

HIGHFIELD COMMUNITY ASSOCIATION-KEIGHLEY

England & Wales · Charity number 1124828

Details

Other names	HIGHFIELD COMMUNITY ASSOCIATION (KEIGHLEY), HIGHFIELD COMMUNITY ASSOCIATION LTD
Status	Registered
Legal form	Charitable company
Company number	04488173
Registered	2008-07-03
Register	View on the Charity Commission register

Contact

Address	Highfield Community Centre 21 Drewry Road Keighley BD21 2QG
Phone	01535608900
Email	office.keighleyhca@yahoo.co.uk

Activities

Objects: FURTHER DEVELOP AND BENEFIT RESIDENTS OF KEIGHLEY SPECIFICALLY THE NEIGHBOURHOOD OF HIGHFIELD. WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER RESIDENTS, LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION, LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR RESIDENTS.TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF A COMMUNITY CENTRE IN HIGHFIELD FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTIVES.

Activities: Further develop and benefit residents of Keighley, specifically neighbourhood of Highfield. By associating together residents, local authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interests of social welfare for recreation, leisure time occupation with the objective of improving conditions of life for residents.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** FIT RESIDENTS OF KEIGHLEY SPECIFICALLY THE NEIGHBOURHOOD OF HIGHFIELD
- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£464,477	£413,846	-	-
2024-03-31	£418,012	£385,413	-	-
2023-03-31	£295,609	£307,976	-	-
2022-03-31	£274,539	£298,133	-	-
2021-03-31	£362,226	£278,774	-	-

Trustees

Name	Role	Appointed
Javaid Iqbal	Chair	2018-03-12
Shabana Din		2022-11-18
Shafiq Ahmed		2025-12-05
Sugheer Hussain Zeb		2024-06-14

Accounts

Highfield Community Association - Keighley

Charity number 1124828

A company limited by guarantee number 04488173

Annual Report and Financial Statements

for the year ended 31 March 2025



Highfield Community Association - Keighley

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

Contents	Page
Trustees' report	2 to 8
Examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the accounts	12 to 19

Prepared by West Yorkshire Community Accountancy Service CIO

Highfield Community Association - Keighley

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
Javaid Iqbal	Chair from 14 June 2024	
Roy Williams		
Shabana Din		
Sugheer Zeb	Treasurer	Appointed 14 June 2024
Natasha Thomas		Appointed 14 June 2024
		Resigned 13 September 2024
Diane Ramsden	Chair to 14 June 2024	Resigned 5 November 2025
Charity number	1124828	Registered in England and Wales
Company number	04488173	Registered in England and Wales
Registered and principal address	Bankers	
Highfield Community Centre	HSBC	
Drewry Road	36 North Street	
Keighley	Keighley	
BD21 2QG	BD21 3SF	

Independent examiner

Alan Dodd FCCA

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 17 July 2002. It is governed by a memorandum and articles of association, last amended on 10 June 2019 and on 30 October 2023. 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.

Highfield Community Association - Keighley

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

Objectives and activities

The charity's objects

Our charity's objects are to:

Further develop and benefit residents of Keighley specifically the neighbourhood of Highfield. Without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together residents, local authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interests of social welfare for recreation, leisure time occupation with the objective of improving the conditions of life for residents.

Maintain or manage or co-operate with any statutory authority in the maintenance and management of a community centre in Highfield for activities promoted by the charity in furtherance of the above objectives.

The charity's main activities

Highfield Community Association was incorporated in July 2002 and in April 2004 we moved into our current premises in The Highfield Centre. We lease approximately half of the Highfield Centre from Bradford Council.

Highfield Community Association aims to work for the public benefit and one of our main responsibilities is to provide the community, our customers, with the best possible service, whilst providing facilities and activities that improve their lives.

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 community development.

Achievements and performance

Each year like many VCS organisation Highfield Community Association has had a great and challenging year.

Established in 2002, Highfield Community Association (HCA) also known as the Highfield Community Centre is located in a multi-cultural/diverse community of Keighley with high levels of multiple deprivations. The ward is ranked 6th of the 30 wards in the Bradford District (2019 IMD) and within the 10% most-deprived wards in England.

At HCA, we believe in engaging/empowering to breaking-barriers to participation to achieve long-term goals.

Our vision is - to advance education/social welfare opportunities with the objective of improving lives of local residents of Keighley, specifically in the neighbourhood of Highfield by providing facilities for social-wellbeing/recreation/leisure activities, whilst at the same time maximising revenue generation opportunities to invest back into the community.

HCA aims to offer:

- A single access point of integrated family services to help meet the needs and address issues of local people.
- A positive environment for children and young people, to learn, develop, progress and contribute in society.
- To work with local people across all ages, ethnicity groups and abilities to help build confidence, self-esteem and reduce isolation.
- Strong partnership work with other local organisations to promote better health, education standards and achievements.

Highfield Community Association - Keighley

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

Achievements and performance (continued)

- Activities to promote community cohesion and engagement.
- Accessible services which engage the hardest to reach, by removing barriers to participation and encourage individuals to make positive life choices

We work closely with the local community offering a range of services to meet the needs and demands of local people and providing a safe and secure environment to excel in. We believe HCA reflects the diverse-community in which it serves and has become the local-community-anchor for the delivery of a needs led service.

HCA has a successful track record in delivering and providing vital services for our local community. Our services are well established, known and trusted; designed in response to meeting the ever-changing needs and demands of the local community. HCA continues to improve services and breakdown-barriers to participation, raise-aspirations, better-health/well-being, empower and help people live well and longer.

Inherent in our directors, staff, volunteer's, partners and most importantly our community is a wealth of experience, skills and expertise.

HCA excels to achieve its long-term aims, alongside our community and partners, to help change lives for the better through Empower, Engage, Achieve, Enjoy and Participate. Community-Involvement is at the heart of all our work, ensuring positive responses for the needs of residents.

Our services:

- Children and Young People – providing quality play and opportunities to children and young people age 5+ years, to engage and excel.
- Social Groups – learn skills, make friends, connections, increase confidence, self-esteem all in a safe and fun environment.
- Education Courses – partnered with Craven, Keighley College and WEA (Workers Education Association), provide a range of short and long term accredited and non-accredited courses.
- Health and Well-Being – exercise, nutritional classes, walking, sports, games and much more.
- Hot meal and Food Parcels – Supported by Bradford Council, weekly hot meals and monthly food parcels to those in need.
- Venue – Our venue is equipped to run, courses, meetings, conferences, small events, we offer our venue for external bookings at affordable prices.

Projects and Activities

Through HSF (Household Support Fund) we have continued to support our most vulnerable families and residents by providing monthly food parcels and a warm meal twice a week.

Our Play Ranger Scheme, funded by The National Lottery, has been running for the last 15+ years providing a menu of services for children aged 5 – 14 years. The work during the year has focused on engaging/empowering the young people, aimed at improving their social, emotional, physical, mental health and wellbeing. This has included craft activities, mindfulness, crochet, cooking, yoga, homework club, reading club, sports and games.

HAF (Holiday Activities Fund – Bradford MDC) has enabled us to run activities, trips for children, young people and also their families during school holidays. These have included fantastic park events, attended by hundreds of people, trips to Blackpool and Flamingo Land. Children's trips to Worth Valley Railway and Buckden House Outdoor Activity Centre, cricket sessions in partnership with Dynamo and All Stars Cricket, dance workshop, cinema and bowling, and during the Christmas holidays children enjoyed a visit to the pantomime to see Aladdin.

Highfield Community Association - Keighley

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

Achievements and performance (continued)

Our Empower and Excel Project, also funded by the National Lottery has enabled us to work with young people aged 14 – 18 years (up to 21 years with learning needs).

- April 2024 - Young people participated in a Photovoice Project, utilising participatory photography to empower individuals to share their experiences, funded by Keighley Town Council. The project showcased their work at an event locally.
- May 2024 - A trip out to attend the T20 women's Pakistan vs England match at Leeds Headingley Stadium.
- May 2024 – young people invited MP Robbie Moore to HCA and participated in a questions and answer session.
- November 2024 – Young people participated in the Youth Voice Takeover Event, enabling them to highlight their concerns around opportunities, after school services, diversity, inclusion, careers advice and much more.
- NatWest Thrive Programme – Supporting young people in helping to improve their financial confidence.
- January 2025 – Young people attended the 'All Things West Yorkshire' event, where they shared ideas and spoke to local MP's about their concerns.
- Other activities – participated in Bake-Off Competition, mindfulness activities, work, leadership skills, music workshops, cinema and trips out.

Local Community Support Grant (formerly known as Day Opportunities) funded by Bradford MDC, enabled us to work with older women (Colourful Lives Project), Bangla women (Asha project) and older men (Dekh Bhaal project). The groups met weekly and enjoyed a variety of trips and sessions throughout the year, these have included outings to Yorkshire Dales, Keighley Creative and Shibden Hall, activities have included exercise sessions, board games, pampering, calligraphy, self-defence techniques, visits from Yorkshire Water, talks on health and wellbeing issues, Sue Ryder and Manorlands Hospice, benefits advice, etc. Highlight of the project was working with Allan from the Lion's Den 'Shed' and making planters, bird feeding tables and a bench for the Highfield Community Centre.

Cycling / walking project – to increase cycling and walking for women and girls across Keighley, we were successful in delivering cycling sessions locally, training walk leaders and set up local walking groups in Keighley Central.

Inspiring Futures Project – A partnership project with 8 organisations across Bradford and Leeds, led by Hamara Living Centre – Leeds – aiming to address the systemic challenges which limit the employment opportunities for young people from South Asian communities

MIND – SMI-LE project – offering 6-week one-to-one support based around referred clients diagnosed with severe mental illness.

VCS Alliance – mini-hubs – a short pilot to run wellbeing provision for men and women.

Other Activities / sessions / drop-in's:

- Chand Raat event - June 2024
- Introduction to Youth Work Course - June 2024
- Yorkshire Indian Film Festival - July 2024
- Pakistan Independence Day celebration - August 2024
- MacMillan Cancer Support Desi Breakfast - September 2024
- Diwali Festival at East Riddlesden Hall - November 2024 – supported by making pompoms for their displays,
- Cook on a budget
- Stay & play sessions for parents and children aged up to 3 years

Highfield Community Association - Keighley

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

Achievements and performance (continued)

- Baby clinic
- DWP drop in sessions, Bradford Council Independence Advice Hub, WACA social prescribing clinics,
- Modality drop-in sessions and advice sessions

All the work we carry out would not be possible without the dedication and commitment of our staff, volunteers and Board of Directors. Our Board of Directors not only contribute their time but also energy and expertise. We would also not be able to continue without the support from the community and the help, advice and funding from our funders.

Financial review

The net income for the year was £50,631, including net income of £59,324 on unrestricted funds and net expenditure of £8,693 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £269,300.

Within this amount, funds have been designated by the trustees towards:

- Building improvements (£75,000) to enable progress with renovating and redeveloping the MUGA (multi-use games area) which is currently closed.
- Community development (£20,000) to enable our community development work to continue after external funding ceases, pending future funding opportunities.
- Cost of living/Warm spaces (£15,000) to enable the continuation of provision of food parcels and at least two warm meals a week for a period of up to six months while we look for external funding.

The total amounts so designated at the balance sheet date, after costs expended during the year, were £102,798, leaving free reserves of £166,502, equating to 10.7 months of budgeted unrestricted expenditure, a little above the upper range of the charity's reserves policy (see below).

Highfield Community Association needs reserves to:

- Meet contractual liabilities should the organisation have to close. This includes redundancy pay, salary notice pay, general running costs, amounts due to creditors and commitments under leases.
- To meet unexpected costs like break down of essential office machinery, staff cover re illness, maternity leave, parental/adoption leave, and legal costs defending the charities interest.
- To replace equipment as it wears out.
- To ensure that Highfield Community Association can continue to provide a stable and quality service to those who need them. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.
- To provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears.
- From time-to-time funding has certain restrictions, which means that by law it must be held in restricted reserves until it is spent in line with the funding agreement.

Highfield Community Association - Keighley

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

Reserves policy (continued)

Potential for short time working

Whilst the trustees have to take a prudent position and allow for redundancy in the event of a financial crisis the organisation does have a good relationship with its staff and the options of part-time working and short term lay-offs would also be considered. It should though be noted that increasingly funding is related to outputs and a move to part-time working could jeopardise some funding.

Reserves level

Highfield Community Association therefore aims to have reserves in the band of 50% -75% (6 - 9 months) of anticipated expenditure in order to meet these costs. Based on budgeted unrestricted expenditure of £186,000, this would equate to being between £93,000 and £139,500.

Maintaining a prudent level of reserves

In the event of reserves dipping below the target Highfield Community Association has set, then measures would be taken to restore the reserves. This could be achieved by increased fundraising, increasing earned income or reducing expenditure.

If reserves exceed 75% of expenditure Highfield Community Association will consider the likely expenditure over the next two years and aim of reserves to be less than 75% of turnover by the end of two years. This could be achieved by reducing fundraising, allocating less time staff time to earned income activities, reducing prices, or increasing "free" activities and so increasing expenditure. Increasing "free" activities could be one off in areas like courses or sports activities or expanding the organisation generally. In the latter case due attention will be paid to identifying funding that would sustain the expansion after the reserves had been brought below 75% of expenditure.

Monitoring and reviewing of reserves policy

The Board will consider current costs of closure and examine the level of reserves each year when setting the following year's budget.

Highfield Community Association - Keighley

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 5/12/2025

Sugheer Zeb (Trustee)

Highfield Community Association - Keighley

Independent examiner's report to the trustees of Highfield Community Association - Keighley

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 10 to 19.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Alan Dodd FCCA

5/12/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Highfield Community Association - Keighley
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Grants and donations	(2)	4,659	374,047	378,706	317,793
Sales and fees		66,550	-	66,550	58,823
Bank interest		7,436	-	7,436	5,806
Contributions from activities		11,785	-	11,785	35,590
Total income		<u>90,430</u>	<u>374,047</u>	<u>464,477</u>	<u>418,012</u>
Expenditure on:					
Salaries, NI and pension	(3)	14,724	223,439	238,163	200,597
Payroll charges		1,994	1,000	2,994	2,695
Service charges - utilities		18,933	-	18,933	16,030
Travel		259	672	931	502
Training		160	514	674	1,474
Building maintenance		9,738	6,200	15,938	6,356
Building rates		911	-	911	934
Cleaning		1,498	1,057	2,555	1,571
Beneficiaries expenses and activities		2,900	63,964	66,864	110,204
Equipment, materials and warranties		511	109	620	773
Insurance		122	5,112	5,234	4,622
Telephone and postage		1,783	2,327	4,110	3,206
Photocopying and printing		2,700	532	3,232	3,455
Stationery		(189)	373	184	203
Independent examination		1,782	-	1,782	1,782
Professional fees		2,415	1,850	4,265	810
Vehicle costs		925	1,686	2,611	1,231
Computer equipment and maintenance		3,224	4,845	8,069	4,303
Furniture and fish tank		392	1,297	1,689	1,096
Other expenses		332	313	645	588
Books, journals, subscriptions and licences		871	2,719	3,590	2,862
Café, tuck shop and vending machine		616	7	623	464
Volunteer expenses		262	1,152	1,414	669
Depreciation		26,748	-	26,748	18,986
Repayment of grants		-	900	900	-
Advertising and publicity		77	90	167	-
Total expenditure		<u>93,688</u>	<u>320,158</u>	<u>413,846</u>	<u>385,413</u>
Net income / (expenditure)		<u>(3,258)</u>	<u>53,889</u>	<u>50,631</u>	<u>32,599</u>
Transfers between funds		<u>62,582</u>	<u>(62,582)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>59,324</u>	<u>(8,693)</u>	<u>50,631</u>	<u>32,599</u>
Fund balances brought forward		<u>427,410</u>	<u>72,525</u>	<u>499,935</u>	<u>467,336</u>
Fund balances carried forward	(4a)	<u>486,734</u>	<u>63,832</u>	<u>550,566</u>	<u>499,935</u>

All incoming resources and resources expended derive from continuing activities.

