

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

**Report of the Trustees and**  
**Financial Statements for the Year Ended 29 February 2024**  
**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 29 February 2024**

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 29 February 2024. 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.

# **Wrenthorpe Community Association Limited**

## **Report of the Trustees for the Year Ended 29 February 2024**

### **ACHIEVEMENT AND PERFORMANCE**

The last year has been increasingly busy with lettings to groups growing in numbers and many requests for parties at the weekends.

We cater for all ages and abilities and a wide range of varying groups. We published a full list in our Wrenthorpe Matters newsletter. It includes various exercise classes, children's maths and English tutoring, baby massage sessions, a community choir, groups for ukulele, readers, ladies meetings, bible study, indoor bowls, and cultural education for children as well as a tea dance, country dancing and a gardening club. There is also a variety of one off events and meetings.

Our newsletter is produced 3 times per year and delivered to every house in Wrenthorpe by a team of volunteers.

At both venues we work hard to keep up with the maintenance and growing rules and regulations. Legionella and asbestos inspections, Portable Appliance testing and cleaning of the extractor fans have all been completed.

Despite rising prices we are trying to keep costs down and be aware of environmental issues. We are pleased to have been successful in our bid to Wakefield Council for funding from West Yorkshire Combined Authority's Community Climate Grants programme. This will enable us to install solar panels. A contract has now been agreed to put the panels on the roof of the village hall. Our longer term plans are to update the kitchen and are working on a 5 year plan to identify how to further improve facilities.

Improvements this year include:

- The village mosaic trail has been admired by many people.
- Users of the village hall appreciate the safety and ease of parking from the new warden controls.
- The village hall now has an internal defibrillator and a team of trained volunteers
- Smart meters have been installed
- The Wren Café now has 5 teams of volunteers and is used as a community contact venue by community police, NHS and Wakefield Council.

We held a very successful and enjoyable Coronation Tea attended by 74 people aged 74 or older. The King and Queen attended in photographic form!

The annual Christmas lunch was again successful with a visit from Santa and a memory lane magician.

The amazing Wrenthorpe Gala was held in June, the weather was kinder than the previous year.

In January we had a thank you invitation event in the village hall for all the volunteers who work so hard to make Wrenthorpe a success and a great place to live.

# **Wrenthorpe Community Association Limited**

## **Report of the Trustees for the Year Ended 29 February 2024**

### **FINANCIAL REVIEW**

These accounts reflect transactions from 1st March 2023 to 29th February 2024.

The total incoming resources for the period ended 29th February 2024 amounted to £33,650.

Total expenditure during the period amounted to £41,892.

Because of the national economic difficulties, we decided not to add to the difficulties by increasing our hire charges. Instead we drew £8,242 from balances.

Net Assets at the end of the financial period amounted in £240,126 held in unrestricted reserves.

Despite this 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.

### **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 29th February 2024 there were 66 members of whom 9 were trustees and 2 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 29 February 2024**

### **Registered office**

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

### **Trustees**

M Mitchell (resigned 26/3/24)  
R Mitchell (resigned 26/3/24)  
N J Rigby  
J M Robinson  
S Millington  
J Trickett  
D Greenwood (resigned 13/3/23)  
J Baker  
L Marrison (resigned 15/3/23)  
J Scholey (appointed 28/2/24)  
M Smith (appointed 28/2/24)

### **Company Secretary**

J M Robinson

### **Independent Examiner**

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

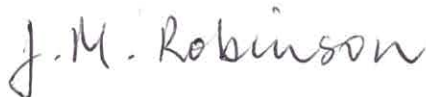
### **Bankers**

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 1 October 2024 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 29 February 2024.

**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

1 October 2024

# Wrenthorpe Community Association Limited

## Statement of Financial Activities for the Year Ended 29 February 2024

	Notes	Unrestricted fund £	Restricted fund £	29/2/24 Total funds £	28/2/23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,854	-	2,854	9,907
Other trading activities	3	30,433	-	30,433	31,017
Investment income	4	363	-	363	33
<b>Total</b>		<b>33,650</b>	<b>-</b>	<b>33,650</b>	<b>40,957</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	5,301	-	5,301	4,687
<b>Charitable activities</b>					
Charitable Activities		36,591	-	36,591	53,187
<b>Total</b>		<b>41,892</b>	<b>-</b>	<b>41,892</b>	<b>57,874</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(8,242)</b>	<b>-</b>	<b>(8,242)</b>	<b>(16,917)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		248,368	-	248,368	265,285
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>240,126</b>	<b>-</b>	<b>240,126</b>	<b>248,368</b>

