06533778 Registered in England and Wales

Registered and principal address	Bankers
39a Kirkgate ShIPLEY West Yorkshire BD18 3EH	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB

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 formed on 13th March 2008. It is governed by a memorandum and articles of association, as amended by special resolution on 21st October 2009 as amended 1 August 2024. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

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.

Objectives and activities

The charity's objects

To further or benefit the residents of Shipley, Bradford and surrounding areas, without distinction of sex, sexual orientation, race or political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interests of social welfare for recreation or leisure time occupation with the objective of improving the conditions of life for the residents.

Kirkgate Community Centre

Trustees' report (continued) for the year ended 30 March 2024

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 and in particular the advancement of education and social welfare.

Achievements and performance

The financial period 2023-2024 has been another challenging period with Kirkgate Community Centre only being fully operational for 4 months and with the continued cost of living crisis.

Kirkgate Centre continued to meet its charitable objects during 2023-2024 by providing community spaces, hosting activities, delivering projects, building partnerships and investing for the future.

Kirkgate Centre continued to work in partnership with Hive and The Old School Building Company (formerly Community Arts Umbrella) to finalise renovation plans (the Shipley Sustainable Community Hub) with Rance Booth Smith (our appointed architects). Whitaker and Leach were awarded the construction contract after competitive tender.

The project was impacted by the rising inflation costs and value engineering was required to reduce the project costs. The project team managed to mitigate some of the impact by securing additional funding through the Community Ownership Fund, Mayor's Climate Fund and BD25, which have supported project implementation and allowed the re-instatement of some items removed before tenders were sought.

The building was closed in August 2023 for renovation works. Kirkgate Centre's furniture and equipment was packed up for long term storage and over 20 groups were relocated to satellite venues around Shipley. Staff remained present to engage with users, especially those isolated and vulnerable.

Before the August building closure the Kirkgate Centre was open for room hire, events, and maintained a volunteer led, pay as you feel café, whilst we were operational by utilising surplus foods. This tied in with the 'welcoming space' to provide support for those who are struggling within the community which was well received.

During this difficult period there has been a need to reduce operating costs and we sadly lost three valued employees through redundancy or resignation.

Activity continued during the period of building closure and included:

- Development and adoption of a 3 year business plan which highlights the clear vision of the future of the charity.

- Increased outreach through our social media platforms and have developed a Marcomms strategy and an annual marketing plan to increase self-generated income when fully operational again.

- Implementation of new systems to enable the operational running of the Kirkgate Centre to be seamless this includes an CRM and monitoring and evaluation mechanics.

- Developing community partnerships, resulting in a number of opportunities and joint collaborations upon re-opening.

The trustee Board continued to meet monthly and have maintained a robust approach to managing finances and risk. The next 12 months will also be challenging but also exciting, the next chapter of the building and the Kirkgate Centre will begin with the planned re-opening late summer 2024

The Kirkgate Centre is extremely thankful for their amazing team of volunteers, without whom the pack down and relocation would not have happened.

We are extremely grateful to Northcliffe Church, who have been extremely accommodating in being Kirkgate Centre's core base for staff and many funded groups.

Additional thanks go to the staff, trustees, groups, users, event organisers and the many people who contribute and support Kirkgate Centre in so many ways.

Kirkgate Community Centre

Trustees' report (continued) for the year ended 30 March 2024

Financial review

The net expenditure for the year was £5,191, including net expenditure of £38,147 on unrestricted funds and net income of £32,956 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £202,502.

The trustees aim to maintain sufficient reserve funds to cover between 6 and 9 months budgeted running costs. Reserves are maintained in order to provide resilience to the charity whilst also enabling its smooth running. This equates to between £68,400 and £102,600 based on core budgeted costs for 2024/2025. The trustees recognise actual reserves exceed the reserves target at 31 March 2024. Given the uncertainties facing the charity as it looks to re-open the newly refurbished centre in 2024/2025 the trustees are comfortable with holding additional reserves and are committed to maintaining an ongoing review of reserves as the 2024/2025 year progresses.

Kirkgate Community Centre

Trustees' report (continued) for the year ended 30 March 2024

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.

Approved by the board of trustees on 17/12/2024

John Henkel (Trustee)

Kirkgate Community Centre

Independent examiner's report to the trustees of Kirkgate Community Centre

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 March 2024, which are set out on pages 7 to 15.

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

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

17/12/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Kirkgate Community Centre
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 March 2024

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	1,444	80,632	82,076	79,398
Room hire and service charges		11,096	-	11,096	34,015
Client contributions		68	2,414	2,482	2,960
Bar and cafe takings		8,074	-	8,074	23,919
Project income		4,708	1,342	6,050	14,883
Bank Interest		1,707	-	1,707	569
Fundraising		1,914	-	1,914	-
Other income		2,427	-	2,427	9,000
Total income		31,438	84,388	115,826	164,744
Expenditure on:					
Salaries, NI and Pension	(3)	56,613	27,228	83,841	101,703
Payroll costs		829	-	829	1,067
Staff travel and expenses		394	52	446	152
Staff training		94	138	232	449
Volunteer expenses and training		-	169	169	902
Utilities		532	6,147	6,679	14,299
Phone, postage, IT and internet		1,687	752	2,439	8,571
Stationery, and photocopying		-	740	740	1,831
Advertising and publicity		-	-	-	797
Publications, subscriptions and licences		2,312	-	2,312	1,591
Independent examination		2,310	-	2,310	2,310
Rent		-	3,635	3,635	-
Repairs, maintenance and equipment		1,398	-	1,398	7,103
Insurance		1,238	-	1,238	2,647
Bar and cafe costs		4,815	-	4,815	15,952
Governance and consultancy costs		85	-	85	637
Project expenditure		252	5,400	5,652	20,640
Bad Debts		925	-	925	921
Depreciation		2,295	-	2,295	2,617
Other expenditure		572	405	977	354
Total expenditure		76,351	44,666	121,017	184,543
Net income / (expenditure)		(44,913)	39,722	(5,191)	(19,799)
Transfers between funds		6,766	(6,766)	-	-
Net movement in funds		(38,147)	32,956	(5,191)	(19,799)
Fund balances brought forward		244,641	16,757	261,398	281,197
Fund balances carried forward	(4)	206,494	49,713	256,207	261,398

All incoming resources and resources expended derive from continuing activities.

Kirkgate Community Centre
Balance sheet
as at 30 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 3,992	-	3,992	6,287
Total fixed assets	<u>3,992</u>	<u>-</u>	<u>3,992</u>	<u>6,287</u>
Current assets				
Debtors and prepayments	(6) 17,415	-	17,415	30,638
Cash at bank and in hand	(7) 187,481	49,713	237,194	287,725
Total current assets	<u>204,896</u>	<u>49,713</u>	<u>254,609</u>	<u>318,363</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 2,394	-	2,394	63,252
Total current liabilities	<u>2,394</u>	<u>-</u>	<u>2,394</u>	<u>63,252</u>
Net current assets / (liabilities)	<u>202,502</u>	<u>49,713</u>	<u>252,215</u>	<u>255,111</u>
Net assets	<u>206,494</u>	<u>49,713</u>	<u>256,207</u>	<u>261,398</u>
Funds				
Unrestricted funds	206,494	-	206,494	244,641
Restricted funds	-	49,713	49,713	16,757
Total funds	<u>206,494</u>	<u>49,713</u>	<u>256,207</u>	<u>261,398</u>

For the year ending 30 March 2024 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 are 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 17/12/2024

John Henkel (Trustee)

Kirkgate Community Centre

Notes to the accounts

for the year ended 30 March 2024

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, if 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 £500 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:

Equipment: over 4 years

Fixtures and fittings: over 5 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.

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.