Highfield Community Association - Keighley

Balance sheet

as at 31 March 2025

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	217,434	-	217,434	208,711
Total fixed assets		<u>217,434</u>	<u>-</u>	<u>217,434</u>	<u>208,711</u>
Current assets					
Debtors and prepayments	(6)	12,395	-	12,395	14,395
Cash at bank and in hand	(7)	359,181	63,832	423,013	358,238
Total current assets		<u>371,576</u>	<u>63,832</u>	<u>435,408</u>	<u>372,633</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	102,276	-	102,276	81,409
Total current liabilities		<u>102,276</u>	<u>-</u>	<u>102,276</u>	<u>81,409</u>
Net current assets / (liabilities)		<u>269,300</u>	<u>63,832</u>	<u>333,132</u>	<u>291,224</u>
Net assets		<u>486,734</u>	<u>63,832</u>	<u>550,566</u>	<u>499,935</u>
Funds					
Unrestricted funds					
General unrestricted funds		383,936	-	383,936	342,410
Designated funds	(4c)	102,798	-	102,798	85,000
Unrestricted funds		<u>486,734</u>	<u>-</u>	<u>486,734</u>	<u>427,410</u>
Restricted funds		<u>-</u>	<u>63,832</u>	<u>63,832</u>	<u>72,525</u>
Total funds		<u>486,734</u>	<u>63,832</u>	<u>550,566</u>	<u>499,935</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 5/12/2025

Sugheer Zeb (Trustee)

Highfield Community Association - Keighley

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:

Fixtures and fittings: 25%

Equipment: 20%

Motor vehicles: 25%

Leasehold improvements: 5%

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.

Highfield Community Association - Keighley

Notes to the accounts

for the year ended 31 March 2025

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.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2025

2 Grants and donations	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
BMDC - Active Travel Grant	-	9,375	9,375	-
BMDC - Community Buildings grant	2,655	-	2,655	4,238
BMDC - Community Cycle Training	-	4,968	4,968	-
BMDC - Early Help and Prevention	-	35,721	35,721	33,431
BMDC - Food Parcels and Warm Spaces	-	29,082	29,082	40,069
BMDC - HAFP Summer, Christmas and Easter	-	46,720	46,720	46,514
BMDC - UKSPF	1,726	-	1,726	-
Hamara Healthy Living Centre	-	25,000	25,000	-
Henry Smith Charity	-	47,400	47,400	23,150
KAWACC	-	1,025	1,025	1,025
Leeds Community Foundation	-	6,046	6,046	6,046
MIND in Bradford	-	3,881	3,881	-
National Lottery - Empower and Excel	-	147,136	147,136	109,665
National Youth Agency	-	400	400	-
VCS Alliance	-	17,293	17,293	27,070
BMDC - Community Development	-	-	-	1,475
BMDC - Cost of Living support	-	-	-	9,933
BMDC - International Women's Day 2024	-	-	-	400
BMDC - Keighley Area Coordinator's Office	-	-	-	5,000
Keighley Healthy Living	-	-	-	4,990
Keighley Town Council	-	-	-	3,000
Sport England	-	-	-	963
Yorkshire Energy Doctor	-	-	-	250
Other donations	278	-	278	574
	<u>4,659</u>	<u>374,047</u>	<u>378,706</u>	<u>317,793</u>

3 Staff costs and numbers	2025	2024
	£	£
Gross salaries	226,639	192,409
Social security costs	11,422	8,848
Employment allowance	(5,000)	(5,000)
Pensions	5,102	4,340
	<u>238,163</u>	<u>200,597</u>

The average number of employees during the year was 20, being an average of 7.8 full time equivalent (2024: 19.7, 7.4 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	5,102	4,340

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2025

4a Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Community Cycle Training Grant	-	4,968	4,708	(260)	-
Holiday Activities and Food 2024	4,439	40,240	43,480	(1,199)	-
Youth Offer	900	-	900	-	-
Bradford MDC - Active Travel	-	9,375	8,696	-	679
Asha (Hope) project	3,403	11,907	12,970	(2,340)	-
Colourful Lives project	904	11,907	10,471	(2,340)	-
Dekh Bhaal project	804	11,907	10,371	(2,340)	-
Holiday Activities and Food 2025	-	6,480	943	-	5,537
Household Support Fund 2023-24	3,434	3,307	6,741	-	-
Household Support Fund 2024-25	-	25,775	23,475	(2,300)	-
Hamara Healthy Living Centre	-	25,000	11,969	(2,860)	10,171
The Henry Smith Charity	4,638	47,400	40,383	(2,882)	8,773
Keighley Area Co-ordinator	5,000	-	400	-	4,600
Keighley Healthy Living	4,990	-	3,303	(1,687)	-
Leeds Community Foundation	2,018	6,046	6,347	(1,717)	-
MIND - SMI-LE project	-	3,881	3,491	(390)	-
National Lottery - minibus costs	-	35,958	1,686	(34,272)	-
National Lottery	34,261	111,178	108,427	(4,000)	33,012
NatWest - Thrive	-	400	-	-	400
KAWACC	1,025	1,025	955	(1,095)	-
VCS Alliance	1,641	13,333	12,074	(2,900)	-
VCS Alliance - Anchor	1,320	3,960	4,620	-	660
Power to Change	2,430	-	2,430	-	-
Sport England	355	-	355	-	-
Two Ridings Community Foundation	963	-	963	-	-
	<u>72,525</u>	<u>374,047</u>	<u>320,158</u>	<u>(62,582)</u>	<u>63,832</u>

4b Fund name	Purpose of restriction
Community Cycle Training Grant	Deliver cycling sessions targeting women and girls 14+
Holiday Activities and Food 2024	To support families by providing holiday activities including free lunch for participants. The transfer represents the costs of equipment capitalised in the accounts.
Youth Offer	Funding for a youth worker conference.
Bradford MDC - Active Travel	Walking and cycling sessions and training community walk
Asha (Hope) project	To support elderly women, mainly from the Bangladeshi
Colourful Lives project	To support elderly women, mainly from the Pakistani community
Dekh Bhaal project	To support elderly men, mainly from the South Asian community
Holiday Activities and Food 2025	To support families by providing holiday activities including free lunch for participants.
Household Support Fund 2023-24	To support families by providing food parcels and warm spaces
Household Support Fund 2024-25	To support families by providing food parcels and warm spaces
Hamara Healthy Living Centre	To address the systemic challenges which limit the employment opportunities for young people from South Asian communities.
The Henry Smith Charity	Towards running costs of the organisation
Keighley Area Co-ordinator	To support activities with young people.
Keighley Healthy Living	To prevent isolation and loneliness and to support healthy relationships.
Leeds Community Foundation	Women's wellbeing and mental health project

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2025

4b Fund name (continued)	Purpose of restriction
MIND - SMI-LE project	One-to-one support based around referred clients diagnosed with severe mental illness.
National Lottery - minibuss costs	Purchase minibuss and associated costs. The transfer represents the capitalised costs.
National Lottery	Empower and Excel - Activities for young people.
NatWest - Thrive	Improve financial confidence of young people
KAWACC	Keighley Association for Women and Children's Centre.
VCS Alliance	To provide wellbeing drop-in provision for men and women
VCS Alliance - Anchor	Activities for young people
Power to Change	Help with core staffing costs and cost of living allowance, and to improve buildings' energy efficiency.
Sport England	To support provision of sporting offers for young people in the community
Two Ridings Community Foundation	Series of six-week long cookery programmes for children.

Transfers relate to internal room hire charges and office costs, unless otherwise stated.

4c Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Building Improvements	60,000	-	6,250	15,000	68,750
Community Development	15,000	-	952	5,000	19,048
Cost of Living/Warm Spaces	10,000	-	-	5,000	15,000
	<u>85,000</u>	<u>-</u>	<u>7,202</u>	<u>25,000</u>	<u>102,798</u>

Fund name	Reason for designation
Building Improvements	Towards community building improvements, to enable progress with renovating and redeveloping the MUGA (multi-use games area) which is currently closed.
Community Development	To enable our community development work to continue after current external funding ceases, pending future funding
Cost of Living/Warm Spaces	To enable the continuation of provision of food parcels and at least two warm meals a week for a period of up to six months whilst we look for external funding.

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2025

5 Tangible assets	Leasehold Improvements	Fixtures & fittings	Equipment	Motor vehicles	Total
Cost	£	£	£	£	£
At 1 April 2024	285,666	38,577	86,905	4,999	416,147
Additions	-	-	1,199	34,272	35,471
At 31 March 2025	285,666	38,577	88,104	39,271	451,618
Depreciation					
At 1 April 2024	84,264	38,577	79,596	4,999	207,436
Charge for year	14,284	-	3,896	8,568	26,748
At 31 March 2025	98,548	38,577	83,492	13,567	234,184
Net book value					
At 31 March 2025	187,118	-	4,612	25,704	217,434
At 31 March 2024	201,402	-	7,309	-	208,711
6 Debtors and prepayments				2025 £	2024 £
Debtors				6,232	7,255
Prepayments				5,551	3,230
Other debtors				612	3,910
				12,395	14,395
7 Cash at bank and in hand				2025 £	2024 £
Cash at bank				420,586	354,767
Cash in hand				2,427	3,471
				423,013	358,238
8 Creditors and accruals				2025 £	2024 £
Creditors				7,680	5,884
Accruals				91,232	72,182
Deferred income (see note below for analysis)				2,878	3,343
Other creditors				486	-
				102,276	81,409

Deferred income comprises fees relating to periods after the end of the financial year.

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2025

9 Related party transactions

Trustee expenses

During the year 1 trustees was paid a total of £178 in respect of travel (previous year: 1 trustee; £30).

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

Total employee benefits received by key management personnel were £45,901 (previous year: £41,509).

Other transactions with trustees or related parties

		2025 £	2024 £
Name of trustee or related party	Relationship to charity	Description of transaction	
Fazeela Hanif	Manager	Purchase of materials from a business in which the Manager is involved.	
		4,436	1,855
		<u>4,436</u>	<u>1,855</u>

10 Operating leases

Expected future minimum lease payments over the remaining life of the

	2025 £	2024 £
Within one year	305	1,829
In the second to fifth years inclusive	-	305
	<u>305</u>	<u>2,134</u>

Highfield Community Association - Keighley

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

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Grants and donations	4,659	6,537	374,047	311,256	378,706	317,793
Sales and fees	66,550	58,823	-	-	66,550	58,823
Bank interest	7,436	5,806	-	-	7,436	5,806
Contributions from activities	11,785	35,590	-	-	11,785	35,590
Total income	90,430	106,756	374,047	311,256	464,477	418,012
Expenditure						
Salaries, NI and pension	14,724	16,799	223,439	183,798	238,163	200,597
Payroll charges	1,994	1,669	1,000	1,026	2,994	2,695
Service charges - utilities	18,933	16,030	-	-	18,933	16,030
Travel	259	226	672	276	931	502
Training	160	-	514	1,474	674	1,474
Building maintenance	9,738	5,137	6,200	1,219	15,938	6,356
Building rates	911	934	-	-	911	934
Cleaning	1,498	1,150	1,057	421	2,555	1,571
Beneficiaries expenses & activities	2,900	18,028	63,964	92,176	66,864	110,204
Equipment, materials & warranties	511	212	109	561	620	773
Insurance	122	4,622	5,112	-	5,234	4,622
Telephone and postage	1,783	966	2,327	2,240	4,110	3,206
Photocopying and printing	2,700	1,175	532	2,280	3,232	3,455
Stationery	(189)	3	373	200	184	203
Independent examination	1,782	1,782	-	-	1,782	1,782
Professional fees	2,415	810	1,850	-	4,265	810
Vehicle costs	925	1,231	1,686	-	2,611	1,231
Computer equipment & maintenance	3,224	1,045	4,845	3,258	8,069	4,303
Furniture & fish tank	392	200	1,297	896	1,689	1,096
Other expenses	332	533	313	55	645	588
Books, subscriptions & licences	871	714	2,719	2,148	3,590	2,862
Café, tuck shop & vending machine	616	464	7	-	623	464
Volunteer expenses	262	29	1,152	640	1,414	669
Depreciation	26,748	18,986	-	-	26,748	18,986
Repayment of grants	-	-	900	-	900	-
Advertising and publicity	77	-	90	-	167	-
Total expenditure	93,688	92,745	320,158	292,668	413,846	385,413
Net income / (expenditure)	(3,258)	14,011	53,889	18,588	50,631	32,599
Transfers between funds	62,582	43,312	(62,582)	(43,312)	-	-
Net movement in funds	59,324	57,323	(8,693)	(24,724)	50,631	32,599
Fund balances brought forward	427,410	370,087	72,525	97,249	499,935	467,336
Fund balances carried forward	486,734	427,410	63,832	72,525	550,566	499,935

Accounts

Highfield Community Association - Keighley

Charity number 1124828

A company limited by guarantee number 04488173

Annual Report and Financial Statements

for the year ended 31 March 2024



WYCAS
COMMUNITY ACCOUNTING
WEST YORKSHIRE

Highfield Community Association - Keighley

Annual Report and Financial Statements for the year ended 31 March 2024

Contents	Page
Trustees' report	2 to 7
Examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 to 18

Prepared by West Yorkshire Community Accountancy Service CIO

Highfield Community Association - Keighley

Trustees' report for the year ended 31 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
Javaid Iqbal	Chair from 14 June 2024	
Diane Ramsden	Chair to 14 June 2024	
Roy Williams		
Shabana Din		
Sugheer Zeb	Treasurer	Appointed 14 June 2024
Saboor Ghazi		Resigned 26 October 2023
Kate Toch		Resigned 7 December 2023
Natasha Thomas		Appointed 14 June 2024
		Resigned 13 September 2024
Charity number	1124828	Registered in England and Wales
Company number	04488173	Registered in England and Wales
Registered and principal address	Bankers	
Highfield Community Centre	HSBC	
Drewry Road	36 North Street	
Keighley	Keighley	
BD21 2QG	BD21 3SF	

Independent examiner

Alan Dodd FCCA

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 17 July 2002. It is governed by a memorandum and articles of association, last amended on 10 June 2019. 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.

Highfield Community Association - Keighley

Trustees' report (continued) for the year ended 31 March 2024

Objectives and activities

The charity's objects

Our charity's objects are to:

Further develop and benefit residents of Keighley specifically the neighbourhood of Highfield. Without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together residents, local authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interests of social welfare for recreation, leisure time occupation with the objective of improving the conditions of life for residents.

Maintain or manage or co-operate with any statutory authority in the maintenance and management of a community centre in Highfield for activities promoted by the charity in furtherance of the above objectives.

The charity's main activities

Highfield Community Association was incorporated in July 2002 and in April 2004 we moved into our current premises in The Highfield Centre. We lease approximately half of the Highfield Centre from Bradford Council.

Highfield Community Association aims to work for the public benefit and one of our main responsibilities is to provide the community, our customers, with the best possible service, whilst providing facilities and activities that improve their lives.

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 community development.

Achievements and performance

Highfield Community Association aims to work for the public benefit and one of our main responsibilities is to provide the community, our customers, with the best possible service, whilst providing facilities and activities that improve their lives.

During the financial year we have been able to offer a number of courses including ESOL, English and Maths Functional Skills, Mental Health Awareness, Counselling, Sewing, Henna, Digital Skills, Food Hygiene and Living and Working in the UK. These courses have been delivered in partnership with Craven College, Keighley College, and the WEA.

