

Highfield Community Association - Keighley

Charity number 1124828

A company limited by guarantee number 04488173

Annual Report and Financial Statements

for the year ended 31 March 2024



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COMMUNITY ACCOUNTING
WEST YORKSHIRE

Highfield Community Association - Keighley

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

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

Prepared by West Yorkshire Community Accountancy Service CIO

Highfield Community Association - Keighley

Trustees' report for the year ended 31 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

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

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 17 July 2002. It is governed by a memorandum and articles of association, last amended on 10 June 2019. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Highfield Community Association - Keighley

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

Objectives and activities

The charity's objects

Our charity's objects are to:

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

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

The charity's main activities

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

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

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education and community development.

Achievements and performance

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

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

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

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

Highfield Community Association - Keighley

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

Achievements and performance (continued)

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

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

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

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

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

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

Highfield Community Association - Keighley

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

Financial review

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

Reserves policy

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

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

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

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

Highfield Community Association needs reserves to:

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

Potential for short time working

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

Reserves level

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

Highfield Community Association - Keighley

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

Reserves policy (continued)

Maintaining a prudent level of reserves

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

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

Monitoring and reviewing of reserves policy

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

Highfield Community Association - Keighley

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

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 12/12/2024

Sugheer Zeb (Trustee)

Highfield Community Association - Keighley

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Alan Dodd FCCA

12/12/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

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

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

All incoming resources and resources expended derive from continuing activities.

Highfield Community Association - Keighley

Balance sheet

as at 31 March 2024

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

For the year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 12/12/2024

Sugheer Zeb (Trustee)

Highfield Community Association - Keighley

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

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

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

Expenditure and liabilities

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

Taxation

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

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and fittings: 25%

Equipment: 20%

Motor vehicles: 25%

Leasehold improvements: 5%

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Highfield Community Association - Keighley

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies continued

Fund accounting

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

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Highfield Community Association - Keighley

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

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

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

The average number of employees during the year was 19.7, being an average of 7.4 full time equivalent (2023: 17.5, 6.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	4,340	3,998

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2024

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

Fund name

Purpose of restriction

International Women's Day 2024

International Women's Day event.

Cost of Living Support (2)

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

Cost of Living Support (1)

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

Early Help & Prevention

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

Holiday Activities and Food

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

Household Support Fund

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

Keighley Area Co-ordinator

To support activities with young people.

Keighley Healthy Living

To prevent isolation and loneliness and support healthy relationships.

Keighley Town Council

Community Photography Project.

Leeds Community Foundation

Women's wellbeing and mental health project.

KAWACC

Keighley Association for Women and Children's Centre.

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2024

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

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

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

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

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

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

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

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

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

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

Highfield Community Association - Keighley

Notes to the accounts continued

for the year ended 31 March 2024

9 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £41,509 (previous year: £40,119).

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

10 Operating leases

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

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

Highfield Community Association - Keighley

Statement of Financial Activities including comparatives for all funds

(including summary income and expenditure account)

for the year ended 31 March 2024

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