Kirkgate Community Centre

Notes to the accounts

for the year ended 30 March 2024

1 Accounting policies continued

Redundancy

Redundancy and termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either: terminate the employment of an employee or group of employees before normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy. The Trust is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

Kirkgate Community Centre
Notes to the accounts continued
for the year ended 30 March 2024

2 Grants and donations	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Asda Foundation	-	360	360	2,000
Bradford Metropolitan District Council (BMDC)	-	66,272	66,272	34,539
National Lottery Community Fund	-	10,000	10,000	37,251
School of Social Entrepreneurs	-	4,000	4,000	3,618
Windhill, Idle & Saltaire Happy and Healthy (WISHH) Community Partnership	-	-	-	1,000
Donations	<u>1,444</u>	<u>-</u>	<u>1,444</u>	<u>990</u>
	<u>1,444</u>	<u>80,632</u>	<u>82,076</u>	<u>79,398</u>

3 Staff costs and numbers	2024 £	2023 £
Gross salaries	74,458	98,171
Redundancy costs	7,519	-
Social security costs	5,507	6,743
Employment allowance	(5,000)	(5,000)
Pensions	<u>1,357</u>	<u>1,789</u>
	<u>83,841</u>	<u>101,703</u>

The average number of employees during the year was 3.8, being an average of 2.5 full time equivalent (2023: 6, 3.7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024 £	2023 £
Costs of the scheme to the charity for the year	1,357	1,789

Kirkgate Community Centre
Notes to the accounts continued
for the year ended 30 March 2024

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Asda Christmas Party	-	360	360	-	-
BMDC Floating Support	-	8,917	7,940	(977)	-
BMDC Meet & Eat	-	9,879	7,941	(1,938)	-
BMDC Soup & Social	-	10,401	7,510	(2,891)	-
Bradford Youth	7,200	-	-	-	7,200
Cycling Club	1,862	-	-	-	1,862
NLCF Lotto	-	10,000	1,778	(960)	7,262
Lotto Families	1,400	1,310	2,710	-	-
WY Mayor's Climate Fund	-	33,389	-	-	33,389
School of Social Entrepreneurs	-	4,000	4,000	-	-
BMDC UKSPF	6,295	-	6,295	-	-
BMDC Community Buildings	-	6,132	6,132	-	-
	<u>16,757</u>	<u>84,388</u>	<u>44,666</u>	<u>(6,766)</u>	<u>49,713</u>

Fund name

Purpose of restriction

Asda Christmas Party	Towards the costs of a community Christmas party.
BMDC Floating Support	To support activities and running costs. The transfer is for a contribution to overhead costs and room hire recharges.
BMDC Meet & Eat	To support Meet & Eat - a social where over 50's meet and cook together. The transfer is for a contribution towards overhead costs and room hire charges.
BMDC Soup & Social	To support Soup & Social - where over 50's make soup and socialise over afternoon tea. The transfer is for a contribution to overhead costs and room hire recharges.
Bradford Youth	To work alongside BMDC Youth services in developing sessions for Youth.
Cycling Club	To support confidence in biking and set up both children and adult groups.
NLCF Lotto	To provide support to community groups during the closure of the centre.
Lotto Families	For reaching children and families in the community. The transfer is for a contribution to overhead premises, administration and management costs.
WY Mayor's Climate Fund	To contribute towards the thermal performance of the building and the installation of solar panels.
School of Social Entrepreneurs	To support leadership development.
BMDC UKSPF	To support households to help reduce the impact of cost of living pressures.
BMDC Community Buildings	To support premises related costs.

Kirkgate Community Centre
Notes to the accounts continued
for the year ended 30 March 2024

5 Tangible assets	Equipment	Fixtures & Fittings	Total
	£	£	£
<u>Cost</u>			
At 1 April 2023	32,702	37,496	70,198
Disposals	<u>(14,376)</u>	<u>(21,162)</u>	<u>(35,538)</u>
At 30 March 2024	<u>18,326</u>	<u>16,334</u>	<u>34,660</u>
<u>Depreciation</u>			
At 1 April 2023	26,860	37,051	63,911
Depn reversed re. disposals	(14,376)	(21,162)	(35,538)
Charge for year	<u>2,072</u>	<u>223</u>	<u>2,295</u>
At 30 March 2024	<u>14,556</u>	<u>16,112</u>	<u>30,668</u>
<u>Net book value</u>			
At 30 March 2024	<u>3,770</u>	<u>222</u>	<u>3,992</u>
At 31 March 2023	<u>5,842</u>	<u>445</u>	<u>6,287</u>
6 Debtors and prepayments		2024	2023
		£	£
Debtors		-	2,399
Prepayments		75	2,679
Other debtors		<u>17,340</u>	<u>25,560</u>
		<u>17,415</u>	<u>30,638</u>
7 Cash at bank and in hand		2024	2023
		£	£
Cash at bank		236,621	286,737
Cash in hand		-	668
Undeposited Funds		<u>573</u>	<u>320</u>
		<u>237,194</u>	<u>287,725</u>
8 Creditors and accruals		2024	2023
		£	£
Creditors		84	942
Accruals		2,310	2,310
Other creditors		<u>-</u>	<u>60,000</u>
		<u>2,394</u>	<u>63,252</u>

Kirkgate Community Centre
Notes to the accounts continued
for the year ended 30 March 2024

9 Related party transactions

Trustee expenses

During the year one trustee was paid a total of £20 in respect of travel (previous year: no expenses paid).

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 employee benefits received by key management personnel were £42,127 (previous year: £37,687).

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

10 Funds held as agent

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Wavelength	-	498	498	-
Shipley Stories	-	500	500	-
	<u>-</u>	<u>998</u>	<u>998</u>	<u>-</u>

Kirkgate Community Centre
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 30 March 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	1,444	2,990	80,632	76,408	82,076	79,398
Room hire and service charges	11,096	34,015	-	-	11,096	34,015
Client contributions	68	2,960	2,414	-	2,482	2,960
Bar and cafe takings	8,074	23,919	-	-	8,074	23,919
Project income	4,708	14,883	1,342	-	6,050	14,883
Bank Interest	1,707	569	-	-	1,707	569
Fundraising	1,914	-	-	-	1,914	-
Other income	2,427	9,000	-	-	2,427	9,000
Total income	31,438	88,336	84,388	76,408	115,826	164,744
Expenditure						
Salaries, NI and Pension	56,613	15,732	27,228	85,971	83,841	101,703
Payroll costs	829	1,067	-	-	829	1,067
Staff travel and expenses	394	152	52	-	446	152
Staff training	94	449	138	-	232	449
Volunteer expenses and training	-	231	169	671	169	902
Utilities	532	3,410	6,147	10,889	6,679	14,299
Phone, postage, IT and internet	1,687	1,641	752	6,930	2,439	8,571
Stationery, and photocopying	-	1,831	740	-	740	1,831
Advertising and publicity	-	-	-	797	-	797
Publications, subs and licences	2,312	1,591	-	-	2,312	1,591
Independent examination	2,310	2,310	-	-	2,310	2,310
Rent	-	-	3,635	-	3,635	-
Repairs, maintenance and equipment	1,398	5,334	-	1,769	1,398	7,103
Insurance	1,238	2,647	-	-	1,238	2,647
Bar and cafe costs	4,815	15,702	-	250	4,815	15,952
Governance and consultancy costs	85	637	-	-	85	637
Project expenditure	252	26	5,400	20,614	5,652	20,640
Bad Debts	925	921	-	-	925	921
Depreciation	2,295	2,617	-	-	2,295	2,617
Other expenditure	572	354	405	-	977	354
Total expenditure	76,351	56,652	44,666	127,891	121,017	184,543
Net income / (expenditure)	(44,913)	31,684	39,722	(51,483)	(5,191)	(19,799)
Transfers between funds	6,766	7,635	(6,766)	(7,635)	-	-
Net movement in funds	(38,147)	39,319	32,956	(59,118)	(5,191)	(19,799)
Fund balances brought forward	244,641	205,322	16,757	75,875	261,398	281,197
Fund balances carried forward	206,494	244,641	49,713	16,757	256,207	261,398

