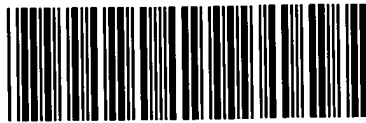


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SHELLEY COMMUNITY ASSOCIATION

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
L J 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 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
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	Restricted	Total funds	
		Funds	Funds	2024	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	<u>33,415</u>	<u>-</u>	<u>33,415</u>	<u>31,191</u>
2	Resources expended				
	Charitable activities	23,449	300	23,749	17,844
	Total resources expended	<u>23,449</u>	<u>300</u>	<u>23,749</u>	<u>17,844</u>
	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	<u>89,103</u>	<u>14,700</u>	<u>103,803</u>	<u>94,137</u>

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)
		<u>23,449</u>	<u>300</u>	<u>23,449</u>	<u>17,884</u>

SHELLEY COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS (Continued)****31st March 2024**

3	Net incoming resources for the year	2024	2023
		£	£
	This is stated after charging (crediting):		
	Depreciation	1,760	1,760
	Amortisation of government grants	(1,314)	(1,314)
	Governance costs	300	300
		<u> </u>	<u> </u>

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.

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

		2024	2023
		£	£
7	Creditors: amounts falling due within one year		
	Accruals	-	-
		<u> </u>	<u> </u>
		-	-
		<u> </u>	<u> </u>

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2024

8	Accumulated funds – unrestricted	2024	2023
		£	£
	At 1 st April 2023	79,137	73,071
	Surplus for the year	9,966	13,307
	Transfer to designated funds	-	-7,241
	At 31 st March 2024	<u>89,103</u>	<u>79,137</u>
9	Restricted funds	Transfer From Unrestricted £	Total £
	At 1 st April 2023		15,000
	Income:		
	Amounts received in the year	-	-
	Resources expended:		
	Governance charges	-300	-
	At 31 st March 2024	<u>14,700</u>	<u>15,000</u>

SHELLEY COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS (Continued)****31st March 2024****10 Analysis of net assets between funds**

	Unrestricted funds £	2024 Restricted Funds £	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)
	<u>75,487</u>	<u>28,316</u>	<u>103,803</u>	<u>94,137</u>

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 £	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
	<u>2,627</u>	<u>-</u>	<u>2,647</u>	<u>3,252</u>