

ST OSWALD'S WEST END CENTRE

England & Wales · Charity number 1150070

Details

Other names	THE WEST END CENTRE
Status	Registered
Legal form	Charitable company
Company number	07825963
Registered	2012-12-06
Register	View on the Charity Commission register

Contact

Address	St. Oswalds West End Centre Christopher Street Bradford West Yorkshire BD5 9DH
Phone	01274522717
Email	christine.westend@outlook.com
Website	www.thewestendcentrebradford.org

Activities

Objects: 1) TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF THE SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITY OF LITTLE HORTON AND THE CITY OF BRADFORD IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY.2) TO BENEFIT THE COMMUNITY, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECTS OF IMPROVING THEIR CONDITIONS OF LIFE.3) TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY. FOR THE PURPOSES OF THIS CLAUSE SOCIALLY EXCLUDED MEANS BEING EXCLUDED FROM SOCIETY, OR PART OF SOCIETY, AS A RESULT OF BEING A MEMBER OF A SOCIALLY AND ECONOMICALLY DEPRIVED COMMUNITY.

Activities: To improving the lives of individuals by providing groups and opportunities aimed at:-Reducing social isolation / stigmatisation.Promoting friendship, social networks, and independent lives.Improving social, physical and mental well being.Offering learning opportunities to enhance employability and the chance to improve thier economic well being.Increasing community involvement.

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£135,702	£121,665	-	-
2024-12-31	£132,000	£117,000	-	-
2023-12-31	£117,159	£122,631	-	-
2022-12-31	£115,412	£96,179	-	-
2021-12-31	£110,460	£105,207	-	-
2020-12-31	£99,714	£114,397	-	-

Trustees

Name	Role	Appointed
ALAN TROAKE		2012-09-18
Kim Clay		2023-05-11
Louise Rebecca Mann		2026-04-21
RICHARD JACK MORT		2013-08-01
Rev Derek Jones		2022-03-01

Accounts

St Oswald's West End Centre

Charity number 1150070

A company limited by guarantee number 07825963

Annual Report and Financial Statements for the year ended 31 December 2025



St Oswald's West End Centre

Annual Report and Financial Statements for the year ended 31 December 2025

Contents	Page
Trustees' report	2 to 6
Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 to 14

Prepared by West Yorkshire Community Accountancy Service CIO

St Oswald's West End Centre

Trustees' report for the year ended 31 December 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Rev. Derek Jones	Chair	
Beverley Edwards	Vice Chair	Resigned 15 October 2025
Paul Mann		Resigned 15 October 2025
Alan Troake		
Richard Mort		
Kim Clay		
Charity number	1150070	Registered in England and Wales
Company number	07825963	Registered in England and Wales
Registered and principal address	Bankers	
The West End Centre	Unity Trust Bank plc	
St Oswald's Church	Nine Brindleyplace	
Christopher Street	Birmingham	
Bradford	B1 2HB	
BD5 9DH		

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 27 October 2011. It is governed by a memorandum and articles of association as amended by special resolution 1 November 2012. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2025

Objectives and activities

The charity's objects

- 1) To develop the capacity and skills of the socially and economically disadvantaged community of Little Horton and the City of Bradford in such a way that they are better able to identify, and help meet, their needs and participate more fully in society.
- 2) To benefit the community, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together in a common effort to advance education and to provide facilities in the interests of social welfare with the objects of improving their conditions of life.
- 3) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purposes of this clause socially excluded means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community.

The charity's main activities

The centre remains dedicated to the delivery of quality provision aimed at improving the lives of individuals across our community and provided in the heart of our community. We have a selection of groups and opportunities aimed at:

- reducing social isolation and stigmatisation.
- promoting friendship, social networks, support and independent lives.
- improving the social, physical and mental wellbeing of our participants.
- offering learning opportunities and job search support in order to enhance the participants employability and the opportunities to improve their economic wellbeing.
- increasing community involvement and activity.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the reduction of social isolation, the facilitation of community cohesion and the advancement of skills and learning opportunities.

Achievements and performance

The West End Centre is a small but vibrant Community Centre based in Little Horton Bradford. Many of our clients travel from around the Bradford area. We welcome all and seek to help our friends and clients overcome whatever boundaries or barriers may feel to be in their way. In doing so we seek to engage with our whole community, irrespective of geographical or social boundaries.

2025 has been a very significant year in the life of the Centre. Thanks to the generous ongoing support of the National Lottery Community Fund, our delivery has continued to be varied and impactful, and we're hugely grateful for all those who make it happen.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2025

Achievements and performance continued

Over the course of the year, some specific **achievements and significant outcomes** (in no particular order) include:

- Serving an average of 30 meals in our weekly Wednesday lunch club
- Supporting 37 people thinking through living with pain
- Microchipping 49 pets with the help of the RSPCA.
- Walking thousands of extra steps with our walking groups (we have done these over various days)
- Supporting 57 people with IT access
- Empowering and enabling 25 volunteers across 2025 in a variety of different ways each appropriate to the individual.
- Providing an average of 25 weekly bags of shopping thanks to our partnership with Innchurches and the support of the Government's Household Support Fund.
- Learning to prepare 32 different meals in our cook and eat group
- Convening 4 meetings of the West End forum at which Centre users can use their voice to continue to direct the work that takes place to support them.
- Hosting and supporting 5 placement students
- Hosting 4 memory cafes
- Working in partnership with the mobile NHS Liver team to enable 26 people to access liver screening and information

And this has all take place in the face of some significant changes over the course of the year. After 18 years of tireless investment in the Centre, our much loved Centre Manager Christine Mann retired in 2025. This was of course a significant upheaval for the Centre, but thanks to her stirring work over the years and focussed succession planning, we were able to support Kathryn Kelly to step up into the role of Centre Manager, and the work remains in very good hands allowing for as much consistency as possible to be maintained in the months following Christines retirement.

This hasn't been the only change in team though, we also said goodbye to Dan Flack. The team therefore has seen change, and we have welcomed in Sharon Greig and Emma Norman in the latter half of 2025 to join Kathryn, Diana and the very dedicated volunteers to enable our work to continue to serve our community. Change has also been felt amongst the trustees with the retirement of Beverley Edwards and Paul Mann at the AGM in October. This leaves us with some open spaces on the management committee, which we have plans in place to fill in early 2026. We're hugely grateful for the work of the staff and trustees, and particularly want to thank those whose journeys with the Centre came to a (formal but not forever!) end in 2025.

Change can of course mean challenge for any organisation, but 2025 takes us into 2026 with both hope and excitement alongside the work of maintaining consistency for our team and community, and continuing to find new ways to love and serve our community, in partnership with the many organisations we get the chance to work with.

We find ourselves in a good financial and operational place as we enter 2026, thanks to great work throughout 2025 and leading up to it, offering much hope for the year ahead, and the trustees are set to grow our capacity and vision going forward, working with partners to ensure that the forecast for 2027 and beyond remains as positive as the footing with Christine's work over the last two decades has left us on for 2026.

It remains a privilege to be a part of all the Centre does and the impact the team and volunteers have on the community of BD5 and beyond. I am grateful for all that goes on and the many achievements the Centre has, some of which are outlined above, but above all for all the people who invest in the West End Centre and are blessed by it.

With grateful thanks, and great hopes and plans for 2026 and beyond,

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2025

Financial review

The net income for the year was £14,047, including net income of £6,906 on unrestricted funds and net income of £7,141 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £66,715.

The trustees have assessed a number of risks that justify the retention of reserves, namely:

- The risk of unforeseen emergency or other unexpected need for funds, eg an unexpected large repair bill or finding 'seed-funding' for an urgent project.
- Covering unforeseen day-to-day operational costs, eg employing temporary staff to cover a long-term sick absence.
- A source of income, eg a grant, not being renewed. Funds might be needed to give the trustees time to take action if income falls below expectations.
- Planned commitments, or designations, that cannot be met by future income alone, eg plans for a major asset purchase or to a significant project that requires the charity to provide 'matched funding'.
- The need to fund short-term deficits in a cash budget, eg money may need to be spent before a funding grant is received.