Kirkgate Community Centre

England & Wales - Charity number 1124408

Accounts

The Kirkgate Centre

Charity number 1124408

A company limited by guarantee number 06533778

Annual Report and Financial Statements

for the year ended 31 March 2023



The Kirkgate Centre

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

The Kirkgate Centre

Trustees' report for the year ended 31 March 2023

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
Nathan Tanswell	Chair	From February 2023
Jennifer Brooks	Chair	Resigned 21 February 2023
John Henkel	Treasurer	From September 2023
Cathryn Chrimes	Treasurer	Resigned 26 September 2023
Ann West		Resigned 13 May 2023
Maya Williams		Resigned 12 April 2023
Matthew Bradshaw		
Emma Findlay		Resigned 21 March 2023
Becky Phillips		
Jennifer Painter		Appointed 13 May 2023
Kathryn Williams		Appointed 16 May 2023
Charity number	1124408	Registered in England and Wales
Company number	06533778	Registered in England and Wales
Registered and principal address	Bankers	
39A Kirkgate	Unity Trust Bank	
ShIPLEY	Nine Brindleyplace	
West Yorkshire BD18 3EH	Birmingham B1 2HB	

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 formed on 13th March 2008. It is governed by a memorandum and articles of association, as amended by special resolution on 21st October 2009. The liability of the members in the event of the company being wound up is limited to a sum not exceeding

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.

Objectives and activities

The charity's objects

To further or benefit the residents of Shipley, Bradford and surrounding areas, without distinction of sex, sexual orientation, race or political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interests of social welfare for recreation or leisure time occupation with the objective of improving the conditions of life for the residents.

The Kirkgate Centre

Trustees' report (continued) for the year ended 31 March 2023

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 and in particular the advancement of education and social welfare.

Achievements and performance

The financial period of 2022-2023 finally saw our doors open and stay open for a full 12 months, the first time since the COVID-19 pandemic. As soon as one crisis is overcome another comes along and during 2022-2023 the cost of living had a huge impact on Kirkgate Centre, its users and the community.

Despite the impact on the running of the centre due to the rising utility costs within a tired and energy inefficient building, the staff and volunteers were quick to react and support the community. The Centre offered space for cost of living information sessions, obtained free of charge mobile SIM cards to be distributed, pushed for donations for the Bradford Metropolitan Food Bank, offered a warm space (assisted by CBMDC funding) and introduced a volunteer led pay as you feel café once a week using surplus food from local supermarkets, with unused perishable foods made available to people for free.

During difficult times the Kirkgate Centre still managed to hold 2,045 sessions (20% increase from the last financial period). The Kirkgate team delivered 830 of these sessions and 1,215 were from those hiring the space. A Sunday craft market was introduced to replace the historic Shipley Alternative and relationships with community partners such as Hive and Shipley Town Council continued to go from strength to strength.

Behind the scenes, the team have been working hard with Hive (working through the umbrella organisation of the Old School Building Company) in progressing the Shipley Sustainable Community Hub, which involves a Community Asset Transfer (to the Old School Building Company), securing funding through the Shipley Town Fund (administered by CBMDC), developing the renovation plans with architects RBS, delivering engagement consultations and coordinating required surveys to meet the scheduled deadline for the start of the renovation works in the summer of 2023.

Another year of challenges and uncertainty, but also much excitement of what the next 12 months will hold and the impending next chapter of the Kirkgate Centre.

Thanks go to the staff, trustees, volunteers, groups, users, event organisers and the many people who contribute in so many ways making the Kirkgate Centre who it is.

Financial review

The net expenditure for the year was £19,799, including net income of £39,319 on unrestricted funds and net expenditure of £59,118 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £238,354.

The trustees aim to maintain sufficient reserve funds to cover between 6 and 9 months budgeted running costs. Reserves are maintained in order to provide resilience to the charity whilst also enabling its smooth running. This equates to between £90,900 and £136,350. The trustees recognise actual reserves exceed the upper reserves target. The reserves have been built up to enable the Centre to continue delivering services to the community whilst the planned renovation works, which commenced August 2023, take place. This will be a period when income is expected to reduce significantly although operational, overhead and new relocation costs will continue to be incurred.

The Kirkgate Centre

Trustees' report (continued) for the year ended 31 March 2023

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.

Approved by the board of trustees on 19/12//2023

John Henkel (Trustee)

The Kirkgate Centre

Independent examiner's report to the trustees of The Kirkgate Centre

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 6 to 14.

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

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

21/12/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Kirkgate Centre
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	2,990	76,408	79,398	135,715
Room hire and service charges		34,015	-	34,015	23,774
Client contributions		2,960	-	2,960	5,045
Bar and cafe takings		23,919	-	23,919	7,560
Project income		14,883	-	14,883	2,034
Bank Interest		569	-	569	3
Other income		9,000	-	9,000	-
Total income		88,336	76,408	164,744	174,131
Expenditure on:					
Salaries, NI and Pension	(3)	15,732	85,971	101,703	74,242
Payroll costs		1,067	-	1,067	1,031
Staff travel and expenses		152	-	152	597
Staff training		449	-	449	749
Volunteer expenses and training		231	671	902	1,310
Utilities		3,410	10,889	14,299	5,676
Phone, postage, IT and internet		1,641	6,930	8,571	1,284
Stationery, and photocopying		1,831	-	1,831	750
Advertising and publicity		-	797	797	703
Publications, subscriptions and licences		1,591	-	1,591	2,632
Independent examination		2,310	-	2,310	1,200
Repairs, maintenance and equipment		5,334	1,769	7,103	7,223
Insurance		2,647	-	2,647	698
Bar and cafe costs		15,702	250	15,952	5,123
Governance and consultancy costs		637	-	637	624
Project expenditure		26	20,614	20,640	37,303
Bad Debts		921	-	921	-
Depreciation		2,617	-	2,617	1,365
Other expenditure		354	-	354	228
Total expenditure		56,652	127,891	184,543	142,738
Net income / (expenditure)		31,684	(51,483)	(19,799)	31,393
Transfers between funds		7,635	(7,635)	-	-
Net movement in funds		39,319	(59,118)	(19,799)	31,393
Fund balances brought forward		205,322	75,875	281,197	249,804
Fund balances carried forward	(4)	244,641	16,757	261,398	281,197

All incoming resources and resources expended derive from continuing activities.

The Kirkgate Centre
Balance sheet
as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 6,287	-	6,287	2,084
Total fixed assets	<u>6,287</u>	<u>-</u>	<u>6,287</u>	<u>2,084</u>
Current assets				
Debtors and prepayments	(6) 3,678	1,400	5,078	2,947
Cash at bank and in hand	(7) 297,928	15,357	313,285	279,797
Total current assets	<u>301,606</u>	<u>16,757</u>	<u>318,363</u>	<u>282,744</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 63,252	-	63,252	3,631
Total current liabilities	<u>63,252</u>	<u>-</u>	<u>63,252</u>	<u>3,631</u>
Net current assets / (liabilities)	<u>238,354</u>	<u>16,757</u>	<u>255,111</u>	<u>279,113</u>
Net assets	<u>244,641</u>	<u>16,757</u>	<u>261,398</u>	<u>281,197</u>
Funds				
Unrestricted funds	244,641	-	244,641	205,322
Restricted funds	-	16,757	16,757	75,875
Total funds	<u>244,641</u>	<u>16,757</u>	<u>261,398</u>	<u>281,197</u>

For the year ending 31 March 2023 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 19/12//2023

John Henkel (Trustee)

The Kirkgate Centre

Notes to the accounts

for the year ended 31 March 2023

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 £500 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:

Equipment: over 4 years

Fixtures and fittings: over 5 years

The Kirkgate Centre

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies continued

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.