The notes form part of these financial statements



# Wrenthorpe Community Association Limited (Registered number: 6812303)

## Balance Sheet 29 February 2024

	Notes	Unrestricted fund £	Restricted fund £	29/2/24 Total funds £	28/2/23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	190,473	-	190,473	200,096
<b>CURRENT ASSETS</b>					
Debtors	10	2,862	-	2,862	3,697
Cash at bank and in hand		46,997	-	46,997	45,196
		<u>49,859</u>	<u>-</u>	<u>49,859</u>	<u>48,893</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(206)	-	(206)	(621)
<b>NET CURRENT ASSETS</b>		<u>49,653</u>	<u>-</u>	<u>49,653</u>	<u>48,272</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>240,126</u>	<u>-</u>	<u>240,126</u>	<u>248,368</u>
<b>NET ASSETS</b>		<u>240,126</u>	<u>-</u>	<u>240,126</u>	<u>248,368</u>
<b>FUNDS</b>	12				
Unrestricted funds				240,126	248,368
<b>TOTAL FUNDS</b>				<u>240,126</u>	<u>248,368</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2024 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 29 February 2024**

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 1 October 2024 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'J Scholey', written over a horizontal line.

J Scholey - Trustee

A handwritten signature in black ink, appearing to be 'N J Rigby', written over a horizontal line.

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 29 February 2024

### 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 29 February 2024

### 2. DONATIONS AND LEGACIES

	29/2/24	28/2/23
	£	£
Donations	467	452
Grants	2,387	9,455
	<u>2,854</u>	<u>9,907</u>

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

	29/2/24	28/2/23
	£	£
WMDC	2,387	3,949
National Lottery	-	5,206
ASDA Foundation	-	300
	<u>2,387</u>	<u>9,455</u>

### 3. OTHER TRADING ACTIVITIES

	29/2/24	28/2/23
	£	£
Room hire	21,774	22,562
Wren cafe	4,742	4,668
Bowls	1,682	1,540
Miscellaneous	2,235	678
Neighbourhood Forum	-	1,569
	<u>30,433</u>	<u>31,017</u>

### 4. INVESTMENT INCOME

	29/2/24	28/2/23
	£	£
Deposit account interest	363	33
	<u>363</u>	<u>33</u>

# Wrenthorpe Community Association Limited

## Notes to the Financial Statements - continued for the Year Ended 29 February 2024

### 5. RAISING FUNDS

#### Commercial hire expenses

	29/2/24	28/2/23
	£	£
Ground rent	170	170
Water rates	53	50
Light and heat	842	560
Insurance	294	271
Cleaning expenses	1,379	1,141
Repairs and maintenance	723	496
Depreciation	1,840	1,999
	<u>5,301</u>	<u>4,687</u>

### 6. NET INCOME/(EXPENDITURE)

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

	29/2/24	28/2/23
	£	£
Depreciation - owned assets	<u>10,822</u>	<u>11,759</u>

### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 29 February 2024 nor for the year ended 28 February 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 29 February 2024 nor for the year ended 28 February 2023.



# Wrenthorpe Community Association Limited

Notes to the Financial Statements - continued  
for the Year Ended 29 February 2024

## 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	9,907	-	9,907
Other trading activities	31,017	-	31,017
Investment income	33	-	33
<b>Total</b>	<u>40,957</u>	<u>-</u>	<u>40,957</u>
<b>EXPENDITURE ON</b>			
Raising funds	4,687	-	4,687
<b>Charitable activities</b>			
Charitable Activities	<u>35,579</u>	<u>17,608</u>	<u>53,187</u>
<b>Total</b>	<u>40,266</u>	<u>17,608</u>	<u>57,874</u>
<b>NET INCOME/(EXPENDITURE)</b>	691	(17,608)	(16,917)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	247,677	17,608	265,285
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>248,368</u>	<u>-</u>	<u>248,368</u>