In response to these risks the trustees have agreed to retain target reserves of between 3 months and 12 months budgeted expenditure. Based on budgeted 2025 expenditure this equates to a reserves target of between £35,000 and £140,000. Our reserves at 31 December 2025 are within this target range.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2025

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 21/4/2026

Rev. Derek Jones (Trustee)

St Oswald's West End Centre

Independent examiner's report to the trustees of St Oswald's West End Centre

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2025, which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rhys North ACA

1/5/2026

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

St Oswald's West End Centre
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Grants and donations	(2)	260	119,964	120,224	113,888
Sales and fees		14,426	-	14,426	15,256
Fundraising		762	-	762	1,395
Other income		290	-	290	1,361
Total income		15,738	119,964	135,702	131,900
Expenditure on:					
Salaries NI and pensions	(3)	3,159	89,898	93,057	94,114
Payroll costs		-	881	881	880
Independent examination		-	1,140	1,140	1,140
Travel and meetings		-	973	973	420
Training		32	337	369	1,318
Venue hire		272	-	272	246
Utilities		167	2,841	3,008	4,166
Administration		-	480	480	426
Telephone		-	183	183	276
Equipment and resources		360	1,258	1,618	4,972
Insurance		84	450	534	923
Cleaning and maintenance		268	491	759	1,012
Broadband and computer costs		-	1,725	1,725	888
Food and refreshments		3,682	8,761	12,443	3,101
Consultancy and advice		-	1,680	1,680	1,108
Subscriptions and licences		118	1,018	1,136	576
Bank and service charges		-	192	192	206
Credit union		505	-	505	531
Depreciation		630	-	630	630
Other expenses		55	15	70	173
Total expenditure		9,332	112,323	121,655	117,106
Net income / (expenditure)		6,406	7,641	14,047	14,794
Transfers between funds		500	(500)	-	-
Net movement in funds		6,906	7,141	14,047	14,794
Fund balances brought forward		59,809	38,046	97,855	83,061
Fund balances carried forward	(4)	66,715	45,187	111,902	97,855

All incoming resources and resources expended derive from continuing activities.

St Oswald's West End Centre
Balance sheet
as at 31 December 2025

		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	-	-	-	630
Total fixed assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>630</u>
Current assets					
Debtors and prepayments	(6)	751	251	1,002	4,437
Cash at bank and in hand	(7)	68,455	44,936	113,391	95,060
Total current assets		<u>69,206</u>	<u>45,187</u>	<u>114,393</u>	<u>99,497</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	2,491	-	2,491	2,272
Total current liabilities		<u>2,491</u>	<u>-</u>	<u>2,491</u>	<u>2,272</u>
Net current assets / (liabilities)		<u>66,715</u>	<u>45,187</u>	<u>111,902</u>	<u>97,225</u>
Total assets less current liabilities		<u>66,715</u>	<u>45,187</u>	<u>111,902</u>	<u>97,855</u>
Net assets		<u>66,715</u>	<u>45,187</u>	<u>111,902</u>	<u>97,855</u>
Funds					
Unrestricted funds		66,715	-	66,715	59,809
Restricted funds		-	45,187	45,187	38,046
Total funds		<u>66,715</u>	<u>45,187</u>	<u>111,902</u>	<u>97,855</u>

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

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 21/4/2026

Rev. Derek Jones (Trustee)

St Oswald's West End Centre

Notes to the accounts

for the year ended 31 December 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

St Oswald's West End Centre
Notes to the accounts continued
for the year ended 31 December 2025

2 Grants and donations	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Bradford Metropolitan District Council (BMDC)	-	12,236	12,236	1,953
National Lottery Community Fund (NLCF)	-	106,228	106,228	106,227
Royds Community Association (RCA)	-	1,500	1,500	-
Sport England	-	-	-	5,600
Other donations	260	-	260	108
	<u>260</u>	<u>119,964</u>	<u>120,224</u>	<u>113,888</u>

3 Staff costs and numbers	2025 £	2024 £
Gross salaries	89,149	89,848
Social security costs	9,142	6,332
Employment allowance	(7,909)	(4,761)
Pensions	2,675	2,695
	<u>93,057</u>	<u>94,114</u>

The average number of employees during the year was 4.5, being an average of 3.2 full time equivalent (2024: 4.8, 3.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025 £	2024 £
Costs of the scheme to the charity for the year	2,675	2,695

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
BMDC - Community Chest	300	-	300	-	-
BMDC - Monday Market	-	10,336	7,929	-	2,407
NLCF - 2025-2028	33,566	106,228	100,848	-	38,946
BMDC - Warm Spaces	-	1,900	1,142	-	758
Sport England	4,180	-	1,104	-	3,076
RCA - WOW Community Partnership	-	1,500	1,000	(500)	-
	<u>38,046</u>	<u>119,964</u>	<u>112,323</u>	<u>(500)</u>	<u>45,187</u>

Fund name	Purpose of restriction
BMDC - Community Chest	To provide seating for the allotment.
BMDC - Monday Market	To contribute towards food costs of the Pantry.
NLCF - 2025-2028	To continue the Opening Doors for the Community project to reduce social isolation; facilitate community cohesion; reduce digital isolation; and reduce the impact of poverty by providing groups, activities and services for the community.
BMDC - Warm Spaces	To provide a warm space, refreshments and food for people.
Sport England	To support therapeutic gardening, walking and wellbeing group activities that promote increased movement and physical activity.
RCA - WOW Community Partnership	To enable improvement in wellbeing and mental health as part of The West End Wellbeing Warriors project.

St Oswald's West End Centre
Notes to the accounts continued
for the year ended 31 December 2025

5 Tangible assets

Cost

At 1 January 2025

Additions

At 31 December 2025

Computer
equipment

Total

£

£

1,890

1,890

-

-

1,890

1,890

Depreciation

At 1 January 2025

Charge for year

At 31 December 2025

1,260

1,260

630

630

1,890

1,890

Net book value

At 31 December 2025

-

-

At 31 December 2024

630

630

6 Debtors and prepayments

2025

2024

£

£

Debtors

251

-

Prepayments

732

764

Other debtors

19

3,673

1,002

4,437

7 Cash at bank and in hand

2025

2024

£

£

Cash at bank

113,253

95,004

Cash in hand

138

56

113,391

95,060

8 Creditors and accruals

2025

2024

£

£

Accruals

1,706

1,540

Other creditors

785

732

2,491

2,272

St Oswald's West End Centre
Notes to the accounts continued
for the year ended 31 December 2025

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £38,814 (previous year: £38,547).

St Oswald's West End Centre

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Grants and donations	260	108	119,964	113,780	120,224	113,888
Sales and fees	14,426	15,256	-	-	14,426	15,256
Fundraising	762	1,395	-	-	762	1,395
Other income	290	1,361	-	-	290	1,361
Total income	15,738	18,120	119,964	113,780	135,702	131,900
Expenditure						
Salaries NI and pensions	3,159	15,951	89,898	78,163	93,057	94,114
Payroll costs	-	880	881	-	881	880
Independent examination	-	-	1,140	1,140	1,140	1,140
Travel and meetings	-	-	973	420	973	420
Training	32	250	337	1,068	369	1,318
Venue hire	272	246	-	-	272	246
Utilities	167	74	2,841	4,092	3,008	4,166
Administration	-	95	480	331	480	426
Telephone	-	86	183	190	183	276
Equipment and resources	360	731	1,258	4,241	1,618	4,972
Insurance	84	782	450	141	534	923
Cleaning and maintenance	268	98	491	914	759	1,012
Broadband and computer costs	-	284	1,725	604	1,725	888
Food and refreshments	3,682	2,700	8,761	401	12,443	3,101
Consultancy and advice	-	449	1,680	659	1,680	1,108
Subscriptions and licences	118	332	1,018	244	1,136	576
Bank and service charges	-	36	192	170	192	206
Credit union	505	531	-	-	505	531
Depreciation	630	630	-	-	630	630
Other expenses	55	173	15	-	70	173
Total expenditure	9,332	24,328	112,323	92,778	121,655	117,106
Net income / (expenditure)	6,406	(6,208)	7,641	21,002	14,047	14,794
Transfers between funds	500	-	(500)	-	-	-
Net movement in funds	6,906	(6,208)	7,141	21,002	14,047	14,794
Fund balances brought forward	59,809	66,017	38,046	17,044	97,855	83,061
Fund balances carried forward	66,715	59,809	45,187	38,046	111,902	97,855

Accounts

St Oswald's West End Centre

Charity number 1150070

A company limited by guarantee number 07825963

Annual Report and Financial Statements for the year ended 31 December 2024



St Oswald's West End Centre

Annual Report and Financial Statements for the year ended 31 December 2024

Contents	Page
Trustees' report	2 to 6
Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 to 14

Prepared by West Yorkshire Community Accountancy Service CIO

St Oswald's West End Centre

Trustees' report for the year ended 31 December 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Rev. Derek Jones	Chair	
Philippa Mann	Treasurer	Resigned 17 September 2024
Beverley Edwards	Vice Chair	
Paul Mann		
Alan Troake		
Jackie Summerscales		Resigned 17 September 2024
Richard Mort		
Kim Clay		

Charity number	1150070	Registered in England and Wales
-----------------------	---------	---------------------------------

Company number	07825963	Registered in England and Wales
-----------------------	----------	---------------------------------

Registered and principal address	Bankers
The West End Centre	Unity Trust Bank plc
St Oswald's Church	Nine Brindleyplace
Christopher Street	Birmingham
Bradford	B1 2HB
BD5 9DH	

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 27 October 2011. It is governed by a memorandum and articles of association as amended by special resolution 1 November 2012. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2024

Objectives and activities

The charity's objects

- 1) To develop the capacity and skills of the socially and economically disadvantaged community of Little Horton and the City of Bradford in such a way that they are better able to identify, and help meet, their needs and participate more fully in society.
- 2) To benefit the community, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together in a common effort to advance education and to provide facilities in the interests of social welfare with the objects of improving their conditions of life.
- 3) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purposes of this clause socially excluded means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community.