Our bookings are gradually returning to pre-Covid levels however we have noticed that the cost of living is still influencing people's standard of living. With the help of Bradford Council and the Household Support Fund we have continued to support our most vulnerable families and residents by providing food parcels and a warm meal twice a week.

From April 2023 our Play Ranger Scheme has been funded by The National Lottery enabling us to continue with the brilliant work they carry out supporting children aged 5 – 14 years. The work during the year has focused on engaging the young people with arts and crafts activities based on mental wellbeing, mindfulness, knitting and crochet, yoga, homework club, reading club, sports and games. With funding from Bradford Council Holiday Activities Fund we have been able to run activities during the school holidays, including family trips to Blackpool and the Yorkshire Wildlife Park, barge trips, cricket sessions in partnership with Dynamo and All Stars Cricket, cinema and bowling, and fun-filled park events at Cliffe Castle and Victoria Park which included free fairground rides, face painting and stalls. During the summer of 2023 we were supported by two students from Leeds Beckett's University studying Youth & Community Work and again in January 2024 with three students. We have also had some work placement students from Keighley College who are studying Health & Social Care and some young people volunteering via the Duke of Edinburgh award.

Highfield Community Association - Keighley

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance (continued)

The funding from the National Lottery has also meant that we have been able to work with children aged 14 – 21 years. Our Excel Youth groups have participated in a variety of activities including cooking sessions, photography, work and leadership skills, rapping and music workshops, orienteering, climbing and rock scrambling, Bradford Youth Voice Skills training, and trips out. In February 2024 a workshop on how the UK Parliament works, how to get their voices heard with politicians and developing campaigning skills was delivered to the Excel youth and their parents. A group for those young people aged 16+ with additional needs, the Diamond Group, was also set up to help them with life skills such as cooking, mindfulness and trips out.

As well as our Play Ranger Project we have many other projects running. Bradford Council through the Local Community Support Grant (formerly known as Day Opportunities) enables us to work with older women (Colourful Lives Project), Bangla women (Asha project) and older men (Dekh Bhaal project). The groups meet weekly and have enjoyed trips out, gardening with help from Get Out More, exercise sessions, pampering, Arabic calligraphy workshops, and talks on health and wellbeing issues, such as Diabetes, alcohol and drug use, benefits advice, and of course the social side of meeting up each week just to chat.

We received money from Sport England which funded exercise sessions for women and girls, and sports events. Many of our ladies also had the opportunity to learn to ride a bike through Bradford Council's Cycling for Health Scheme. In March 2024, with funding from Bradford Council, activities took place in the Airedale Centre for International Women's Day. VCS Alliance funding enabled us to set up 'out of hours' wellbeing drop in provision for men and women and funding from Leeds Community Foundation has supported women's wellbeing and mental health.

Some of our other activities throughout the year have included a family fun day to celebrate King Charles III Coronation in May 2023, storytelling with magic tricks and puppets (as part of Bradford Council's Family Literature Festival in June 2023), stay & play sessions, social chill and chat sessions, arts and crafts, coffee mornings, digital hub, WACA social prescribing clinics, Modality drop-in sessions and advice sessions, and regular exercise classes and sessions focusing around nutrition and health, which has helped over 40 women to lose weight and lead healthier lifestyles. Throughout the year we have held some very successful health days with Modality, health visitors, and community groups, looking at general health and wellbeing, blood pressure monitoring, diabetes awareness and flu vaccinations. Most of the sessions take part at the centre but we also use community venues including Eastwood School and Holycroft School.

In the main we receive no regular funding towards core costs so one of our main priorities remains to raise funds to improve our facilities, keep the centre running and offer more services to the community. We do receive a Community Buildings Grant from Bradford Council which also goes towards our core costs and from October 2022 we were successful in securing a 3-year grant from The Henry Smith Charity, which also helps towards some of our core costs. Our project work is funded by grants and our other main source of income, comes from hiring our rooms to organisations and private individuals. During the financial year our MUGA has again remained closed, it is in need of repair and although we are looking for funding to replace the pitch and/or build a new facility, the rising cost of materials is not helping.

All the work we carry out would not be possible without the dedication and commitment of our staff, volunteers and Board of Directors. Our Board of Directors not only contribute their time but also energy and expertise. We would also not be able to continue without the support from the community and the help, advice and funding from our funders.

Highfield Community Association - Keighley

Trustees' report (continued) for the year ended 31 March 2024

Financial review

The net income for the year was £32,599, including net income of £57,323 on unrestricted funds and net expenditure of £24,724 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £218,699.

Within this amount, funds have been designated by the trustees towards:

- Building improvements (£60,000) to enable progress with renovating and redeveloping the MUGA (multi-use games area) which is currently closed.
- Community development (£15,000) to enable our community development work to continue after external funding ceases, pending future funding opportunities.
- Cost of living/Warm spaces (£10,000) to enable the continuation of provision of food parcels and at least two warm meals a week for a period of up to six months while we look for external funding.

The total amounts so designated at the balance sheet date therefore were £85,000, leaving free reserves of £133,699, equating to 9.8 months of budgeted unrestricted expenditure, slightly above the upper range of the charity's reserves policy (see below).

Highfield Community Association needs reserves to:

- Meet contractual liabilities should the organisation have to close. This includes redundancy pay, salary notice pay, general running costs, amounts due to creditors and commitments under leases.
- To meet unexpected costs like break down of essential office machinery, staff cover re illness, maternity leave, parental/adoption leave, and legal costs defending the charities interest.
- To replace equipment as it wears out.
- To ensure that Highfield Community Association can continue to provide a stable and quality service to those who need them. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.
- To provide working capital when funding is paid in arrears and place the charity in a position where it could bid of funding which can be paid up to 12 months in arrears.
- From time-to-time funding has certain restrictions, which means that by law it must be held in restricted reserves until it is spent in line with the funding agreement.

Potential for short time working

Whilst the trustees have to take a prudent position and allow for redundancy in the event of a financial crisis the organisation does have a good relationship with its staff and the options of part-time working and short term lay-offs would also be considered. It should though be noted that increasingly funding is related to outputs and a move to part-time working could jeopardise some funding.

Reserves level

Highfield Community Association therefore aims to have reserves in the band of 50% -75% (6 - 9 months) of anticipated expenditure in order to meet these costs. Based on budgeted unrestricted expenditure of £162,900, this would equate to being between £81,450 and £122,175.

Highfield Community Association - Keighley

Trustees' report (continued) for the year ended 31 March 2024

Reserves policy (continued)

Maintaining a prudent level of reserves

In the event of reserves dipping below the target Highfield Community Association has set, then measures would be taken to restore the reserves. This could be achieved by increased fund raising, increasing earned income or reducing expenditure.

If reserves exceed 75% of expenditure Highfield Community Association will consider the likely expenditure over the next two years and aim of reserves to be less than 75% of turnover by the end of two years. This could be achieved by reducing fund raising, allocating less time staff time to earned income activities, reducing prices, or increasing "free" activities and so increasing expenditure. Increasing "free" activities could be one off in areas like courses or sports activities or expanding the organisation generally. In the latter case due attention will be paid to identifying funding that would sustain the expansion after the reserves had been brought below 75% of expenditure.

Monitoring and reviewing of reserves policy

The Board will consider current costs of closure and examine the level of reserves each year when setting the following year's budget.

Highfield Community Association - Keighley

Trustees' report (continued) for the year ended 31 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 12/12/2024

Sugheer Zeb (Trustee)

Highfield Community Association - Keighley

Independent examiner's report to the trustees of Highfield Community Association - Keighley

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 9 to 18.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Alan Dodd FCCA

12/12/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Highfield Community Association - Keighley
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	6,537	311,256	317,793	229,829
Sales and fees		58,823	-	58,823	49,501
Bank interest		5,806	-	5,806	1,171
Contributions from activities		35,590	-	35,590	15,108
Total income		<u>106,756</u>	<u>311,256</u>	<u>418,012</u>	<u>295,609</u>
Expenditure on:					
Salaries, NI and pension	(3)	16,799	183,798	200,597	170,542
Payroll charges		1,669	1,026	2,695	2,749
Service charges - utilities		16,030	-	16,030	13,431
Travel		226	276	502	2,077
Training		-	1,474	1,474	945
Building maintenance		5,137	1,219	6,356	7,400
Building rates		934	-	934	2,752
Cleaning		1,150	421	1,571	1,775
Beneficiaries expenses and activities		18,028	92,176	110,204	63,176
Equipment, materials and warranties		212	561	773	403
Insurance		4,622	-	4,622	3,671
Telephone and postage		966	2,240	3,206	4,037
Photocopying and printing		1,175	2,280	3,455	3,890
Stationery		3	200	203	321
Independent examination		1,782	-	1,782	1,854
Professional fees		810	-	810	733
Vehicle costs		1,231	-	1,231	1,077
Computer equipment and maintenance		1,045	3,258	4,303	1,501
Furniture and fish tank		200	896	1,096	219
Other expenses		533	55	588	1,686
Books, journals, subscriptions and licences		714	2,148	2,862	1,532
Café, tuck shop and vending machine		464	-	464	106
Volunteer expenses		29	640	669	441
Bad debts		-	-	-	231
Depreciation		18,986	-	18,986	21,427
Total expenditure		<u>92,745</u>	<u>292,668</u>	<u>385,413</u>	<u>307,976</u>
Net income / (expenditure)		<u>14,011</u>	<u>18,588</u>	<u>32,599</u>	<u>(12,367)</u>
Transfers between funds		<u>43,312</u>	<u>(43,312)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>57,323</u>	<u>(24,724)</u>	<u>32,599</u>	<u>(12,367)</u>
Fund balances brought forward		<u>370,087</u>	<u>97,249</u>	<u>467,336</u>	<u>479,703</u>
Fund balances carried forward	(4)	<u>427,410</u>	<u>72,525</u>	<u>499,935</u>	<u>467,336</u>

All incoming resources and resources expended derive from continuing activities.

Highfield Community Association - Keighley

Balance sheet

as at 31 March 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	208,711	-	208,711	227,697
Total fixed assets		<u>208,711</u>	<u>-</u>	<u>208,711</u>	<u>227,697</u>
Current assets					
Debtors and prepayments	(6)	14,395	-	14,395	33,669
Cash at bank and in hand	(7)	285,713	72,525	358,238	265,979
Total current assets		<u>300,108</u>	<u>72,525</u>	<u>372,633</u>	<u>299,648</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	81,409	-	81,409	60,009
Total current liabilities		<u>81,409</u>	<u>-</u>	<u>81,409</u>	<u>60,009</u>
Net current assets / (liabilities)		<u>218,699</u>	<u>72,525</u>	<u>291,224</u>	<u>239,639</u>
Net assets		<u>427,410</u>	<u>72,525</u>	<u>499,935</u>	<u>467,336</u>
Funds					
Unrestricted funds					
General unrestricted funds		342,410	-	342,410	347,281
Designated funds	(4b)	85,000	-	85,000	22,806
Unrestricted funds		<u>427,410</u>	<u>-</u>	<u>427,410</u>	<u>370,087</u>
Restricted funds		<u>-</u>	<u>72,525</u>	<u>72,525</u>	<u>97,249</u>
Total funds		<u>427,410</u>	<u>72,525</u>	<u>499,935</u>	<u>467,336</u>

For the year ending 31 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 12/12/2024

Sugheer Zeb (Trustee)

Highfield Community Association - Keighley

Notes to the accounts

for the year ended 31 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 £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:

Fixtures and fittings: 25%

Equipment: 20%

Motor vehicles: 25%

Leasehold improvements: 5%

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.

Highfield Community Association - Keighley

Notes to the accounts

for the year ended 31 March 2024

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.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

Highfield Community Association - Keighley

Notes to the accounts continued for the year ended 31 March 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
BMDC - Community Buildings grant	4,238	-	4,238	2,500
BMDC - Community Development	1,475	-	1,475	-
BMDC - Cost of Living support	-	9,933	9,933	4,500
BMDC - Early Help and Prevention	-	33,431	33,431	31,306
BMDC - Food Parcels and Warm Spaces	-	40,069	40,069	28,950
BMDC - HAFP Summer, Christmas and Easter	-	46,514	46,514	60,430
BMDC - International Women's Day 2024	-	400	400	-
BMDC - Keighley Area Coordinator's Office	-	5,000	5,000	-
Henry Smith Charity	-	23,150	23,150	44,200
KAWACC	-	1,025	1,025	-
Keighley Healthy Living	-	4,990	4,990	-
Keighley Town Council	-	3,000	3,000	-
Leeds Community Foundation	-	6,046	6,046	14,988
National Lottery - Empower and Excel	-	109,665	109,665	-
Sport England	-	963	963	3,854
VCS Alliance	-	27,070	27,070	22,669
Yorkshire Energy Doctor	250	-	250	-
Bettys and Taylors Family Fund	-	-	-	5,000
BMDC - Platinum Jubilee Community grant	-	-	-	400
BMDC - Youth Worker	-	-	-	1,000
Power to Change Trust	-	-	-	10,000
Other donations	574	-	574	32
	<u>6,537</u>	<u>311,256</u>	<u>317,793</u>	<u>229,829</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	192,409	163,087
Social security costs	8,848	8,457
Employment allowance	(5,000)	(5,000)
Pensions	4,340	3,998
	<u>200,597</u>	<u>170,542</u>

The average number of employees during the year was 19.7, being an average of 7.4 full time equivalent (2023: 17.5, 6.4 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	4,340	3,998

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2024

4a Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
International Women's Day 2024	-	400	400	-	-
Cost of Living Support (2)	-	9,933	9,253	(680)	-
Cost of Living Support (1)	4,500	-	4,240	(260)	-
Early Help & Prevention	4,977	33,431	26,277	(7,020)	5,111
Holiday Activities and Food	4,038	46,514	42,516	(3,597)	4,439
Household Support Fund	3,621	40,069	36,868	(3,388)	3,434
Keighley Area Co-ordinator	-	5,000	-	-	5,000
Keighley Healthy Living	-	4,990	-	-	4,990
Keighley Town Council	-	3,000	3,000	-	-
Leeds Community Foundation	9,247	6,046	9,297	(3,978)	2,018
KAWACC	-	1,025	-	-	1,025
Power to Change	3,730	-	1,300	-	2,430
Sport England	3,854	963	3,912	(550)	355
The Henry Smith Charity	28,260	23,150	42,042	(4,730)	4,638
National Lottery	-	109,665	71,404	(4,000)	34,261
Two Riding Community Foundation	4,122	-	2,079	(1,080)	963
VCS Alliance	20,219	27,070	37,430	(6,898)	2,961
Youth Offer	900	-	-	-	900
2040 Vision Consultation	250	-	250	-	-
Transformation Fund	7,000	-	-	(7,000)	-
Near Neighbours	2,400	-	2,400	-	-
International Women's Day 2020	131	-	-	(131)	-
	<u>97,249</u>	<u>311,256</u>	<u>292,668</u>	<u>(43,312)</u>	<u>72,525</u>

Fund name

Purpose of restriction

International Women's Day 2024

International Women's Day event.

Cost of Living Support (2)

To provide support to households and individuals to help reduce the cost of living, from December 2023.

Cost of Living Support (1)

To provide support to households and individuals to help reduce the cost of living, to 1 August 2023.

Early Help & Prevention

Projects to work with elderly women from the Bangladeshi and Pakistani communities, and elderly men from the South Asian community.

Holiday Activities and Food

To support families, providing food parcels, meals and activity packs for children.

Household Support Fund

Extension of previous funding to support families by providing food parcels and warm spaces.

Keighley Area Co-ordinator

To support activities with young people.

Keighley Healthy Living

To prevent isolation and loneliness and support healthy relationships.

