SHELLEY COMMUNITY ASSOCIATION

England & Wales · Charity number 1149146

Details

Status	Registered
Legal form	Charitable company
Company number	08009975
Registered	2012-09-28
Register	View on the Charity Commission register

Contact

Address	40 Hawthorne Way Shelley Huddersfield HD8 8JX
Phone	07824351899
Email	svhcomm210@gmail.com
Website	https://www.shelleyvillage.org/Community-Association

Activities

Objects: 1) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF SHELLEY WITHOUT DISTINCTION OF RACE,SEX OR OF POLITICAL,RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES,VOLUNTARY ORGANISAATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATON AND LEISURE TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS;2) TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY STATUTORY AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THE OBJECTS;3) TO PROMOTE OTHER SUCH PURPOSES AS ARE CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES FOR THE BENEFIT OF THE PUBLIC AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: A) The promotion and support of educational and recreational activities directly by the Association and also by voluntary groups.B) The management and improvement of the Community Centre (Village Hall) whose leasehold was purchased from Kirkburton Parish Council to facilitate some of these activities.C) Making of modest grants to local voluntary groups in support of their activities

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Arts/culture/heritage/science, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, Elderly/old People

Geography

- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£32,831	£23,444	-	-
2024-03-31	£33,415	£23,449	-	-
2023-03-31	£31,191	£17,884	-	-
2022-03-31	£29,001	£21,716	-	-
2021-03-31	£30,278	£34,289	-	-

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Trustees

Name	Role	Appointed
Ann Priestman	Chair	2012-09-27
ANTHONY CLIFTON		2012-09-27
CHRISTINE HUGHES		2012-11-14
Carol Rowatt		2022-12-14
Clive Alistair Patrick		2025-11-12
Damian Charles Stansfield		2024-11-28
David John Rowatt		2022-12-14
Jill Marie Catherine Allen		2022-11-09
LORNA CAROLYN MACDONALD		2012-09-27
Lynn Janice Parsley		2017-01-06
Martin Edward Smith		2022-11-09
STEPHEN ANDREW ALLEN		2012-11-14

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Accounts

Amended

SHELLEY COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

31ST MARCH 2025

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Company Registration Number 08009975
Charity Number 1149146

SHELLEY COMMUNITY ASSOCIATION

COMPANY INFORMATION

Status

Shelley Community Association is a registered charity (number 1149146).

Company registration number: 08009975.

The company is limited by guarantee.

Directors (members of Council of Management)

S A Allen
R D Cull
L R Hoare
J M Hoyle
C Hughes
L C MacDonald
L Mettrick
A Priestman
S P Tarbatt
LJ Parsley
C Hepworth
C Rowatt
DJ Rowatt
ME Smith
JM Allen

Secretary and registered office

DJ Rowatt
21 North Row
Shepley
Huddersfield
HD8 8AR

Independent Examiner

G&T Accountancy Services Ltd
Chartered Certified Accountants
Unit 1B Denby Dale Business Park
Wakefield Road
Denby Dale
Huddersfield
HD8 8QH

Bankers

Barclays Bank
17 Market Place
Huddersfield
HD1 2AA

SHELLEY COMMUNITY ASSOCIATION

CHAIRMAN'S REPORT

for the year ended 31st March 2025

The Company (08009975), through its charity (1149148) has the objectives of: the promotion and support in Shelley of social and recreational activities directly by the Association and also by voluntary groups; the management and improvement of the Community Centre (Village Hall) whose leasehold was purchased from Kirkburton Parish Council to facilitate some of these activities; and the making of modest grants to local voluntary groups in support of their activities.

The Association holds a Monthly public Meeting which all residents are eligible to attend. The Meeting acts as a sounding board for community sentiment and seeks to stimulate, harness and coordinate activities which will benefit the village. There is a substantial core of regular attendees. These are supplemented from time to time when matters of concern such as crime or traffic issues arise and the meeting may, if it thinks it justified, convey the community's concern to the relevant authorities: in this respect we are fortunate in having active local councillors whose advice and support we value.

Local community volunteer groups with whom we liaise closely include the Conservation and Environment Group, the Gala Committee, the teams who organise hanging flower baskets to brighten up the village in summer and erect lights to light up the village at Christmas, a very active Over 60s group and the Village Magazine in which the minutes of the Monthly Meeting are published. The Conservation Group liaised with their counterparts in a neighbouring village to clear the bridleway which connects the villages. And our annual New Year's Day "welly walk" is now a fixture which allows many residents to blow away the cobwebs.

The Meeting has a budget from which it can make modest grants towards initiatives which benefit the community. This year we supported the installation of seats in village vantage points, sponsored some of the hanging flower baskets and supported the local Cricket Club's access improvement initiative.
There are a number of defibrillators in the village and one of our volunteers oversees these important facilities, changing batteries and consumables when they are time-expired. We have been fortunate in being able to obtain grant aid from Kirkburton Parish Council to cover the cost of the replacement items.

Perhaps the major initiative of the year was the erection in a village conservation area of a "Nature Lectern" in celebration of the Coronation of HRH King Charles III. We feel this was most fitting, given His Majesty's long standing interest in conservation and environment matters. The initiative was funded from various sources including grants from the Parish Council and Skipton Building Society and drew on the expertise and knowledge of community groups from Shelley and neighbouring villages and talented individuals.

The Village Hall is by far the Association's largest financial and management commitment and has its own management committee appointed by the Association.. The Hall is largely Victorian era and the terms of the lease involve a full repairing commitment. This is a substantial responsibility. In addition to "routine" activities such as a rolling re-decoration programme and the statutory safety checks we have invested heavily in the Hall since purchasing the lease. This year, in response to criticisms of several years' standing, some improvements were made to the kitchen area: this was facilitated by a most generous donation from the family of a recently deceased founding Trustee of the Association, together with matching grant aid from the Parish Council.

The Hall has to be well-maintained and presented in order to be the venue of choice for the hirers who generate the income stream we need to pay for its maintenance. It is extensively used by a wide range of community groups and other organisations serving the needs of all age groups from rainbows to the Over 60s and a Friendship Café for the lonely and bereaved and those with dementia and their carers. The Hall also attracts "one-off" hires for children's parties, family celebrations and charity events. The income generated by this intensive use has enabled it to cover fully its day to day running costs.

SHELLEY COMMUNITY ASSOCIATION

CHAIRMAN'S REPORT (continued)

for the year ended 31st March 2025

Wherever possible the Hall uses local suppliers and contractors and we have an ethical policy of paying immediately upon receipt of invoice.

The Association's policies are reviewed regularly and there is ongoing risk management of the Village Hall in particular.

We are aware of the obligation to report serious incidents in accordance with Section 15(2) of the charities Act 2011 and can confirm no such incident has occurred this year.

The Association is in good health and looks forward to the future with confidence.

A. Clifton
Chairman

June 2025

SHELLEY COMMUNITY ASSOCIATION

DIRECTORS' REPORT

for the year ended

31st March 2025

The directors present their report and financial statements for the year ended 31st March 2025.

Structure, governance and management

Governing document
The organisation is a charitable company limited by guarantee, incorporated on 28th March 2012 and registered as a charity on 28th September 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of trustees/members of Council
The trustees/members of Council are also directors of the company for the purposes of company law and under the company's Articles. Under the requirements of the Memorandum and Articles of Association the number of members of the Council shall not be less than four nor more than twenty.

The Council may from time to time and at any time appoint any member of the Association as a member of the Council, either to fill a casual vacancy or by way of addition to the Council, provided that the prescribed maximum be not thereby exceeded. Any member so appointed shall retain his/her office only until the next Annual General meeting, but he/she shall then be eligible for re-election.

No person who is not a member of the Association shall in any circumstances be eligible to hold office as a member of the Council.

Principal activity

The company's principal activity during the year was that of providing maintenance and successful running of Shelley Village Hall.

Review of the financial year

The attached accounts show the results for the year with an excess income over expenditure of £8,422 on the unrestricted funds with £0 income over expenditure on the restricted funds (2024 £9,966 and £0 respectively).