The charity's main activities

The centre remains dedicated to the delivery of quality provision aimed at improving the lives of individuals across our community and provided in the heart of our community. We have a selection of groups and opportunities aimed at:

- reducing social isolation and stigmatisation.
- promoting friendship, social networks, support and independent lives.
- improving the social, physical and mental wellbeing of our participants.
- offering learning opportunities and job search support in order to enhance the participants employability and the opportunities to improve their economic wellbeing.
- increasing community involvement and activity.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the reduction of social isolation, the facilitation of community cohesion and the advancement of skills and learning opportunities.

Achievements and performance

The West End Centre is a small but vibrant Community Centre based in Little Horton Bradford. Many of our clients travel from around the Bradford area. We welcome all and seek to help our friends and clients overcome whatever boundaries or barriers they may feel to be in their way. In doing so we seek to engage with our whole community, irrespective of geographical or social boundaries.

We seek to deliver our charitable objects by providing a range of social and learning opportunities which include:

- Social and Interest groups
- Community Lunch
- Monday Market
- Art & Craft groups
- Cooking group
- Moving and Walking group
- Therapeutic Gardening
- Growing for Health & Wealth
- Growing Together Project
- Walking groups
- Friendship swimming group
- Support with Job Search
- Basic IT skills and support
- Access to the Internet
- Access to First Aid certificates
- Access to Basic Food Hygiene certificates

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2024

Achievements and performance continued

In addition to these groups this year we have held several extra events to provide information and access to different groups and services in the Community. These have included:

- An RSPCA offering free animal chipping and health advice.
- The Dogs Trust, offering support and information for pet owners.

We have enabled people to have a voice in the development of services and feed back their opinions. This has included:

- Breast cancer
- Transport systems
- Council budgets
- A community consultation and evaluation of our centre

We have provided a range of events that reduce social isolation and provide the opportunity to be more active in the community:

- Therapeutic gardening events and plant sales
- Pollinator counts
- Guerrilla gardening
- Producing a Poppy display for Remembrance Sunday
- Wreath making workshops
- Gingerbread making workshops
- Watts App quizzes, groups, and activities
- Outings, trips, and community picnics

We have enjoyed celebrating high days and holidays together:

- AGM
- Opening doors for the Community launch celebration
- Christmas Dinner
- Birthdays
- Funerals

St Oswald's West end Centre provides a hub in which people can meet, eat, get information, learn new skills, socialize and support each other.

The Community Allotment provides a safe space where people can enjoy the outside, make friends, and grow together.

Together we are building a safer, more resilient community able to support each other.

As the cost of living continues to impact people in our community along with changes to the benefit system The West End Centre continues to deliver provision to support people coping with these issues.

We have:

- Worked with Food Savers to launch our Monday Market, which offers affordable food to anyone living or working in the Bradford area.
- Worked with the Credit Union to encourage people to save and budget.
- Offered a Warm Space to people who are worried about the cost of heating their homes.
- Provided help and advice as well as setting up a signposting service to direct people to specialist advice centres.

During this year we have also focused on providing free or affordable meals for people. This has included:

- Free refreshments and a hot meal as part of the Monday Market.
- Free refreshments and food for people accessing Warm spaces/ Welcoming places.
- A weekly community lunch of a two-course home cooked meal for £5 a head and open to all.
- Affordable light lunches in our Internet café
- Using fruit and veggies from our allotment to produce wholesome soups and meals.
- Sharing produce from the allotment via our green food bank.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2024

Achievements and performance continued

As chair of trustees, it has been a particular privilege throughout 2024 to see the significant and committed work the centre staff and volunteer team has done amidst very trying times, building on a very positive history, and towards a hopeful future for the Centre. It is my privilege once again to thank them for all their efforts and affirm once again our commitment to loving and serving our community.

Financial review

The net income for the year was £14,794, including net expenditure of £6,208 on unrestricted funds and net income of £21,002 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £59,179.

The trustees have assessed a number of risks that justify the retention of reserves, namely:

- The risk of unforeseen emergency or other unexpected need for funds, eg an unexpected large repair bill or finding 'seed-funding' for an urgent project.
- Covering unforeseen day-to-day operational costs, eg employing temporary staff to cover a long-term sick absence.
- A source of income, eg a grant, not being renewed. Funds might be needed to give the trustees time to take action if income falls below expectations.
- Planned commitments, or designations, that cannot be met by future income alone, eg plans for a major asset purchase or to a significant project that requires the charity to provide 'matched funding'.
- The need to fund short-term deficits in a cash budget, eg money may need to be spent before a funding grant is received.

In response to these risks the trustees have agreed to retain target reserves of between 3 months and 12 months budgeted expenditure. Based on actual 2024 expenditure this equates to a reserves target of between £29,100 and £116,400. Our reserves at 31 December 2024 are within this target range.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2024

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 24/7/2025

Rev. Derek Jones (Trustee)

St Oswald's West End Centre

Independent examiner's report to the trustees of St Oswald's West End Centre

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2024, which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rhys North ACA

25/7/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

St Oswald's West End Centre
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	108	113,780	113,888	107,607
Sales and fees		15,256	-	15,256	8,616
Fundraising		1,395	-	1,395	415
Other income		1,361	-	1,361	521
Total income		18,120	113,780	131,900	117,159
Expenditure on:					
Salaries NI and pensions	(3)	15,951	78,163	94,114	96,093
Payroll costs		880	-	880	912
Freelancer fees		-	-	-	840
Independent examination		-	1,140	1,140	1,140
Travel and meetings		-	420	420	11
Training		250	1,068	1,318	595
Venue hire		246	-	246	99
Utilities		74	4,092	4,166	6,362
Administration		95	331	426	412
Telephone		86	190	276	609
Equipment and resources		731	4,241	4,972	2,888
Insurance		782	141	923	945
Cleaning and maintenance		98	914	1,012	2,606
Broadband and computer costs		284	604	888	1,353
Food and refreshments		2,700	401	3,101	4,545
Consultancy and advice		449	659	1,108	-
Subscriptions and licences		332	244	576	876
Bank and service charges		36	170	206	194
Credit union		531	-	531	1,203
Depreciation		630	-	630	630
Other expenses		173	-	173	318
Total expenditure		24,328	92,778	117,106	122,631
Net income / (expenditure)		(6,208)	21,002	14,794	(5,472)
Fund balances brought forward		66,017	17,044	83,061	88,533
Fund balances carried forward	(4)	59,809	38,046	97,855	83,061

All incoming resources and resources expended derive from continuing activities.