Keighley Town Council

Community Photography Project.

Leeds Community Foundation

Women's wellbeing and mental health project.

KAWACC

Keighley Association for Women and Children's Centre.

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2024

4a Fund name (continued)	Purpose of restriction
Power to Change	Help with core staffing costs and cost of living allowance, and to improve buildings' energy efficiency.
Sport England	To support provision of sporting offers for young people in the community
The Henry Smith Charity	Towards running costs of the organisation.
National Lottery	Empower and Excel - Activities for young people.
Two Riding Community Foundation	Series of six-week long cookery programmes for children.
VCS Alliance	To provide an 'out of hours' wellbeing drop-in provision for men and women.
Youth Offer	Funding for a youth worker conference.
2040 Vision Consultation	To support work concerning the 2040 Vision consultation.
Transformation Fund	For quantity and topographical surveys, CAD design and engineering reports on the Multi Use Games Area (MUGA). The work was delayed due to Covid, and it has been difficult to source the appropriate surveys since. With the agreement of the funder, the grant has been transferred to unrestricted reserves.
Near Neighbours	To work in partnership with other agencies to transform fly-tipped areas into communal spaces.
International Women's Day 2020	To support International Women's Day 2020. The balance has been transferred to unrestricted funds for subsequent years' events.

Transfers relate to internal room hire charges and office costs, unless otherwise stated.

4b Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Building improvements	22,806	-	-	37,194	60,000
Community Development	-	-	-	15,000	15,000
Cost of Living/Warm Spaces	-	-	-	10,000	10,000
	<u>22,806</u>	<u>-</u>	<u>-</u>	<u>62,194</u>	<u>85,000</u>

Fund name	Reason for designation
Building improvements	Towards community building improvements, to enable progress with renovating and redeveloping the MUGA (multi-use games area) which is currently closed.
Community Development	To enable our community development work to continue after current external funding ceases, pending future funding opportunities.
Cost of Living/Warm Spaces	To enable the continuation of provision of food parcels and at least two warm meals a week for a period of up to six months whilst we look for external funding.

Highfield Community Association - Keighley
Notes to the accounts continued
for the year ended 31 March 2024

5 Tangible assets	Leasehold Improvement	Fixtures & fittings	Equipment	Motor vehicles	Total
<u>Cost</u>	£	£	£	£	£
At 1 April 2023	285,666	38,577	86,905	4,999	416,147
Additions	-	-	-	-	-
At 31 March 2024	<u>285,666</u>	<u>38,577</u>	<u>86,905</u>	<u>4,999</u>	<u>416,147</u>
<u>Depreciation</u>					
At 1 April 2023	69,980	38,577	74,894	4,999	188,450
Charge for year	14,284	-	4,702	-	18,986
At 31 March 2024	<u>84,264</u>	<u>38,577</u>	<u>79,596</u>	<u>4,999</u>	<u>207,436</u>
<u>Net book value</u>					
At 31 March 2024	<u>201,402</u>	<u>-</u>	<u>7,309</u>	<u>-</u>	<u>208,711</u>
At 31 March 2023	<u>215,686</u>	<u>-</u>	<u>12,011</u>	<u>-</u>	<u>227,697</u>

6 Debtors and prepayments	2024	2023
	£	£
Debtors	7,255	31,204
Prepayments	3,230	1,556
Other debtors	3,910	909
	<u>14,395</u>	<u>33,669</u>

7 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	354,767	264,333
Cash in hand	3,471	1,646
	<u>358,238</u>	<u>265,979</u>

8 Creditors and accruals	2024	2023
	£	£
Creditors	5,884	1,630
Accruals	72,182	55,584
Deferred income (see note below)	3,343	2,378
Other creditors	-	417
	<u>81,409</u>	<u>60,009</u>

Deferred income comprises fees relating to periods after the end of the financial year.

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2024

9 Related party transactions

Trustee expenses

During the year one trustee was paid a total of £30 in respect of travel (previous year: no trustees and £nil).

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 £41,509 (previous year: £40,119).

Other transactions with trustees or related parties			2024	2023
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Fazeela Hanif	Manager	Purchase of materials from a business in which the Manager is involved.	1,855	497
			<u>1,855</u>	<u>497</u>

10 Operating leases

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

	2024	2023
	£	£
Within one year	1,829	3,007
In the second to fifth years inclusive	305	2,134
Over five years from the balance sheet date	-	
	<u>2,134</u>	<u>5,141</u>

Highfield Community Association - Keighley

Statement of Financial Activities including comparatives for all funds

(including summary income and expenditure account)

for the year ended 31 March 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	6,537	2,532	311,256	227,297	317,793	229,829
Sales and fees	58,823	49,501	-	-	58,823	49,501
Bank interest	5,806	1,171	-	-	5,806	1,171
Contributions from activities	35,590	15,108	-	-	35,590	15,108
Total income	106,756	68,312	311,256	227,297	418,012	295,609
Expenditure						
Salaries, NI and pension	16,799	61,948	183,798	108,594	200,597	170,542
Payroll charges	1,669	2,749	1,026	-	2,695	2,749
Service charges - utilities	16,030	13,431	-	-	16,030	13,431
Travel	226	194	276	1,883	502	2,077
Training	-	603	1,474	342	1,474	945
Building maintenance	5,137	4,488	1,219	2,912	6,356	7,400
Building rates	934	2,752	-	-	934	2,752
Cleaning	1,150	1,629	421	146	1,571	1,775
Beneficiaries expenses and activities	18,028	2,045	92,176	61,131	110,204	63,176
Equipment, materials and warranties	212	403	561	-	773	403
Insurance	4,622	3,671	-	-	4,622	3,671
Telephone and postage	966	2,855	2,240	1,182	3,206	4,037
Photocopying and printing	1,175	790	2,280	3,100	3,455	3,890
Stationery	3	321	200	-	203	321
Independent examination	1,782	1,854	-	-	1,782	1,854
Professional fees	810	733	-	-	810	733
Vehicle costs	1,231	1,077	-	-	1,231	1,077
Computer equipment and maintenance	1,045	200	3,258	1,301	4,303	1,501
Furniture and fish tank	200	219	896	-	1,096	219
Other expenses	533	1,107	55	579	588	1,686
Books, journals, subs and licences	714	1,532	2,148	-	2,862	1,532
Café, tuck shop and vending machine	464	(4)	-	110	464	106
Volunteer expenses	29	72	640	369	669	441
Bad debts	-	-	-	231	-	231
Depreciation	18,986	21,427	-	-	18,986	21,427
Total expenditure	92,745	126,096	292,668	181,880	385,413	307,976
Net income / (expenditure)	14,011	(57,784)	18,588	45,417	32,599	(12,367)
Transfers between funds	43,312	39,601	(43,312)	(39,601)	-	-
Net movement in funds	57,323	(18,183)	(24,724)	5,816	32,599	(12,367)
Fund balances brought forward	370,087	388,270	97,249	91,433	467,336	479,703
Fund balances carried forward	427,410	370,087	72,525	97,249	499,935	467,336

Accounts

Highfield Community Association - Keighley

Charity number 1124828

A company limited by guarantee number 04488173

Annual Report and Financial Statements

for the year ended 31 March 2023



Highfield Community Association - Keighley

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

Contents	Page
Trustees' report	2 to 6
Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 to 17

Prepared by West Yorkshire Community Accountancy Service CIO

Highfield Community Association - Keighley

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
Diane Ramsden	Chair	
Saboor Ghazi		
Kate Toch	Treasurer	
Roy Williams		
Javaid Iqbal		
Shabana Din		Appointed 18 November 2022

Charity number 1124828 Registered in England and Wales

Company number 04488173 Registered in England and Wales

Registered and principal address	Bankers
Highfield Community Centre	HSBC
Drewry Road	36 North Street
Keighley	Keighley
BD21 2QG	BD21 3SF

Independent examiner

Alan Dodd FCCA

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 17 July 2002. It is governed by a memorandum and articles of association, last amended on 10 June 2019. 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.

Highfield Community Association - Keighley

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

Objectives and activities

The charity's objects

Our charity's objects are to:

Further develop and benefit residents of Keighley specifically the neighbourhood of Highfield. Without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together residents, local authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interests of social welfare for recreation, leisure time occupation with the objective of improving the conditions of life for residents.

Maintain or manage or co-operate with any statutory authority in the maintenance and management of a community centre in Highfield for activities promoted by the charity in furtherance of the above objectives.

The charity's main activities

Highfield Community Association was incorporated in July 2002 and in April 2004 we moved into our current premises in The Highfield Centre. We lease approximately half of the Highfield Centre from Bradford Council.

Highfield Community Association aims to work for the public benefit and one of our main responsibilities is to provide the community, our customers, with the best possible service, whilst providing facilities and activities that improve their lives.

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 community development.

Achievements and performance

During the financial year we have been able to offer a number of courses including ESOL, English and Maths Functional Skills, Counselling & Interpersonal Skills, Sewing, Makeup, Henna, Cupcake & Biscuit Decorating, Hanging Baskets & Containers, Employability, Digital Skills, Driver Theory and Teaching Assistant Award. These courses have been delivered in partnership with Craven College, Shipley College, Keighley Town Council, Woodspeen Training and the WEA.

Our events aren't quite back to pre-Covid levels but have gradually increased over the year, we also noticed that a lot of private events were smaller than pre-Covid. Even now Covid is still with us, and we continue to take precautions, offering hand sanitiser stations, cleaning surfaces, ensuring rooms have disinfectant wipes and sanitiser to use and using room air purifiers. Another event that is now affecting all of us, is the increase in the cost of living. Since late 2021 prices for many essential goods began to increase, caused by inflation and the economic impact from the Covid-19 pandemic, Brexit and Russia's invasion of Ukraine (February 2022). However, the main factor has been the increase in household energy prices since April 2022. Bradford Council through the Household Support Fund funded food parcels during the school holidays for our most vulnerable families and residents. With this funding from October, we were also able to provide a warm space twice a week where anyone can come and keep warm, have a hot drink, watch TV or read and with funding from The National Lottery, Smiles All Round fund and Bradford Council we were also able to provide hot meals.

Highfield Community Association - Keighley

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

Achievements and performance (continued)

As reported last year, funding for our Street Club Play Rangers project, which works with children aged 5 – 14, ran out in December 2021, however we have used our own funding to keep this much needed project running and with funding from Bradford Council Holiday Activities Fund we have been able to run holiday activities. During the school holidays these activities included family activities such as Picnic in the Park and trips to Bridlington, Blackpool and Lightwater Valley, and children only activities such as arts and crafts, dance workshop, cricket, Low Wood Scout Activity Centre, Doe Park Water Activity Centre, Get Out More Forest School, cinema and bowling and lots more. We are also pleased to report that we have been successful in a bid to The National Lottery and from April 2023 we have funding to continue the brilliant work of our Play Rangers and following recruitment also start working with young people aged 14 – 21 years.

As well as our Play Ranger Project we have many other projects running. Bradford Council through the Day Opportunities Fund enables us to work with older women (Colourful Lives Project), Bangla women (Asha project) and older men (Dekh Bhaal project). We also received money from Sport England which funded exercise sessions for women and girls, and sports events. The Two Ridings Community Foundation helped us to run healthy cooking sessions with children.

Some of our other activities throughout the year have included working with The Brontë Parsonage Museum and Stute Theatre on women only workshops (May 2022) touching upon the lives of the Brontë Sisters and empowering women. An Eid Party event (May 2022) which included information stalls from various organisation including a Naat Artist, Craven College, Dementia Friendly, BRI, Bradford Teaching Hospital NHS Foundation Trust and AWC Modality Division. Activities included hand massages, mehndi, food, party games and a raffle. In June we celebrated the Queens Platinum Jubilee with a family day filled with activities and entertainment. Also, in June we held an event to celebrate Bradford Literature Festival, over 140 women attended to relive childhood memories of poetry and songs performed by the talented Shabnum Khan (sadly Shabnum died in May 2023). On 8th September 2023, the Queen sadly passed away and a bank holiday was declared for her funeral on Monday 19th September. In November Modality held a health event at the centre over two days where they offered flu and Covid vaccinations, asthma and health checks and cervical screening. During November many of our ladies created artwork for the Photosynthesis Festive Celebration at Cliffe Castle in December.

This just gives you a taster of some of our activities, others include our stay & play sessions, exercise classes, carers support sessions, social chill and chat sessions, arts and crafts, coffee mornings, digital hub. Most of the sessions take part at the centre but we also use community venues including Cliffe Castle Park, Holycroft School, Eastwood School and Al Amin Masjid.

In the main we receive no regular funding towards core costs so one of our main priorities remains to raise funds to improve our facilities, keep the centre running and offer more services to the community. We do receive a Community Buildings Grant from Bradford Council which also goes towards our core costs and from October 2022 we were successful in securing a 3-year grant from The Henry Smith Charity. which will also help towards some of our core costs. Our project work is funded by grants and our other main source of income comes from hiring our rooms to organisations and private individuals. During the financial year our MUGA has again remained closed, it is need of repair and although we are looking for funding to replace the pitch and/or build a new facility the rising cost of materials is not helping.

All the work we carry out would not be possible without the dedication and commitment of our staff, volunteers and Board of Directors. Our Board of Directors not only contribute their time but also energy and expertise. We would also not be able to continue without the support from the community and the help, advice and funding from our funders.

Highfield Community Association - Keighley

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

Financial review

The net expenditure for the year was £12,367, including net expenditure of £18,183 on unrestricted funds and net income of £5,816 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £142,390.

Within this amount, funds have been designated by the trustees towards building improvements and the development costs of youth activities. The total amounts so designated at the balance sheet date were £22,806, leaving free reserves of £119,584, equating to 10 months of budgeted expenditure or slightly above the upper range of the charity's reserves policy, although potential employer obligations such as future redundancy costs are now included within free reserves (see below).

The trustees reviewed its reserves policy in detail in November 2021. Reserves are required to:

- meet contractual liabilities should the organisation have to close. This includes redundancy pay, salary notice pay, general running costs, amounts due to creditors and commitments under leases;

- meet unexpected costs like break down of essential office machinery, staff cover re illness, maternity leave, parental/adoption leave, and legal costs defending the charities interest;

- replace equipment as it wears out;

- ensure that Highfield Community Association can continue to provide a stable and quality service to those who need them. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis;

- provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears; and

- from time to time funding has certain restrictions, which means that by law it must be held in restricted reserves until it is spent in line with the funding agreement.

Whilst the trustees have to take a prudent position and allow for redundancy in the event of a financial crisis the organisation does have a good relationship with its staff and the options of part-time working and short term lay-offs would also be considered. It should though be noted that increasingly funding is related to outputs and a move to part-time working could jeopardise some funding.

The trustees now aim to maintain sufficient reserve funds to cover between 6 and 9 months operating expenditure. Based on budgeted unrestricted expenditure of approximately £144,000, this would equate to being between £72,000 and £108,000.

In the event of reserves dipping below the target Highfield Community Association has set, then measures would be taken to restore the reserves. This could be achieved by increased fund raising, increasing earned income or reducing expenditure.

If reserves exceed 75% of expenditure Highfield Community Association will consider the likely expenditure over the next two years and aim for reserves to be less than 75% of expenditure by the end of two years. This could be achieved by reducing fund raising, allocating less time staff time to earned income activities, reducing prices, or increasing "free" activities and so increasing expenditure. Increasing "free" activities could be one-off in areas like courses or sports activities, or expanding the organisation generally. In the latter case due attention will be paid to identifying funding that would sustain the expansion after the reserves had been brought below 75% of expenditure.

The Board will consider current costs of closure and examine the level of reserves each year when setting the following year's budget.

