

Company Registration Number: 6633689
Charity Registration Number: 1125707

HIGGINSHAW COMMUNITY PROJECT LIMITED

A Company Limited By Guarantee

TRUSTEES' ANNUAL REPORT AND

FINANCIAL STATEMENTS

For The Year Ended 30 June 2022

HIGGINSHAW COMMUNITY PROJECT LIMITED

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HIGGINSHAW COMMUNITY PROJECT LIMITED

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

Registered Charity Name	Higginshaw Community Project Limited
Charity Number	1125707
Company Number	6633689
Registered Office	36 Grasmere Road Royton Oldham OL2 6SR
Directors and Trustees	Alan Howarth Kenneth John Mellor Bernard Ward John Paul Slattery Kathryn Ward Phillip Ward
Secretary	Kenneth John Mellor
Independent Examiners	Community Accounting Lancashire C.I.C. Foxfields 9 Norley Close Chadderton Oldham Lancashire OL1 2RA
Bankers	Royal Bank of Scotland Plc Drummond House 1 Redheughs Avenue Edinburgh EH12 9JN Santander Bootle Merseyside L30 4GB

HIGGINSHAW COMMUNITY PROJECT LIMITED

TRUSTEES ANNUAL REPORT

The trustees and directors for the purposes of company law, present their annual report and the unaudited financial statements of the charity for the year ended 30 June 2022.

Structure, Governance and Management

Governing Document

Higginshaw Community Project (HCP) is a charitable company limited by guarantee, incorporated on 30 June 2008 and registered as a charity on the same date.

Recruitment and Training of Trustees

Trustees have all been recruited in line with the governing documents policies and all have donated time towards the Charities objectives.

Organisational Management

Management comprises of Chairman, Secretary and Treasury roles along with non specific Trustee roles. Frequent board meetings are held and all points raised are noted and minutes published to trustees.

Group Structure and Relationships

As a local community organisation we have partnerships in place with the majority of local authorities and other public and private sector bodies including Action Together, Oldham Metropolitan Borough Council, Groundwork Oldham and Rochdale, Styles and Wood Plc and many other local sporting and community based activity groups.

Public Benefit

Our organisation has public benefit at the core of its objectives. We work constantly to engage within the local community in order to provide a multi functional facility for use of local sporting groups, focus groups and private sector functions as well as looking after the training requirements of our internal sporting clubs, known as Higginshaw Rugby Club.

Risk Management

Risk is managed continuously by all trustees on an ongoing basis. We have done this by implementing a rigid financial structure that allows us to monitor our financial risk continuously.

Objectives, Aims and Activities

Purposes and Aims

Our Charity's purposes as set out in the objects contained in the memorandum of association are to:

- The Charity's Objects (the Objects) are the promotion of community participation in healthy recreation by the provision of facilities for the playing of rugby league football, and provide a provision for local community groups to take part in organised community activities.
- Ensuring everyone is treated equally and gives everyone the opportunity to participate in sport.

HIGGINSHAW COMMUNITY PROJECT LIMITED

TRUSTEES ANNUAL REPORT *Continued*

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the successes of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities are remained focused on our stated purpose.

The trustees have regard to the guidance issued by the Charity Commission on public benefit and discuss this at our trustee's meetings where we plan and make decisions for the carrying out of our activities to which the guidance is relevant, and ensure we are reviewing our aims and objectives and in planning our future activities.

The focus of our work

Our main objective for the year

In 2021 - 22 Higginshaw ARLFC had a good season winning both Promotion to Division 3 and winning the Oldham Championship Cup in Oct 2022, we have continued to develop youth teams with new teams, with a Tots Youth Academy team and a new team at Under 7's and further develop of Under 10's teams in 2023.

In 2021 we finally completed the £121,000 refurbishment of our rugby pitch which we have been working with Sport England to get it completed after 5 years of delays due to further funding and legal delays, the project was funded by Sport England and by Higginshaw ARLFC.

This is an exciting development which gives us one of the best pitches in the area, and will be used by the local community, we have recently let other local clubs and community groups use our pitch for training.