St Oswald's West End Centre
Balance sheet
as at 31 December 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 630	-	630	1,260
Total fixed assets	<u>630</u>	<u>-</u>	<u>630</u>	<u>1,260</u>
Current assets				
Debtors and prepayments	(6) 4,015	422	4,437	30,182
Cash at bank and in hand	(7) 57,036	38,024	95,060	55,149
Total current assets	<u>61,051</u>	<u>38,446</u>	<u>99,497</u>	<u>85,331</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 1,872	400	2,272	3,530
Total current liabilities	<u>1,872</u>	<u>400</u>	<u>2,272</u>	<u>3,530</u>
Net current assets / (liabilities)	<u>59,179</u>	<u>38,046</u>	<u>97,225</u>	<u>81,801</u>
Total assets less current liabilities	<u>59,809</u>	<u>38,046</u>	<u>97,855</u>	<u>83,061</u>
Net assets	<u>59,809</u>	<u>38,046</u>	<u>97,855</u>	<u>83,061</u>
Funds				
Unrestricted funds	59,809	-	59,809	66,017
Restricted funds	-	38,046	38,046	17,044
Total funds	<u>59,809</u>	<u>38,046</u>	<u>97,855</u>	<u>83,061</u>

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

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 24/7/2025

Rev. Derek Jones (Trustee)

St Oswald's West End Centre

Notes to the accounts

for the year ended 31 December 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

St Oswald's West End Centre
Notes to the accounts continued
for the year ended 31 December 2024

2 Grants and donations	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Bradford Metropolitan District Council (BMDC)	-	1,953	1,953	2,738
National Lottery Community Fund (NLCF)	-	106,227	106,227	104,869
Sport England	-	5,600	5,600	-
Other donations	108	-	108	-
	<u>108</u>	<u>113,780</u>	<u>113,888</u>	<u>107,607</u>

3 Staff costs and numbers	2024 £	2023 £
Gross salaries	89,848	93,168
Social security costs	6,332	6,279
Employment allowance	(4,761)	(6,106)
Pensions	<u>2,695</u>	<u>2,752</u>
	<u>94,114</u>	<u>96,093</u>

The average number of employees during the year was 4.8, being an average of 3.3 full time equivalent (2023: 5.1, 3.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024 £	2023 £
Costs of the scheme to the charity for the year	2,695	2,752

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
BMDC - Community Chest	-	300	-	-	300
Local Giving	6	-	6	-	-
NLCF - Opening Doors	16,311	-	16,311	-	-
NLCF - 2025-2028	-	106,227	72,661	-	33,566
BMDC - Warm Spaces	727	1,653	2,380	-	-
Sport England	-	5,600	1,420	-	4,180
	<u>17,044</u>	<u>113,780</u>	<u>92,778</u>	<u>-</u>	<u>38,046</u>

Fund name	Purpose of restriction
BMDC - Community Chest	To provide seating for the allotment.
Local Giving	Funding to provide outdoor activities including gardening, cooking and walking for people experiencing increased anxiety and mental health issues.
NLCF - Opening Doors	To reduce social isolation and encourage the development of peer support by providing a place to bring people together, develop friendships, learn from each other and grow informal networks of support. To reduce digital isolation by providing physical access to the internet for those who don't have the physical or economic means to access it. To provide people with information and skills to access information and services to make informed choices and to gain skills, work experience and help others. To facilitate community cohesion.

St Oswald's West End Centre

Notes to the accounts continued

for the year ended 31 December 2024

4 Restricted funds continued

Fund name	Purpose of restriction
NLCF - 2025-2028	To continue the Opening Doors for the Community project to reduce social isolation; facilitate community cohesion; reduce digital isolation; and reduce the impact of poverty by providing groups, activities and services for the community.
BMDC - Warm Spaces Sport England	To provide a warm space, refreshments and food for people. To support therapeutic gardening, walking and wellbeing group activities that promote increased movement and physical activity.

5 Tangible assets

	Computer equipment	Total
Cost	£	£
At 1 January 2024	1,890	1,890
Additions	-	-
At 31 December 2024	<u>1,890</u>	<u>1,890</u>
Depreciation		
At 1 January 2024	630	630
Charge for year	630	630
At 31 December 2024	<u>1,260</u>	<u>1,260</u>
Net book value		
At 31 December 2024	<u>630</u>	<u>630</u>
At 31 December 2023	<u>1,260</u>	<u>1,260</u>

6 Debtors and prepayments

	2024	2023
	£	£
Prepayments	764	782
Other debtors	<u>3,673</u>	<u>29,400</u>
	<u>4,437</u>	<u>30,182</u>

7 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	95,004	55,102
Cash in hand	<u>56</u>	<u>47</u>
	<u>95,060</u>	<u>55,149</u>

8 Creditors and accruals

	2024	2023
	£	£
Accruals	1,540	2,851
Other creditors	<u>732</u>	<u>679</u>
	<u>2,272</u>	<u>3,530</u>

St Oswald's West End Centre
Notes to the accounts continued
for the year ended 31 December 2024

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £38,547 (previous year: £38,711).

St Oswald's West End Centre

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and donations	108	-	113,780	107,607	113,888	107,607
Sales and fees	15,256	8,616	-	-	15,256	8,616
Fundraising	1,395	415	-	-	1,395	415
Other income	1,361	521	-	-	1,361	521
Total income	18,120	9,552	113,780	107,607	131,900	117,159
Expenditure						
Salaries NI and pensions	15,951	-	78,163	96,093	94,114	96,093
Payroll costs	880	-	-	912	880	912
Freelancer fees	-	800	-	40	-	840
Independent examination	-	150	1,140	990	1,140	1,140
Travel and meetings	-	-	420	11	420	11
Training	250	-	1,068	595	1,318	595
Venue hire	246	-	-	99	246	99
Utilities	74	-	4,092	6,362	4,166	6,362
Administration	95	-	331	412	426	412
Telephone	86	-	190	609	276	609
Equipment and resources	731	-	4,241	2,888	4,972	2,888
Insurance	782	-	141	945	923	945
Cleaning and maintenance	98	66	914	2,540	1,012	2,606
Broadband and computer costs	284	-	604	1,353	888	1,353
Food and refreshments	2,700	3,575	401	970	3,101	4,545
Consultancy and advice	449	-	659	-	1,108	-
Subscriptions and licences	332	31	244	845	576	876
Bank and service charges	36	-	170	194	206	194
Credit union	531	1,203	-	-	531	1,203
Depreciation	630	630	-	-	630	630
Other expenses	173	10	-	308	173	318
Total expenditure	24,328	6,465	92,778	116,166	117,106	122,631
Net income / (expenditure)	(6,208)	3,087	21,002	(8,559)	14,794	(5,472)
Transfers between funds	-	1,890	-	(1,890)	-	-
Net movement in funds	(6,208)	4,977	21,002	(10,449)	14,794	(5,472)
Fund balances brought forward	66,017	61,040	17,044	27,493	83,061	88,533
Fund balances carried forward	59,809	66,017	38,046	17,044	97,855	83,061

Accounts

St Oswald's West End Centre

Charity number 1150070

A company limited by guarantee number 07825963

Annual Report and Financial Statements for the year ended 31 December 2023



St Oswald's West End Centre

Annual Report and Financial Statements for the year ended 31 December 2023

Contents	Page
Trustees' report	2 to 6
Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 to 13

Prepared by West Yorkshire Community Accountancy Service CIO

St Oswald's West End Centre

Trustees' report for the year ended 31 December 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Rev. Derek Jones	Chair	
Philippa Mann	Treasurer	
Beverley Edwards	Vice Chair	
Paul Mann		
Alan Troake		
Jackie Summerscales		
Richard Mort		
Linda Green		Resigned 11 May 2023
Kim Clay		Appointed 11 May 2023

Charity number 1150070 Registered in England and Wales

Company number 07825963 Registered in England and Wales

Registered and principal address	Bankers
The West End Centre	Unity Trust Bank plc
St Oswald's Church	Nine Brindleyplace
Christopher Street	Birmingham
Bradford	B1 2HB
BD5 9DH	

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 27 October 2011. It is governed by a memorandum and articles of association (as amended by special resolution 1 November 2012). The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2023

Objectives and activities

The charity's objects

- 1) To develop the capacity and skills of the socially and economically disadvantaged community of Little Horton and the City of Bradford in such a way that they are better able to identify, and help meet, their needs and participate more fully in society.
- 2) To benefit the community, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together in a common effort to advance education and to provide facilities in the interests of social welfare with the objects of improving their conditions of life.
- 3) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purposes of this clause socially excluded means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community.

The charity's main activities

The centre remains dedicated to the delivery of quality provision aimed at improving the lives of individuals across our community and provided in the heart of our community. We have a selection of groups and opportunities aimed at:

- reducing social isolation and stigmatisation.
- promoting friendship, social networks, support and independent lives.
- improving the social, physical and mental wellbeing of our participants.
- offering learning opportunities and job search support in order to enhance the participants employability and the opportunities to improve their economic wellbeing.
- increasing community involvement and activity.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the reduction of social isolation, the facilitation of community cohesion and the advancement of skills and learning opportunities.

Achievements and performance

The West End Centre is a small but vibrant Community Centre based in Little Horton Bradford. Many of our clients travel from around the Bradford area. We welcome all and seek to help our friends and clients overcome whatever boundaries or barriers may feel to be in their way. In doing so we seek to engage with our whole community, irrespective of geographical or social boundaries.