Highfield Community Association - Keighley

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 7/12/2023

Catherine Toch (Trustee)

Highfield Community Association - Keighley

Independent examiner's report to the trustees of Highfield Community Association - Keighley

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 8 to 17.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Alan Dodd FCCA

8/12/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Highfield Community Association - Keighley
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)	2,532	227,297	229,829	203,073
Sales and fees		49,501	-	49,501	56,647
Bank interest		1,171	-	1,171	60
Contributions from activities		15,108	-	15,108	14,759
Total income		68,312	227,297	295,609	274,539
Expenditure on:					
Salaries, NI and pension	(3)	61,948	108,594	170,542	180,929
Payroll charges		2,749	-	2,749	3,150
Service charges - utilities		13,431	-	13,431	13,720
Travel		194	1,883	2,077	748
Training		603	342	945	129
Building maintenance		4,488	2,912	7,400	5,497
Building rates		2,752	-	2,752	928
Cleaning		1,629	146	1,775	1,213
Beneficiaries expenses and activities		2,045	61,131	63,176	50,279
Equipment, materials and warranties		403	-	403	356
Insurance		3,671	-	3,671	2,575
Telephone and postage		2,855	1,182	4,037	3,879
Photocopying and printing		790	3,100	3,890	3,074
Stationery		321	-	321	313
Independent examination		1,854	-	1,854	1,500
Professional fees		733	-	733	313
Vehicle costs		1,077	-	1,077	1,164
Computer equipment and maintenance		200	1,301	1,501	1,153
Furniture and fish tank		219	-	219	205
Other expenses		1,107	579	1,686	1,441
Books, journals, subscriptions and licences		1,532	-	1,532	2,256
Café, tuck shop and vending machine	(4)	110	106	216	57
Volunteer expenses		72	369	441	15
Bad debts		-	231	231	-
Depreciation		21,427	-	21,427	21,428
Advertising and publicity		-	-	-	1,811
Total expenditure		126,096	181,880	307,976	298,133
Net income / (expenditure)		(57,784)	45,417	(12,367)	(23,594)
Transfers between funds		39,601	(39,601)	-	-
Net movement in funds		(18,183)	5,816	(12,367)	(23,594)
Fund balances brought forward		388,270	91,433	479,703	503,297
Fund balances carried forward	(4)	370,087	97,249	467,336	479,703

All incoming resources and resources expended derive from continuing activities.

Highfield Community Association - Keighley

Balance sheet

as at 31 March 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	227,697	-	227,697	249,124
Total fixed assets		<u>227,697</u>	<u>-</u>	<u>227,697</u>	<u>249,124</u>
Current assets					
Debtors and prepayments	(6)	11,000	22,669	33,669	11,972
Cash at bank and in hand	(7)	191,399	74,580	265,979	263,657
Total current assets		<u>202,399</u>	<u>97,249</u>	<u>299,648</u>	<u>275,629</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	60,009	-	60,009	45,050
Total current liabilities		<u>60,009</u>	<u>-</u>	<u>60,009</u>	<u>45,050</u>
Net current assets / (liabilities)		<u>142,390</u>	<u>97,249</u>	<u>239,639</u>	<u>230,579</u>
Net assets		<u>370,087</u>	<u>97,249</u>	<u>467,336</u>	<u>479,703</u>
Funds					
Unrestricted funds					
General unrestricted funds		347,281	-	347,281	360,464
Designated funds	(4)	22,806	-	22,806	27,806
Unrestricted funds		<u>370,087</u>	<u>-</u>	<u>370,087</u>	<u>388,270</u>
Restricted funds	(4)	-	97,249	97,249	91,433
Total funds		<u>370,087</u>	<u>97,249</u>	<u>467,336</u>	<u>479,703</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 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 7/12/2023

Catherine Toch (Trustee)

Highfield Community Association - Keighley

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, 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:

Fixtures and fittings: 25% straight line basis to nil

Equipment: 20% straight line basis to nil

Motor vehicles: 25% straight line basis to nil

Leasehold improvements: 5% straight line basis to nil

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.

Highfield Community Association - Keighley

Notes to the accounts

for the year ended 31 March 2023

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.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

Highfield Community Association - Keighley

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
	£	£	£	£
Bettys and Taylors Family Fund	-	5,000	5,000	-
BMDC - Core grant	2,500	-	2,500	2,500
BMDC - Cost of Living support	-	4,500	4,500	-
BMDC - Day Opportunities	-	31,306	31,306	29,820
BMDC - Food Parcels and Warm Spaces	-	28,950	28,950	-
BMDC - HAFP Summer, Christmas and Easter	-	60,430	60,430	35,532
BMDC - Platinum Jubilee Community grant	-	400	400	-
BMDC - Youth Worker	-	1,000	1,000	-
Henry Smith Charity	-	44,200	44,200	-
Leeds Community Foundation	-	14,988	14,988	-
Power to Change Trust	-	10,000	10,000	20,000
Sport England	-	3,854	3,854	8,974
VCS Alliance	-	22,669	22,669	-
BBC Children in Need (CIN)	-	-	-	9,655
BMDC - Additional Restrictions	-	-	-	10,277
BMDC - Adult Social Care	-	-	-	3,500
BMDC - Business Support	-	-	-	4,000
BMDC - Holiday Opportunities and Food HAFP	-	-	-	30,729
BMDC - Hospitality and Leisure grant	-	-	-	1,750
BMDC - Restart grant	-	-	-	12,000
HMRC Job Retention Scheme	-	-	-	3,991
HW Alliance	-	-	-	250
National Lottery - Smiles All Round	-	-	-	9,992
Trusthouse Charitable Foundation	-	-	-	20,047
Other donations	32	-	32	56
	<u>2,532</u>	<u>227,297</u>	<u>229,829</u>	<u>203,073</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	163,087	172,842
Social security costs	8,457	8,454
Employment allowance	(5,000)	(4,000)
Pensions	3,998	3,633
	<u>170,542</u>	<u>180,929</u>

The average number of employees during the year was 17.5, being an average of 6.4 full time equivalent (2022: 18.4, 7.3 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	3,998	3,633

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2023

4a Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
2040 Vision Consultation	250	-	-	-	250
BMDC - Additional Restrictions	10,277	-	9,277	(1,000)	-
BMDC - Adult Social Care	3,500	-	3,500	-	-
BMDC - Transformation Fund	7,000	-	-	-	7,000
BMDC Cost of Living support	-	4,500	-	-	4,500
BMDC Holiday Activities 2022	13,703	54,814	57,674	(10,843)	-
BMDC Holiday Activities 2023	-	5,616	1,578	-	4,038
Day Opportunities projects	6,761	31,306	25,290	(7,800)	4,977
International Women's Day 2020	131	-	-	-	131
Leeds Community Foundation	8,071	14,988	10,692	(3,120)	9,247
National Lottery Community Fund	11,276	-	10,476	(800)	-
National Lottery Smiles all Round	9,992	-	7,533	(2,459)	-
Near Neighbours	2,400	-	-	-	2,400
Platinum Jubilee Community Grant	-	400	400	-	-
Power to Change	-	10,000	4,450	(1,820)	3,730
Sport England - This Girl Can	8,179	-	6,884	(1,295)	-
The Henry Smith Charity	-	44,200	14,032	(1,908)	28,260
Together Fund StreetGames	-	3,854	-	-	3,854
Trusthouse Colourful Lives	4,124	-	2,648	(1,476)	-
Trusthouse Eastern European	5,769	-	4,849	(920)	-
Two Riding Community Foundation	-	5,000	878	-	4,122
VCS Alliance	-	22,669	1,650	(800)	20,219
Warm Spaces Apr23-Mar24	-	1,950	-	-	1,950
Warm Spaces May-Sep22	-	12,500	10,700	(1,800)	-
Warm Spaces Oct22-Mar23	-	14,500	9,269	(3,560)	1,671
Youth Offer	-	1,000	100	-	900
	<u>91,433</u>	<u>227,297</u>	<u>181,880</u>	<u>(39,601)</u>	<u>97,249</u>

4a Fund name	Purpose of restriction
2040 Vision Consultation	To support work concerning the 2040 Vision consultation.
BMDC - Additional Restrictions	To support businesses impacted by coronavirus restrictions enabling the charity to build and enhance their capacity.
BMDC - Adult Social Care	Omicron support fund to purchase air cleaners and infection control materials.
BMDC - Transformation Fund	For quantity and topographical surveys, CAD design and engineering reports on the Multi Use Games Area (MUGA).
BMDC Cost of Living support	To provide support to households and individuals to help reduce the cost of living.
BMDC Holiday Activities 2022	To support families, providing food parcels, meals and activity packs for children.
BMDC Holiday Activities 2023	To support families, providing food parcels, meals and activity packs for children.
Day Opportunities projects	Various projects to support elderly women and men from South Asian communities.
International Women's Day 2020	To support International Women's Day 2020.

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2023

4a Fund name (continued)	Purpose of restriction
Leeds Community Foundation	To provide a bespoke healthy lifestyle programme.
National Lottery Community Fund	To work with and provide facilities for young people aged 14 and over.
National Lottery Smiles all Round	To provide a meal/food hub with simple on budget recipes.
Near Neighbours	To work in partnership with other agencies to transform fly-tipped areas into communal spaces.
Platinum Jubilee Community Grant	Activities and events around the Queens's Platinum Jubilee.
Power to Change	Help with core staffing costs and cost of living allowance, and to
Sport England - This Girl Can	To run a programme of exercise aimed at reaching women and girls aged 16+.
The Henry Smith Charity	Towards the running costs of the organisation.
Together Fund StreetGames	To support provision of sporting offers for young people in the community.
Trusthouse Colourful Lives	To work with younger women, mainly from the South Asian community.
Trusthouse Eastern European	To work with women, mainly from the Eastern European community.
Two Riding Community Foundation	Series of six-week long cookery programmes for children.
VCS Alliance	To provide an 'out of hours' wellbeing drop-in provision for men.
Warm Spaces Apr23-Mar24	To support families by providing food parcels, hot meals and a warm space.
Warm Spaces May-Sep22	To support families by providing food parcels, hot meals and a warm space.
Warm Spaces Oct22-Mar23	To support families by providing food parcels, hot meals and a warm space.
Youth Offer	Funding for a youth worker conference.

Transfers relate to internal room hire charges and office costs.

4b Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Building improvements	17,806	-	-	5,000	22,806
Employer obligations	10,000	-	-	(10,000)	-
Youth development work	-	-	15,000	15,000	-
	<u>27,806</u>	<u>-</u>	<u>15,000</u>	<u>10,000</u>	<u>22,806</u>

Fund name	Reason for designation
Building improvements	Towards community building improvements.
Employer obligations	Provision towards potential contractual obligations e.g. redundancy costs - now included within general unrestricted funds in accordance with the charity's reserves policy.
Youth development work	Towards youth work and activities.

Highfield Community Association - Keighley
Notes to the accounts continued
for the year ended 31 March 2023

5 Tangible assets	Leasehold Improvements	Fixtures & fittings	Equipment	Motor vehicles	Total
Cost	£	£	£	£	£
At 1 April 2022	285,666	38,577	86,905	4,999	416,147
Additions	-	-	-	-	-
At 31 March 2023	285,666	38,577	86,905	4,999	416,147
Depreciation					
At 1 April 2022	55,696	37,382	70,195	3,750	167,023
Charge for year	14,284	1,195	4,699	1,249	21,427
At 31 March 2023	69,980	38,577	74,894	4,999	188,450
Net book value					
At 31 March 2023	215,686	-	12,011	-	227,697
At 31 March 2022	229,970	1,195	16,710	1,249	249,124
6 Debtors and prepayments				2023 £	2022 £
Debtors				31,204	10,341
Prepayments				1,556	1,631
Other debtors				909	
				33,669	11,972
7 Cash at bank and in hand				2023 £	2022 £
Cash at bank				264,333	256,154
Cash in hand				1,646	1,348
Held at Bradford Community Payroll				-	6,155
				265,979	263,657
8 Creditors and accruals				2023 £	2022 £
Creditors				1,630	250
Accruals				55,584	42,000
Deferred income (see note below for analysis)				2,378	2,320
Other creditors				417	480
				60,009	45,050
Deferred income				Deferred to next year £	Released from last year £
Sales and fees				-	2,320
				-	2,320
Item name	Reason for deferral				
Sales and fees	Income relating to periods after the end of the financial year				

Highfield Community Association - Keighley

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 key management personnel of the charity comprises the trustees and manager.

The total employee benefits received by key management personnel were £39,693 (previous year: £41,050).

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

Other related party transactions

Other transactions with trustees or related parties

			2023 £	2022 £
Name of trustee or related party	Relationship to charity	Description of transaction		
Fazeela Hanif	Manager	Purchase of materials from a business in which the Manager is involved.	497	-
			<u>497</u>	<u>-</u>

10 Operating leases

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

	2023 £	2022 £
Within one year	3,007	4,186
In the second to fifth years inclusive	<u>2,134</u>	<u>5,141</u>
	<u>5,141</u>	<u>9,327</u>

11 Funds held as agent

	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
Clover Rise Activity Group	-	1,050	1,050	-
	<u>-</u>	<u>1,050</u>	<u>1,050</u>	<u>-</u>

Highfield Community Association - Keighley

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	2,532	20,556	227,297	182,517	229,829	203,073
Sales and fees	49,501	56,647	-	-	49,501	56,647
Bank interest	1,171	60	-	-	1,171	60
Contributions from activities	15,108	14,759	-	-	15,108	14,759
Total income	68,312	92,022	227,297	182,517	295,609	274,539
Expenditure						
Salaries, NI and pension	61,948	41,741	108,594	139,188	170,542	180,929
Payroll charges	2,749	3,080	-	70	2,749	3,150
Service charges - utilities	13,431	13,720	-	-	13,431	13,720
Travel	194	303	1,883	445	2,077	748
Training	603	70	342	59	945	129
Building maintenance	4,488	3,894	2,912	1,603	7,400	5,497
Building rates	2,752	928	-	-	2,752	928
Cleaning	1,629	1,088	146	125	1,775	1,213
Beneficiaries expenses and activities	2,045	5,068	61,131	45,211	63,176	50,279
Equipment, materials and warranties	403	106	-	250	403	356
Insurance	3,671	2,575	-	-	3,671	2,575
Telephone and postage	2,855	3,337	1,182	542	4,037	3,879
Photocopying and printing	790	741	3,100	2,333	3,890	3,074
Stationery	321	213	-	100	321	313
Independent examination	1,854	1,500	-	-	1,854	1,500
Professional fees	733	313	-	-	733	313
Vehicle costs	1,077	2,244	-	(1,080)	1,077	1,164
Computer equipment and maintenanc	200	125	1,301	1,028	1,501	1,153
Furniture and fish tank	219	205	-	-	219	205
Other expenses	1,107	849	579	592	1,686	1,441
Books, journals, subscriptions and lic	1,532	883	-	1,373	1,532	2,256
Café, tuck shop and vending machin	(4)	57	110	-	106	57
Volunteer expenses	72	15	369	-	441	15
Bad debts	-	-	231	-	231	-
Depreciation	21,427	21,428	-	-	21,427	21,428
Advertising and publicity	-	-	-	1,811	-	1,811
Total expenditure	126,096	104,483	181,880	193,650	307,976	298,133
Net income / (expenditure)	(57,784)	(12,461)	45,417	(11,133)	(12,367)	(23,594)
Transfers between funds	39,601	33,839	(39,601)	(33,839)	-	-
Net movement in funds	(18,183)	21,378	5,816	(44,972)	(12,367)	(23,594)
Fund balances brought forward	388,270	366,892	91,433	136,405	479,703	503,297
Fund balances carried forward	370,087	388,270	97,249	91,433	467,336	479,703

Accounts

Highfield Community Association - Keighley

Charity number 1124828

A company limited by guarantee number 04488173

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



West Yorkshire Community Accounting Service

Highfield Community Association - Keighley

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

Contents	Page
Trustees' report	2 to 6
Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 to 17

Prepared by West Yorkshire Community Accountancy Service CIO

Highfield Community Association - Keighley

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
Diane Ramsden	Chair	
Saboor Ghazi		
Kate Toch	Treasurer	
Roy Williams		
Javaid Iqbal		
Andrea Astin		Resigned 28 July 2021
Charity number	1124828	Registered in England and Wales
Company number	04488173	Registered in England and Wales
Registered and principal address	Bankers	
Highfield Community Centre	HSBC	
Drewry Road	36 North Street	
Keighley	Keighley	
BD21 2QG	BD21 3SF	

Independent examiner

Alan Dodd FCCA

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 17 July 2002. It is governed by a memorandum and articles of association, last amended on 10 June 2019. 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.