Directors

The following were directors of the company and council members during the year:

S A Allen
R D Cull
L R Hoare
J M Hoyle
C Hughes
L C MacDonald
L Mettrick
A Priestman
S P Tarbatt
LJ Parsley
C Hepworth
C Rowatt
DJ Rowatt
ME Smith
JM Allen

SHELLEY COMMUNITY ASSOCIATION

DIRECTORS' REPORT (continued)

for the year ended

31st March 2025

Reserves policy

The Council of Management has reviewed the reserves of the company. Acknowledging the relative uncertainty of incoming resources for the provision of the company's activities it has been agreed that the level of reserves required, as represented by unrestricted funds, should ideally equate to not less than six months unrestricted expenditure.

Small companies

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005 and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board of directors on 20TH August 2025 and signed by order of the board:

DJ Rowatt
Company Secretary

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF SHELLEY COMMUNITY ASSOCIATION

I report on the financial statements of the company for the year ended 31st March 2025 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

S Glover FCCA, DIPHE, BA(Hons)
G&T Accountancy Services Ltd
Unit 1B Denby Dale Business Park
Wakefield Road
Denby Dale
Huddersfield
HD8 8QH

20th August 2025

SHELLEY COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (including summary income and expenditure account)

for the year ended

31st March 2025

Notes		Unrestricted Funds £	Restricted Funds £	Total funds 2025 £	Total funds 2024 £
	Incoming resources				
	Incoming resources from generated funds				
	Voluntary income:				
	Hall hire	28,741	-	28,741	26,158
	Fund raising	1,075	-	1,075	2,987
	Donations & Grants	965	-	965	2,647
	Interest /SCA Sundry	2,050	-	2,050	1,623
	Other income				
	Water rebate	-	-	-	-
	Total incoming resources	32,831	-	32,831	33,415
	Resources expended				
2	Charitable activities	23,891	300	24,191	23,749
	Total resources expended	23,891	300	24,191	23,749
	Net incoming resources before transfers	8,940	-	8,640	9,666
	Transfers between funds	-	-	-	-
	Net movement in funds	8,940	300	8,640	9,666
	Reconciliation of funds				
	Total funds brought forward	89,103	14,700	103,803	94,137
	Total funds carried forward	98,043	14,400	112,443	103,803

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

SHELLEY COMMUNITY ASSOCIATION

BALANCE SHEET

31st March 2025

Notes		2025 £	2024 £
	Fixed assets		
6	Tangible assets: restricted fund	69,495	71,255
	Current assets		
	Cash at bank and in hand	98,607	90,187
		98,607	90,187
7	**Creditors:** amounts falling due within one year	-	-
	Net current assets	98,607	90,187
	Total assets less current liabilities	168,102	161,442
	Government Grants	55,659	57,639
		112,443	103,803
	Funds		
8	General funds – unrestricted	98,043	89,103
9	Restricted funds	14,400	14,700
		112,443	103,803

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the FRS 102.

These financial statements were approved by the board of directors and authorised for issue on 20th August 2025 and are signed on its behalf by:

DJ Rowatt - Director

Company Registration Number: 08009975
The notes on pages 9 to 13 form part of these financial statements.

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

31st March 2025

1 **Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of preparation
The financial statements have been prepared under the historical cost convention and in accordance with the FRS 102 and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005. The charitable company has availed itself of Paragraph 4(1) of Schedule 1 of The Small Companies and Groups (Accounts and Directors' Report) Regulations and adopted the Companies Act formats to reflect the special nature of the charitable company's activities.

b) Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are funds which are to be used in accordance with restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of restricted funds is set out in the notes to the financial statements.

c) Incoming resources
All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

However, any income received during a financial year intended by the payer for use in funding expenditure of some future financial year is carried forward as deferred income until the year of intended use is reached.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and sponsorships and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

d) Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2025

1 **Accounting policies** (continued)

d) Resources expended (continued)
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) Depreciation
Depreciation is provided at the following rates in order to write off the assets over their estimated useful lives. In the year of acquisition tangible fixed assets are depreciated from 1st April.

Leasehold property - 2% per annum straight line

2 **Resources expended**

	Basis	Charitable Activities	Governance Costs	2025 Total	2024 Total
Costs directly allocated to activities		£	£	£	£
SCA Meetings	Direct	1,205	-	1,205	487
Fund raising	Direct	1,016	-	1,016	730
Donations	Direct	115	-	115	250
Admin, Publicity, Sundry	Direct	414	-	414	378
Utilities (G,E,W)	Direct	5,634	-	5,634	5,923
Support costs allocated to activities					
Rent & Insurance	Floor	3,564	-	3,564	3,480
Cleaning and supplies	Usage	5,331	-	5,331	4,381
Archiving	Usage	-	-	-	-
Governance charges	Usage	-	300	300	300
Depreciation	Usage	1,760	-	1,760	1,760
Maintenance & repairs	Usage	6,166	-	6,166	7,374
Amortisation of Gov Grant	Usage	(1,314)	-	(1,314)	(1,314)
		23,891	300	24,191	23,449

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2024

3 **Net incoming resources for the year**

This is stated after charging (crediting):

	2025 £	2024 £
Depreciation	1,760	1,760
Amortisation of government grants	(1,314)	(1,314)
Governance costs	300	300

4 **Directors' remuneration**

The directors of the company who also act as trustees and Members of the Council of Management received no remuneration or reimbursement of expenses in the year.

5 **Taxation**

As a charity, Shelley Community Association Limited is exempt from tax on income falling within section 505 of the Taxes Act 1988. No tax charges have arisen in the Charity.

6 **Tangible fixed assets**

	Restricted Funds Leasehold Property repairs £	Total £
Cost		
At 1st April 2024	87,986	87,986
Additions	-	-
At 31st March 2025	87,986	87,986
Depreciation		
At 1st April 2024	16,731	16,731
Charge in year	1,760	1,760
At 31st March 2025	18,491	18,491
Net book value at		
1st April 2024	71,255	71,255
31st March 2025	69,495	69,495

7 **Creditors: amounts falling due within one year**

	2025 £	2024 £
Accruals	-	-
	-	-

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2025

8	**Accumulated funds – unrestricted**	2025 £	2024 £
	At 1st April 2024	89,103	79,137
	Surplus for the year	8,940	9,966
	Transfer to designated funds	-	-
	At 31st March 2025	98,043	89,103

9	**Restricted funds**	Transfer From Unrestricted £	Total £
	At 1st April 2024	14,700	14,700
	Income:		
	Amounts received in the year	-	-
	Resources expended:		
	Governance charges	300	300
	At 31st March 2025	14,400	14,400

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2025

10 **Analysis of net assets between funds**

	2025			
	Unrestricted funds	Restricted Funds	Total funds	2024 Total funds
	£	£	£	£
Tangible fixed assets	-	69,495	69,495	71,255
Current assets	98,043	-	98,043	90,187
Current liabilities	-	(55,095)	(55,095)	(57,639)
	98,043	14,400	112,443	103,803

11 **Constitution**

The company is limited by guarantee and registered as a charity, number 1149146. The liability of each member is limited to £10.

12 **Related party transactions**

Included in the cash at bank balances the Association have ring fenced £36,500 towards major repairs, principally the Hall roof, which has a replacement cost of an estimated £50,000.

13 **Control of the company**

In the opinion of the directors, no one party controls the company.

SHELLEY COMMUNITY ASSOCIATION

GRANT INCOME

for the year ended

31st March 2025

	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Kirkburton Parish Council Grant for capital project	255	-	255	1,224
Government Covid grants	-	-	-	-
Charitable Foundations	-	-	-	-
Small Donations	710	-	710	1,423
	965	-	965	2,647

Accounts

WEDNESDAY
ADHQ806Z
A15 11/12/2024 #72
COMPANIES HOUSE

SHELLEY COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

31ST MARCH 2024

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Company Registration Number 08009975
Charity Number 1149146

SHELLEY COMMUNITY ASSOCIATION

COMPANY INFORMATION

Status

Shelley Community Association is a registered charity (number 1149146).

Company registration number: 08009975.

The company is limited by guarantee.