We do this by providing a range of social and learning opportunities which include:

- Social and interest groups
- Community Lunch
- Monday Market
- Art & Craft groups
- Cooking Group
- Moving and Walking group
- Therapeutic Gardening
- Growing for Health & Wealth
- Growing Together Project
- Support with Job Search
- Basic IT skills and support
- Access to the Internet
- Monday Market working with Inn Churches and Food Savers to provide access to affordable food for people living and working in Bradford.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance continued

In addition to these groups this year we have held several extra events to provide information and access to different groups and services in the Community. These have included:

- A health event providing access to full health checks and information about a range of health-related services.
- An RSPCA event offering free animal chipping and health advice.
- The Dogs Trust, offering support and information for pet owners.

We have enabled people to have a voice in the development of services in their community by holding consultation events with:

- Listening In Week - Bradford District and Craven Health and Care Partnership (BDC HCP) to listen to local people and understand what matters most to people when it comes to health and care.
- A bus reform drop-in session on behalf of the WY Combined Authority seeking views on bus services across the area.
- The Rethinking Pain Project consultation. Talking to people about their experience of pain.
- York University's Food for Thought research project. Looking at experiences of food hardship and mental health.

We have provided a range of events that reduce social isolation and provide the opportunity to be more active in the community:

- Keep Britain Tidy Spring Clean
- Bread Making
- Therapeutic Gardening events and Plant sales.
- Pollinator Counts.
- Guerrilla Gardening
- Art Project working with Alison Smith a visiting artist to produce a lit sculpture for the Bradford Festival of Light.
- Producing a Poppy display for Remembrance Sunday
- An afternoon Tea to raise money for Breast Cancer
- A visit from The Mobile Police Museum.
- Wreath Making workshops
- Gingerbread making workshops
- Kittys bread making workshop and competition (we were awarded 1st prize)

We have enjoyed celebrating high days and holidays together:

- AGM
- King Charles Coronation
- Christmas Dinner
- Birthdays
- Funerals

St Oswald's West End Centre provides a hub in which people can meet, eat, get information, learn new skills, socialise and support each other.

The Community Allotment provides a safe space where people can enjoy the outside, make friends and grow together.

Together we are building a safer, more resilient community able to support each other.

This year the cost-of-living crisis has increased peoples' levels of anxiety and the effects of Covid 19 have produced a tsunami of health issues.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2023

Achievements and performance continued

The West End Centre has designed provision to help people to cope with these issues. We have:

- Worked with Food Savers to launch our Monday Market which offers affordable food to anyone living or working in the Bradford area.
- Worked with Credit Union to encourage people to save and budget.
- Offered a Warm Space to people who are worried about the cost of heating their homes.
- Worked with In Communities to offer advice and support via the Money Matters Project.
- Provided help advice as well as setting up a sign posting service to direct people to specialist advice centres.

During this year we have also focused on providing free or affordable meals for people. This has included:

- Free refreshments and a hot meal as part of the Monday Market.
- Free refreshments and food for people accessing Warm spaces/ Welcoming places.
- A weekly community lunch of a two-course home cooked meal for £4 a head and open to all.
- Affordable light lunches in our Internet café
- Using fruit and veg from our allotment to produce wholesome soups and meals.
- Sharing produce from the allotment via our green food bank.

As chair of trustees, it has been a particular privilege throughout 2023 to see the significant and committed work the Centre staff and volunteer team has done amidst very trying times, building on a very positive history, and towards a hopeful future for the Centre.

Rev. Derek Jones

Financial review

The net expenditure for the year was £5,472, including net income of £4,977 on unrestricted funds and net expenditure of £10,449 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £64,757.

The trustees have assessed a number of risks that justify the retention of reserves, namely:

- The risk of unforeseen emergency or other unexpected need for funds, eg an unexpected large repair bill or finding 'seed-funding' for an urgent project.
- Covering unforeseen day-to-day operational costs, eg employing temporary staff to cover a long-term sick absence.
- A source of income, eg a grant, not being renewed. Funds might be needed to give the trustees time to take action if income falls below expectations.
- Planned commitments, or designations, that cannot be met by future income alone, eg plans for a major asset purchase or to a significant project that requires the charity to provide 'matched funding'.
- The need to fund short-term deficits in a cash budget, eg money may need to be spent before a funding grant is received.

In response to these risks the trustees have agreed to retain target reserves of between 3 months and 12 months budgeted expenditure. Based on budgeted 2024 expenditure this equates to a reserves target of between £25,000 and £100,000. Our reserves at 31 December 2023 are within this target range.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 11/09/2024

Rev. Derek Jones (Trustee)

St Oswald's West End Centre

Independent examiner's report to the trustees of St Oswald's West End Centre

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2023, which are set out on pages 8 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rhys North ACA

12/09/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

St Oswald's West End Centre
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	-	107,607	107,607	108,441
Sales and fees		8,616	-	8,616	6,273
Fundraising		415	-	415	608
Other income		521	-	521	90
Total income		9,552	107,607	117,159	115,412
Expenditure on:					
Salaries NI and pensions	(3)	-	96,093	96,093	76,269
Payroll costs		-	912	912	784
Freelancer fees		800	40	840	-
Independent examination		150	990	1,140	912
Travel and meetings		-	11	11	135
Training		-	595	595	256
Venue hire		-	99	99	89
Utilities		-	6,362	6,362	705
Administration		-	412	412	121
Telephone		-	609	609	1,311
Equipment and resources		-	2,888	2,888	5,330
Insurance		-	945	945	998
Cleaning and maintenance		66	2,540	2,606	4,033
Broadband and computer costs		-	1,353	1,353	433
Food and refreshments		3,575	970	4,545	3,015
Consultancy and advice		-	-	-	70
Subscriptions and licences		31	845	876	586
Bank and service charges		-	194	194	157
Credit union		1,203	-	1,203	344
Depreciation		630	-	630	-
Other expenses		10	308	318	631
Total expenditure		6,465	116,166	122,631	96,179
Net income / (expenditure)		3,087	(8,559)	(5,472)	19,233
Transfers between funds		1,890	(1,890)	-	-
Net movement in funds		4,977	(10,449)	(5,472)	19,233
Fund balances brought forward		61,040	27,493	88,533	69,300
Fund balances carried forward	(4)	66,017	17,044	83,061	88,533

All incoming resources and resources expended derive from continuing activities.

St Oswald's West End Centre
Balance sheet
as at 31 December 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	1,260	-	1,260	-
Total fixed assets		<u>1,260</u>	<u>-</u>	<u>1,260</u>	<u>-</u>
Current assets					
Debtors and prepayments	(6)	29,400	782	30,182	22,894
Cash at bank and in hand	(7)	37,176	17,973	55,149	67,099
Total current assets		<u>66,576</u>	<u>18,755</u>	<u>85,331</u>	<u>89,993</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	1,819	1,711	3,530	1,460
Total current liabilities		<u>1,819</u>	<u>1,711</u>	<u>3,530</u>	<u>1,460</u>
Net current assets / (liabilities)		<u>64,757</u>	<u>17,044</u>	<u>81,801</u>	<u>88,533</u>
Total assets less current liabilities		<u>66,017</u>	<u>17,044</u>	<u>83,061</u>	<u>88,533</u>
Net assets		<u>66,017</u>	<u>17,044</u>	<u>83,061</u>	<u>88,533</u>
Funds					
Unrestricted funds		66,017	-	66,017	61,040
Restricted funds		-	17,044	17,044	27,493
Total funds		<u>66,017</u>	<u>17,044</u>	<u>83,061</u>	<u>88,533</u>

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

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 11/09/2024

Rev. Derek Jones (Trustee)

St Oswald's West End Centre

Notes to the accounts

for the year ended 31 December 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

St Oswald's West End Centre
Notes to the accounts continued
for the year ended 31 December 2023

2 Grants and donations	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Bradford Metropolitan District Council (BMDC)	-	2,738	2,738	2,992
National Lottery Community Fund (NLCF)	-	104,869	104,869	104,869
Local Giving	-	-	-	500
Other donations	-	-	-	80
	<u>-</u>	<u>107,607</u>	<u>107,607</u>	<u>108,441</u>

3 Staff costs and numbers	2023 £	2022 £
Gross salaries	93,168	73,071
Social security costs	6,279	4,906
Employment allowance	(6,106)	(3,794)
Pensions	<u>2,752</u>	<u>2,086</u>
	<u>96,093</u>	<u>76,269</u>

The average number of employees during the year was 5.1, being an average of 3.4 full time equivalent (2022: 4.3, 2.7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023 £	2022 £
Costs of the scheme to the charity for the year	2,752	2,086

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Local Giving	500	-	494	-	6
NLCF - Opening Doors	26,222	104,869	112,890	(1,890)	16,311
BMDC - Warm Spaces	771	2,738	2,782	-	727
	<u>27,493</u>	<u>107,607</u>	<u>116,166</u>	<u>(1,890)</u>	<u>17,044</u>

Fund name	Purpose of restriction
Local Giving	Funding to provide outdoor activities including gardening, cooking and walking for people experiencing increased anxiety and mental health issues.
NLCF - Opening Doors	To reduce social isolation and encourage the development of peer support by providing a place to bring people together, develop friendships, learn from each other and grow informal networks of support. To reduce digital isolation by providing physical access to the internet for those who don't have the physical or economic means to access it. To provide people with information and skills to access information and services to make informed choices and to gain skills, work experience and help others. To facilitate community cohesion. The transfer comprises a contribution of funds from the charity and the capitalisation of computer equipment.
BMDC - Warm Spaces	To provide a warm space, refreshments and food for people.