Highfield Community Association - Keighley

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

Objectives and activities

The charity's objects

Our charity's objects are to:

further develop and benefit residents of Keighley specifically the neighbourhood of Highfield. Without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together residents, local authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interests of social welfare for recreation, leisure time occupation with the objective of improving the conditions of life for residents.

maintain or manage or co-operate with any statutory authority in the maintenance and management of a community centre in Highfield for activities promoted by the charity in furtherance of the above objectives.

The charity's main activities

Highfield Community Association was incorporated in July 2002 and in April 2004 we moved into our current premises in The Highfield Centre. We lease approximately half of the Highfield Centre from Bradford Council.

Highfield Community Association aims to work for the public benefit and one of our main responsibilities is to provide the community, our customers, with the best possible service, whilst providing facilities and activities that improve their lives.

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 community development.

Achievements and performance

At the start of the financial year we were still seeing the effects of Covid-19 restrictions. A lockdown which had commenced in January 2021 came to a partial end on 8th March with a planned return to schools for students; however, most courses that usually run at the centre remained online. Some courses returned after the Easter holidays in April, but then came to an end in June when they sat exams. From September 2021 all courses returned as normal to the Centre. From October 2021 we were able to offer additional courses since the installation of a platform lift, funded by The National Lottery and Power to Change, made our upstairs rooms accessible for wheelchair users. Courses offered from April 2021 to March 2022 included English, Maths, Basket Weaving, L1 Award in Mental Health, Driver Theory, Makeup, ESOL and Digital Skills for Employment, to give just a few examples. Courses were delivered in partnership with Craven College, Keighley Town Council, and the WEA.

All Covid-19 restrictions ceased on 21st June 2021 and to encourage private event bookings we offered a discount on hall bookings taking place from 21st June until the end of September. We have gradually seen an increase in our bookings from September 2021. It is taking time for some people to feel confident in large crowds again and we have noticed smaller events being held. In the main, things are returning to normal, Covid-19 still exists but we are learning to live with it. We continue to take precautions, offering hand sanitiser stations, cleaning surfaces after every use, ensuring that rooms have disinfectant wipes and sanitiser to use and with a grant from Bradford Council we have been able to purchase some room air purifiers. Bradford Council also provided funding towards food parcels and activities for families who were struggling over the holiday periods.

Highfield Community Association - Keighley

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

Achievements and performance (continued)

As part of Self Care Week in November 2021 Modality held a body health check and baby clinic at the centre. This offered Covid vaccinations, winter flu vaccinations, blood pressure and diabetes checks, baby clinic and general health checks. This was very well attended with first, second and booster doses of the Covid vaccine being given.

Our multi-use games area (MUGA) has remained closed during the financial year due to it needing repair, and private hires do not cover the cost of maintaining it. We are looking into how we can either replace the pitch and/or build a new facility.

Our projects work across many age groups, from our Play Rangers who work with children aged 5 – 14, Excel Youth working with young people aged over 14, Day Opportunities Colourful Lives working with older women, Asha project focusing on Bangla women, Dekh Bhaal working with older men and our Colourful Lives project for younger women. During the year many activities have taken place with just a few examples given below.

The funding for our Street Club Play Rangers project, which works with children aged 5 – 14, ran out in December 2021; however we have used our own funding to keep this much needed project running. The Play Rangers were able to run activities during the school holidays; these activities included family trips to the seaside and theme parks, children only activities such as arts and crafts, cricket, cinema and bowling and lots more. From September 2021 the twice weekly after school activity sessions recommenced. Unfortunately, funding for our Excel Youth also ran out in December 2021. The Excel project worked with young people aged over 14 and we continued to support them until the funding came to an end. A Girls Group also came to an end in June 2021 due to lack of funding. We are currently trying to get funding to continue working with young adults and the work of our Play Rangers.

Our Highfield Adventurers Group took part in monthly led walks around Keighley, weather permitting. Gardening at the Woodville Activity Centre was enjoyed by both men and women who were able to manage a small plot of land and grow some fruit and vegetables, some gentle exercise to help stay healthy and make new friends. A project started during Covid via zoom focused on 'being kind to me' and enabled women to chat and share positive news, has led to groups now meeting to chat, knit, colour in and go on outdoor nature adventures aimed at promoting wellbeing. In September 2021 we took part in the Macmillan World's Biggest Coffee morning, by hosting a Desi Macmillan Breakfast, offering breakfast, hand massages, tombola, henna and of course coffee. This was very well attended and an opportunity to meet people from different ages and backgrounds over coffee and cake, whilst raising awareness and funds for Macmillan Cancer support.

Our various ladies' groups have taken part in many activities including Keighley Creatives, Light Up Keighley Window Wanderland, a unique event creating window displays to light up windows in Keighley. The ladies visited Cliffe Castle to get some inspiration from the stained-glass windows and created some amazing stained-glass effect displays. They also took part in the Keighley Christmas Baubles community activity led by Keighley Creative; the aim was to decorate the glasshouse at Cliffe Castle and the Airedale Centre with Christmas baubles coloured in by local residents. In March 2022 we celebrated International Women's Day with a variety of activities, poetry, bunting making, food, games and stalls and in partnership with the Bronte Museum ran various activities inspired by the Bronte sisters. These activities looked at women's rights and social change, as well as learning the history of the Bronte sisters; many of the women had never visited the museum or heard of the Brontes.

Highfield Community Association - Keighley

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

Achievements and performance (continued)

Our funders have continued to be very supportive during this period and continue to be as we change from outreach work to meeting together in person again as restrictions were eased. The above gives you just a taster of some of our activities, others include stay & play sessions, exercise classes, carers support sessions, social chill and chat sessions, arts and crafts, coffee mornings, some of these sessions take part at the centre but also out in community venues including Eastwood School, Cliffe Castle park and Al-Amin Masjid.

During the financial year we did receive some additional funding from Bradford Council, Power to Change and The Trusthouse Charitable Foundation to help towards lost income due to Covid-19 and our core costs. However, in the main we receive no regular funding towards core costs so one of our main priorities is to raise funds to improve our facilities, keep the centre running and offer more services. Our projects are funded from grants; however our other main source of income, which pays for our core costs, comes from renting out our rooms to organisations and private individuals.

The work we have carried out during the past year would not be possible without the work of our dedicated and committed staff, volunteers and Board of Directors, who not only contribute their time but energy and expertise. We would also not have been able to continue functioning and able to offer support to our community without the continuous help, advice and funding from our funders.

Financial review

The net expenditure for the year was £23,594, including net income of £21,378 on unrestricted funds and net expenditure of £44,972 on restricted funds, after transfers.

Reserves policy

The charity's unrestricted reserves, excluding fixed assets, at the year end were £139,146. Within this amount, funds have been designated by the trustees towards building improvements and potential employer obligations such as future redundancy costs. Funds previously designated to facilitate the replacement of the water boiler and the heating system were expended during the year with the balance transferred to the building improvements' designated fund. The total amounts so designated at the balance sheet date were £27,806, leaving free reserves of £111,340, equating to approximately 8.9 months of budgeted expenditure which is slightly below the upper range of the revised reserves policy (see below).

The trustees reviewed its reserves policy at its meeting in November 2021. Reserves are required to:

- meet contractual liabilities should the organisation have to close. This includes redundancy pay, salary notice pay, general running costs, amounts due to creditors and commitments under leases;
- meet unexpected costs like break down of essential office machinery, staff cover re illness, maternity leave, parental/adoption leave, and legal costs defending the charities interest;
- replace equipment as it wears out;
- ensure that Highfield Community Association can continue to provide a stable and quality service to those who need them. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis;
- provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding which can be paid up to 12 months in arrears; and
- from time to time funding has certain restrictions, which means that by law it must be held in restricted reserves until it is spent in line with the funding agreement.

Whilst the trustees have to take a prudent position and allow for redundancy in the event of a financial crisis the organisation does have a good relationship with its staff and the options of part-time working and short term lay-offs would also be considered. It should though be noted that increasingly funding is related to outputs and a move to part-time working could jeopardise some funding.

Highfield Community Association - Keighley

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

Reserves policy (continued)

The trustees now aim to maintain sufficient reserve funds to cover between 6 and 9 months operating expenditure. Based on budgeted unrestricted expenditure of approximately £150,000, this would equate to being between £75,000 and £112,500.

In the event of reserves dipping below the target Highfield Community Association has set, then measures would be taken to restore the reserves. This could be achieved by increased fund raising, increasing earned income or reducing expenditure.

If reserves exceed 75% of expenditure Highfield Community Association will consider the likely expenditure over the next two years and aim for reserves to be less than 75% of expenditure by the end of two years. This could be achieved by reducing fund raising, allocating less time staff time to earned income activities, reducing prices, or increasing "free" activities and so increasing expenditure. Increasing "free" activities could be one-off in areas like courses or sports activities, or expanding the organisation generally. In the latter case due attention will be paid to identifying funding that would sustain the expansion after the reserves had been brought below 75% of expenditure.

The Board will consider current costs of closure and examine the level of reserves each year when setting the following year's budget.

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Company law requires the trustees to prepare financial accounts for each financial year which give a true and 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 30/9/2022

Kate Toch (Trustee)

Highfield Community Association - Keighley

Independent examiner's report to the trustees of Highfield Community Association - Keighley

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 8 to 17.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Alan Dodd FCCA

5/10/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Highfield Community Association - Keighley
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	20,556	182,517	203,073	333,370
Sales and fees		56,647	-	56,647	28,684
Bank interest		60	-	60	83
Contributions from activities		14,759	-	14,759	89
Total income		<u>92,022</u>	<u>182,517</u>	<u>274,539</u>	<u>362,226</u>
Expenditure on:					
Salaries, NI and pension	(3)	41,741	139,188	180,929	159,429
Payroll charges		3,080	70	3,150	2,731
Service charges - utilities		13,720	-	13,720	10,894
Travel		303	445	748	385
Training		70	59	129	807
Building maintenance		3,894	1,603	5,497	6,453
Building rates		928	-	928	-
Cleaning		1,088	125	1,213	1,336
Beneficiaries expenses and activities		5,068	45,211	50,279	51,407
Equipment, materials and warranties		106	250	356	342
Insurance		2,575	-	2,575	2,646
Telephone and postage		3,337	542	3,879	4,451
Photocopying and printing		741	2,333	3,074	3,713
Stationery		213	100	313	422
Independent examination		1,500	-	1,500	1,500
Professional fees		313	-	313	553
Vehicle costs		2,244	(1,080)	1,164	1,307
Computer equipment and maintenance		125	1,028	1,153	7,158
Furniture and fish tank		205	-	205	1,622
Other expenses		849	592	1,441	392
Books, journals, subscriptions and licences		883	1,373	2,256	2,876
Café, tuck shop and vending machine		57	-	57	460
Volunteer expenses		15	-	15	186
Bad debts		-	-	-	150
Depreciation		21,428	-	21,428	17,554
Advertising and publicity		-	1,811	1,811	-
Total expenditure		<u>104,483</u>	<u>193,650</u>	<u>298,133</u>	<u>278,774</u>
Net income / (expenditure)		<u>(12,461)</u>	<u>(11,133)</u>	<u>(23,594)</u>	<u>83,452</u>
Transfers between funds		<u>33,839</u>	<u>(33,839)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>21,378</u>	<u>(44,972)</u>	<u>(23,594)</u>	<u>83,452</u>
Fund balances brought forward		<u>366,892</u>	<u>136,405</u>	<u>503,297</u>	<u>419,845</u>
Fund balances carried forward	(4a)	<u>388,270</u>	<u>91,433</u>	<u>479,703</u>	<u>503,297</u>

All incoming resources and resources expended derive from continuing activities.

Highfield Community Association - Keighley

Balance sheet

as at 31 March 2022

		2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	249,124	-	249,124	247,915
Total fixed assets		<u>249,124</u>	<u>-</u>	<u>249,124</u>	<u>247,915</u>
Current assets					
Debtors and prepayments	(6)	10,917	1,055	11,972	18,595
Cash at bank and in hand	(7)	173,279	90,378	263,657	267,689
Total current assets		<u>184,196</u>	<u>91,433</u>	<u>275,629</u>	<u>286,284</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	45,050	-	45,050	30,902
Total current liabilities		<u>45,050</u>	<u>-</u>	<u>45,050</u>	<u>30,902</u>
Net current assets / (liabilities)		<u>139,146</u>	<u>91,433</u>	<u>230,579</u>	<u>255,382</u>
Net assets		<u>388,270</u>	<u>91,433</u>	<u>479,703</u>	<u>503,297</u>
Funds					
Unrestricted funds					
General unrestricted funds		360,464	-	360,464	366,892
Designated funds	(4b)	27,806	-	27,806	-
Unrestricted funds		<u>388,270</u>	<u>-</u>	<u>388,270</u>	<u>366,892</u>
Restricted funds		<u>-</u>	<u>91,433</u>	<u>91,433</u>	<u>136,405</u>
Total funds		<u>388,270</u>	<u>91,433</u>	<u>479,703</u>	<u>503,297</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 30/9/2022

Kate Toch (Trustee)

Highfield Community Association - Keighley

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

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

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

Expenditure and liabilities

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

Taxation

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

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and fittings: 25% straight line basis to nil

Equipment: 20% straight line basis to nil

Motor vehicles: 25% straight line basis to nil

Leasehold improvements: 5% straight line basis to nil

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.

