

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	Restricted	Total funds	
	Funds	Funds	2025	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	<u>32,831</u>	<u>-</u>	<u>32,831</u>	<u>33,415</u>
Resources expended				
2 Charitable activities	23,891	300	24,191	23,749
Total resources expended	<u>23,891</u>	<u>300</u>	<u>24,191</u>	<u>23,749</u>
Net incoming resources before transfers	8,940	-	8,640	9,666
Transfers between funds	-	-	-	-
Net movement in funds	<u>8,940</u>	<u>300</u>	<u>8,640</u>	<u>9,666</u>
Reconciliation of funds				
Total funds brought forward	89,103	14,700	103,803	94,137
Total funds carried forward	<u>98,043</u>	<u>14,400</u>	<u>112,443</u>	<u>103,803</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 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		Charitable	Governance	2025	2024
		Basis	Activities	Costs	Total	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)
			<u>23,891</u>	<u>300</u>	<u>24,191</u>	<u>23,449</u>

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2024

3	Net incoming resources for the year	2025 £	2024 £
	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.		
6	Tangible fixed assets	Restricted Funds Leasehold Property repairs £	Total £
	Cost		
	At 1 st April 2024	87,986	87,986
	Additions	-	-
		<u> </u>	<u> </u>
	At 31 st March 2025	87,986	87,986
		<u> </u>	<u> </u>
	Depreciation		
	At 1 st April 2024	16,731	16,731
	Charge in year	1,760	1,760
		<u> </u>	<u> </u>
	At 31 st March 2025	18,491	18,491
		<u> </u>	<u> </u>
	Net book value at		
	1 st April 2024	71,255	71,255
	31 st March 2025	69,495	69,495
		<u> </u>	<u> </u>
		<u> </u>	<u> </u>
7	Creditors: amounts falling due within one year	2025 £	2024 £
	Accruals	-	-
		<u> </u>	<u> </u>
		-	-
		<u> </u>	<u> </u>
		<u> </u>	<u> </u>

SHELLEY COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS (Continued)****31st March 2025**

			2025	2024
			£	£
8	Accumulated funds – unrestricted			
	At 1 st April 2024		89,103	79,137
	Surplus for the year		8,940	9,966
	Transfer to designated funds		-	-
	At 31 st March 2025		98,043	89,103
9	Restricted funds	Transfer From Unrestricted £	Total £	
	At 1 st April 2024	14,700	14,700	
	Income:			
	Amounts received in the year	-	-	
	Resources expended:			
	Governance charges	300	300	
	At 31 st 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**

	Unrestricted funds £	2025 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)
	<u>98,043</u>	<u>14,400</u>	<u>112,443</u>	<u>103,803</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 2025

	Unrestricted funds £	Restricted funds £	Total funds	
			2025 £	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