Directors (members of Council of Management)

S A Allen
R D Cull
L R Hoare
J M Hoyle
C Hughes
L C MacDonald
L Mettrick
A Priestman
S P Tarbatt
LJ Parsley
C Hepworth
C Rowatt
DJ Rowatt
ME Smith
JM Allen

Secretary and registered office

A Clifton
87 Hawthorne Way
Shelley
Huddersfield
HD8 8QF

Independent Examiner

G&T Accountancy Services Ltd
Chartered Certified Accountants
Unit 1B Denby Dale Business Park
Wakefield Road
Denby Dale
Huddersfield
HD8 8QH

Bankers

Barclays Bank
17 Market Place
Huddersfield
HD1 2AA

SHELLEY COMMUNITY ASSOCIATION

Chairman's Report

for the year ended 31st March 2024

The Company (08009975) through its Charity (1149146) has a record of serving Shelley very ably and providing through its endeavours and the unstinting efforts of its volunteers an indispensable venue for a wide variety of community activities. We are dependable and provide much appreciated continuity in a changing village and changing times.

Each month there is a meeting to which everyone in Shelley has a standing invitation to attend. Through this we have been fortunate to recruit new volunteers. The majority of our long-standing volunteers, on which most of our activities depend, welcome the infusion of new ideas and energy particularly as we have a rising age profile.

The strength of support for the Shelley Conservation and Environment Group leadership is transforming some of our local spaces and keeping them litter free as well as planting and keeping paths and verges clear so that they can be more readily enjoyed. We are most grateful for the support of our local Councillors and the support from Kirkburton Parish Council who through small grants have helped us to improve our locality. Natural Kirklees have been very supportive too and we enjoy a fruitful relationship with them.

The Community Association has supported the installation and subsequent maintenance of defibrillators at strategic locations. In addition, Kirkburton Parish Council generously assists with the costs of consumables so that we can be confident that when the defibrillators are needed, they are serviceable.

During the year we had a very successful Garden Festival when members of the association generously opened the gardens to visitors thereby helping us to raise funds.

Every fortnight a group of volunteers run a Friendship Café for the lonely and bereaved and with a special emphasis on helping dementia sufferers and their carers. It has become popular and is frequently recommended by Social Prescribers.

Attendees meet together in a warm and friendly environment over a cup of tea. The Café is now well attended and would be greatly missed if we did not have it.

In this and in so many ways we help our community and the facilities we offer are greatly appreciated.

Finally, we review regularly the various policies which are necessary in managing community space for example Health and Safety, Conflicts of Interest and Safeguarding. There is continuous Risk Management particularly of our principal asset, the Shelley Village Hall for which there are many legal requirements to discharge in the management of the facility.

We are aware of the need to report serious incidents in accordance with Section 15(2) of the Charities Act 2011 and we can confirm there were none this year.

This has been a year of consolidation for Shelley Community Association following the disruption caused by Covid. We have made a great deal of progress which is reflected in our Financial Statements.

R. J. Cully

R D Cull
Chairman

28th November 2024

SHELLEY COMMUNITY ASSOCIATION

DIRECTORS' REPORT

for the year ended

31st March 2024

The directors present their report and financial statements for the year ended 31st March 2024.

Structure, governance and management

Governing document
The organisation is a charitable company limited by guarantee, incorporated on 28th March 2012 and registered as a charity on 28th September 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of trustees/members of Council
The trustees/members of Council are also directors of the company for the purposes of company law and under the company's Articles. Under the requirements of the Memorandum and Articles of Association the number of members of the Council shall not be less than four nor more than twenty.

The Council may from time to time and at any time appoint any member of the Association as a member of the Council, either to fill a casual vacancy or by way of addition to the Council, provided that the prescribed maximum be not thereby exceeded. Any member so appointed shall retain his/her office only until the next Annual General meeting, but he/she shall then be eligible for re-election.

No person who is not a member of the Association shall in any circumstances be eligible to hold office as a member of the Council.

Principal activity

The company's principal activity during the year was that of providing maintenance and successful running of Shelley Village Hall.

Review of the financial year

The attached accounts show the results for the year with an excess income over expenditure of £9,966 on the unrestricted funds with £0 income over expenditure on the restricted funds (2023 £6,066 and £0 respectively).

Directors

The following were directors of the company and council members during the year:

S A Allen
R D Cull
L R Hoare
J M Hoyle
C Hughes
L C MacDonald
L Mettrick
A Priestman
S P Tarbatt
LJ Parsley
C Hepworth
C Rowatt
DJ Rowatt
ME Smith
JM Allen

SHELLEY COMMUNITY ASSOCIATION

DIRECTORS' REPORT (continued)

for the year ended

31st March 2024

Reserves policy

The Council of Management has reviewed the reserves of the company. Acknowledging the relative uncertainty of incoming resources for the provision of the company's activities it has been agreed that the level of reserves required, as represented by unrestricted funds, should ideally equate to not less than six months unrestricted expenditure.

Small companies

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005 and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board of directors on 28th November 2024 and signed by order of the board:

A Clifton

A Clifton
Company Secretary

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF SHELLEY COMMUNITY ASSOCIATION

I report on the financial statements of the company for the year ended 31st March 2024 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

   - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
   - to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

   have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

G+T Accountancy Services LTD

S Glover FCCA, DIPHE, BA(Hons)
G&T Accountancy Services Ltd
Unit 1B Denby Dale Business Park
Wakefield Road
Denby Dale
Huddersfield
HD8 8QH

20th November 2024

SHELLEY COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (including summary income and expenditure account)

for the year ended

31st March 2024

Notes		Unrestricted Funds £	Restricted Funds £	Total funds 2024 £	Total funds 2023 £
	Incoming resources				
	Incoming resources from generated funds				
	Voluntary income:				
	Hall hire	26,158	-	27,158	27,201
	Fund raising	2,987	-	2,987	-
	Donations & Grants	2,647	-	2,647	3,252
	Interest /SCA Sundry	1,623	-	1,623	738
	Other income				
	Water rebate	-	-	-	-
	Total incoming resources	33,415	-	33,415	31,191
	Resources expended				
2	Charitable activities	23,449	300	23,749	17,844
	Total resources expended	23,449	300	23,749	17,844
	Net incoming resources before transfers	9,966	-300	9,666	13,307
	Transfers between funds	-	-300	-	-
	Net movement in funds	9,966	-300	9,666	13,307
	Reconciliation of funds				
	Total funds brought forward	79,137	15,000	94,137	80,830
	Total funds carried forward	89,103	14,700	103,803	94,137

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

SHELLEY COMMUNITY ASSOCIATION

BALANCE SHEET

31st March 2024

Notes		2024 £	2023 £
	Fixed assets		
6	Tangible assets: restricted fund	71,255	73,015
	Current assets		
	Cash at bank and in hand	90,187	79,759
		90,187	79,759
7	**Creditors:** amounts falling due within one year	-	-
	Net current assets	90,187	79,759
	Total assets less current liabilities	161,442	152,774
	Government Grants	57,639	58,637
		103,803	94,137
	Funds		
8	General funds – unrestricted	89,103	79,137
9	Restricted funds	14,700	15,000
		103,803	94,137

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

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the FRS 102.

These financial statements were approved by the board of directors and authorised for issue on 28th November 2024 and are signed on its behalf by:

R D Cull Director

Company Registration Number: 08009975
The notes on pages 8 to 12 form part of these financial statements.

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

31st March 2024

1 **Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of preparation
The financial statements have been prepared under the historical cost convention and in accordance with the FRS 102 and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005. The charitable company has availed itself of Paragraph 4(1) of Schedule 1 of The Small Companies and Groups (Accounts and Directors' Report) Regulations and adopted the Companies Act formats to reflect the special nature of the charitable company's activities.

b) Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are funds which are to be used in accordance with restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of restricted funds is set out in the notes to the financial statements.

c) Incoming resources
All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

However, any income received during a financial year intended by the payer for use in funding expenditure of some future financial year is carried forward as deferred income until the year of intended use is reached.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and sponsorships and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

d) Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2024

1 **Accounting policies** (continued)

d) Resources expended (continued)
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) Depreciation
Depreciation is provided at the following rates in order to write off the assets over their estimated useful lives. In the year of acquisition tangible fixed assets are depreciated from 1st April.