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.

The Kirkgate Centre
Notes to the accounts continued
for the year ended 31 March 2023

2 Grants and donations	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Asda Foundation	2,000	-	2,000	1,450
Bradford Metropolitan District Council (BMDC)	-	34,539	34,539	54,319
Cycling UK	-	-	-	3,000
National Lottery Community Fund	-	37,251	37,251	72,798
School of Social Entrepreneurs	-	3,618	3,618	2,049
Windhill, Idle & Saltaire Happy and Healthy (WISHH) Community Partnership	-	1,000	1,000	-
Donations	990	-	990	2,099
	<u>2,990</u>	<u>76,408</u>	<u>79,398</u>	<u>135,715</u>

3 Staff costs and numbers	2023 £	2022 £
Gross salaries	98,171	73,052
Social security costs	6,743	3,954
Employment allowance	(5,000)	(3,954)
Pensions	1,789	1,190
	<u>101,703</u>	<u>74,242</u>

The average number of employees during the year was 6, being an average of 3.7 full time equivalent (2022: 4.7, 2.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023 £	2022 £
Costs of the scheme to the charity for the year	1,789	1,190

The Kirkgate Centre
Notes to the accounts continued
for the year ended 31 March 2023

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
ASDA Grant	1,119	-	1,119	-	-
BMDC Floating Support	-	7,919	7,919	-	-
BMDC IT Grant	13,750	-	6,930	(6,820)	-
BMDC Meet & Eat	-	7,849	7,849	-	-
BMDC Soup & Social	-	6,929	6,929	-	-
BDMC UKSPF	-	6,295	-	-	6,295
Lotto Families	41,231	37,251	76,267	(815)	1,400
BDMC Omicron	6,263	-	6,263	-	-
Leading the Way	-	3,618	3,618	-	-
WISHH Community Partnership	-	1,000	1,000	-	-
Bradford Youth	7,200	-	-	-	7,200
Cycling Club	1,862	-	-	-	1,862
Kirkgate Projects	4,391	-	4,391	-	-
Bradford VCS ABCD	59	-	59	-	-
BMDC Warm Space	-	1,000	1,000	-	-
BMDC Community Buildings	-	4,547	4,547	-	-
	<u>75,875</u>	<u>76,408</u>	<u>127,891</u>	<u>(7,635)</u>	<u>16,757</u>

Fund name	Purpose of restriction
ASDA Grant	Towards costs to hold a community event and cost of living pressures.
BMDC Floating Support	To support activities and running costs.
BMDC IT Grant	To upgrade IT capabilities for the Centre and groups. The transfer relates to the capitalisation of purchased computer equipment.
BMDC Meet & Eat	To support Meet & Eat - a social where over 50's meet and cook together.
BMDC Soup & Social	To support Soup & Social - where over 50's make soup and socialise over afternoon tea.
BDMC UKSPF	To support households to help reduce the impact of cost of living pressures.
Lotto Families	For reaching children and families in the community. The transfer is for a contribution to overhead premises, administration and management costs.
BDMC Omicron	Cleaning, PPE and additional staff hours for deep cleaning.
Leading the Way	To support the salary costs and development of the Centre manager.
WISHH Community Partnership	Local NHS funding to support centre running costs to enable a warm space for the community.
Bradford Youth	To work alongside BMDC Youth services in developing sessions for Youth.
Cycling Club	To support confidence in biking and set up both children and adult groups.
Kirkgate Projects	To support project work and activities within the Kirkgate Centre.
Bradford VCS ABCD	To purchase tables for groups.
BMDC Warm Space	To support centre running costs to enable the provision of a warm space for the community.
BMDC Community Buildings	To support centre running costs.

The Kirkgate Centre
Notes to the accounts continued
for the year ended 31 March 2023

5 Tangible assets	Equipment	Fixtures & Fittings	Total
	£	£	£
<u>Cost</u>			
At 1 April 2022	25,882	37,496	63,378
Additions	6,820	-	6,820
At 31 March 2023	<u>32,702</u>	<u>37,496</u>	<u>70,198</u>
<u>Depreciation</u>			
At 1 April 2022	24,788	36,506	61,294
Charge for year	2,072	545	2,617
At 31 March 2023	<u>26,860</u>	<u>37,051</u>	<u>63,911</u>
<u>Net book value</u>			
At 31 March 2023	<u>5,842</u>	<u>445</u>	<u>6,287</u>
At 31 March 2022	<u>1,094</u>	<u>990</u>	<u>2,084</u>
6 Debtors and prepayments		2023	2022
		£	£
Debtors		2,399	2,019
Prepayments		2,679	546
Other debtors		-	382
		<u>5,078</u>	<u>2,947</u>
7 Cash at bank and in hand		2023	2022
		£	£
Cash at bank		286,737	254,129
Cash in hand		668	694
Monies held at Bradford CPA		25,560	24,570
Undeposited funds		320	404
		<u>313,285</u>	<u>279,797</u>
8 Creditors and accruals		2023	2022
		£	£
Creditors		942	2,431
Accruals		2,310	1,200
Other creditors		60,000	-
		<u>63,252</u>	<u>3,631</u>

The Kirkgate Centre
Notes to the accounts continued
for the year ended 31 March 2023

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 employee benefits received by key management personnel were £37,687 (previous year: £29,659).

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

The Kirkgate Centre
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	2,990	3,766	76,408	131,949	79,398	135,715
Room hire and service charges	34,015	23,774	-	-	34,015	23,774
Client contributions	2,960	5,045	-	-	2,960	5,045
Bar and cafe takings	23,919	7,560	-	-	23,919	7,560
Project and other income	14,883	2,034	-	-	14,883	2,034
Bank Interest	569	3	-	-	569	3
Other income	9,000	-	-	-	9,000	-
Total income	88,336	42,182	76,408	131,949	164,744	174,131
Expenditure						
Salaries, NI and Pension	15,732	2,266	85,971	71,976	101,703	74,242
Payroll costs	1,067	1,031	-	-	1,067	1,031
Staff travel and expenses	152	582	-	15	152	597
Staff training	449	749	-	-	449	749
Volunteer expenses and training	231	84	671	1,226	902	1,310
Utilities	3,410	1,129	10,889	4,547	14,299	5,676
Phone, postage, IT and internet	1,641	1,015	6,930	269	8,571	1,284
Stationery, and photocopying	1,831	750	-	-	1,831	750
Advertising and publicity	-	60	797	643	797	703
Publications, subscriptions & licences	1,591	2,632	-	-	1,591	2,632
Independent examination	2,310	1,200	-	-	2,310	1,200
Repairs, maintenance & equipment	5,334	-	1,769	7,223	7,103	7,223
Insurance	2,647	698	-	-	2,647	698
Bar and cafe costs	15,702	5,123	250	-	15,952	5,123
Governance and consultancy costs	637	523	-	101	637	624
Project expenditure	26	1,018	20,614	36,285	20,640	37,303
Bad Debts	921	-	-	-	921	-
Depreciation	2,617	1,365	-	-	2,617	1,365
Other expenditure	354	228	-	-	354	228
Total expenditure	56,652	20,453	127,891	122,285	184,543	142,738
Net income / (expenditure)	31,684	21,729	(51,483)	9,664	(19,799)	31,393
Transfers between funds	7,635	29,769	(7,635)	(29,769)	-	-
Net movement in funds	39,319	51,498	(59,118)	(20,105)	(19,799)	31,393
Fund balances brought forward	205,322	153,824	75,875	95,980	281,197	249,804
Fund balances carried forward	244,641	205,322	16,757	75,875	261,398	281,197