Plan for Future Periods

Higginshaw ARLFC had a successful season in 2022 winning both Promotion to Division 3 and winning the Oldham Championship Cup in Oct 2022, we have continued to develop youth teams with new teams, with a Tots Youth Academy which will develop players for our future youth teams. We have also started to introduce a new Football team at Under 10s with first training session starting in Mid February.

We have new users of our indoor facility with a group who delivers one to one Football training has started to use the facility for up to 6 hours a week and also we have a Zumba class who have started to use the facility weekly.

Hopefully with increased numbers attending training, we are looking to further develop an additional youth team in the coming 12 months.

Higginshaw ARLFC are still looking to develop the area above the dressing rooms into an area for community use as meeting rooms and classrooms for educational use, we are currently looking for funding to enable this development.

Financial Review

Reserves Policy

The trustees adopt a strict reserves policy whereby any funding received is specifically ring fenced for charitable activities. The last two years have seen the majority of income being unrestricted however this is due to the nature of the monies received. It is expected that going forward, with the implantation of the new financial structure that fund accounting may be necessary.

HIGGINSHAW COMMUNITY PROJECT LIMITED

TRUSTEES ANNUAL REPORT *Continued*

Directors Responsibilities in relation to the Financial Statements

The Board have adopted the provision of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended practice applicable in the UK and Republic of Ireland [issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and also Update Bulletin 2 published on 5 October 2018)] in preparing the annual report and financial statements of the charity. The accounts have been prepared in accordance with the Companies Act 2006.

The trustees (who are also directors of Higginshaw Community Project Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and with the provision for small companies.

Company law requires the trustees to prepare financial statements 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.

In preparing the financial statements, the directors are required to:

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

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the members of the board were approved by the Board on the 10th of February 2023 and signed on their behalf by:



.....

Kenneth John Mellor
Director

HIGGINSHAW COMMUNITY PROJECT LIMITED

REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF HIGGINSHAW COMMUNITY PROJECT LIMITED

YEAR ENDED 30 JUNE 2022

I report on the accounts of Higginshaw Community Project Limited for the year ended 30 June 2022 set out on pages 7 to 13.

Respective Responsibilities of Trustees and Examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act). The trustees consider that an audit is not required for this year, and that an independent examination is needed under s144 (2) of the Charities Act 2011 (the 2011 Act).

Having satisfied myself that the charity is not subject to audit under company law (part 16 of the 2006 Act) and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s145 of the Charities Act 2011 (the 2011 Act)
- follow the procedure laid down in the General Directions given by the Charity Commissioners (under s145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiners Opinion

My examination was carried out in accordance with General Directions given by the Charity commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

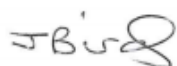
Independent Examiners Statement

I have completed my examination for the year ended 30 June 2022.

I can confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that:

- accounting records were not kept in accordance with s386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the methods and principles of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (effective 1 January 2015, and including update bulletins on 2 February 2016 and 5 October 2018).

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



10th February 2023

Miss Jacqueline Bird F.M.A.A.T.

Community Accounting Lancashire C.I.C.

Foxfields, 9 Norley Close, Chadderton, Oldham, OL1 2RA

HIGGINSHAW COMMUNITY PROJECT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 30 JUNE 2022

	<i>Notes</i>	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Grants and donations	2	13,605	27,328	40,933	23,137
Charitable activities	3	12,852	-	12,852	8,200
Interest Received		54	-	54	17
Other income	4	<u>6,310</u>	<u>-</u>	<u>6,310</u>	<u>28,549</u>
Total		<u>32,821</u>	<u>27,328</u>	<u>60,149</u>	<u>59,903</u>
Expenditure on:					
Raising funds	5	15,303	30,256	45,559	3,059
Charitable activities	6	18,143	16,406	34,549	32,196
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>33,446</u>	<u>46,662</u>	<u>80,108</u>	<u>35,255</u>
Net income/(expenditure)		<u>(625)</u>	<u>(19,334)</u>	<u>(19,959)</u>	<u>24,648</u>
Reconciliation of funds:					
Total funds brought forward		<u>88,562</u>	<u>19,334</u>	<u>107,896</u>	<u>83,248</u>
Total funds carried forward		<u>87,937</u>	<u>-</u>	<u>87,937</u>	<u>107,896</u>

The statement of financial activities contains all gains and losses for the year and all activities relate to continuing operations. The profit for the purposes of the Companies Act 2006 is the net incoming resources before unrealised losses/gains.