Leasehold property - 2% per annum straight line

2 **Resources expended**

	Basis	Charitable Activities	Governance Costs	2024 Total	2023 Total
		£	£	£	£
Costs directly allocated to activities					
SCA Meetings	Direct	487	-	487	826
Fund raising	Direct	730	-	730	3,487
Donations	Direct	250	-	250	620
Admin, Publicity, Sundry	Direct	378	-	378	190
Utilities (G,E,W)	Direct	5,923	-	5,923	6,184
Support costs allocated to activities					
Rent & Insurance	Floor	3,480	-	3,480	3,114
Cleaning and supplies	Usage	4,381	-	4,381	3,598
Archiving	Usage	-	-	-	-
Governance charges	Usage	-	300	300	300
Depreciation	Usage	1,760	-	1,760	1,760
Maintenance & repairs	Usage	7,374	-	7,374	(881)
Amortisation of Gov Grant	Usage	(1,314)	-	(1,314)	(1,314)
		23,449	300	23,449	17,884

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2024

3 Net incoming resources for the year

This is stated after charging (crediting):

	2024 £	2023 £
Depreciation	1,760	1,760
Amortisation of government grants	(1,314)	(1,314)
Governance costs	300	300

4 Directors' remuneration

The directors of the company who also act as trustees and Members of the Council of Management received no remuneration or reimbursement of expenses in the year.

5 Taxation

As a charity, Shelley Community Association Limited is exempt from tax on income falling within section 505 of the Taxes Act 1988. No tax charges have arisen in the Charity.

6 Tangible fixed assets

	Restricted Funds Leasehold Property repairs £	Total £
Cost		
At 1st April 2023	87,986	87,986
Additions	-	-
At 31st March 2024	87,986	87,986
Depreciation		
At 1st April 2023	14,971	14,971
Charge in year	1,760	1,760
At 31st March 2024	16,731	16,731
Net book value at		
1st April 2023	73,015	73,015
31st March 2024	71,255	71,255

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	-	-
	-	-

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2024

8	**Accumulated funds – unrestricted**	2024 £	2023 £
	At 1st April 2023	79,137	73,071
	Surplus for the year	9,966	13,307
	Transfer to designated funds	-	-7,241
	At 31st March 2024	89,103	79,137

9	**Restricted funds**	Transfer From Unrestricted £	Total £
	At 1st April 2023		15,000
	Income:		
	Amounts received in the year	-	-
	Resources expended:		
	Governance charges	-300	-
	At 31st March 2024	14,700	15,000

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2024

10 Analysis of net assets between funds

	2024 Unrestricted funds £	2024 Restricted Funds £	2024 Total funds £	2023 Total funds £
Tangible fixed assets	-	71,255	71,255	73,015
Current assets	75,487	14,700	90,187	79,759
Current liabilities	-	(57,639)	(57,639)	(58,637)
	75,487	28,316	103,803	94,137

11 Constitution

The company is limited by guarantee and registered as a charity, number 1149146. The liability of each member is limited to £10.

12 Related party transactions

Included in the cash at bank balances the Association have ring fenced £36,500 towards major repairs, principally the Hall roof, which has a replacement cost of an estimated £50,000.

13 Control of the company

In the opinion of the directors, no one party controls the company.

SHELLEY COMMUNITY ASSOCIATION

GRANT INCOME

for the year ended

31st March 2024

	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Kirkburton Parish Council Grant for capital project	1,224	-	1,224	613
Government Covid grants	-	-	-	-
Charitable Foundations	-	-	-	2,325
Small Donations	1,423	-	1,423	314
	2,627	-	2,647	3,252

Accounts

SHELLEY COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

31ST MARCH 2023

CONTENTS

Company Registration Number 08009975
Charity Number 1149146

FRIDAY
ACHXEZH5
A12 08/12/2023 #180
COMPANIES HOUSE

SHELLEY COMMUNITY ASSOCIATION

COMPANY INFORMATION

Status

Shelley Community Association is a registered charity (number 1149146).

Company registration number: 08009975.

The company is limited by guarantee.

Directors (members of Council of Management)

S A Allen
R D Cull
L R Hoare
J M Hoyle
C Hughes
L C MacDonald
L Mettrick
A Priestman
S P Tarbatt
LJ Parsley
C Hepworth
C Rowatt Appointed 14/12/2022
DJ Rowatt Appointed 14/12/2022
ME Smith Appointed 09/11/2022
JM Allen Appointed 09/11/2022

Secretary and registered office

A Clifton
87 Hawthorne Way
Shelley
Huddersfield
HD8 8QF

Independent Examiner

G&T Accountancy Services Ltd
Chartered Certified Accountants
Unit 1B Denby Dale Business Park
Wakefield Road
Denby Dale
Huddersfield
HD8 8QH

Bankers

Barclays Bank
17 Market Place
Huddersfield
HD1 2AA

SHELLEY COMMUNITY ASSOCIATION

CHAIRMAN'S REPORT

For the year ended **31st March 2023**

The Company (08009975) through its Charity (1149146) has a record of serving Shelley very ably and providing through its endeavours and the unstinting efforts of its volunteers an indispensable venue for a wide variety of community activities. We are dependable and provide much appreciated continuity in a changing village and changing times.

In the aftermath of Covid it has been necessary to rebuild our finances and to encourage our community groups to return to the Village Hall so that Shelley recover some of the social interaction that was lost during the 'lockdowns' Fortunately we found that the demand to reopen was strong and the hire diary became full quite quickly. As a result, our income has returned to roughly where it was in 2020.

The opportunity to renew some of our electrical wiring to keep up with rising standards was taken when the Hall was not being used intensively. The same too for redecoration and general maintenance. However, a major preoccupation this year has been to improve our energy efficiency with lighting replacement and a major project to renew our heating installation. We also took the opportunity at the same time to regulate and remotely control the system.

Whilst the immediate spur was the rising cost of energy, we have been very conscious of the need to progress to 'net zero' wherever it is possible and economic to do so. In this and other projects we have continued to support our local suppliers by buying locally where we can and with a prompt payment policy.

Each month there is a meeting to which everyone in Shelley has a standing invitation to attend. Through this we have been fortunate to recruit new volunteers and Trustees. The majority of our long-standing volunteers, on which most of our activities depend, welcome the infusion of new ideas and energy.

The Shelley Conservation Group under new and dynamic leadership is transforming some of our local spaces and keeping them litter free as well as planting and keeping paths and verges clear so that they can be more readily enjoyed. We are most grateful for the support of our local Councillors and the support by Kirkburton Parish Council who through small grants have helped us to improve our locality. Natural Kirklees have been very supportive too and we enjoy a fruitful relationship with them.

The Community Association has supported the installation and subsequent maintenance of defibrillators at strategic locations. In addition, Kirkburton Parish Council has generously assisted with the costs of consumables so that we can be confident that when the defibrillators are needed, they are serviceable.

For the joyous occasion of the Royal Platinum Jubilee the there was a special effort by the Community Association to bring people together for a day of open air events and games on the Village Recreation Field followed by an evening of music. Despite the weather, it was a very memorable day.

Every fortnight a group of volunteers run a Friendship Café for the lonely and bereaved and with a special emphasis on helping dementia sufferers and their carers. It has become popular and is frequently recommended by Social Prescribers.

Attendees meet together in a warm and friendly environment over a cup of tea. The Café is now well attended and would be greatly missed if we did not have it.

In this and in so many ways we help our community and the facilities we offer are greatly appreciated.

Finally, we review regularly the various policies which are necessary in managing community space for example Health and Safety, Conflicts of Interest and Safeguarding. There is continuous Risk Management particularly of our principal asset, the Shelley Village Hall for which there are many legal requirements to discharge in the management of the facility.

We are aware of the need to report serious incidents in accordance with Section 15(2) of the Charities Act 2011 and we can confirm there were none this year.

This has been another challenging year for Shelley Community Association but we have made a great deal of progress which is reflected in our Financial Statements.

R D Cull
Chairman
5th December 2023

SHELLEY COMMUNITY ASSOCIATION

DIRECTORS' REPORT

for the year ended

31st March 2023

The directors present their report and financial statements for the year ended 31st March 2023.

Structure, governance and management

Governing document
The organisation is a charitable company limited by guarantee, incorporated on 28th March 2012 and registered as a charity on 28th September 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of trustees/members of Council
The trustees/members of Council are also directors of the company for the purposes of company law and under the company's Articles. Under the requirements of the Memorandum and Articles of Association the number of members of the Council shall not be less than four nor more than twenty.

