

REGISTERED COMPANY NUMBER: 6812303 (England and Wales)
REGISTERED CHARITY NUMBER: 1130464

Report of the Trustees and
Financial Statements for the Year Ended 28 February 2023
for
Wrenthorpe Community Association Limited

Sharp Accountants
8 Allison Terrace
Kirkhamgate
Wakefield
West Yorkshire
WF2 0SL

Wrenthorpe Community Association Limited

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Wrenthorpe Community Association Limited

Report of the Trustees for the Year Ended 28 February 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Wrenthorpe Community Association Limited provides the Village Hall and Valley Crescent Community Centre for the use of the residents of Wrenthorpe and surrounding areas.

The objective of the charitable company is to provide and maintain these premises, and improve the conditions of life for the beneficiaries and offer equal opportunities to all.

ACHIEVEMENT AND PERFORMANCE

The last year up to February 2023 has been increasingly busy with more groups getting more confident to meet together after the Covid pandemic.

We cater for all ages and abilities, for example Baby Massage, Zumba, Yoga, Kumon educational sessions, garden club, bowls, along with dance groups. The schedule has become much busier in both venues.

We have worked hard to keep up with the maintenance, regular and compulsory checks installed to the hall. We now have all lighting A rated in both places. Our cafe was checked by the environmental health department and we are very proud to have achieved 5 star status. We purchased a new ceramic cooker for our small kitchen. We are working on plans to extend the kitchen. This takes time, getting plans drawn up and obtaining grants.

We now have our own AED in the hall and will be running training sessions later this year. The WCA has helped the community to service 3 AEDs in Wrenthorpe.

The WCA has signed an agreement with a management company to restrict the use of the car park to authorised hall users, but allowing local residents and nursery users to park for sufficient time to visit the chemist or drop off and pick up children.

One of our achievements this year has been the building of a Covid Memorial Garden. It was opened in June 2022 by Rosemary, the widow of our trustee David Arthur who died in 2020 from Covid.

A new adventure starting with the garden is a Mosaic Walk around Wrenthorpe. The community is very involved with this project. It is due to be completed by April. The sessions are attended by all ages from children to adults.

Events the WCA has organised are the Seniors Lunch in December, Brass on the Grass in September and not to forget the wonderful Jubilee celebrations. There was an art exhibition and 3 great coffee mornings. Several people were able to enjoy coffee and cake in the garden.

This year we are organising a Coronation tea party on May 7th for our over 70s. As King Charles will be 74, we are catering for 74 guests.

Wrenthorpe Community Association Limited

Report of the Trustees for the Year Ended 28 February 2023

FINANCIAL REVIEW

These accounts reflect transactions from 1st March 2022 to 28th February 2023.

The total incoming resources for the period ended 28th February 2023 amounted to £40,957.

Total expenditure during the period amounted to £57,874 This included the transfer of £17,608 of restricted funds to Wrenthorpe and Kirkhamgate Assist food bank, which now is a registered CIO. The balance of the WCA's expenditure was £40,266.

We also added over £15,000 to our capital assets by creating a COVID memorial garden next to the village hall.

Excluding the transfer of the food bank balances, the surplus for this period amounted to £691.

Net Assets at the end of the financial period amounted in £248,368 held in unrestricted reserves.

As a result the WCA continues to be in a strong position and a going concern.

This year we have been successful in maintaining the regular use of the Village Hall at around 160 hours per month. As a result the availability for casual bookings is now limited to Saturday afternoons and Sundays. Valley Crescent regular use is around 70 hours per month.

With the help of grants we created a mosaic trail around the village, and also held Jubilee celebrations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its memorandum and articles of association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Wrenthorpe Community Association Limited was created in 2009 as a company limited by guarantee and as the successor to Wrenthorpe Community Association. It is a registered charity.

Members support the aims of the organization and are invited to the Annual General Meeting. Members elect the trustees or members of the management committee and these individuals are also company directors. In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £1. As at 28th February 2023 there were 58 members of whom 9 were trustees and 4 user group members.

Recruitment and appointment of new trustees

The directors of the charitable company are also charity trustees for the purposes of charity law and, under the company's Articles, are known as trustees.