Kirkgate Community Centre

England & Wales - Charity number 1124408

Accounts

The Kirkgate Centre

Charity number 1124408

A company limited by guarantee number 06533778

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



West Yorkshire Community Accounting Service

The Kirkgate Centre

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 Kirkgate Centre

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
Jennifer Brooks	Chair	
Cathryn Chrimes	Treasurer	
Ann West		
Maya Williams		
Parvez Iqbal		Resigned 20 April 2021
Matthew Bradshaw		Appointed 20 April 2021
Emma Findlay		Appointed 20 April 2021
Michael Grady		Appointed 20 April 2021
		Resigned 15 February 2022
John Henkel		Appointed 20 April 2021
Becky Phillips		Appointed 20 April 2021
Nathan Tanswell		Appointed 20 April 2021
Charity number	1124408	Registered in England and Wales
Company number	06533778	Registered in England and Wales
Registered and principal address	Bankers	
39A Kirkgate	Unity Trust Bank	
ShIPLEY	Nine Brindleyplace	
West Yorkshire BD18 3EH	Birmingham B1 2HB	

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 formed on 13th March 2008. It is governed by a memorandum and articles of association, as amended by special resolution on 21st October 2009. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

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.

Objectives and activities

The charity's objects

To further or benefit the residents of Shipley, Bradford and surrounding areas, without distinction of sex, sexual orientation, race or political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interests of social welfare for recreation or leisure time occupation with the objective of improving the conditions of life for the residents.

The Kirkgate Centre

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

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 and in particular the advancement of education and social welfare.

Achievements and performance

The financial year 2021-2022 began with Covid restrictions once again. In April our doors re-opened to select groups under specific guidelines. For our most vulnerable communities and those who were unable to return, the team continued to deliver sessions outside and a range of outreach activity. We were able to fully open in May, and the full easing of restrictions came into place on July 19th. During this period attendance was very mixed, with some needing support and encouragement in building their confidence to return, whilst many new groups were attracted to the centre. We received lots of new interest – including from film crews!

Despite not being open fully for the 12 month period, our capacity and rental income has grown month on month. We held 181 different events with 1,660 sessions. The Kirkgate team delivered 522 sessions and those hiring rooms ran 1,138 sessions. As the community continues to recover from the impacts of the pandemic, and faces further struggles to come, it is clear how vital the centre is.

The Kirkgate Centre has been working hard on building community relationships, and we have started working on numerous partnerships to do joint working to enhance services to the community. One highlight was our involvement with the 'Shipleigh Unlocked' community event. It was the first big event after all the restrictions were eased, the atmosphere was fantastic and seeing people smile and connect with each other again was priceless.

The Transformation Project continued during this financial year and has been extended. It has been a rigorous process for the Centre, building towards stronger strategic and business planning capability, which will enhance the sustainability and direction of the Kirkgate over the next 5 years and beyond.

During this financial year, Shipleigh secured £25m from the Towns Fund which will enable significant redevelopment for the town. Kirkgate Centre and Hive were successful in our joint application to be one of the 9 projects selected, and have been awarded £2.51m for the renovation of the Kirkgate building. This will guarantee that we have a building that is safe, environmentally sound, accessible and fit for purpose to serve the community for many years to come. In alignment with the Towns Fund process, we are finally making progress on our Community Asset Transfer, which has been agreed and we expect to sign off in the next few months.

It has been another year of change and ongoing challenges, but also of positivity, excitement and opportunity. We have been able to build a really strong Board with a wealth of experience and expertise, to add to and enhance our resilient, dedicated and brilliant staff team, and to continue to thrive under the growing confidence and leadership of our Manager. Thanks go to the staff, Trustees, volunteers, groups, users, event organisers and the many, many people who contribute in so many different ways to making the Kirkgate Centre the beating heart of Shipleigh.

Jenni Brooks Chair of Trustees

The Kirkgate Centre

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

Financial review

The net income for the year was £31,393, including net income of £51,498 on unrestricted funds and net expenditure of £20,105 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £203,238.

The trustees aim to maintain sufficient reserve funds to cover between 6 and 9 months budgeted running costs. Reserves are maintained in order to provide resilience to the charity whilst also enabling its smooth running. This equates to between £90,900 and £136,350. The trustees recognise actual reserves exceed the upper reserves target. The reserves have been built up to enable the Centre to continue delivering services to the community when renovation works to the building commence in 2023. This will be a period when income is expected to reduce dramatically although operational, overhead and new relocation costs will continue to be incurred.

The Kirkgate Centre

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 20/12/2022

Cathryn Chrimes (Trustee)

The Kirkgate Centre

Independent examiner's report to the trustees of The Kirkgate Centre

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 7 to 15.

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

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

21/12/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Kirkgate Centre
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)	3,766	131,949	135,715	167,853
Room hire and service charges		23,774	-	23,774	4,610
Client contributions		5,045	-	5,045	453
Bar and cafe takings		7,560	-	7,560	2,765
Project and other income		2,034	-	2,034	133
Bank Interest		3	-	3	52
Total income		42,182	131,949	174,131	175,866
Expenditure on:					
Salaries, NI and Pension	(3)	2,266	71,976	74,242	78,190
Payroll costs		1,031	-	1,031	1,886
Staff travel and expenses		582	15	597	135
Staff training		749	-	749	120
Volunteer expenses and training		84	1,226	1,310	745
Utilities		1,129	4,547	5,676	636
Phone, postage and internet		1,015	269	1,284	950
Stationery, and photocopying		750	-	750	1,052
Advertising and publicity		60	643	703	-
Publications, subscriptions and licences		2,632	-	2,632	1,840
Independent examination		1,200	-	1,200	960
Maintenance		-	7,223	7,223	6,999
Insurance		698	-	698	1,373
Bar and cafe costs		5,123	-	5,123	1,970
Governance and consultancy costs		523	101	624	3,593
Project expenditure		1,018	36,285	37,303	12,600
Bad Debts		-	-	-	1,362
Depreciation		1,365	-	1,365	1,539
Other expenditure		228	-	228	12
Total expenditure		20,453	122,285	142,738	115,962
Net income / (expenditure)		21,729	9,664	31,393	59,904
Transfers between funds		29,769	(29,769)	-	-
Net movement in funds		51,498	(20,105)	31,393	59,904
Fund balances brought forward		153,824	95,980	249,804	189,900
Fund balances carried forward	(4)	205,322	75,875	281,197	249,804

All incoming resources and resources expended derive from continuing activities.

The Kirkgate Centre

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 2,084	-	2,084	1,989
Total fixed assets	<u>2,084</u>	<u>-</u>	<u>2,084</u>	<u>1,989</u>
Current assets				
Debtors and prepayments	(6) 2,565	382	2,947	2,093
Cash at bank and in hand	(7) 202,504	77,293	279,797	246,682
Total current assets	<u>205,069</u>	<u>77,675</u>	<u>282,744</u>	<u>248,775</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 1,831	1,800	3,631	960
Total current liabilities	<u>1,831</u>	<u>1,800</u>	<u>3,631</u>	<u>960</u>
Net current assets / (liabilities)	<u>203,238</u>	<u>75,875</u>	<u>279,113</u>	<u>247,815</u>
Net assets	<u>205,322</u>	<u>75,875</u>	<u>281,197</u>	<u>249,804</u>
Funds				
Unrestricted funds	205,322	-	205,322	153,824
Restricted funds	-	75,875	75,875	95,980
Total funds	<u>205,322</u>	<u>75,875</u>	<u>281,197</u>	<u>249,804</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 20/12/2022

Cathryn Chrimes (Trustee)

The Kirkgate Centre

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 £500 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:

Equipment: over 4 years

Fixtures and fittings: over 5 years

The Kirkgate Centre

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies continued

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.