The notes on pages 9 to 13 form part of these financial statements.

Note 15 to the accounts shows a comparative Statement of Financial Activities for the year ended 30 June 2021.

HIGGINSHAW COMMUNITY PROJECT LIMITED

BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible Fixed Assets	7		91,398		91,398
CURRENT ASSETS					
Cash at Bank and in Hand		<u>8,976</u>		<u>35,791</u>	
		8,976		35,791	
CREDITORS: Amounts falling due within one year	8	(10,664)		(10,664)	
NET CURRENT ASSETS/(LIABILITIES)			(1,688)		25,127
CREDITORS: Amounts falling due after one year	9		<u>(1,773)</u>		<u>(8,629)</u>
NET ASSETS			<u>87,937</u>		<u>107,896</u>
FUNDS OF THE CHARITY					
Unrestricted Funds			87,937		88,562
Restricted Funds			-		<u>19,334</u>
TOTAL FUNDS	10		<u>87,937</u>		<u>107,896</u>

For the year ending 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts are prepared in accordance with the provisions applicable to companies' subject to the small companies' regime and in accordance with Charities SORP (FRS 102).

The accounts were approved by the Board of Directors on the 10th of February 2023 and signed on its behalf by:



Kenneth John Mellor
Director

HIGGINSHAW COMMUNITY PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 June 2022

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and also Update Bulletin 2 published on 5 October 2018) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Incoming resources

All income, including grants, is recognised once the charity has entitlement to the income. It is probable that the income will be received, and the amount of income receivable can be measured reliably.

Restricted funds are to be used for specified purposes as laid down by the donor.

Expenditure which meets these criteria's is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

Resources expended

All expenditure is accounted for on an accruals basis.

All expenses including support costs and governance costs are allocated or apportioned to applicable expenditure headings.

Charitable expenditure shall include all expenditure directly related to the objects of the charity including the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount for the obligation can be measured reliably.

Governance costs

Governance costs shall include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Fixed assets

All fixed assets are initially recorded at cost.

HIGGINSHAW COMMUNITY PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 June 2022

2. Grants and donations

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Grants:				
Sport England Lottery Funding	-	1,018	1,018	19,334
Forever Manchester Funding	-	-	-	2,021
Rugby Football League	4,650	16,406	21,056	-
Action Together (Community Hall)	-	9,904	9,904	-
Action Together	1,250	-	1,250	-
Arnold Clarke	1,000	-	1,000	-
Sport Foundation	200	-	200	-
Asda Foundation Better Starts	1,382	-	1,382	-
Donations and memberships	5,123	-	5,123	1,782
	<u>13,605</u>	<u>27,328</u>	<u>40,933</u>	<u>23,137</u>

3. Charitable activities

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Youth Teams	2,657	-	2,657	1,575
Open Age	2,200	-	2,200	1,675
Room Hire	2,595	-	2,595	-
Rental income	5,400	-	5,400	4,950
	<u>12,852</u>	<u>-</u>	<u>12,852</u>	<u>8,200</u>

4. Other income

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
HMRC Gift Aid	-	-	-	5,805
Omicron Hospitality Grant	2,667	-	2,667	-
Local Restrictions Support Grant	-	-	-	14,206
Restart Grant Award	-	-	-	8,000
Sundry Income	3,643	-	3,643	538
	<u>6,310</u>	<u>-</u>	<u>6,310</u>	<u>28,549</u>

During the period the charity benefitted from a Government Grant of £2,667 through Oldham MBC from the Omicron Hospitality Grant. In accordance with accounting policy, this credit is included in 'Other Income' within the 'Statement of Financial Activities (incorporating the Income and Expenditure Accounts)' in the period for which it compensates.