Highfield Community Association - Keighley

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies continued

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2022

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
BBC Children in Need (CIN)	-	9,655	9,655	57,467
BMDC - Additional Restrictions	-	10,277	10,277	-
BMDC - Adult Social Care	-	3,500	3,500	-
BMDC - Business Support	4,000	-	4,000	27,500
BMDC - Core grant	2,500	-	2,500	-
BMDC - Day Opportunities	-	29,820	29,820	29,820
BMDC - Holiday Opportunities and Food HAFP	0	30,729	30,729	21,532
BMDC - HAFP Summer and Christmas 2021	-	35,532	35,532	-
BMDC - Hospitality and Leisure grant	1,750	-	1,750	-
BMDC - Restart grant	12,000	-	12,000	-
BMDC - Transforming Lives for Good	-	-	-	4,500
BMDC - various	-	-	-	1,044
HMRC Job Retention Scheme	-	3,991	3,991	13,695
HW Alliance	250	-	250	-
Leeds Community Foundation	-	-	-	35,806
National Lottery Community Fund	-	-	-	109,475
National Lottery - Smiles All Round	-	9,992	9,992	-
Power to Change Trust	-	20,000	20,000	12,225
Sport England	-	8,974	8,974	-
Trusthouse Charitable Foundation	-	20,047	20,047	19,791
Donations	56	-	56	515
	<u>20,556</u>	<u>182,517</u>	<u>203,073</u>	<u>333,370</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	172,842	152,178
Social security costs	8,454	7,594
Employment allowance	(4,000)	(4,000)
Pensions	3,633	3,657
	<u>180,929</u>	<u>159,429</u>

The average number employees during the year was 18.4, being an average of 7.3 full time equivalent (2021: 16.6, 7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022 £	2021 £
Costs of the scheme to the charity for the year	3,633	3,657

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2022

4a Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Asha Hope Project	5,184	9,992	11,872	(2,600)	704
BBC CIN - Girls Group	3,910	-	2,689	(1,221)	-
BBC CIN - Play Rangers	4,751	9,655	12,995	(1,411)	-
BMDC -Additional Restrictions	-	10,277	-	-	10,277
BMDC -Adult Social Care	-	3,500	-	-	3,500
BMDC - Holiday Activity and Food Grants (HAFP)	682	30,729	16,028	(1,680)	13,703
BMDC - HAFP Summer/ Christmas 2021	-	35,532	33,282	(2,250)	-
BMDC - Transformation Fund	7,000	-	-	-	7,000
Day Opportunities Colourful Lives	-	9,914	6,592	(2,600)	722
Day Opportunities - Dekh Bhaal	-	9,914	3,496	(1,083)	5,335
HMRC Job Retention Scheme	-	3,991	3,991	-	-
International Women's Day 2020	131	-	-	-	131
International Women's Day 2021	494	-	494	-	-
Leeds Community Foundation	14,988	-	6,917	-	8,071
National Lottery Community Fund	79,367	-	56,760	(11,331)	11,276
National Lottery- Smiles all Round	-	9,992	-	-	9,992
National Lottery - Smiles (Covid)	8,579	-	3,299	(5,280)	-
Near Neighbours	2,400	-	-	-	2,400
Power to Change - capital	1,775	-	1,775	-	-
Power to Change - Community Business Renewal fund	-	20,000	15,617	(4,383)	-
Sport England	-	8,974	795	-	8,179
Trusthouse - Colourful Lives	2,540	12,430	10,846	-	4,124
Trusthouse - Eastern European	4,354	7,617	6,202	-	5,769
2040 Vision Consultation	250	-	-	-	250
	<u>136,405</u>	<u>182,517</u>	<u>193,650</u>	<u>(33,839)</u>	<u>91,433</u>

Fund name

Purpose of restriction

Asha Hope Project

To support elderly women, mainly from the Bangladeshi community. Transfers relate to internal room hire costs.

BBC CIN - Girls Group

To deliver a programme of social, emotional and mental health support for teenage girls in Keighley. Transfers relate to the purchase of assets for general use capitalised in the accounts (£1,316)), less transfer from unrestricted funds (£95).

BBC CIN - Play Rangers

To work with children aged 5-14 in Keighley, delivering after school and holiday activities. The transfer is a contribution to overhead costs.

BMDC -Additional Restrictions

To support businesses impacted by coronavirus restrictions enabling the charity to build and enhance their capacity.

BMDC -Adult Social Care

Omicron support fund to purchase air cleaners and infection control materials.

BMDC - Holiday Activity and Food Grants (HAFP)

To support families, providing food parcels, meals and activity packs for children. Transfers relate to internal room hire costs.

BMDC -HAFP Summer/ Christmas 2021

To support families during the Summer and Christmas holidays by providing holiday activities including free lunches for participants. Transfers relate to internal room hire costs.

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2022

4a Fund name (continued)	Purpose of restriction
BMDC - Transformation Fund	For quantity and topographical surveys, CAD design and engineering reports on the Multi Use Games Area (MUGA).
Day Opportunities Colourful Lives	To support elderly women, mainly from the Pakistani community. Transfers relate to internal room hire costs.
Day Opportunities - Dekh Bhaal	To support elderly men, mainly from the South Asian community. Transfers relate to internal room hire costs.
HMRC Job Retention Scheme	To facilitate the retention of employees during periods of inactivity and lockdown.
International Women's Day 2020	To support International Women's Day 2020.
International Women's Day 2021	To support International Women's Day 2021.
Leeds Community Foundation	To support the provision of healthy food during school holidays to provide a tailor-made healthy lifestyle programme empowering people, in particular from Keighley Central, to lead a healthier life; to support core costs and project costs during the Covid-19 pandemic.
National Lottery Community Fund	To work with and provide facilities for young people aged 14 and over. Transfers relate to the purchase of assets for general use capitalised in the accounts (£9,281) and internal room hire costs (£2,050).
National Lottery- Smiles all Round	To provide a meal/food hub with simple on budget recipes
National Lottery - Smiles (Covid)	To support core costs and project costs during the Covid-19 pandemic, and towards equipment and a stair lift. Transfers relate to the purchase of assets for general use capitalised in the accounts.
Near Neighbours	To work in partnership with other agencies to transform fly-tipped areas into communal spaces.
Power to Change - capital	For employment of development worker for site management.
Power to Change - Community Business Renewal fund	To provide support for core staff costs, enabling the charity to remain financially viable through the impact of Covid-19. Transfers relate to the purchase of assets for general use capitalised in the accounts.
Sport England	This Girl Can community fund, to run a programme of exercise aimed at reaching women and girls aged 16+.
Trusthouse - Colourful Lives	To work with younger women, mainly from the South Asian community.
Trusthouse - Eastern European	To work with women, mainly from the Eastern European community.
2040 Vision Consultation	To support work concerning the 2040 Vision consultation.

4b Designated Funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Building Improvements	10,183	-		7,623	17,806
Replacement of water boiler and heating system	10,000	-	2,377	(7,623)	-
Employer obligations	-	-	-	10,000	10,000
	<u>20,183</u>	<u>-</u>	<u>2,377</u>	<u>10,000</u>	<u>27,806</u>

Fund name (continued)	Purpose of restriction
Building Improvements	Towards community building improvements.
Replacement of water boiler and heating system	To assist the funding of a replacement water boiler and heating system.
Employer obligations	Provision towards potential contractual obligations e.g. redundancy costs.

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2022

5 Tangible assets	Leasehold Improvements	Fixtures & fittings	Equipment	Motor vehicles	Total
Cost	£	£	£	£	£
At 1 April 2021	281,306	38,577	68,628	4,999	393,510
Additions	4,360	-	18,277	-	22,637
At 31 March 2022	285,666	38,577	86,905	4,999	416,147
Depreciation					
At 1 April 2021	41,412	36,187	65,496	2,500	145,595
Charge for year	14,284	1,195	4,699	1,250	21,428
At 31 March 2022	55,696	37,382	70,195	3,750	167,023
Net book value					
At 31 March 2022	229,970	1,195	16,710	1,249	249,124
At 31 March 2021	239,894	2,390	3,132	2,499	247,915
6 Debtors and prepayments				2022 £	2021 £
Trade debtors				10,341	7,454
Prepayments				1,631	11,141
				11,972	18,595
7 Cash at bank and in hand				2022 £	2021 £
Cash at bank				256,154	265,682
Cash in hand				1,348	48
Held at Bradford Community Payroll				6,155	1,959
				263,657	267,689
8 Creditors and accruals				2022 £	2021 £
Trade creditors				250	182
Accruals				42,000	28,800
Deferred income				2,320	1,920
Other creditors				480	-
				45,050	30,902
Deferred income				Released from last year £	Deferred to next year £
Sales and fees				1,920	2,320
				1,920	2,320
Item name	Reason for deferral				
Sales and fees	Income relating to periods after the end of the financial year				

Highfield Community Association - Keighley

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 manager. The total employee benefits received by the manager were £41,050 (previous year: £36,615).

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

Other related party transactions

Other transactions with trustees or related parties

			2022 £	2021 £
Name of trustee	Relationship to	Description of		
Fazeela Hanif	Manager	Purchase of materials from a business in which the Manager is involved.	-	2,424
			<u>-</u>	<u>2,424</u>

10 Operating leases

Expected future minimum lease payments over the remaining life of the		2022 £	2021 £
Within one year		4,186	4,183
In the second to fifth years inclusive		<u>5,141</u>	<u>9,330</u>
		<u>9,327</u>	<u>13,513</u>

Highfield Community Association - Keighley

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

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	20,556	28,015	182,517	305,355	203,073	333,370
Sales and fees	56,647	28,684	-	-	56,647	28,684
Bank interest	60	83	-	-	60	83
Contributions from activities	14,759	89	-	-	14,759	89
Total income	92,022	56,871	182,517	305,355	274,539	362,226
Expenditure						
Salaries, NI and pension	41,741	12,802	139,188	146,627	180,929	159,429
Payroll charges	3,080	2,483	70	248	3,150	2,731
Service charges - utilities	13,720	8,424	-	2,470	13,720	10,894
Travel	303	22	445	363	748	385
Training	70	127	59	680	129	807
Building maintenance	3,894	3,339	1,603	3,114	5,497	6,453
Building rates	928	-	-	-	928	-
Cleaning	1,088	550	125	786	1,213	1,336
Beneficiaries expenses and activities	5,068	63	45,211	51,344	50,279	51,407
Equipment, materials and warranties	106	148	250	194	356	342
Insurance	2,575	1,646	-	1,000	2,575	2,646
Telephone and postage	3,337	1,331	542	3,120	3,879	4,451
Photocopying and printing	741	951	2,333	2,762	3,074	3,713
Stationery	213	322	100	100	313	422
Independent examination	1,500	1,060	-	440	1,500	1,500
Professional fees	313	13	-	540	313	553
Vehicle costs	2,244	227	(1,080)	1,080	1,164	1,307
Computer equipment and maintenanc	125	60	1,028	7,098	1,153	7,158
Furniture and fish tank	205	244	-	1,378	205	1,622
Other expenses	849	283	592	109	1,441	392
Books, journals, subscriptions and lic	883	1,320	1,373	1,556	2,256	2,876
Café, tuck shop and vending machin	57	460	-	-	57	460
Volunteer expenses	15	14	-	172	15	186
Bad debts	-	150	-	-	-	150
Depreciation	21,428	17,554	-	-	21,428	17,554
Advertising and publicity	-	-	1,811	-	1,811	-
Total expenditure	104,483	53,593	193,650	225,181	298,133	278,774
Net income / (expenditure)	(12,461)	3,278	(11,133)	80,174	(23,594)	83,452
Transfers between funds	33,839	35,544	(33,839)	(35,544)	-	-
Net movement in funds	21,378	38,822	(44,972)	44,630	(23,594)	83,452
Fund balances brought forward	366,892	328,070	136,405	91,775	503,297	419,845
Fund balances carried forward	388,270	366,892	91,433	136,405	479,703	503,297

All incoming resources and resources expended derive from continuing activities.

Accounts

Highfield Community Association - Keighley

Charity number 1124828

A company limited by guarantee number 04488173

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



West Yorkshire Community Accounting Service

Highfield Community Association - Keighley

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

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 16

Prepared by West Yorkshire Community Accounting Service

Highfield Community Association - Keighley

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
Diane Ramsden	Chair	
Saboor Ghazi		
Kate Toch	Treasurer	
Roy Williams		
Javaid Iqbal		
Andrea Astin	Vice Chair	Resigned 28 July 2021
Samantha Atkins	Treasurer	Resigned 26 November 2020
Charity number	1124828	Registered in England and Wales
Company number	04488173	Registered in England and Wales
Registered and principal address	Bankers	
Highfield Community Centre	HSBS	
Drewry Road	36 North Street	
Keighley	Keighley	
BD21 2QG	BD21 3SF	

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 17 July 2002. It is governed by a memorandum and articles of association, last amended on 10 June 2019. 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.

Highfield Community Association - Keighley

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

Objectives and activities

The charity's objects

Our charity's objects are to:

further develop and benefit residents of Keighley specifically the neighbourhood of Highfield. Without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together residents, local authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interests of social welfare for recreation, leisure time occupation with the objective of improving the conditions of life for residents.

maintain or manage or co-operate with any statutory authority in the maintenance and management of a community centre in Highfield for activities promoted by the charity in furtherance of the above objectives.

The charity's main activities

Highfield Community Association was incorporated in July 2002 and in April 2004 we moved into our current premises in The Highfield Centre. We lease approximately half of the Highfield Centre from Bradford Council.

Highfield Community Association aims to work for the public benefit and one of our main responsibilities is to provide the community, our customers, with the best possible service, whilst providing facilities and activities that improve their lives.

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 community development.

Achievements and performance

Normally we provide a sporting, meeting and training facility for the Keighley community. However, this financial year has been very different due to the Covid-19 pandemic. With the work on the centre to improve our hall, kitchen and provide additional offices completed by June 2019 and with the publicity about our improvements, our bookings were starting to pick up, and from September 2019 we were also able to offer additional training courses and activities. However, all our bookings and activities had to be cancelled from Monday 23rd March 2020 due to the restrictions and lockdown.

From April 2020 some staff were furloughed and still are, whilst others worked from home. The building also had to be made Covid secure which involved a one-way system, additional hand sanitiser stations, track and trace, no desk sharing, wiping down surfaces more regularly, restricting numbers in rooms, offices, toilets and so on.

Courses that would usually run at the centre all went online and did not return until September 2020; however, the set-up was a lot different with reduced numbers, only one person to a table/desk, 2m distance between each table/desk, protective screens, masks, hand sanitiser, disinfectant wipes and everything having to be disinfected between sessions. From January 2021 further lockdown restrictions meant that the courses running in the centre were cancelled again and teaching went online.

Our funders have been very supportive during this period as we have had to interact with the community and our users in new ways. We have been able to offer support to many of our clients by providing meals, food and activity packs, regular telephone calls, door-step conversations, one-to-one support, WhatsApp group chat, Zoom support meetings and forums, enabling not only the beneficiaries but also staff to become more proficient in the use of modern technology since this became the new way of working during the pandemic. In addition, we also provided support during the school holidays with activities and food parcels.

Highfield Community Association - Keighley

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

Achievements and performance (continued)

We receive no regular funding so one of our main priorities is to raise funds to improve our facilities, keep the centre running and offer more services. Our projects are funded from grants; however our other main source of income, which pays for our core costs comes from renting out our rooms to organisations and private individuals. Obviously with the Covid-19 restrictions we lost our main source of income; however, with grants from Bradford Council, Leeds Community Foundation, the National Lottery and Power to Change we have been able to fund our core cost and other activities.

It has been a difficult year not only for the Centre but also our Keighley community; families have lost loved ones and Keighley has lost many community figures. The work we have carried out during the past year would not be possible without the work of our dedicated and committed staff, volunteers and Board of Directors, who not only contribute their time but energy and expertise. We would also not have been able to continue functioning and able to offer support to our community without the continuous help, advice and funding from our funders.

At the end of March 2021 we were still under lockdown restrictions. The roadmap out of restrictions meant that the Community Centre could re-open on 12th April and we could start running some activities, and restrictions ceased in June 2021.

Financial review

The net income for the year was £83,452, including net income of £38,635 on unrestricted funds and net income of £44,817 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £118,790. Within this figure, funds have been designated by the trustees towards building improvements, and to facilitate the replacement of the water boiler and the heating system. The amount so designated at the balance sheet date was £20,183, leaving free reserves of £98,607, which equates to approximately 7.7 months of budgeted expenditure.

The trustees aim to maintain sufficient reserve funds to cover between 3 and 6 months operating expenditure. Based on budgeted expenditure of approximately £154,000, this would equate to being between £38,500 and £77,000.

At our board meeting on 25th February 2021, the Board approved the budget for the coming financial year. The budget shows little income from room hires due to the uncertainty over Covid-19 lockdowns. However since setting and approving the budget, lockdown has been eased and we have been able to hire out our hall for smaller events. Also, the furlough scheme was meant to end in April but was then extended to September. This will mean that our income should be greater than budgeted.