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.

The Kirkgate Centre
Notes to the accounts continued
for the year ended 31 March 2022

2 Grants and donations	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Asda Foundation	-	1,450	1,450	-
Bradford Metropolitan District Council (BMDC)	-	54,319	54,319	45,019
Cycling UK	-	3,000	3,000	1,336
National Lottery Community Fund	-	72,798	72,798	68,965
School of Social Entrepreneurs	1,667	382	2,049	9,083
Shipley Town Council	-	-	-	1,000
Bradford VCS	-	-	-	1,000
HMRC Job Retention Scheme	-	-	-	18,666
Power to Change	-	-	-	20,000
Donations	2,099	-	2,099	2,784
	<u>3,766</u>	<u>131,949</u>	<u>135,715</u>	<u>167,853</u>

3 Staff costs and numbers	2022	2021
	£	£
Gross salaries	73,052	76,872
Social security costs	3,954	4,128
Employment allowance	(3,954)	(4,000)
Pensions	1,190	1,190
	<u>74,242</u>	<u>78,190</u>

The average number employees during the year was 4.3, being an average of 2.7 full time equivalent (2021: 5, 2.8 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	1,190	1,190

The Kirkgate Centre
Notes to the accounts continued
for the year ended 31 March 2022

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Asda	-	1,450	331	-	1119
Bradford VCS ABCD	1,000	-	31	(910)	59
BMDC - Buildings	-	4,547	4,547	-	-
BMDC - Covid building	-	-	-	-	-
BMDC - Floating Support	-	7,598	7,598	-	-
BMDC - IT	-	14,000	250	-	13,750
BMDC - Meet and Eat	564	7,366	3,722	(4,208)	-
BMDC - Soup and Social	181	6,608	6,789	-	-
BMDC - Table Tennis	330	-	-	(330)	-
Bradford Youth	-	7,200	-	-	7,200
Cycling Club	1,336	3,000	2,474	-	1,862
Kirkgate Projects	6,488	-	97	(2,000)	4,391
Leading the Way	-	382	382	-	-
Lotto Families	48,577	72,798	71,375	(8,769)	41,231
Older Bolder	4,544	-	-	(4,544)	-
BMDC - Omicron	-	7,000	737	-	6,263
Transformation Fund	3,952	-	3,952	-	-
Power to Change	20,000	-	20,000	-	-
School of Social Entrepreneurs	9,008	-	-	(9,008)	-
	<u>95,980</u>	<u>131,949</u>	<u>122,285</u>	<u>(29,769)</u>	<u>75,875</u>

Fund name

Purpose of restriction

Asda	Towards costs to hold a community event.
Bradford VCS ABCD	To purchase tables for groups. Transfer relates to capitalised equipment.
BMDC - Buildings	To support the running of the centre.
BMDC - Covid building	To assist with Covid-19 measures.
BMDC - Floating Support	To support activities and running costs.
BMDC - IT	To upgrade IT capabilities for the Centre and groups.
BMDC - Meet and Eat	To support Meet & Eat - a social where over 50's meet and cook together. Transfers relate to a contribution to room hire, overhead premises and administration costs.
BMDC - Soup and Social	To support Soup & Social - where over 50's make soup and socialise over afternoon tea.
BMDC - Table Tennis	To purchase table tennis equipment. The transfer to unrestricted funds was agreed by the funder.
Bradford Youth	To work alongside BMDC Youth services in developing session for Youth.
Cycling Club	To support confidence in biking and set up both children and adult groups.
Kirkgate Projects	To support project work and activities within the Kirkgate Centre. The transfer is for a contribution to room hire costs.
Leading the Way	To support the salary costs and development of the Centre manager.
Lotto Families	For reaching children and families in the community. Transfers relate to capitalised equipment and a contribution to room hire, overhead premises, administration and management costs.
Older Bolder	Activities and projects for older people. The transfer concerns the reallocation of income treated as restricted income, as opposed to unrestricted income, in previous financial years
BMDC - Omicron	Cleaning, PPE and additional staff hours for deep cleaning.
Transformation Fund	For consultancy work in business support and marketing.

The Kirkgate Centre
Notes to the accounts continued
for the year ended 31 March 2022

4 Restricted funds continued

Fund name	Purpose of restriction
Power to Change	Transformation project to review systems in the centre via community consultation.
School of Social Entrepreneurs	Support of café as well as financial systems and training. Transfer relates to agreement by funder that funds could be treated as unrestricted income.

5 Tangible assets

	Equipment	Fixtures & Fittings	Total
Cost	£	£	£
At 1 April 2021	24,422	37,496	61,918
Additions	1,460	-	1,460
At 31 March 2022	<u>25,882</u>	<u>37,496</u>	<u>63,378</u>
Depreciation			
At 1 April 2021	23,972	35,957	59,929
Charge for year	816	549	1,365
At 31 March 2022	<u>24,788</u>	<u>36,506</u>	<u>61,294</u>
Net book value			
At 31 March 2022	<u>1,094</u>	<u>990</u>	<u>2,084</u>
At 31 March 2021	<u>450</u>	<u>1,539</u>	<u>1,989</u>

6 Debtors and prepayments

	2022	2021
	£	£
Trade debtors	2,019	130
Prepayments	546	1,963
Other debtors	382	-
	<u>2,947</u>	<u>2,093</u>

7 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	254,129	242,941
Cash in hand	694	492
Monies held at Bradford CPA	24,570	3,137
Undeposited funds	404	112
	<u>279,797</u>	<u>246,682</u>

8 Creditors and accruals

	2022	2021
	£	£
Trade creditors	2,431	-
Accruals	1,200	960
	<u>3,631</u>	<u>960</u>

The Kirkgate Centre
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 key management personnel of the charity include the trustees and Centre Manager. The total employee benefits received by the Centre Manager were £29,659 (previous year: £31,427).

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

The Kirkgate Centre

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022	2021	2022	2021	2022	2021
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	3,766	16,784	131,949	151,069	135,715	167,853
Room hire and service charges	23,774	4,610	-	-	23,774	4,610
Client contributions	5,045	453	-	-	5,045	453
Bar and cafe takings	7,560	2,765	-	-	7,560	2,765
Project and other income	2,034	133	-	-	2,034	133
Bank Interest	3	52	-	-	3	52
Total income	42,182	24,797	131,949	151,069	174,131	175,866
Expenditure						
Salaries, NI and Pension	2,266	11,524	71,976	66,666	74,242	78,190
Payroll costs	1,031	1,886	-	-	1,031	1,886
Staff travel and expenses	582	135	15	-	597	135
Staff training	749	120	-	-	749	120
Volunteer expenses and training	84	44	1,226	701	1,310	745
Utilities	1,129	-	4,547	636	5,676	636
Phone, postage and internet	1,015	950	269	-	1,284	950
Stationery, and photocopying	750	1,052	-	-	750	1,052
Advertising and publicity	60	-	643	-	703	-
Publications, subs and licences	2,632	1,840	-	-	2,632	1,840
Independent examination	1,200	960	-	-	1,200	960
Maintenance	-	2,728	7,223	4,271	7,223	6,999
Insurance	698	233	-	1,140	698	1,373
Bar and cafe costs	5,123	1,970	-	-	5,123	1,970
Governance and consultancy costs	523	3,070	101	523	624	3,593
Project expenditure	1,018	2,536	36,285	10,064	37,303	12,600
Bad Debts	-	1,362	-	-	-	1,362
Depreciation	1,365	1,539	-	-	1,365	1,539
Other expenditure	228	12	-	-	228	12
Total expenditure	20,453	31,961	122,285	84,001	142,738	115,962
Net income / (expenditure)	21,729	(7,164)	9,664	67,068	31,393	59,904
Transfers between funds	29,769	7,750	(29,769)	(7,750)	-	-
Net movement in funds	51,498	586	(20,105)	59,318	31,393	59,904
Fund balances brought forward	153,824	153,238	95,980	36,662	249,804	189,900
Fund balances carried forward	205,322	153,824	75,875	95,980	281,197	249,804