5. Raising funds (cost of generating voluntary income)

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Rugby team running costs	5,956	-	5,956	546
Building costs	9,347	30,256	39,603	2,513
	<u>15,303</u>	<u>30,256</u>	<u>45,559</u>	<u>3,059</u>

HIGGINSHAW COMMUNITY PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 June 2022

6. Charitable activities

	Unrestricted Direct Costs £	Restricted Direct Costs £	Unrestricted Support Costs £	Restricted Support Costs £	2022 Total Funds £	2021 Total Funds £
Mortgage interest	608	-	-	-	608	889
Expenditure for building	-	-	2,168	-	2,168	8,420
Expenditure for garden/pitch	-	-	7,887	16,406	24,293	18,119
Equipment for rugby teams	6,972	-	-	-	6,972	4,260
Independent examination	-	-	445	-	445	445
Other governance costs	-	-	63	-	63	63
	<u>7,580</u>	<u>-</u>	<u>10,563</u>	<u>16,406</u>	<u>34,549</u>	<u>32,196</u>

Total resources expended are stated after charging:

	2022 £	2021 £
Independent Examination fees	<u>495</u>	<u>495</u>

No Trustees were paid any remuneration or expenses during the course of the year.

7. Tangible fixed assets

	Freehold Land & Building £	Total £
Cost or valuation		
Cost at 01/07/21 & 30/06/22	91,398	91,398
Accumulated Depreciation		
Accumulated Depreciation at 01/07/21 & 30/06/22	-	-
Net Book Value		
Net Book Value at 30/06/21 & 30/06/22	<u>91,398</u>	<u>91,398</u>

8. Creditors: Amounts falling due within one year

	2022 £	2021 £
Banks loans and overdrafts	7,464	7,464
Other creditors	3,200	3,200
Accruals and deferred income	-	-
	<u>10,664</u>	<u>10,664</u>

9. Creditors: Amounts falling due after one year

	2022 £	2021 £
Banks loans and overdrafts	1,773	8,629
Other creditors	-	-
	<u>1,773</u>	<u>8,629</u>

HIGGINSHAW COMMUNITY PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 June 2022

10. Funds

	Balance as at 1 July 2021	Incoming Resources £	Resources Expended £	Balance as at 30 June 2022 £
Unrestricted Funds	88,562	32,821	(33,446)	87,937
Restricted Funds:				
Sport England Lottery Funding	19,334	1,018	(20,352)	-
Rugby Football League	-	16,406	(16,406)	-
Action Together Community Hall Fund	-	9,904	(9,904)	-
	<u>19,334</u>	<u>27,328</u>	<u>(46,662)</u>	<u>-</u>
Total Funds	<u>107,896</u>	<u>60,149</u>	<u>(80,108)</u>	<u>87,937</u>

11. Mortgage on St Stephens property

The charity has a mortgage secured against the St Stephens building, the value of the mortgage as at 30th June 2022 is £9,237 (2021: £16,093). This is secured against the value of the building which is currently valued at cost of £91,398.

12. Company status

The charity is limited by guarantee and has no share capital. There are 6 members and the liability of each member in the event of winding up is limited.

13. Corporation Tax

The charity is exempt from tax on income and gains falling within chapter 3 of part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14. Related Parties and Transactions

Kenneth John Mellor and Bernard Ward are also trustees at “Higginshaw A.R.L.F.C. (un-incorporated)” who are associated with “Higginshaw Community Project Limited [registered charity number 1125707; companies house registered number 6633689 (the ‘charity’)]” in that the ‘charity’ was previously known as Higginshaw A.R.L.F.C. before incorporating as a ‘charitable company’, and they share the same premises and facilities.

HIGGINSHAW COMMUNITY PROJECT LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 June 2022

15. Comparative Information (previous years)

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
	<i>Notes</i>			
Income from:				
Grants and donations	2	1,782	21,355	23,137
Charitable activities	3	8,200	-	8,200
Interest Received		17	-	17
Other income		<u>28,549</u>	<u>-</u>	<u>28,549</u>
Total		<u>38,548</u>	<u>21,355</u>	<u>59,903</u>
Expenditure on:				
Raising funds	4	3,059	-	3,059
Charitable activities	5	30,175	2,021	32,196
Other expenditure		<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>33,234</u>	<u>2,021</u>	<u>35,255</u>
Net income/(expenditure)		<u>5,314</u>	<u>19,334</u>	<u>24,648</u>
Reconciliation of funds:				
Total funds brought forward		<u>83,248</u>	<u>-</u>	<u>83,248</u>
Total funds carried forward		<u>88,562</u>	<u>19,334</u>	<u>107,896</u>