

# **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**

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**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
<b>Charity number</b>	1124828	Registered in England and Wales
<b>Company number</b>	04488173	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
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 21<sup>st</sup> 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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>92,022</b>	<b>182,517</b>	<b>274,539</b>	<b>362,226</b>
<b>Expenditure on:</b>					
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	-
<b>Total expenditure</b>		<b>104,483</b>	<b>193,650</b>	<b>298,133</b>	<b>278,774</b>
<b>Net income / (expenditure)</b>		<b>(12,461)</b>	<b>(11,133)</b>	<b>(23,594)</b>	<b>83,452</b>
<b>Transfers between funds</b>		<b>33,839</b>	<b>(33,839)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>21,378</b>	<b>(44,972)</b>	<b>(23,594)</b>	<b>83,452</b>
<b>Fund balances brought forward</b>		<b>366,892</b>	<b>136,405</b>	<b>503,297</b>	<b>419,845</b>
<b>Fund balances carried forward</b>	(4a)	<b>388,270</b>	<b>91,433</b>	<b>479,703</b>	<b>503,297</b>

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
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	(5)	249,124	-	249,124	247,915
<b>Total fixed assets</b>		<u>249,124</u>	<u>-</u>	<u>249,124</u>	<u>247,915</u>
<b>Current assets</b>					
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
<b>Total current assets</b>		<u>184,196</u>	<u>91,433</u>	<u>275,629</u>	<u>286,284</u>
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors and accruals	(8)	45,050	-	45,050	30,902
<b>Total current liabilities</b>		<u>45,050</u>	<u>-</u>	<u>45,050</u>	<u>30,902</u>
<b>Net current assets / (liabilities)</b>		<u>139,146</u>	<u>91,433</u>	<u>230,579</u>	<u>255,382</u>
<b>Net assets</b>		<u>388,270</u>	<u>91,433</u>	<u>479,703</u>	<u>503,297</u>
<b>Funds</b>					
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>
<b>Total funds</b>		<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	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	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

<b>5 Tangible assets</b>	Leasehold Improvements	Fixtures & fittings	Equipment	Motor vehicles	Total
<b>Cost</b>	£	£	£	£	£
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
<b>Depreciation</b>					
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
<b>Net book value</b>					
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
<b>6 Debtors and prepayments</b>				2022 £	2021 £
Trade debtors				10,341	7,454
Prepayments				1,631	11,141
				11,972	18,595
<b>7 Cash at bank and in hand</b>				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
<b>8 Creditors and accruals</b>				2022 £	2021 £
Trade creditors				250	182
Accruals				42,000	28,800
Deferred income				2,320	1,920
Other creditors				480	-
				45,050	30,902
<b>Deferred income</b>				Released from last year £	Deferred to next year £
Sales and fees				1,920	2,320
				1,920	2,320
<b>Item name</b>	<b>Reason for deferral</b>				
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

		2022 £	2021 £
Expected future minimum lease payments over the remaining life of the			
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 £
<b>Income</b>						
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
<b>Total income</b>	<b>92,022</b>	<b>56,871</b>	<b>182,517</b>	<b>305,355</b>	<b>274,539</b>	<b>362,226</b>
<b>Expenditure</b>						
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	-
<b>Total expenditure</b>	<b>104,483</b>	<b>53,593</b>	<b>193,650</b>	<b>225,181</b>	<b>298,133</b>	<b>278,774</b>
<b>Net income / (expenditure)</b>	<b>(12,461)</b>	<b>3,278</b>	<b>(11,133)</b>	<b>80,174</b>	<b>(23,594)</b>	<b>83,452</b>
<b>Transfers between funds</b>	<b>33,839</b>	<b>35,544</b>	<b>(33,839)</b>	<b>(35,544)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>21,378</b>	<b>38,822</b>	<b>(44,972)</b>	<b>44,630</b>	<b>(23,594)</b>	<b>83,452</b>
<b>Fund balances brought forward</b>	<b>366,892</b>	<b>328,070</b>	<b>136,405</b>	<b>91,775</b>	<b>503,297</b>	<b>419,845</b>
<b>Fund balances carried forward</b>	<b>388,270</b>	<b>366,892</b>	<b>91,433</b>	<b>136,405</b>	<b>479,703</b>	<b>503,297</b>

All incoming resources and resources expended derive from continuing activities.