

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	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	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

Cost

At 1 April 2022

Additions

At 31 March 2023

Equipment	Fixtures & Fittings	Total
£	£	£
25,882	37,496	63,378
6,820	-	6,820
<u>32,702</u>	<u>37,496</u>	<u>70,198</u>

Depreciation

At 1 April 2022

Charge for year

At 31 March 2023

24,788	36,506	61,294
2,072	545	2,617
<u>26,860</u>	<u>37,051</u>	<u>63,911</u>

Net book value

At 31 March 2023

<u>5,842</u>	<u>445</u>	<u>6,287</u>
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At 31 March 2022

<u>1,094</u>	<u>990</u>	<u>2,084</u>
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6 Debtors and prepayments

Debtors

Prepayments

Other debtors

2023	2022
£	£
2,399	2,019
2,679	546
-	382
<u>5,078</u>	<u>2,947</u>

7 Cash at bank and in hand

Cash at bank

Cash in hand

Monies held at Bradford CPA

Undeposited funds

2023	2022
£	£
286,737	254,129
668	694
25,560	24,570
320	404
<u>313,285</u>	<u>279,797</u>

8 Creditors and accruals

Creditors

Accruals

Other creditors

2023	2022
£	£
942	2,431
2,310	1,200
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 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total 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