

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