St Oswald's West End Centre
Notes to the accounts continued
for the year ended 31 December 2023

5 Tangible assets

	Computer equipment	Total
<u>Cost</u>	£	£
At 1 January 2023	-	-
Additions	1,890	1,890
At 31 December 2023	1,890	1,890
<u>Depreciation</u>		
At 1 January 2023	-	-
Charge for year	630	630
At 31 December 2023	630	630
<u>Net book value</u>		
At 31 December 2023	1,260	1,260
At 31 December 2022	-	-

6 Debtors and prepayments

	2023	2022
	£	£
Prepayments	782	685
Other debtors	29,400	22,209
	30,182	22,894

7 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank	55,102	67,052
Cash in hand	47	47
	55,149	67,099

8 Creditors and accruals

	2023	2022
	£	£
Accruals	2,851	912
Other creditors	679	548
	3,530	1,460

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £38,711 (previous year: £37,816).

St Oswald's West End Centre
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 December 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Grants and donations	-	80	107,607	108,361	107,607	108,441
Sales and fees	8,616	6,273	-	-	8,616	6,273
Fundraising	415	608	-	-	415	608
Other income	521	60	-	30	521	90
Total income	9,552	7,021	107,607	108,391	117,159	115,412
Expenditure						
Salaries NI and pensions	-	-	96,093	76,269	96,093	76,269
Payroll costs	-	-	912	784	912	784
Freelancer fees	800	-	40	-	840	-
Independent examination	150	-	990	912	1,140	912
Travel and meetings	-	-	11	135	11	135
Training	-	-	595	256	595	256
Venue hire	-	-	99	89	99	89
Utilities	-	-	6,362	705	6,362	705
Administration	-	-	412	121	412	121
Telephone	-	-	609	1,311	609	1,311
Equipment and resources	-	53	2,888	7,177	2,888	7,230
Insurance	-	-	945	998	945	998
Cleaning and maintenance	66	-	2,540	2,133	2,606	2,133
Broadband and computer costs	-	-	1,353	433	1,353	433
Food and refreshments	3,575	2,780	970	235	4,545	3,015
Consultancy and advice	-	-	-	70	-	70
Subscriptions and licences	31	-	845	586	876	586
Bank and service charges	-	-	194	157	194	157
Credit union	1,203	344	-	-	1,203	344
Depreciation	630	-	-	-	630	-
Other expenses	10	520	308	111	318	631
Total expenditure	6,465	3,697	116,166	92,482	122,631	96,179
Net income / (expenditure)	3,087	3,324	(8,559)	15,909	(5,472)	19,233
Transfers between funds	1,890	-	(1,890)	-	-	-
Net movement in funds	4,977	3,324	(10,449)	15,909	(5,472)	19,233
Fund balances brought forward	61,040	57,716	27,493	11,584	88,533	69,300
Fund balances carried forward	66,017	61,040	17,044	27,493	83,061	88,533

Accounts

St Oswald's West End Centre

Charity number 1150070

A company limited by guarantee number 07825963

Annual Report and Financial Statements **for the year ended 31 December 2022**



West Yorkshire Community Accounting Service

St Oswald's West End Centre

Annual Report and Financial Statements for the year ended 31 December 2022

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 12

Prepared by West Yorkshire Community Accountancy Service CIO

St Oswald's West End Centre

Trustees' report for the year ended 31 December 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Rev. Derek Jones	Chair	Appointed 1 March 2022
Philippa Mann	Treasurer	
Beverley Edwards	Vice-chair	
Paul Mann		
Alan Troake		
Jackie Summerscales		
Susan Pickering		Resigned 31 December 2022
Richard Mort		
Linda Green		

Charity number 1150070 Registered in England and Wales

Company number 07825963 Registered in England and Wales

Registered and principal address

The West End Centre
St Oswald's Church
Christopher Street
Little Horton
Bradford
BD5 9DH

Bankers

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Independent examiner

Stephen Procter

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 27 October 2011. It is governed by a memorandum and articles of association (as amended by special resolution 1 November 2012). The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2022

Objectives and activities

The charity's objects

- 1) To develop the capacity and skills of the socially and economically disadvantaged community of Little Horton and the city of Bradford in such a way that they are better able to identify, and help meet, their needs and participate more fully in society.
- 2) To benefit the community, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together in a common effort to advance education and to provide facilities in the interests of social welfare with the objects of improving their conditions of life.
- 3) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purposes of this clause socially excluded means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community.

The charity's main activities

The centre remains dedicated to the delivery of quality provision aimed at improving the lives of individuals across our community and provided in the heart of our community. We have a selection of groups and opportunities aimed at:

- a) reducing social isolation and stigmatisation.
- b) promoting friendship, social networks, support and independent lives.
- c) improving the social, physical and mental wellbeing of our participants.
- d) offering learning opportunities and job search support in order to enhance the participants employability and the opportunities to improve their economic wellbeing.
- e) increasing community involvement and activity.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the reduction of social isolation, the facilitation of community cohesion and the advancement of skills and learning opportunities.

Achievements and performance

The West End Centre is a small but vibrant Community Centre based in Little Horton Bradford. Many of our clients travel from around the Bradford area. We welcome all and do not believe in geographical boundaries.

We aim to reduce social isolation, address digital exclusion by providing people with access to the internet and the skills and information to enable them to make informed life choices. We provide a range of social and interest groups, grass roots learning opportunities and support with job search and employability.

The Centre's Community Allotment is a safe space in which people can enjoy a range of therapeutic gardening activities, help grow produce for use in the centre, to support our green food bank and share.

This year we have seen the introduction of new groups and activities which have encouraged people to reengage with their community after the devastating effects of Covid 19.

We have introduced the growing Together Project which draws on the principles of Permaculture to grow people and communities through gardening activities.

We have experimented with sewing a wild flower meadow in the grounds of St Oswald's Church, delivered a range of therapeutic gardening activities both on the allotment and in and around the Centre. Encouraged people to grow at home by offering free starter sets of planters, soil, seedlings and seeds.

This year the cost-of-living crisis has increased peoples levels of anxiety and the effects of Covid 19 have produced a tsunami of health issues. The West End Centre has designed provision to help people cope with these issues.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2022

Objectives and activities

Achievements and performance (continued)

We have:

- Worked with Food Savers to launch our Monday Market which offers affordable food to anyone living or working in the Bradford area.
- Worked with Credit Union to encourage people to save and budget.
- Offered a Warm Space to people who are worried about the cost of heating their homes.
- Worked with In Communities to offer advice and support via the Money Matters Project.
- Provided help and advice as well as setting up a sign posting service to direct people to specialist advice centres.

During this year we have also focused on providing free or affordable meals for people. This has included:

- Free refreshments and a hot meal as part of the Monday Market.
- Free refreshments and food for people accessing warm spaces.
- A weekly community lunch of a two course home cooked meal for £4 a head and open to all.
- Affordable light lunches in our Internet café.
- Using fruit and veg from our allotment to produce wholesome soups and meals.
- Sharing produce from the allotment via our green food bank.

We have also planned to introduce a health hub in 2023 in response to these needs and have begun to set up partnerships with local health centres and professionals to do this.

Financial review

The net income for the year was £19,233, including net income of £3,324 on unrestricted funds and net income of £15,909 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £61,040.

We will maintain an upper limit of 12 months expenditure and a minimum of 3 months expenditure.

We have calculated the level of reserves needed by identifying the expenditure over 2023 which was £98,000 and calculated a budget forecast for 2024 of £100,000.

