

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

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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