# Wrenthorpe Community Association Limited

## Notes to the Financial Statements - continued for the Year Ended 29 February 2024

### 9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Memorial garden £	Totals £
<b>COST</b>				
At 1 March 2023	215,000	82,523	15,095	312,618
Additions	-	-	1,199	1,199
At 29 February 2024	215,000	82,523	16,294	313,817
<b>DEPRECIATION</b>				
At 1 March 2023	58,408	53,548	566	112,522
Charge for year	4,300	5,795	727	10,822
At 29 February 2024	62,708	59,343	1,293	123,344
<b>NET BOOK VALUE</b>				
At 29 February 2024	152,292	23,180	15,001	190,473
At 28 February 2023	156,592	28,975	14,529	200,096

### 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29/2/24 £	28/2/23 £
Trade debtors	2,779	1,885
Prepayments and accrued income	83	1,812
	2,862	3,697

# Wrenthorpe Community Association Limited

## Notes to the Financial Statements - continued for the Year Ended 29 February 2024

### 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29/2/24	28/2/23
	£	£
Trade creditors	(154)	261
Accruals and deferred income	360	360
	<u>206</u>	<u>621</u>

### 12. MOVEMENT IN FUNDS

	At 1/3/23	Net movement in funds	At 29/2/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	248,368	(8,242)	240,126
	<u>248,368</u>	<u>(8,242)</u>	<u>240,126</u>
<b>TOTAL FUNDS</b>	<u>248,368</u>	<u>(8,242)</u>	<u>240,126</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	33,650	(41,892)	(8,242)
	<u>33,650</u>	<u>(41,892)</u>	<u>(8,242)</u>
<b>TOTAL FUNDS</b>	<u>33,650</u>	<u>(41,892)</u>	<u>(8,242)</u>

# Wrenthorpe Community Association Limited

## Notes to the Financial Statements - continued for the Year Ended 29 February 2024

### 12. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

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

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

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

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

	At 1/3/22 £	Net movement in funds £	At 29/2/24 £
<b>Unrestricted funds</b>			
General fund	247,677	(7,551)	240,126
<b>Restricted funds</b>			
Hub Assist	17,608	(17,608)	-
<b>TOTAL FUNDS</b>	<u>265,285</u>	<u>(25,159)</u>	<u>240,126</u>

Wrenthorpe Community Association Limited

Notes to the Financial Statements - continued  
for the Year Ended 29 February 2024

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 £
<b>Unrestricted funds</b>			
General fund	74,607	(82,158)	(7,551)
<b>Restricted funds</b>			
Hub Assist	-	(17,608)	(17,608)
<b>TOTAL FUNDS</b>	<u>74,607</u>	<u>(99,766)</u>	<u>(25,159)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 29 February 2024.



# Wrenthorpe Community Association Limited

## Detailed Statement of Financial Activities for the Year Ended 29 February 2024

	29/2/24 £	28/2/23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	467	452
Grants	2,387	9,455
	<hr/>	<hr/>
	2,854	9,907
<b>Other trading activities</b>		
Room hire	21,774	22,562
Wren cafe	4,742	4,668
Bowls	1,682	1,540
Miscellaneous	2,235	678
Neighbourhood Forum	-	1,569
	<hr/>	<hr/>
	30,433	31,017
<b>Investment income</b>		
Deposit account interest	363	33
	<hr/>	<hr/>
<b>Total incoming resources</b>	33,650	40,957
<b>EXPENDITURE</b>		
<b>Commercial hire expenses</b>		
Ground rent	170	170
Water rates	53	50
Light and heat	842	560
Insurance	294	271
Cleaning expenses	1,379	1,141
Repairs and maintenance	723	496
Depreciation of tangible fixed assets	1,840	1,999
	<hr/>	<hr/>
	5,301	4,687
<b>Charitable activities</b>		
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 29 February 2024

	29/2/24 £	28/2/23 £
<b>Charitable activities</b>		
Brought forward	830	830
Water Rates	260	243
Light and heat	4,109	2,734
Insurance	1,435	1,325
Postage and stationery	1,310	1,185
Repairs and maintenance	3,528	2,424
Cleaning expenses	6,734	5,570
Miscellaneous expenses	4,707	4,599
Accountancy	360	360
Neighbourhood Forum	-	1,639
Mosaic Trail	4,336	-
Hub assist	-	17,379
Jubilee and Gala	-	5,139
Depreciation of tangible fixed assets	8,982	9,760
	<u>36,591</u>	<u>53,187</u>
Total resources expended	<u>41,892</u>	<u>57,874</u>
<b>Net expenditure</b>	<u>(8,242)</u>	<u>(16,917)</u>

This page does not form part of the statutory financial statements