The Council may from time to time and at any time appoint any member of the Association as a member of the Council, either to fill a casual vacancy or by way of addition to the Council, provided that the prescribed maximum be not thereby exceeded. Any member so appointed shall retain his/her office only until the next Annual General meeting, but he/she shall then be eligible for re-election.

No person who is not a member of the Association shall in any circumstances be eligible to hold office as a member of the Council.

Principal activity

The company's principal activity during the year was that of providing maintenance and successful running of Shelley Village Hall.

Review of the financial year

The attached accounts show the results for the year with an excess income over expenditure of £6,066 on the unrestricted funds with £7,241 income over expenditure on the restricted funds (2022 £6,985 and £0 respectively).

Directors

The following were directors of the company and council members during the year:

S A Allen
R D Cull
L R Hoare
J M Hoyle
C Hughes
L C MacDonald
L Mettrick
A Priestman
S P Tarbatt
LJ Parsley
C Hepworth
C Rowatt Appointed 14/12/2022
DJ Rowatt Appointed 14/12/2022
ME Smith Appointed 09/11/2022
JM Allen Appointed 09/11/2022

SHELLEY COMMUNITY ASSOCIATION

DIRECTORS' REPORT (continued)

for the year ended

31st March 2023

Reserves policy

The Council of Management has reviewed the reserves of the company. Acknowledging the relative uncertainty of incoming resources for the provision of the company's activities it has been agreed that the level of reserves required, as represented by unrestricted funds, should ideally equate to not less than six months unrestricted expenditure.

Small companies

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005 and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board of directors on 5th December 2023 and signed by order of the board:

A Clifton
Company Secretary

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF SHELLEY COMMUNITY ASSOCIATION

I report on the financial statements of the company for the year ended 31st March 2023 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

   - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
   - to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

   have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

S Glover FCCA, DIPHE, BA(Hons)
G&T Accountancy Services Ltd
Unit 1B Denby Dale Business Park
Wakefield Road
Denby Dale
Huddersfield
HD8 8QH

5th December 2023

SHELLEY COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (including summary income and expenditure account)

for the year ended

31st March 2023

Notes		Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
	Incoming resources				
	Incoming resources from generated funds				
	Voluntary income:				
	Hall hire	27,201	-	27,201	16,365
	Fund raising	-	-	-	2,886
	Donations & Grants	3,252	-	3,252	9,492
	Interest	738	-	738	258
	Other income				
	Water rebate	-	-	-	-
	Total incoming resources	31,191	-	31,191	29,001
	Resources expended				
2	Charitable activities	17,584	300	17,884	22,016
	Total resources expended	17,584	300	17,884	22,016
	Net incoming resources before transfers	13,607	-300	13,307	6,985
	Transfers between funds	-7,541	7,541	-	-
	Net movement in funds	6,066	7,241	13,307	6,985
	Reconciliation of funds				
	Total funds brought forward	73,071	7,759	80,830	73,845
	Total funds carried forward	79.137	15.000	94.137	80.830

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

SHELLEY COMMUNITY ASSOCIATION

BALANCE SHEET

31st March 2023

Notes		2023 £	2022 £
	Fixed assets		
6	Tangible assets: restricted fund	73,015	69,025
	Current assets		
	Cash at bank and in hand	79,759	89,426
		79,759	89,426
7	**Creditors:** amounts falling due within one year	-	(18,000)
	Net current assets	79,759	71,426
	Total assets less current liabilities	152,774	140,451
	Government Grants	58,637	59,621
		94,137	80,830
	Funds		
8	General funds – unrestricted	79,137	73,071
9	Restricted funds	15,000	7,759
		94,137	80,830

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the FRS 102.

These financial statements were approved by the board of directors and authorised for issue on 5th December 2023 and are signed on its behalf by:

R D Cull Director

Company Registration Number: 08009975
The notes on pages 8 to 12 form part of these financial statements.

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

31st March 2023

1 **Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of preparation
The financial statements have been prepared under the historical cost convention and in accordance with the FRS 102 and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005. The charitable company has availed itself of Paragraph 4(1) of Schedule 1 of The Small Companies and Groups (Accounts and Directors' Report) Regulations and adopted the Companies Act formats to reflect the special nature of the charitable company's activities.

b) Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are funds which are to be used in accordance with restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of restricted funds is set out in the notes to the financial statements.

c) Incoming resources
All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

However, any income received during a financial year intended by the payer for use in funding expenditure of some future financial year is carried forward as deferred income until the year of intended use is reached.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and sponsorships and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

d) Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2023

1 **Accounting policies** (continued)

d) Resources expended (continued)
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) Depreciation
Depreciation is provided at the following rates in order to write off the assets over their estimated useful lives. In the year of acquisition tangible fixed assets are depreciated from 1st April.

Leasehold property - 2% per annum straight line

2 **Resources expended**

	Basis	Charitable Activities £	Governance Costs £	2023 Total £	2022 Total £
Costs directly allocated to activities					
SCA Meetings	Direct	826	-	826	583
Fund raising	Direct	3,487	-	3,487	2,148
Donations	Direct	620	-	620	930
Admin, Publicity, Sundry	Direct	190	-	190	132
Utilities (G,E,W)	Direct	6,184	-	6,184	3,293
Support costs allocated to activities					
Rent & Insurance	Floor	3,114	-	3,114	3,518
Cleaning and supplies	Usage	3,598	-	3,598	3,059
Archiving	Usage	-	-	-	-
Governance charges	Usage	-	300	300	300
Depreciation	Usage	1,760	-	1,760	1,645
Maintenance & repairs	Usage	(881)	-	(881)	8,022
Amortisation of Gov Grant	Usage	(1,314)	-	(1,314)	(1,314)
		17,584	300	17,884	22,016

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2023

3 Net incoming resources for the year

This is stated after charging (crediting):

	2023 £	2022 £
Depreciation	1,760	1,645
Amortisation of government grants	(1,314)	(1,314)
Governance costs	300	300

4 Directors' remuneration

The directors of the company who also act as trustees and Members of the Council of Management received no remuneration or reimbursement of expenses in the year.

5 Taxation

As a charity, Shelley Community Association Limited is exempt from tax on income falling within section 505 of the Taxes Act 1988. No tax charges have arisen in the Charity.

6 Tangible fixed assets

	Restricted Funds Leasehold Property repairs £	Total £
Cost		
At 1st April 2022	82,236	82,236
Additions	5,750	-
At 31st March 2023	87,986	82,236
Depreciation		
At 1st April 2022	13,211	13,211
Charge in year	1,760	1,645
At 31st March 2023	14,971	14,856
Net book value at		
1st April 2022	69,025	69,025
31st March 2023	73,015	67,380

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	-	18,000
	-	18,000

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2023

		2023	2022
8	**Accumulated funds – unrestricted**	£	£
	At 1st April 2022	73,071	64,441
	Surplus for the year	13,307	8,630
	Transfer to designated funds	-7,241	-
	At 31st March 2023	79,137	73,071

		Transfer From Unrestricted	Total
9	**Restricted funds**	£	£
	At 1st April 2022		7,759
	Income:		
	Amounts received in the year	7,541	-
	Resources expended:		
	Governance charges	-300	-
	At 31st March 2023	15,000	7,759

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2023

10 **Analysis of net assets between funds**

	2023 Unrestricted funds	2023 Restricted Funds	2023 Total funds	2022 Total funds
	£	£	£	£
Tangible fixed assets	-	73,015	73,015	69,025
Current assets	64,759	15,000	79,759	89,426
Current liabilities	-	(58,637)	(58,637)	(77,621)
	64,759	29,378	94,137	80,830

11 **Constitution**

The company is limited by guarantee and registered as a charity, number 1149146. The liability of each member is limited to £10.

12 **Related party transactions**

Included in the cash at bank balances the Association have ring fenced £36,500 towards major repairs, principally the Hall roof, which has a replacement cost of an estimated £50,000.

13 **Control of the company**

In the opinion of the directors, no one party controls the company.