Kirkgate Community Centre

England & Wales - Charity number 1124408

Accounts

The Kirkgate Centre

Charity number 1124408

A company limited by guarantee number 06533778

Annual Report and Financial Statements for the year ended 31 March 2021



West Yorkshire Community Accounting Service

The Kirkgate Centre

Annual Report and Financial Statements for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

The Kirkgate Centre

Trustees' report for the year ended 31 March 2021

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
Jennifer Brooks	Chair	
Cathryn Chrimes	Treasurer	Appointed 27 October 2020
Ann West		
Brenda Brown		Resigned 25 November 2020
Parvez Iqbal		Resigned 20 April 2021
Matthew Bradshaw		Appointed 20 April 2021
Emma Findlay		Appointed 20 April 2021
Michael Grady		Appointed 20 April 2021
John Henkel		Appointed 20 April 2021
Maya Metheven		Appointed 29 September 2020
Becky Phillips		Appointed 20 April 2021
Nathan Tanswell		Appointed 20 April 2021
Paul Barrett	Secretary	Resigned 1 August 2020
Charity number	1124408	Registered in England and Wales
Company number	06533778	Registered in England and Wales
Registered and principal address	Bankers	
39A Kirkgate	Unity Trust Bank	
ShIPLEY	Nine Brindleyplace	
West Yorkshire BD18 3EH	Birmingham B1 2HB	

Independent examiner

Rhys North ACA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 13th March 2008. It is governed by a memorandum and articles of association, as amended by special resolution on 21st October 2009. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

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 Kirkgate Centre

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

To further or benefit the residents of Shipley, Bradford and surrounding areas, without distinction of sex, sexual orientation, race or political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interests of social welfare for recreation or leisure time occupation with the objective of improving the conditions of life for the residents.

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 and in particular the advancement of education and social welfare.

Achievements and performance

The Kirkgate Centre started to begin to open its doors at the beginning of the new financial year, with over 25 groups returning at present. We are confident after talking to centre users that the majority of people will be returning when the full easing is in place. This has resulted in a start of our rental income.

The Bar that acted historically as an additional revenue stream will begin when the guidelines allow and historical events have already pencilled in dates. We are confident that the bar will again become a useful income generator.

The café was closed as a result of the pandemic. We are hopefully that this could be re-opened in the latter part of 2021.

We continue to be on holiday rent with BMDC due to progressing the Community Asset Transfer which is helping greatly.

We are currently working on a Transformational project that consists of a community consultation to identify changing needs of the community to allow us to adapt our services, to implement business and marketing strategies to reach those who don't know the centre and to look at our income diversification to try and be less grant reliant. This work will continue until the end of 2021 and will help the future of the centre.

We are working meticulously concerning our financial reports. This includes preparing and reviewing monthly cash flows, monitoring usage of rooms and taking advice from external advisors in order to identify any issues that may require attention.

There is now a strong team of Trustees with working groups established so that specific areas of the charity can have more strategic planning and development.

If there was another lock down during the next 12 months, the centre would adapt in the way we did in 2020 and take the centre outside and supporting those in need. The main grant funders have been completely flexible and we are in a strong position with our reserves to continue.

The Kirkgate Centre

Trustees' report (continued) for the year ended 31 March 2021

Financial review

The net income for the year was £59,904, including net income of £586 on unrestricted funds and net income of £59,318 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £151,835.

The trustees aim to maintain sufficient reserve funds to cover between 6 and 9 months budgeted running costs. Reserves are maintained in order to provide resilience to the charity whilst also enabling its smooth running. This equates to between £91,300 and £137,000 based on budgeted expenditure for the coming year.

At the time of signing these accounts the charity has been 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.

There will always be a concern if we have to close our doors again for a long period of time; if this was to happen our reserves would allow the charity to remain open for the next 12 months.

Funds held as custodian trustee on behalf of others

Funds totalling £166 were held on behalf of Shipley Bread Group. These are not included in the accounts and there was no income or expenditure concerning these monies in the year ending 31 March 2021.

The Kirkgate Centre

Trustees' report (continued) for the year ended 31 March 2021

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 14/12/2021

Cathryn Chrimes (Trustee)

The Kirkgate Centre

Independent examiner's report to the trustees of The Kirkgate Centre

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 7 to 14.

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

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

15/12/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Kirkgate Centre
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	16,784	151,069	167,853	132,415
Room hire and service charges		4,610	-	4,610	26,906
Client contributions		453	-	453	3,980
Bar and cafe takings		2,765	-	2,765	51,538
Project and other income		133	-	133	7,397
Bank Interest		52	-	52	209
Total income		24,797	151,069	175,866	222,445
Expenditure on:					
Salaries, NI and Pension	(3)	11,524	66,666	78,190	111,401
Payroll costs		1,886	-	1,886	1,458
Staff travel and expenses		135	-	135	189
Staff training		120	-	120	971
Volunteer expenses and training		44	701	745	1,769
Rent and rates		-	-	-	21,424
Utilities		-	636	636	4,886
Phone, postage and internet		950	-	950	919
Stationery, and photocopying		1,052	-	1,052	1,314
Advertising and publicity		-	-	-	89
Publications, subscriptions and licences		1,840	-	1,840	2,333
Other expenditure		12	-	12	1,161
Independent examination		960	-	960	960
Maintenance		2,728	4,271	6,999	6,469
Insurance		233	1,140	1,373	1,802
Centre events and outings		-	-	-	7
Bar and cafe costs		1,970	-	1,970	26,461
Governance and consultancy costs		3,070	523	3,593	704
Project expenditure		2,536	10,064	12,600	15,568
Bad Debts		1,362	-	1,362	135
Depreciation		1,539	-	1,539	4,784
Total expenditure		31,961	84,001	115,962	204,804
Net income / (expenditure)		(7,164)	67,068	59,904	17,641
Transfers between funds		7,750	(7,750)	-	-
Net movement in funds		586	59,318	59,904	17,641
Fund balances brought forward		153,238	36,662	189,900	172,259
Fund balances carried forward	(4)	153,824	95,980	249,804	189,900

All incoming resources and resources expended derive from continuing activities.

The Kirkgate Centre
Balance sheet
as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 1,989	-	1,989	2,414
Total fixed assets	<u>1,989</u>	<u>-</u>	<u>1,989</u>	<u>2,414</u>
Current assets				
Debtors and prepayments	(6) 1,963	130	2,093	6,469
Cash at bank and in hand	(7) 150,832	95,850	246,682	183,122
Total current assets	<u>152,795</u>	<u>95,980</u>	<u>248,775</u>	<u>189,591</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 960	-	960	2,105
Total current liabilities	<u>960</u>	<u>-</u>	<u>960</u>	<u>2,105</u>
Net current assets / (liabilities)	<u>151,835</u>	<u>95,980</u>	<u>247,815</u>	<u>187,486</u>
Total assets less current liabilities	<u>153,824</u>	<u>95,980</u>	<u>249,804</u>	<u>189,900</u>
Net assets	<u>153,824</u>	<u>95,980</u>	<u>249,804</u>	<u>189,900</u>
Funds				
Unrestricted funds	153,824	-	153,824	153,238
Restricted funds	-	95,980	95,980	36,662
Total funds	<u>153,824</u>	<u>95,980</u>	<u>249,804</u>	<u>189,900</u>

For the year ending 31 March 2021 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 14/12/2021

Cathryn Chrimes (Trustee)