As set out in the Articles of Association the Board of trustees should consist of a minimum of six and a maximum of twelve trustees. A third of trustees shall stand down for re-election at each Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

6812303 (England and Wales)

Registered Charity number

1130464

Wrenthorpe Community Association Limited

Report of the Trustees for the Year Ended 28 February 2023

Registered office

Wrenthorpe Village Hall
Wrenthorpe Lane
Wrenthorpe
Wakefield
West Yorkshire
WF2 0NE

Trustees

T R Endersby (resigned 16/3/22)
M Mitchell
R Mitchell
N J Rigby
J M Robinson
S Millington
J Trickett
D Greenwood (resigned 13/3/23)
J Baker
L Marrison (resigned 15/3/23)

Company Secretary

J M Robinson

Independent Examiner

Sharp Accountants
8 Allison Terrace
Kirkhamgate
Wakefield
West Yorkshire
WF2 0SL

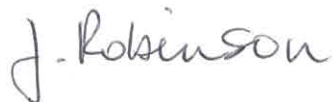
Bankers

Barclays Bank plc

RESERVES POLICY

The trustees aim towards a position whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be sufficient to cover extraordinary maintenance demand.

Approved by order of the board of trustees on 25 October 2023 and signed on its behalf by:



J M Robinson - Secretary

**Independent Examiner's Report to the Trustees of
Wrenthorpe Community Association Limited**

Independent examiner's report to the trustees of Wrenthorpe Community Association Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2023.

Responsibilities and basis of report

As the charity's trustees of the 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 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 2011 ('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

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

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.



Darren Sharp

Sharp Accountants

25 October 2023

Wrenthorpe Community Association Limited

Statement of Financial Activities for the Year Ended 28 February 2023

		Unrestricted fund £	Restricted fund £	28/2/23 Total funds £	28/2/22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	9,907	-	9,907	28,923
Other trading activities	3	31,017	-	31,017	15,851
Investment income	4	33	-	33	4
Total		40,957	-	40,957	44,778
EXPENDITURE ON					
Raising funds	5	4,687	-	4,687	3,937
Charitable activities					
Charitable Activities		35,579	17,608	53,187	41,628
Total		40,266	17,608	57,874	45,565
NET INCOME/(EXPENDITURE)		691	(17,608)	(16,917)	(787)
RECONCILIATION OF FUNDS					
Total funds brought forward		247,677	17,608	265,285	266,072
TOTAL FUNDS CARRIED FORWARD		248,368	-	248,368	265,285

The notes form part of these financial statements

Wrenthorpe Community Association Limited (Registered number: 6812303)

Balance Sheet 28 February 2023

	Notes	Unrestricted fund £	Restricted fund £	28/2/23 Total funds £	28/2/22 Total funds £
FIXED ASSETS					
Tangible assets	9	200,096	-	200,096	194,158
CURRENT ASSETS					
Debtors	10	3,697	-	3,697	1,627
Cash at bank and in hand		45,196	-	45,196	69,860
		<u>48,893</u>	<u>-</u>	<u>48,893</u>	<u>71,487</u>
CREDITORS					
Amounts falling due within one year	11	(621)	-	(621)	(360)
NET CURRENT ASSETS		<u>48,272</u>	<u>-</u>	<u>48,272</u>	<u>71,127</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>248,368</u>	<u>-</u>	<u>248,368</u>	<u>265,285</u>
NET ASSETS		<u>248,368</u>	<u>-</u>	<u>248,368</u>	<u>265,285</u>
FUNDS	12				
Unrestricted funds				248,368	247,677
Restricted funds				-	17,608
TOTAL FUNDS				<u>248,368</u>	<u>265,285</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

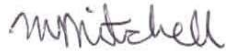
The notes form part of these financial statements

Wrenthorpe Community Association Limited (Registered number: 6812303)

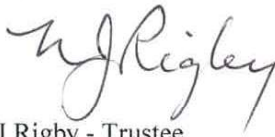
Balance Sheet - continued
28 February 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 October 2023 and were signed on its behalf by:



M Mitchell - Trustee



N J Rigby - Trustee

The notes form part of these financial statements

Wrenthorpe Community Association Limited

Notes to the Financial Statements for the Year Ended 28 February 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on reducing balance
Memorial garden	- 5% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Wrenthorpe Community Association Limited

Notes to the Financial Statements - continued for the Year Ended 28 February 2023

2. DONATIONS AND LEGACIES

	28/2/23	28/2/22
	£	£
Donations	452	956
Hub assist	-	22,375
Grants	9,455	5,592
	<u>9,907</u>	<u>28,923</u>

Grants received, included in the above, are as follows:

	28/2/23	28/2/22
	£	£
WMDC	3,949	5,592
National Lottery	5,206	-
ASDA Foundation	300	-
	<u>9,455</u>	<u>5,592</u>

3. OTHER TRADING ACTIVITIES

	28/2/23	28/2/22
	£	£
Room hire	22,562	13,136
Wren cafe	4,668	921
Bowls	1,540	906
Miscellaneous	678	534
Neighbourhood Forum	1,569	354
	<u>31,017</u>	<u>15,851</u>

Wrenthorpe Community Association Limited

Notes to the Financial Statements - continued for the Year Ended 28 February 2023

4. INVESTMENT INCOME

	28/2/23	28/2/22
	£	£
Deposit account interest	<u>33</u>	<u>4</u>

5. RAISING FUNDS

Raising donations and legacies

	28/2/23	28/2/22
	£	£
Ground rent	170	170
Water rates	50	57
Light and heat	560	339
Insurance	271	258
Cleaning expenses	1,141	637
Repairs and maintenance	496	461
Depreciation	<u>1,999</u>	<u>2,015</u>
	<u>4,687</u>	<u>3,937</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	28/2/23	28/2/22
	£	£
Depreciation - owned assets	<u>11,759</u>	<u>11,851</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2023 nor for the year ended 28 February 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2023 nor for the year ended 28 February 2022.

Wrenthorpe Community Association Limited

Notes to the Financial Statements - continued for the Year Ended 28 February 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,548	22,375	28,923
Other trading activities	15,851	-	15,851
Investment income	4	-	4
Total	<u>22,403</u>	<u>22,375</u>	<u>44,778</u>
EXPENDITURE ON			
Raising funds	3,937	-	3,937
Charitable activities			
Charitable Activities	<u>25,181</u>	<u>16,447</u>	<u>41,628</u>
Total	<u>29,118</u>	<u>16,447</u>	<u>45,565</u>
NET INCOME/(EXPENDITURE)	(6,715)	5,928	(787)
RECONCILIATION OF FUNDS			
Total funds brought forward	254,392	11,680	266,072
TOTAL FUNDS CARRIED FORWARD	<u><u>247,677</u></u>	<u><u>17,608</u></u>	<u><u>265,285</u></u>

Wrenthorpe Community Association Limited

Notes to the Financial Statements - continued for the Year Ended 28 February 2023

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Memorial garden £	Totals £
COST				
At 1 March 2022	215,000	79,921	-	294,921
Additions	-	2,602	15,095	17,697
	<u>215,000</u>	<u>82,523</u>	<u>15,095</u>	<u>312,618</u>
At 28 February 2023	215,000	82,523	15,095	312,618
DEPRECIATION				
At 1 March 2022	54,108	46,655	-	100,763
Charge for year	4,300	6,893	566	11,759
	<u>58,408</u>	<u>53,548</u>	<u>566</u>	<u>112,522</u>
At 28 February 2023	58,408	53,548	566	112,522
NET BOOK VALUE				
At 28 February 2023	<u>156,592</u>	<u>28,975</u>	<u>14,529</u>	<u>200,096</u>
At 28 February 2022	<u>160,892</u>	<u>33,266</u>	<u>-</u>	<u>194,158</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28/2/23 £	28/2/22 £
Trade debtors	1,885	1,544
Prepayments and accrued income	1,812	83
	<u>3,697</u>	<u>1,627</u>

Wrenthorpe Community Association Limited

Notes to the Financial Statements - continued for the Year Ended 28 February 2023