The upper limit is therefore calculated at £100,000 and the lower limit at £25,000.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 10/07/2023

Derek Jones (Trustee)

St Oswald's West End Centre

Independent examiner's report to the trustees of St Oswald's West End Centre

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2022, which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Procter

11/07/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

St Oswald's West End Centre
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	80	108,361	108,441	105,772
Activities, events and room hire		5,317	-	5,317	4,456
Memberships		1,564	-	1,564	232
Other income		60	30	90	-
Total income		7,021	108,391	115,412	110,460
Expenditure on:					
Salaries NI and pensions	(3)	-	76,269	76,269	91,418
Payroll costs		-	784	784	733
Independent examination		-	912	912	720
Travel and meetings		-	135	135	504
Training		-	256	256	218
Venue hire		-	89	89	87
Utilities		-	705	705	1,725
Administration		-	121	121	195
Telephone		-	1,311	1,311	915
Equipment and resources		53	7,177	7,230	3,016
Insurance		-	998	998	913
Cleaning and maintenance		-	2,133	2,133	489
Computer equipment and software		-	433	433	1,276
Food and refreshments		2,780	235	3,015	2,081
Consultancy and advice		-	70	70	-
Subscriptions and licences		-	586	586	712
Bank and service charges		-	157	157	147
Other expenses		864	111	975	58
Total expenditure		3,697	92,482	96,179	105,207
Net income		3,324	15,909	19,233	5,253
Fund balances brought forward		57,716	11,584	69,300	64,047
Fund balances carried forward	(4)	61,040	27,493	88,533	69,300

All incoming resources and resources expended derive from continuing activities.

St Oswald's West End Centre
Balance sheet
as at 31 December 2022

		2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Current assets					
Prepayments	(5)	22,894	-	22,894	24,627
Cash at bank and in hand	(6)	39,606	27,493	67,099	45,563
Total current assets		<u>62,500</u>	<u>27,493</u>	<u>89,993</u>	<u>70,190</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	1,460	-	1,460	890
Total current liabilities		<u>1,460</u>	<u>-</u>	<u>1,460</u>	<u>890</u>
Net current assets / (liabilities)		<u>61,040</u>	<u>27,493</u>	<u>88,533</u>	<u>69,300</u>
Net assets		<u>61,040</u>	<u>27,493</u>	<u>88,533</u>	<u>69,300</u>
Funds					
Unrestricted funds		61,040	-	61,040	57,716
Restricted funds		-	27,493	27,493	11,584
Total funds		<u>61,040</u>	<u>27,493</u>	<u>88,533</u>	<u>69,300</u>

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

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 10/07/2023

Derek Jones (Trustee)

St Oswald's West End Centre

Notes to the accounts

for the year ended 31 December 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

St Oswald's West End Centre

Notes to the accounts continued

for the year ended 31 December 2022

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Bradford MDC Growing Together	-	1,992	1,992	-
Bradford MDC Warm Spaces	-	1,000	1,000	-
Local Giving	-	500	500	-
National Lottery Community Fund	-	104,869	104,869	102,868
ESF Pathways	-	-	-	54
Magic Little Grants	-	-	-	500
VCS Alliance	-	-	-	1,000
Other grants and donations	80	-	80	1,350
	<u>80</u>	<u>108,361</u>	<u>108,441</u>	<u>105,772</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	73,071	85,890
Social security costs	4,906	6,956
Employment allowance	(3,794)	(4,000)
Pensions	2,086	2,572
	<u>76,269</u>	<u>91,418</u>

The average number of employees during the year was 3.7, being an average of 2.3 full time equivalent (2021: 4, 3 FTE). There were no employees with emoluments above £60,000.

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Lottery Community Fund	11,303	104,899	89,980	-	26,222
Magic Little Grants	281	-	281	-	-
BMDC Warm Spaces	-	1,000	229	-	771
Local Giving	-	500	-	-	500
BMDC Growing Together	-	1,992	1,992	-	-
	<u>11,584</u>	<u>108,391</u>	<u>92,482</u>	<u>-</u>	<u>27,493</u>

Fund name	Purpose of restriction
Lottery Community Fund	To reduce social isolation and encourage the development of peer support. To reduce digital isolation by providing physical access to the internet for those who don't have the physical or economic means to access it. To provide people with information and skills to access information and services to make informed choices and to gain skills, work experience and help others and to facilitate community cohesion. For salaries and running costs to achieve the above.
Magic Little Grants	To facilitate groups and activities promoting wellbeing.
BMDC Warm Spaces	To provide a warm space, refreshments, and food for people.
Local Giving	Funding to provide outdoor activities including gardening, cooking and walking for people experiencing increased anxiety and mental health issues.
BMDC Growing Together	Gardening activities including planting wild flower meadows and guerrilla gardening. Improving wellbeing and mental health.

St Oswald's West End Centre
Notes to the accounts continued
for the year ended 31 December 2022

5 Prepayments	2022	2021
	£	£
Prepayments	22,894	24,627
	<u>22,894</u>	<u>24,627</u>

6 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	67,052	45,516
Cash in hand	47	47
	<u>67,099</u>	<u>45,563</u>

7 Creditors and accruals	2022	2021
	£	£
Bank loans and overdrafts	548	170
Accruals	912	720
	<u>1,460</u>	<u>890</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £37,816 (previous year: £38,357).

Accounts

St Oswald's West End Centre

Charity number 1150070

A company limited by guarantee number 07825963

Annual Report and Financial Statements for the year ended 31 December 2021



St Oswald's West End Centre

Annual Report and Financial Statements for the year ended 31 December 2021

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 12

Prepared by West Yorkshire Community Accountancy Service CIO

St Oswald's West End Centre

Trustees' report for the year ended 31 December 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Rev. Stephen Treasure	Chair	Resigned 19 July 2021
Rev. Derek Jones	Chair	Appointed 1 March 2022
Philippa Mann	Treasurer	
Beverley Edwards	Vice-chair	
Paul Mann		
Alan Troake		
Jackie Summerscales		
Susan Pickering		
Richard Mort		
Linda Green		

Charity number 1150070 Registered in England and Wales

Company number 07825963 Registered in England and Wales

Registered and principal address

The West End Centre
St Oswald's Church
Christopher Street
Little Horton
Bradford
BD5 9DH

Bankers

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Independent examiner

Stephen Procter

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 27 October 2011. It is governed by a memorandum and articles of association (as amended by special resolution 1 November 2012). The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2021

Objectives and activities

The charity's objects

- 1) To develop the capacity and skills of the socially and economically disadvantaged community of Little Horton and the city of Bradford in such a way that they are better able to identify, and help meet, their needs and participate more fully in society.
- 2) To benefit the community, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together in a common effort to advance education and to provide facilities in the interests of social welfare with the objects of improving their conditions of life.
- 3) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purposes of this clause socially excluded means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community.

The charity's main activities

The centre remains dedicated to the delivery of quality provision aimed at improving the lives of individuals across our community and provided in the heart of our community. We have a selection of groups and opportunities aimed at:

- a) reducing social isolation and stigmatisation.
- b) promoting friendship, social networks, support and independent lives.
- c) improving the social, physical and mental wellbeing of our participants.
- d) offering learning opportunities and job search support in order to enhance the participants employability and the opportunities to improve their economic wellbeing.
- e) increasing community involvement and activity.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the reduction of social isolation, the facilitation of community cohesion and the advancement of skills and learning opportunities.

Achievements and performance

The West End Centre is a small but vibrant Community Centre based in Little Horton, Bradford. Many of our clients travel from around the Bradford area. We welcome all and do not believe in geographical boundaries.

We aim to reduce social isolation, address digital inclusion and provide people with the skills and information to enable them to make informed life choices. We provide a range of social and interest groups, grass roots learning opportunities and support with job search and employability.

2021 has been a year of two halves. It started in full Covid lock down with provision and support being organised online, over the phone or using WhatsApp groups. The weekly community lunch was delivered along with activities to distract from the increased levels of isolation and anxiety resulting from the Covid crisis.

As restrictions eased, we responded by offering daily walk n talk groups and then moved onto offering groups and activities based at our Community Allotment which became our outdoor community base and the focus of activity. This included therapeutic gardening, arts and crafts, outdoor cooking as well as hosting our depression support group.

June brought the re-opening of the Centre, and we made the most of the good weather and utilised our outdoor space for activities. These included piloting a green foodbank using produce from the allotment, plant sales. Gradually as the weather cooled and the days grew shorter, we reintroduced small groups into the centre.

The West End has adapted over this difficult and changeable year but has continued to engage with and support members of the community using a mix of delivery methods as the situation dictated.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2021

Achievements and performance (continued)

Clients have told us the difference the Centre has made to their lives and how it has helped them to stay connected with others:

'My friends at the West End Centre have been there and really helped me to get through it, always knowing someone is there.'

'It lifts my mood and certainly makes me feel better.'

'I would be lost if I didn't have centre - makes my mind happy.'

'It helps your mental health, having a good chat makes you more relaxed and takes you away from your own company.'