The Kirkgate Centre

Notes to the accounts

for the year ended 31 March 2021

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 £500 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:

Equipment: over 4 years

Fixtures and fittings: over 5 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 Kirkgate Centre

Notes to the accounts continued

for the year ended 31 March 2021

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

2 Grants and donations

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Bradford VCS ABCD	-	1,000	1,000	-
Bradford Metropolitan District Council (BMDC)	14,000	31,019	45,019	26,449
Cycling Club	-	1,336	1,336	-
HMRC Job Retention Scheme (JRS)	-	18,666	18,666	458
National Lottery Community Fund	-	68,965	68,965	103,535
Power to Change	-	20,000	20,000	-
School of Social Entrepreneurs	-	9,083	9,083	-
Shipley Town Council	-	1,000	1,000	-
Donations	2,784	-	2,784	1,973
	<u>16,784</u>	<u>151,069</u>	<u>167,853</u>	<u>132,415</u>

3 Staff costs and numbers

	2021	2020
	£	£
Gross salaries	76,872	106,245
Social security costs	4,128	6,372
Employment allowance	(4,000)	(3,000)
Pensions	1,190	1,784
	<u>78,190</u>	<u>111,401</u>

The average number employees during the year was 6.5, being an average of 3.4 full time equivalent (2019: 8.4, 4.7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2021	2020
	£	£
Costs of the scheme to the charity for the year	1,190	1,784
Amount of any contributions outstanding at the year end	-	-

The Kirkgate Centre
Notes to the accounts continued
for the year ended 31 March 2021

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Bradford VCS ABCD	-	1,000	-	-	1,000
BMDC- Buildings	-	4,547	4,547	-	-
BMDC- Covid building	-	500	500	-	-
BMDC - Floating Support	-	7,598	6,553	(1,045)	-
BMDC - Meet and Eat	207	7,366	4,849	(2,160)	564
BMDC - Soup and Social	181	6,608	6,608	-	181
BMDC - Table Tennis	330	-	-	-	330
HMRC JRS	-	18,666	18,666	-	-
Cycling Club	-	1,336	-	-	1,336
Kirkgate Projects	6,597	-	109	-	6,488
Lotto Families	24,803	68,965	40,646	(4,545)	48,577
Older Bolder	4,544	-	-	-	4,544
Transformation Fund	-	4,400	448	-	3,952
Power to Change	-	20,000	-	-	20,000
School of Social Entrepreneurs	-	9,083	75	-	9,008
Shipleigh Town Council	-	1,000	1,000	-	-
	<u>36,662</u>	<u>151,069</u>	<u>84,001</u>	<u>(7,750)</u>	<u>95,980</u>

Fund name	Purpose of restriction
Bradford VCS ABCD	To purchase tables for groups.
BMDC- Buildings	To support the running of the centre.
BMDC- Covid building	To assist with Covid-19 measures.
BMDC - Floating Support	To support activities and running costs. Transfers represent a contribution to room hire and administration costs.
BMDC - Meet and Eat	To support Meet & Eat - a social where over 50's meet and cook together. Transfers relate to capitalised equipment and a contribution to overhead premises, administration and management costs.
BMDC - Soup and Social	To support Soup & Social - where over 50's make soup and socialise over afternoon tea.
BMDC - Table Tennis	To purchase table tennis equipment.
HMRC JRS	To enable employee retention in periods of lockdown and reduced activity.
Cycling Club	To support confidence in biking and set up both children and adult groups.
Kirkgate Projects	To support project work and activities within the Kirkgate Centre.
Lotto Families	For reaching children and families in the community. Transfers represent a contribution to room hire, overhead premises, administration and management costs.
Older Bolder	Activities and projects for older people.
Transformation Fund	For consultancy work in business support and marketing.
Power to Change	Transformation project to review systems in the centre via community consultation.
School of Social Entrepreneurs	Support of café as well as financial systems and training.
Shipleigh Town Council	Covid-19 support through groups.

The Kirkgate Centre
Notes to the accounts continued
for the year ended 31 March 2021

5 Tangible assets

	Equipment	Fixtures & Fittings	Total
	£	£	£
Cost			
At 1 April 2020	24,422	36,382	60,804
Additions	-	1,114	1,114
At 31 March 2021	<u>24,422</u>	<u>37,496</u>	<u>61,918</u>
Depreciation			
At 1 April 2020	23,522	34,868	58,390
Charge for year	450	1,089	1,539
At 31 March 2021	<u>23,972</u>	<u>35,957</u>	<u>59,929</u>
Net book value			
At 31 March 2021	<u>450</u>	<u>1,539</u>	<u>1,989</u>
At 31 March 2020	<u>900</u>	<u>1,514</u>	<u>2,414</u>

6 Debtors and prepayments

	2021	2020
	£	£
Debtors	130	5,367
Prepayments	1,963	1,102
	<u>2,093</u>	<u>6,469</u>

7 Cash at bank and in hand

	2021	2020
	£	£
Cash at bank	242,941	153,768
Cash in hand	492	456
Monies held at Bradford CPA	3,137	28,816
Undeposited funds	112	82
	<u>246,682</u>	<u>183,122</u>

8 Creditors and accruals

	2021	2020
	£	£
Creditors	-	1,145
Accruals	960	960
	<u>960</u>	<u>2,105</u>

The Kirkgate Centre
Notes to the accounts continued
for the year ended 31 March 2021

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 key management personnel of the charity include the trustees and Centre Manager. The total employee benefits received by the Centre Manager were £31,427 (previous year: £32,535).

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

The Kirkgate Centre

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	16,784	1,973	151,069	130,442	167,853	132,415
Room hire and service charges	4,610	26,906	-	-	4,610	26,906
Client contributions	453	58	-	3,922	453	3,980
Bar and cafe takings	2,765	51,538	-	-	2,765	51,538
Project and other income	133	3,844	-	3,553	133	7,397
Bank Interest	52	209	-	-	52	209
Total income	24,797	84,528	151,069	137,917	175,866	222,445
Expenditure						
Salaries, NI and Pension	11,524	30,894	66,666	80,507	78,190	111,401
Payroll costs	1,886	1,458	-	-	1,886	1,458
Staff travel and expenses	135	102	-	87	135	189
Staff training	120	30	-	941	120	971
Volunteer expenses and training	44	431	701	1,338	745	1,769
Rent and rates	-	16,877	-	4,547	-	21,424
Utilities	-	4,886	636	-	636	4,886
Phone, postage and internet	950	919	-	-	950	919
Stationery, and photocopying	1,052	1,314	-	-	1,052	1,314
Advertising and publicity	-	-	-	89	-	89
Publications, subscriptions & licences	1,840	2,333	-	-	1,840	2,333
Other expenditure	12	1,155	-	6	12	1,161
Independent examination	960	960	-	-	960	960
Maintenance	2,728	6,409	4,271	60	6,999	6,469
Insurance	233	1,802	1,140	-	1,373	1,802
Centre events and outings	-	7	-	-	-	7
Bar and cafe costs	1,970	26,425	-	36	1,970	26,461
Governance and consultancy costs	3,070	704	523	-	3,593	704
Project expenditure	2,536	2,466	10,064	13,102	12,600	15,568
Bad Debts	1,362	135	-	-	1,362	135
Depreciation	1,539	4,784	-	-	1,539	4,784
Total expenditure	31,961	104,091	84,001	100,713	115,962	204,804
Net income / (expenditure)	(7,164)	(19,563)	67,068	37,204	59,904	17,641
Transfers between funds	7,750	16,558	(7,750)	(16,558)	-	-
Net movement in funds	586	(3,005)	59,318	20,646	59,904	17,641
Fund balances brought forward	153,238	156,243	36,662	16,016	189,900	172,259
Fund balances carried forward	153,824	153,238	95,980	36,662	249,804	189,900