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28/2/23	28/2/22
	£	£
Trade creditors	261	-
Accruals and deferred income	360	360
	<u>621</u>	<u>360</u>

12. MOVEMENT IN FUNDS

	At 1/3/22	Net movement in funds	At 28/2/23
	£	£	£
Unrestricted funds			
General fund	247,677	691	248,368
Restricted funds			
Hub Assist	17,608	(17,608)	-
TOTAL FUNDS	<u>265,285</u>	<u>(16,917)</u>	<u>248,368</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	40,957	(40,266)	691
Restricted funds			
Hub Assist	-	(17,608)	(17,608)
TOTAL FUNDS	<u>40,957</u>	<u>(57,874)</u>	<u>(16,917)</u>

Wrenthorpe Community Association Limited

Notes to the Financial Statements - continued for the Year Ended 28 February 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/3/21 £	Net movement in funds £	At 28/2/22 £
Unrestricted funds			
General fund	254,392	(6,715)	247,677
Restricted funds			
Hub Assist	11,680	5,928	17,608
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>266,072</u>	<u>(787)</u>	<u>265,285</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,403	(29,118)	(6,715)
Restricted funds			
Hub Assist	22,375	(16,447)	5,928
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TOTAL FUNDS	<u>44,778</u>	<u>(45,565)</u>	<u>(787)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/3/21 £	Net movement in funds £	At 28/2/23 £
Unrestricted funds			
General fund	254,392	(6,024)	248,368
Restricted funds			
Hub Assist	11,680	(11,680)	-
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TOTAL FUNDS	<u>266,072</u>	<u>(17,704)</u>	<u>248,368</u>

Wrenthorpe Community Association Limited

Notes to the Financial Statements - continued for the Year Ended 28 February 2023

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,360	(69,384)	(6,024)
Restricted funds			
Hub Assist	22,375	(34,055)	(11,680)
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TOTAL FUNDS	<u>85,735</u>	<u>(103,439)</u>	<u>(17,704)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2023.

14. FOOD BANK AND SUPPORT HUB

As reported in last year's accounts, the food bank was granted its own charitable status by the Charity Commission. The funds held by the WCA on behalf of the food bank was transferred to the new charity during the year.

Wrenthorpe Community Association Limited

Detailed Statement of Financial Activities for the Year Ended 28 February 2023

	28/2/23 £	28/2/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	452	956
Hub assist	-	22,375
Grants	9,455	5,592
	<hr/>	<hr/>
	9,907	28,923
Other trading activities		
Room hire	22,562	13,136
Wren cafe	4,668	921
Bowls	1,540	906
Miscellaneous	678	534
Neighbourhood Forum	1,569	354
	<hr/>	<hr/>
	31,017	15,851
Investment income		
Deposit account interest	33	4
	<hr/>	<hr/>
Total incoming resources	40,957	44,778
EXPENDITURE		
Raising donations and legacies		
Ground rent	170	170
Water rates	50	57
Light and heat	560	339
Insurance	271	258
Cleaning expenses	1,141	637
Repairs and maintenance	496	461
Depreciation of tangible fixed assets	1,999	2,015
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	4,687	3,937
Charitable activities		
Ground rent	830	830
Carried forward	830	830

This page does not form part of the statutory financial statements

Wrenthorpe Community Association Limited

Detailed Statement of Financial Activities for the Year Ended 28 February 2023

	28/2/23 £	28/2/22 £
Charitable activities		
Brought forward	830	830
Water Rates	243	278
Light and heat	2,734	1,657
Insurance	1,325	1,262
Postage and stationery	1,185	496
Repairs and maintenance	2,424	2,250
Cleaning expenses	5,570	3,110
Miscellaneous expenses	4,599	4,995
Accountancy	360	360
Neighbourhood Forum	1,639	106
Hub assist	17,379	16,447
Jubilee and Gala	5,139	-
Depreciation of tangible fixed assets	9,760	9,837
	<u>53,187</u>	<u>41,628</u>
Total resources expended	<u>57,874</u>	<u>45,565</u>
Net expenditure	<u>(16,917)</u>	<u>(787)</u>

This page does not form part of the statutory financial statements