SHELLEY COMMUNITY ASSOCIATION

GRANT INCOME

for the year ended

31st March 2023

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Kirkburton Parish Council Grant for capital project	613	-	613	568
Government Covid grants	-	-	-	8,000
Charitable Foundations	2,325	-	2,325	-
Small Donations	314	-	314	-
	3,252	-	3,252	8,568

Accounts

SHELLEY COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

31ST MARCH 2022

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Company Registration Number 08009975
Charity Number 1149146

SHELLEY COMMUNITY ASSOCIATION

COMPANY INFORMATION

Status

Shelley Community Association is a registered charity (number 1149146).

Company registration number: 08009975.

The company is limited by guarantee.

Directors (members of Council of Management)

S A Allen
R D Cull
L R Hoare
J M Hoyle
C Hughes
L C MacDonald
A M Mettrick – resigned 23rd October 21
L Mettrick
A Priestman
S P Tarbatt
LJ Parsley
C Hepworth

Secretary and registered office

A Clifton
87 Hawthorne Way
Shelley
Huddersfield
HD8 8QF

Independent Examiner

G&T Accountancy Services Ltd
Chartered Certified Accountants
Unit 1B Denby Dale Business Park
Wakefield Road
Denby Dale
Huddersfield
HD8 8QH

Bankers

Barclays Bank
17 Market Place
Huddersfield
HD1 2AA

SHELLEY COMMUNITY ASSOCIATION

CHAIRMAN'S REPORT

For the year ended **31st March 2022**

The Company (08009975) through its Charity (1149146) has a record of serving Shelley very ably and providing through its endeavours and the unstinting efforts of its volunteers an indispensable venue for a wide variety of community activities. We are dependable and provide much appreciated continuity in a changing village and changing times.

After the disruption of the pandemic this year has been about rebuilding our finances and restoring to use our much missed Village Hall and all of the community activities it supports. The final support grant from HMG was received in April and gave us a good start to our financial year and enabled to continue our programme of upgrade and improvement. In any case, our Victorian building needs constant attention to the maintenance of its facilities as well as the need to meet our legal obligations.

We have continued to support our local suppliers by buying locally where we can and with a prompt payment policy.

During the year the heave in the carpark and a major deterioration in one of the boundary walls due to neighbouring trees required us to resolve the matter once and for all. Our neighbour, who is a good friend, agreed to the removal of the trees which had maintained the privacy of his property. As an alternative we agreed suitable fencing to give an equivalent degree of privacy. In addition, we provided Armco barriers to protect the rebuilt wall from accidental damage in the future.

We were fortunate that by volunteer effort the new Shelley Community website was created last year and it has continued to flourish and inform our community and beyond with readily updated information about events and happenings whilst at the same time providing a useful resource about village features and history.

The Shelley Conservation Group has continued to help maintain the verges and condition of some of our green spaces and signpost our many walks and so that they can be more readily enjoyed.

We are most grateful for the support of our local Councillors and the support by Kirkburton Parish Council who through small grants have helped us to improve our signage and the tidiness of our environment with new bins.

A major event during the year was the Garden Festival in which members of the community opened their gardens to visitors. It was most successful and attracted a good number of visitors from outside Shelley.

Finally, we review regularly the various policies which are necessary in managing community space for example Health and Safety, Conflicts of Interest and Safeguarding. There is continuous Risk Management particularly of our principal asset, the Shelley Village Hall for which there are many legal requirements to discharge in the management of the facility.

We are aware of the need to report serious incidents in accordance with Section 15(2) of the Charities Act 2011 and we can confirm there were none this year.

This has been another challenging year for Shelley Community Association and it community and this is reflected in the foregoing and in the accounts.

R D Cull
Chairman

05th December 2022

DIRECTORS' REPORT

for the year ended

31st March 2022

The directors present their report and financial statements for the year ended 31st March 2022.

Structure, governance and management

Governing document
The organisation is a charitable company limited by guarantee, incorporated on 28th March 2012 and registered as a charity on 28th September 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of trustees/members of Council
The trustees/members of Council are also directors of the company for the purposes of company law and under the company's Articles. Under the requirements of the Memorandum and Articles of Association the number of members of the Council shall not be less than four nor more than twenty.

The Council may from time to time and at any time appoint any member of the Association as a member of the Council, either to fill a casual vacancy or by way of addition to the Council, provided that the prescribed maximum be not thereby exceeded. Any member so appointed shall retain his/her office only until the next Annual General meeting, but he/she shall then be eligible for re-election.

No person who is not a member of the Association shall in any circumstances be eligible to hold office as a member of the Council.

Principal activity

The company's principal activity during the year was that of providing maintenance and successful running of Shelley Village Hall.

Review of the financial year

The attached accounts show the results for the year with an excess of income over expenditure of £6,985 on the unrestricted funds with £300 expenditure over income on the restricted funds (2022 -£4,311 and £0 respectively).

Directors

The following were directors of the company and council members during the year:

S A Allen
R D Cull
L R Hoare
J M Hoyle
C Hughes
L C MacDonald
A M Mettrick - resigned 23rd October 2021
L Mettrick
A Priestman
S P Tarbatt
LJ Parsley
C Hepworth

SHELLEY COMMUNITY ASSOCIATION

DIRECTORS' REPORT (continued)

for the year ended

31st March 2022

Reserves policy

The Council of Management has reviewed the reserves of the company. Acknowledging the relative uncertainty of incoming resources for the provision of the company's activities it has been agreed that the level of reserves required, as represented by unrestricted funds, should ideally equate to not less than six months unrestricted expenditure.

Small companies

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005 and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board of directors on 05th December 2022 and signed by order of the board:

AClifton

A Clifton
Company Secretary

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF SHELLEY COMMUNITY ASSOCIATION

I report on the financial statements of the company for the year ended 31st March 2022 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

  have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

S Glover FCCA, DIPHE, BA(Hons)
G&T Accountancy Services Ltd
Unit 1B Denby Dale Business Park
Wakefield Road
Denby Dale
Huddersfield
HD8 8QH

5th December 2022

SHELLEY COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (including summary income and expenditure account)

for the year ended

31st March 2022

Notes		Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
	Incoming resources				
	Incoming resources from generated funds				
	Voluntary income:				
	Hall hire	16,365	-	16,365	4,476
	Fund raising	2,886	-	2,886	6,020
	Donations & Covid Grants	9,492		9,492	19,431
	Interest	258	-	258	351
	Other income				
	Water rebate	-	-	-	-
	Total incoming resources	29,001	-	29,001	30,278
	Resources expended				
2	Charitable activities	21,716	300	22,016	34,589
	Total resources expended	21,716	300	22,016	34,589
	Net incoming resources before transfers	7,285	-300	6,985	-4,311
	Transfers between funds	-300	300	-	-
	Net movement in funds	6,985	-	6,985	-4,311
	Reconciliation of funds				
	Total funds brought forward	73,845	-	73,845	78,156
	Total funds carried forward	80,830	-	80,830	73,845

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

SHELLEY COMMUNITY ASSOCIATION

BALANCE SHEET

31st March 2022

Notes		2022 £	2021 £
	Fixed assets		
6	Tangible assets: restricted fund	69,025	70,670
	Current assets		
	Cash at bank and in hand	89,426	82,109
		89,426	82,109
7	**Creditors:** amounts falling due within one year	(18,000)	(19,000)
	Net current assets	71,426	63,109
	Total assets less current liabilities	140,451	133,779
	Government Grants	59,621	59,934
		80,830	73,845
	Funds		
8	General funds – unrestricted	73,071	64,441
9	Restricted funds	7,759	9,404
		80,830	73,845

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the FRS 102.

These financial statements were approved by the board of directors and authorised for issue on 5th December 2022 and are signed on its behalf by:

R D Call Director

Company Registration Number: 08009975
The notes on pages 8 to 12 form part of these financial statements.

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

31st March 2022

1 **Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of preparation
The financial statements have been prepared under the historical cost convention and in accordance with the FRS 102 and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005. The charitable company has availed itself of Paragraph 4(1) of Schedule 1 of The Small Companies and Groups (Accounts and Directors' Report) Regulations and adopted the Companies Act formats to reflect the special nature of the charitable company's activities.

b) Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are funds which are to be used in accordance with restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of restricted funds is set out in the notes to the financial statements.

c) Incoming resources
All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

However, any income received during a financial year intended by the payer for use in funding expenditure of some future financial year is carried forward as deferred income until the year of intended use is reached.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and sponsorships and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

d) Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2022

1 **Accounting policies** (continued)

d) Resources expended (continued)
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) Depreciation
Depreciation is provided at the following rates in order to write off the assets over their estimated useful lives. In the year of acquisition tangible fixed assets are depreciated from 1st April.

