

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	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 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 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total 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	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	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	1,444	-	1,444	990
	<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	1,357	1,789
	<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

Cost

At 1 April 2023

Disposals

At 30 March 2024

Equipment

Fixtures &
Fittings

Total

£

£

£

32,702

37,496

70,198

(14,376)

(21,162)

(35,538)

18,326

16,334

34,660

Depreciation

At 1 April 2023

Depn reversed re. disposals

Charge for year

At 30 March 2024

26,860

37,051

63,911

(14,376)

(21,162)

(35,538)

2,072

223

2,295

14,556

16,112

30,668

Net book value

At 30 March 2024

3,770

222

3,992

At 31 March 2023

5,842

445

6,287

6 Debtors and prepayments

2024

2023

£

£

Debtors

-

2,399

Prepayments

75

2,679

Other debtors

17,340

25,560

17,415

30,638

7 Cash at bank and in hand

2024

2023

£

£

Cash at bank

236,621

286,737

Cash in hand

-

668

Undeposited Funds

573

320

237,194

287,725

8 Creditors and accruals

2024

2023

£

£

Creditors

84

942

Accruals

2,310

2,310

Other creditors

-

60,000

2,394

63,252

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 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total 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