There are no costs we can avoid, and the budget does look at the worst case scenario especially in terms of repairs for the premises. We are aware that the water boiler and heating system need replacing and we have designated some funds towards this. At our meeting on 24th June, having received a more concise quote, the Board agreed to designate further funds for this and towards the upgrading of our MUGA (multi-use games area).

The coronavirus has had a financial impact on our organisation in terms of the income we usually generate from our room hires, but due to grants and help from our funders we have not been impacted significantly. We therefore have no material uncertainties that cast doubt on our ability to continue as a going concern for the next twelve months. Obviously if we do have another lockdown this may impact on our income but our budget took this into account. Our current grant income is secure and we are looking for further grant funding to cover core costs in the future.

Highfield Community Association - Keighley

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 10/11/2021

Catherine Toch (Trustee)

Highfield Community Association - Keighley

Independent examiner's report to the trustees of Highfield Community Association - Keighley

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 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Rhys North ACA

17/11/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Highfield Community Association - Keighley
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)	28,015	305,355	333,370	154,711
Sales and fees		28,684	-	28,684	51,747
Bank interest		83	-	83	664
Profit on disposal of fixed asset		-	-	-	1,500
Contributions from activities		89	-	89	8,892
Total income		56,871	305,355	362,226	217,514
Expenditure on:					
Salaries, NI and pension	(3)	12,802	146,627	159,429	145,127
Payroll charges		2,483	248	2,731	2,128
Service charges - utilities		8,424	2,470	10,894	10,243
Travel		22	363	385	541
Training		127	680	807	1,405
Building maintenance		3,339	3,114	6,453	18,415
Building rates		-	-	-	3,444
Cleaning		550	786	1,336	1,979
Beneficiaries expenses and activities		63	51,344	51,407	24,099
Equipment, materials and warranties		148	194	342	1,606
Insurance		1,646	1,000	2,646	3,736
Phone and postage		1,331	3,120	4,451	4,161
Photocopying and printing		951	2,762	3,713	5,350
Stationery		322	100	422	640
Independent examination		1,060	440	1,500	1,230
Professional fees		13	540	553	53
Vehicle costs		227	1,080	1,307	1,523
Computer equipment and maintenance		60	7,098	7,158	2,371
Furniture and fish tank		244	1,378	1,622	186
Other expense (CRB, clothing, etc.)		283	109	392	778
Refreshments and catering		52	-	52	182
Books, journals, subscriptions and licences		1,320	1,556	2,876	2,771
Café, tuck shop and vending machine		408	-	408	2,257
Volunteer expenses		14	172	186	174
Bad debts		150	-	150	79
Depreciation		17,554	-	17,554	17,554
Room hire		-	-	-	760
Total expenditure		53,593	225,181	278,774	252,792
Net income / (expenditure)		3,278	80,174	83,452	(35,278)
Transfers between funds	(4a)	35,544	(35,544)	-	-
Net movement in funds		38,822	44,630	83,452	(35,278)
Fund balances brought forward		328,070	91,775	419,845	455,123
Fund balances carried forward	(4a)	366,892	136,405	503,297	419,845

All incoming resources and resources expended derive from continuing activities.

Highfield Community Association - Keighley

Balance sheet

as at 31 March 2021

		2021	2021	2021	2020
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	247,915	-	247,915	265,469
Total fixed assets		<u>247,915</u>	<u>-</u>	<u>247,915</u>	<u>265,469</u>
Current assets					
Debtors and prepayments	(6)	7,150	11,445	18,595	22,054
Cash at bank and in hand	(7)	142,729	124,960	267,689	156,096
Total current assets		<u>149,879</u>	<u>136,405</u>	<u>286,284</u>	<u>178,150</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	30,902	-	30,902	23,774
Total current liabilities		<u>30,902</u>	<u>-</u>	<u>30,902</u>	<u>23,774</u>
Net current assets / (liabilities)		<u>118,977</u>	<u>136,405</u>	<u>255,382</u>	<u>154,376</u>
Net assets		<u>366,892</u>	<u>136,405</u>	<u>503,297</u>	<u>419,845</u>
Funds					
Unrestricted funds					
General unrestricted funds		346,709	-	346,709	317,887
Designated funds	(4b)	20,183	-	20,183	10,183
Total unrestricted funds		<u>366,892</u>	<u>-</u>	<u>366,892</u>	<u>328,070</u>
Restricted funds		<u>-</u>	<u>136,405</u>	<u>136,405</u>	<u>91,775</u>
Total funds		<u>366,892</u>	<u>136,405</u>	<u>503,297</u>	<u>419,845</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 10/11/2021

Catherine Toch (Trustee)

Highfield Community Association - Keighley

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 £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:

Fixtures and fittings: 25% straight line basis to nil

Equipment: 20% straight line basis to nil

Motor vehicles: 25% straight line basis to nil

Leasehold improvements: 5% straight line basis to nil

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.

Highfield Community Association - Keighley

Notes to the accounts

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.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2021

2 Grants and donations

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
National Lottery Community Fund	-	109,475	109,475	59,855
Bradford MDC - Day Opportunities	-	29,820	29,820	29,820
Bradford MDC - Community Building	-	-	-	2,500
Bradford MDC - holiday opportunities	-	21,532	21,532	-
Bradford MDC - various	-	1,044	1,044	2,249
BBC Children in Need (CIN)	-	57,467	57,467	23,556
The National Lottery Awards for All	-	-	-	9,944
Leeds Community Foundation	-	35,806	35,806	5,993
The Trusthouse Charitable Foundation	-	19,791	19,791	19,541
The Craven Trust	-	-	-	1,000
Cliffe Castle Support	-	-	-	250
Power to Change Trust	-	12,225	12,225	-
Bradford MDC - Transforming Lives for Good	-	4,500	4,500	-
HMRC Job Retention Scheme	-	13,695	13,695	-
Bradford MDC - Business Support	27,500	-	27,500	-
Donations	515	-	515	3
	<u>28,015</u>	<u>305,355</u>	<u>333,370</u>	<u>154,711</u>

3 Staff costs and numbers

	2021	2020
	£	£
Gross salaries	152,178	137,782
Social security costs	7,594	6,697
Employment allowance	(4,000)	(3,000)
Pensions	<u>3,657</u>	<u>3,648</u>
	<u>159,429</u>	<u>145,127</u>

The average number employees during the year was 16.6, being an average of 7.0 full time equivalent (2020: 13.9, 6.5 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	3,657	3,648

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2021

4a Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
BMDC - Transformation Fund	7,000	-	-	-	7,000
BBC CIN - Girls Group	1,419	11,827	8,555	(781)	3,910
BBC CIN - Play Rangers	-	45,640	36,005	(4,884)	4,751
Keighley Town Council	187	-	-	(187)	-
Power to Change - capital	2,175	-	400	-	1,775
Power to Change -Covid support	-	12,225	12,225	-	-
National Lottery Community Fund	64,621	59,475	42,229	(2,500)	79,367
National Lottery - Smiles (Covid)	-	50,000	35,357	(6,064)	8,579
Near Neighbours	2,400	-	-	-	2,400
Awards for All	2,346	-	1,471	(875)	-
2040 Vision Consultation	250	-	-	-	250
Asha Hope Project	2,614	9,992	4,822	(2,600)	5,184
Day Opportunities Colourful Lives	381	9,914	7,695	(2,600)	-
Day Opportunities - Dekh Bhaal	654	9,914	7,968	(2,600)	-
International Women's Day 2020	131	-	-	-	131
International Women's Day 2021	-	494	-	-	494
Cliffe Castle Support	147	-	147	-	-
Trusthouse - Colourful Lives	2,783	12,259	11,212	(1,290)	2,540
Trusthouse - Eastern European	4,667	7,532	(245)	(8,090)	4,354
Bradford MDC - Covid support	-	550	550	-	-
Bradford MDC - Holiday Activity and Food Grants	-	26,032	23,877	(1,473)	682
Leeds Community Foundation	-	35,806	19,218	(1,600)	14,988
HMRC Job Retention Scheme	-	13,695	13,695	-	-
	<u>91,775</u>	<u>305,355</u>	<u>225,181</u>	<u>(35,544)</u>	<u>136,405</u>

Fund name	Purpose of restriction
BMDC - Transformation Fund	For quantity and topographical surveys, CAD design and engineering reports on the Multi Use Games Area (MUGA).
BBC CIN - Girls Group	To deliver a programme of social, emotional and mental health support for teenage girls in Keighley. The transfer is for a contribution to overhead costs.
BBC CIN - Play Rangers	To work with children aged 5-14 in Keighley, delivering after school and holiday activities. The transfer is for a contribution to overhead costs.
Keighley Town Council	For community development and to support the building project. The transfer relates to spend incurred in the previous financial year.
Power to Change - capital	For employment of development worker for site management.
Power to Change -Covid support	To support core costs, building running costs and project costs during the Covid-19 pandemic.
National Lottery Community Fund	To work with and provide facilities for young people aged 14 and over. The transfer is for a contribution to overhead costs.
National Lottery - Smiles (Covid)	To support core costs and project costs during the Covid-19 pandemic, and towards equipment and a stair lift. The transfer is for a contribution to overhead costs.
Near Neighbours	To work in partnership with other agencies to transform fly-tipped areas into communal spaces.

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2021

4a Fund name (continued)	Purpose of restriction
Awards for All	To develop and deliver courses and activities for women. The transfer is for a contribution to overhead costs.
2040 Vision Consultation	To support work concerning the 2040 Vision consultation.
Asha Hope Project	To support elderly women, mainly from the Bangladeshi community. The transfer is for a contribution to overhead costs.
Day Opportunities Colourful Lives	To support elderly women, mainly from the Pakistani community. The transfer is for a contribution to overhead costs.
Day Opportunities - Dekh Bhaal	To support elderly men, mainly from the South Asian community. The transfer is for a contribution to overhead costs.
International Women's Day 2020	To support International Women's Day 2020.
International Women's Day 2021	To support International Women's Day 2021.
Cliffe Castle Support	To provide activity packs to support children during Covid.
Trusthouse - Colourful Lives	To work with younger women, mainly from the South Asian community. The transfer is for a contribution to overhead costs.
Trusthouse - Eastern European	To work with women, mainly from the Eastern European community. The transfer is for a contribution to overhead costs and includes £4,667, relating to the previous financial year's underspend, which the funder agreed could be used towards core costs. .
Bradford MDC - Covid support	To support beneficiaries during the Covid-19 pandemic.
Bradford MDC - Holiday Activity and Food Grants	Various grants to support families with food parcels, meals and activities. The transfer is for a contribution to overhead costs,
Leeds Community Foundation	To support the provision of healthy food during school holidays to provide a tailor-made healthy lifestyle programme empowering people, in particular from Keighley Central, to lead a healthier life; to support core costs and project costs during the Covid-19 pandemic. The transfer is for a contribution to overhead costs.
HMRC - CJRS	To facilitate the retention of employees during periods of inactivity and lockdown.

4b Designated Funds

Fund name	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Building Improvements	10,183	-	-	-	10,183
Replacement of water boiler	-	-	-	10,000	10,000
	<u>10,183</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>20,183</u>
Fund name	Purpose of fund				
Building Improvements	Towards community building improvements				
Replacement of water boiler and heating system	To assist the funding of a replacement water boiler and heating system.				

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2021

5 Tangible assets	Leasehold Improvements	Fixtures & fittings	Equipment	Motor vehicles	Total
Cost			£	£	£
At 1 April 2020	281,306	38,577	68,628	4,999	393,510
At 31 March 2021	281,306	38,577	68,628	4,999	393,510
Depreciation					
At 1 April 2020	27,346	34,992	64,453	1,250	128,041
Charge for year	14,066	1,195	1,043	1,250	17,554
At 31 March 2021	41,412	36,187	65,496	2,500	145,595
Net book value					
At 31 March 2021	239,894	2,390	3,132	2,499	247,915
At 31 March 2020	253,960	3,585	4,175	3,749	265,469

6 Debtors and prepayments	2021	2020
	£	£
Debtors	7,454	19,564
Prepayments	11,141	2,490
	<u>18,595</u>	<u>22,054</u>

7 Cash at bank and in hand	2021	2020
	£	£
Cash at bank	265,682	155,054
Cash in hand	48	62
Held at Bradford Community Payroll	1,959	980
	<u>267,689</u>	<u>156,096</u>

8 Creditors and accruals	2021	2020
	£	£
Creditors	182	2,549
Credit card	-	1,375
Accruals	28,800	17,930
Deferred income	1,920	1,920
	<u>30,902</u>	<u>23,774</u>

Highfield Community Association - Keighley

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 manager. The total employee benefits received by the manager were £36,615 (previous year: £33,822).

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

Other related party transactions

Other transactions with trustees or related parties

		2021 £	2020 £
Name of trustee or related party	Relationship to charity	Description of transaction	
Fazeela Hanif	Manager	Purchase of materials from a business in which the Manager is involved.	
		2,424	-
		<u>2,424</u>	<u>-</u>

10 Operating leases

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

	Copier/Printer	Telephone System
	£	£
Within one year	2,356	1,827
In the second to fifth years inclusive	<u>3,537</u>	<u>5,793</u>
	<u>5,893</u>	<u>7,620</u>

Highfield Community Association - Keighley

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	28,015	3	305,355	154,708	333,370	154,711
Sales and fees	28,684	51,747	-	-	28,684	51,747
Bank interest	83	664	-	-	83	664
Profit on disposal of fixed asset	-	1,500	-	-	-	1,500
Contributions from activities	89	8,892	-	-	89	8,892
Total income	56,871	62,806	305,355	154,708	362,226	217,514
Expenditure						
Salaries, NI and pension	12,802	51,303	146,627	93,824	159,429	145,127
Payroll charges	2,483	1,880	248	248	2,731	2,128
Service charges - utilities	8,424	10,243	2,470	-	10,894	10,243
Travel	22	192	363	349	385	541
Training	127	101	680	1,304	807	1,405
Building maintenance	3,339	16,510	3,114	1,905	6,453	18,415
Building rates	-	944	-	2,500	-	3,444
Cleaning	550	1,979	786	-	1,336	1,979
Beneficiaries expenses and activities	63	7,310	51,344	16,789	51,407	24,099
Equipment, materials and warranties	148	350	194	1,256	342	1,606
Insurance	1,646	3,736	1,000	-	2,646	3,736
Phone and postage	1,331	3,151	3,120	1,010	4,451	4,161
Photocopying and printing	951	4,840	2,762	510	3,713	5,350
Stationery	322	346	100	294	422	640
Independent examination	1,060	1,230	440	-	1,500	1,230
Professional fees	13	13	540	40	553	53
Vehicle costs	227	522	1,080	1,001	1,307	1,523
Computer equipment and maintenance	60	153	7,098	2,218	7,158	2,371
Furniture and fish tank	244	-	1,378	186	1,622	186
Other expense (CRB, clothing, etc.)	283	432	109	346	392	778
Refreshments and catering	52	147	-	35	52	182
Books, subscriptions and licences	1,320	1,345	1,556	1,426	2,876	2,771
Café, tuck shop and vending machine	408	2,257	-	-	408	2,257
Volunteer expenses	14	-	172	174	186	174
Bad debts	150	79	-	-	150	79
Depreciation	17,554	17,554	-	-	17,554	17,554
Room hire	-	760	-	-	-	760
Total expenditure	53,593	127,377	225,181	125,415	278,774	252,792
Net income / (expenditure)	3,278	(64,571)	80,174	29,293	83,452	(35,278)
Transfers between funds	35,544	32,046	(35,544)	(32,046)	-	-
Net movement in funds	38,822	(32,525)	44,630	(2,753)	83,452	(35,278)
Fund balances brought forward	328,070	360,595	91,775	94,528	419,845	455,123
Fund balances carried forward	366,892	328,070	136,405	91,775	503,297	419,845