Leasehold property - 2% per annum straight line

2 **Resources expended**

	Basis	Charitable Activities	Governance Costs	2022 Total	2021 Total
Costs directly allocated to activities		£	£	£	£
SCA Meetings	Direct	583	-	583	798
Fund raising	Direct	2,148	-	2,148	-
Donations	Direct	930	-	930	9,500
Admin, Publicity, Sundry	Direct	132	-	132	477
Utilities (G,E,W)	Direct	3,293	-	3,293	1,844
Support costs allocated to activities					
Rent & Insurance	Floor	3,218	-	3,518	3,037
Cleaning and supplies	Usage	3,059	-	3,059	3,742
Archiving	Usage	-	-	-	-
Governance charges	Usage	-	300	300	300
Depreciation	Usage	1,645	-	1,645	1,645
Maintenance & repairs	Usage	8,022	-	8,022	13,860
Amortisation of Gov Grant	Usage	(1,314)	-	(1,314)	(1,314)
		21,716	300	22,016	37,860

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2022

3 **Net incoming resources for the year**

	2022	2021
	£	£
This is stated after charging (crediting):		
Depreciation	1,645	1,645
Amortisation of government grants	(1,314)	(1,314)
Governance costs	300	300

4 **Directors' remuneration**

The directors of the company who also act as trustees and Members of the Council of Management received no remuneration or reimbursement of expenses in the year.

5 **Taxation**

As a charity, Shelley Community Association Limited is exempt from tax on income falling within section 505 of the Taxes Act 1988. No tax charges have arisen in the Charity.

6 **Tangible fixed assets**

	Restricted Funds Leasehold Property repairs	Total
	£	£
Cost		
At 1st April 2021	82,236	82,236
Additions	-	-
At 31st March 2022	82,236	82,236
Depreciation		
At 1st April 2021	11,566	11,566
Charge in year	1,645	1,645
At 31st March 2021	13,211	13,211
Net book value at		
1st April 2021	70,670	70,670
31st March 2022	69,025	69,025

7 **Creditors: amounts falling due within one year**

	2022	2021
	£	£
Accruals	18,000	19,000
	18,000	19,000

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2022

		2022	2021
8	**Accumulated funds – unrestricted**	£	£
	At 1st April 2021	64,441	57,615
	Surplus for the year	8,630	-4,311
	Transfer to designated funds	-	-
	At 31st March 2022	73,071	53,304

		Transfer From Unrestricted	Total
9	**Restricted funds**	£	£
	At 1st April 2021	9,404	9,404
	Income:		
	Amounts received in the year	-	-
	Resources expended:		
	Extension costs	-	-
	Depreciation	1,645	1,645
	At 31st March 2022	7,759	7,759

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2022

10 **Analysis of net assets between funds**

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Tangible fixed assets	-	69,025	69,025	70,670
Current assets	89,426	-	89,426	82,109
Current liabilities	(18,000)	(59,621)	(77,621)	(78,934)
	71,426	9,404	80,830	73,845

11 **Constitution**

The company is limited by guarantee and registered as a charity, number 1149146. The liability of each member is limited to £10.

12 **Related party transactions**

Included in the cash at bank balances the Association have ring fenced £36,500 towards major repairs, principally the Hall roof, which has a replacement cost of an estimated £50,000.

13 **Control of the company**

In the opinion of the directors, no one party controls the company.

SHELLEY COMMUNITY ASSOCIATION

GRANT INCOME

for the year ended

31st March 2022

	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Kirkburton Parish Council Grant for capital project	568	-	568	-
Government Covid grants	8,000	-	8,000	19,431
	8,568	-	8,568	19,431

SHELLEY COMMUNITY ASSOCIATION

England & Wales - Charity number 1149146

Accounts

SHELLEY COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

31ST MARCH 2021

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Company Registration Number 08009975
Charity Number 1149146

SHELLEY COMMUNITY ASSOCIATION

COMPANY INFORMATION

Status

Shelley Community Association is a registered charity (number 1149146).

Company registration number: 08009975.

The company is limited by guarantee.

Directors (members of Council of Management)

S A Allen
R D Cull
L R Hoare
J M Hoyle
C Hughes
L C MacDonald
A M Mettrick
L Mettrick
A Priestman
S P Tarbatt
LJ Parsley
C Hepworth

Secretary and registered office

A Clifton
87 Hawthorne Way
Shelley
Huddersfield
HD8 8QF

Independent Examiner

G&T Accountancy Services Ltd
Chartered Certified Accountants
Unit 1B Denby Dale Business Park
Wakefield Road
Denby Dale
Huddersfield
HD8 8QH

Bankers

Barclays Bank
17 Market Place
Huddersfield
HD1 2AA

SHELLEY COMMUNITY ASSOCIATION

CHAIRMAN'S REPORT

For the year ended **31st March 2021**

The Company (08009975) through its Charity (1149146) has a record of serving Shelley very ably and providing through its endeavours and the unstinting efforts of its volunteers an indispensable venue for a wide variety of community activities. We are dependable and provide much appreciated continuity in a changing village and changing times. However, the pandemic which began in March 2020 with a dramatic 'stay at home' announcement from the Prime Minister changed everything that we knew and loved. The Shelley Village Hall which is the key focus of the Community Association and allows the community as a whole to embrace a wide spectrum of interests was, for the time ever, closed for all of the year. Many of our community activities were cancelled.

The first 'lockdown' was the most restrictive and left many of our elderly and infirm and otherwise vulnerable residents in need of help beyond that possible with supermarket deliveries. Volunteers from the Community Association organised and arranged to make deliveries of pharmacy products and prescriptions. Able, younger, volunteers took on the responsibility for delivering the Shelley Magazine to residents which managed to maintain a normal publishing schedule throughout. There were many selfless acts of assistance whenever members of the community needed help.

We were fortunate that by volunteer effort a new Shelley Community website was created which helped to provide readily updated information to the village and at the same time provide a useful resource about village features and history.

After the first 'lockdown' there was a focus on improving the appearance of the village with new litter bins and hanging baskets and a major effort by volunteers from the Shelley Conservation Group to helped maintain and signpost our many walks and so that they could be more readily enjoyed.

Apart from delayed receipts the income of the Hall was reduced to nothing and yet apart from a reduction in some of the utility costs the running costs of the Hall were practically unchanged. Moreover, to preserve the fabric of the property, regular visits by individual members of the Village Hall Committee ensured that we maintained all of our liabilities for maintenance and in keeping with our insurance policy requirements. In the previous accounts we had budgeted for a number of internal renovations to improve the usability of the Hall and to replace outdated facilities. It was decided that our reserves would be used so that these improvements would not interfere with our commitments when we were allowed to reopen.

When it became possible to reintroduce some restricted opening to allowable activities Village Hall Committee introduced rigorous Covid security for the safety and comfort of all. This entailed considerable analysis and interpretation of Government and local authority guidelines that were ever changing.

We were indeed fortunate and grateful to receive Governments Grants which were efficiently paid through Kirklees Council. These periodic grants enabled us to remain solvent without spending most of our carefully husbanded reserves. Local Councillors supported and helped us through this difficult period and we were thankful for that.

Finally, we review regularly the various policies which are necessary in managing community space for example Health and Safety, Conflicts of Interest and Safeguarding. There is continuous Risk Management particularly of our principal asset, the Shelley Village Hall for which there are many legal requirements to discharge in the management of the facility. We are aware of the need to report serious incidents in accordance with Section 15(2) of the Charities Act 2011 and we can confirm that there were none this year.

This has been difficult and challenging year for Shelley Community Association and its community and this is reflected in the foregoing and in the accounts.

R D Cull
Chairman

R. J. Cull

6th November 2021

SHELLEY COMMUNITY ASSOCIATION

DIRECTORS' REPORT

for the year ended

31st March 2021

The directors present their report and financial statements for the year ended 31st March 2021.

Structure, governance and management

Governing document
The organisation is a charitable company limited by guarantee, incorporated on 28th March 2012 and registered as a charity on 28th September 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of trustees/members of Council
The trustees/members of Council are also directors of the company for the purposes of company law and under the company's Articles. Under the requirements of the Memorandum and Articles of Association the number of members of the Council shall not be less than four nor more than twenty.

The Council may from time to time and at any time appoint any member of the Association as a member of the Council, either to fill a casual vacancy or by way of addition to the Council, provided that the prescribed maximum be not thereby exceeded. Any member so appointed shall retain his/her office only until the next Annual General meeting, but he/she shall then be eligible for re-election.

No person who is not a member of the Association shall in any circumstances be eligible to hold office as a member of the Council.

Principal activity

The company's principal activity during the year was that of providing maintenance and successful running of Shelley Village Hall.

Review of the financial year

The attached accounts show the results for the year with an excess of income over expenditure of -£4,311 on the unrestricted funds with £300 expenditure over income on the restricted funds (2020 -£128 and £180 respectively).

Directors

The following were directors of the company and council members during the year:

S A Allen
R D Cull
L R Hoare
J M Hoyle
C Hughes
L C MacDonald
A M Mettrick
L Mettrick
A Priestman
S P Tarbatt
LJ Parsley
C Hepworth

SHELLEY COMMUNITY ASSOCIATION

DIRECTORS' REPORT (continued)

for the year ended

31st March 2021

Reserves policy

The Council of Management has reviewed the reserves of the company. Acknowledging the relative uncertainty of incoming resources for the provision of the company's activities it has been agreed that the level of reserves required, as represented by unrestricted funds, should ideally equate to not less than six months unrestricted expenditure.

Small companies

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005 and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board of directors on 8th December 2021 and signed by order of the board:

A Clifton
Company Secretary

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF SHELLEY COMMUNITY ASSOCIATION

I report on the financial statements of the company for the year ended 31st March 2021 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

S Glover FCCA, DIPHE, BA(Hons)
G&T Accountancy Services Ltd
Unit 1B Denby Dale Business Park
Wakefield Road
Denby Dale
Huddersfield
HD8 8QH
8th December 2021

SHELLEY COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (including summary income and expenditure account)

for the year ended

31st March 2021

Notes		Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
	Incoming resources				
	Incoming resources from generated funds				
	Voluntary income:				
	Hall hire	4,476	-	4,476	30,446
	Fund raising	6,020	-	6,020	6,859
	Donations & Covid Grants	19,431		19,431	180
	Interest	351	-	351	427
	Other income				
	Water rebate	-	-	-	-
	Total incoming resources	30,278	-	30,278	37,912
	Resources expended				
2	Charitable activities	34,289	300	34,589	37,860
	Total resources expended	34,289	300	34,589	37,860
	Net incoming resources before transfers	-4,011	-300	-4,311	52
	Transfers between funds	-300	300	-	-
	Net movement in funds	-4,311	-	-4,311	52
	Reconciliation of funds				
	Total funds brought forward	78,156	-	78,156	78,104
	Total funds carried forward	73,845	-	73,845	78,156

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

SHELLEY COMMUNITY ASSOCIATION

BALANCE SHEET

31st March 2021

Notes		2021 £	2020 £
	Fixed assets		
6	Tangible assets: restricted fund	70,670	72,315
	Current assets		
	Cash at bank and in hand	82,109	89,189
		82,109	89,189
7	**Creditors:** amounts falling due within one year	(19,000)	(22,100)
	Net current assets	63,109	67,089
	Total assets less current liabilities	133,779	139,404
	Government Grants	59,934	61,248
		73,845	78,156
	Funds		
8	General funds – unrestricted	73,845	78,104
9	Restricted funds	-	-
		73,845	78,104

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the FRS 102.

These financial statements were approved by the board of directors and authorised for issue on 30th November 2021 and are signed on its behalf by:

R D Cull Director

Company Registration Number: 08009975
The notes on pages 8 to 12 form part of these financial statements.

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

31st March 2021

1 **Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of preparation
The financial statements have been prepared under the historical cost convention and in accordance with the FRS 102 and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005. The charitable company has availed itself of Paragraph 4(1) of Schedule 1 of The Small Companies and Groups (Accounts and Directors' Report) Regulations and adopted the Companies Act formats to reflect the special nature of the charitable company's activities.

b) Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are funds which are to be used in accordance with restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of restricted funds is set out in the notes to the financial statements.

c) Incoming resources
All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

However, any income received during a financial year intended by the payer for use in funding expenditure of some future financial year is carried forward as deferred income until the year of intended use is reached.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and sponsorships and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

d) Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2021

1 **Accounting policies** (continued)

d) Resources expended (continued)
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) Depreciation
Depreciation is provided at the following rates in order to write off the assets over their estimated useful lives. In the year of acquisition tangible fixed assets are depreciated from 1st April.

Leasehold property - 2% per annum straight line

2 **Resources expended**

	Basis	Charitable Activities	Governance Costs	2021 Total	2020 Total
Costs directly allocated to activities		£	£	£	£
SCA Meetings	Direct	798	-	798	492
Fund raising	Direct	-	-	-	2,170
Donations	Direct	9,500	-	9,500	332
Admin, Publicity, Sundry	Direct	477	-	477	114
Utilities (G,E,W)	Direct	1,844	-	1,844	3,623
Support costs allocated to activities					
Rent & Insurance	Floor	3,037	-	3,037	3,691
Cleaning and supplies	Usage	3,742	-	3,742	4,129
Archiving	Usage	-	-	-	-
Governance charges	Usage	-	300	300	300
Depreciation	Usage	1,645	-	1,645	1,645
Maintenance & repairs	Usage	14,560	-	13,860	22,678
Amortisation of Gov Grant	Usage	(1,314)	-	(1,314)	(1,314)
		34,289	300	34,589	37,860

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2021

3 Net incoming resources for the year

	2021	2020
	£	£
This is stated after charging (crediting):		
Depreciation	1,645	1,645
Amortisation of government grants	(1,314)	(1,314)
Governance costs	300	300

4 Directors' remuneration

The directors of the company who also act as trustees and Members of the Council of Management received no remuneration or reimbursement of expenses in the year.

5 Taxation

As a charity, Shelley Community Association Limited is exempt from tax on income falling within section 505 of the Taxes Act 1988. No tax charges have arisen in the Charity.

6 Tangible fixed assets

	Restricted Funds Leasehold Property repairs	Total
	£	£
Cost		
At 1st April 2020	82,236	82,236
Additions	-	-
At 31st March 2021	82,236	82,236
Depreciation		
At 1st April 2020	9,921	9,921
Charge in year	1,645	1,645
At 31st March 2021	11,566	11,566
Net book value at		
1st April 2020	72,315	72,315
31st March 2021	70,670	70,670

7 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	19,000	22,100
	19,000	22,100

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2021

	2021	2020
8 Accumulated funds – unrestricted	£	£
At 1st April 2020	78,156	78,232
Deficit for the year	-4,311	-128
Transfer to designated funds	-	-
At 31st March 2021	73,845	78,156

9 Restricted funds	Transfer From Unrestrictdd	Total
	£	£
At 1st April 2021	113,455	113,455
Income:		
Amounts received in the year	14,962	14,962
Resources expended:		
Extension costs	-	-
Depreciation	1,645	1,645
At 31st March 2021	126,772	126,772

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2021

10 Analysis of net assets between funds

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Tangible fixed assets	-	70,670	70,670	72,315
Current assets	26,007	56,102	82,109	89,189
Current liabilities	(19,000)	-	(19,000)	(22,100)
	7,007	126,772	133,779	139,404

11 Constitution

The company is limited by guarantee and registered as a charity, number 1149146. The liability of each member is limited to £10.

12 Related party transactions

Included in the cash at bank balances the Association have ring fenced £36,500 towards major repairs, principally the Hall roof, which has a replacement cost of an estimated £50,000.

13 Control of the company

In the opinion of the directors, no one party controls the company.

SHELLEY COMMUNITY ASSOCIATION

GRANT INCOME

for the year ended

31st March 2021

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Kirkburton Parish Council Grant for capital project	-	-	.	180
Government Covid grants	-	19,431	19,431	180
	-	19,431	19,431	180