Financial review

The net income for the year was £5,253 including net expenditure of £4,593 on unrestricted funds and net income of £9,846 on restricted funds, after transfers.

Reserves policy

The charity's free reserves at the year end were £57,716.

We need to keep the reserves level at 3 months' worth of annual expenditure. We studied last year's accounts and noted the expenditure figure of approx. £108,000. We then divided the figure of £108,000 by 4 = £27,000 and added £3,000 extra to allow for on costs. This produced a reserves figure of £30,000. We would also like to identify a reserve of £15,000 to be used as match funding for future bids and or a contingency fund for use in emergencies. If expenditure rises, our reserves will need to go up too.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 14/04/2022

Jackie Summerscales (Trustee)

St Oswald's West End Centre

Independent examiner's report to the trustees of St Oswald's West End Centre

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2021, which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Procter

27/04/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

St Oswald's West End Centre
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	1,404	104,368	105,772	98,412
Activities, events and room hire		4,456	-	4,456	1,040
Memberships		232	-	232	209
Other income		-	-	-	53
Total income		6,092	104,368	110,460	99,714
Expenditure on:					
Salaries, NIC and pension	(3)	2,504	88,914	91,418	99,910
Payroll costs		733	-	733	775
Independent examination		-	720	720	720
Travel and meetings		-	504	504	405
Training		-	218	218	37
Venue hire		-	87	87	87
Utilities		553	1,172	1,725	1,581
Administration		4	191	195	308
Telephone		68	847	915	1,139
Equipment and resources		14	3,002	3,016	3,221
Insurance		-	913	913	898
Cleaning and maintenance		9	480	489	676
Computer equipment and software		26	1,250	1,276	789
Food and refreshments		2,074	7	2,081	2,110
Volunteer expenses		-	-	-	672
Exam fees		-	-	-	344
Consultancy and advice		-	-	-	25
Subscriptions and licences		222	477	699	543
Bank and service charges		3	144	147	144
Companies House		13	-	13	13
Other expenses		58	-	58	-
Total expenditure		6,281	98,926	105,207	114,397
Net income / (expenditure)		(189)	5,442	5,253	(14,683)
Transfers between funds		(4,404)	4,404	-	-
Net movement in funds		(4,593)	9,846	5,253	(14,683)
Fund balances brought forward		62,309	1,738	64,047	78,730
Fund balances carried forward	(4)	57,716	11,584	69,300	64,047

All incoming resources and resources expended derive from continuing activities.

St Oswald's West End Centre

Balance sheet

as at 31 December 2021

		2021	2021	2021	2020
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Current assets					
Debtors and prepayments	(5)	24,627	-	24,627	13,795
Cash at bank and in hand	(6)	33,979	11,584	45,563	51,098
Total current assets		<u>58,606</u>	<u>11,584</u>	<u>70,190</u>	<u>64,893</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	890	-	890	846
Total current liabilities		<u>890</u>	<u>-</u>	<u>890</u>	<u>846</u>
Net current assets		<u>57,716</u>	<u>11,584</u>	<u>69,300</u>	<u>64,047</u>
Net assets		<u>57,716</u>	<u>11,584</u>	<u>69,300</u>	<u>64,047</u>
Funds					
Unrestricted funds		57,716	-	57,716	62,309
Restricted funds		-	11,584	11,584	1,738
Total funds		<u>57,716</u>	<u>11,584</u>	<u>69,300</u>	<u>64,047</u>

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

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 14/04/2022

Jackie Summerscales (Trustee)

St Oswald's West End Centre

Notes to the accounts

for the year ended 31 December 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

St Oswald's West End Centre
Notes to the accounts continued
for the year ended 31 December 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
National Lottery Community Fund	-	102,868	102,868	72,391
Good Things Foundation	-	-	-	300
Good Things R&R Fund	-	-	-	3,000
CAF - Covid	-	-	-	10,000
ESF Pathways	54	-	54	11,472
Magic Little Grants	-	500	500	500
Tesco	-	-	-	500
VCS Alliance	-	1,000	1,000	-
Other grants and donations	1,350	-	1,350	249
	<u>1,404</u>	<u>104,368</u>	<u>105,772</u>	<u>98,412</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	85,890	93,153
Social security costs	6,956	7,974
Employment allowance	(4,000)	(4,000)
Pensions	<u>2,572</u>	<u>2,783</u>
	<u>91,418</u>	<u>99,910</u>

The average number employees during the year was 4, being an average of 3 full time equivalent (2020: 5.5, 3.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	2,572	2,783
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
NLCF	-	102,868	96,089	4,524	11,303
Good Things R&R Fund	1,483	-	1,483	-	-
Magic Little Grants	255	500	474	-	281
VCS Alliance	-	1,000	880	(120)	-
	<u>1,738</u>	<u>104,368</u>	<u>98,926</u>	<u>4,404</u>	<u>11,584</u>

St Oswald's West End Centre

Notes to the accounts continued

for the year ended 31 December 2021

4 Restricted funds (continued)

Fund name	Purpose of restriction
NLCF	To reduce social isolation and encourage the development of peer support. To reduce digital isolation by providing physical access to the internet for those who don't have the physical or economic means to access it. To provide people with information and skills to access information and services to make informed choices and to gain skills, work experience and help others and to facilitate community cohesion. The transfer relates to the agreed matched funding from the charity to the project.
Good Things R&R Fund	To provide additional support during Covid-19.
Magic Little Grants	To facilitate groups and activities promoting wellbeing.
VCS Alliance	To improve mental, physical, and social wellbeing of people in the community by making the most of outdoor spaces and encouraging participation and encouraging activity. The transfer relates to expenditure on the project from general funds.

5 Debtors and prepayments

	2021	2020
	£	£
Trade debtors	-	3,788
Prepayments	24,627	10,007
	<u>24,627</u>	<u>13,795</u>

6 Cash at bank and in hand

	2021	2020
	£	£
Cash at bank	45,516	51,051
Cash in hand	47	47
	<u>45,563</u>	<u>51,098</u>

7 Creditors and accruals

	2021	2020
	£	£
Bank loans and overdrafts (Corporate card)	170	126
Accruals	720	720
	<u>890</u>	<u>846</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received were £38,357 (previous year: £32,716).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

St Oswald's West End Centre

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	1,404	10,249	104,368	88,163	105,772	98,412
Activities, events and room hire	4,456	1,040	-	-	4,456	1,040
Memberships	232	-	-	-	232	209
Other income	-	-	-	-	-	53
Total income	6,092	11,289	104,368	88,163	110,460	99,714
Expenditure						
Salaries, NIC and pension	2,504	-	88,914	99,910	91,418	99,910
Payroll costs	733	-	-	775	733	775
Independent examination	-	-	720	720	720	720
Travel and meetings	-	-	504	405	504	405
Training	-	-	218	37	218	37
Venue hire	-	-	87	87	87	87
Utilities	553	-	1,172	1,581	1,725	1,581
Administration	4	-	191	308	195	308
Telephone	68	-	847	1,139	915	1,139
Equipment and resources	14	-	3,002	3,221	3,016	3,221
Insurance	-	-	913	898	913	898
Cleaning and maintenance	9	-	480	676	489	676
Computer equipment and software	26	-	1,250	789	1,276	789
Food and refreshments	2,074	1,584	7	526	2,081	2,110
Volunteer expenses	-	382	-	290	-	672
Exam fees	-	-	-	344	-	344
Consultancy and advice	-	25	-	-	-	25
Subscriptions and licences	222	-	477	543	699	543
Bank and service charges	3	144	144	-	147	144
Companies House	13	13	-	-	13	13
Other expenses	58	-	-	-	58	-
Total expenditure	6,281	2,148	98,926	112,249	105,207	114,397
Net income / (expenditure)	(189)	9,141	5,442	(24,086)	5,253	(14,683)
Transfers between funds	(4,404)	-	4,404	-	-	-
Net movement in funds	(4,593)	9,141	9,846	(24,086)	5,253	(14,683)
Fund balances brought forward	62,309	52,906	1,738	25,824	64,047	78,730
Fund balances carried forward	57,716	62,047	11,584	1,738	69,300	64,047

Accounts

St Oswald's West End Centre

Charity number 1150070

A company limited by guarantee number 07825963

Annual Report and Financial Statements for the year ended 31 December 2020



West Yorkshire Community Accounting Service

St Oswald's West End Centre

Annual Report and Financial Statements for the year ended 31 December 2020

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 12

Prepared by West Yorkshire Community Accounting Service

St Oswald's West End Centre

Trustees' report for the year ended 31 December 2020

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Rev. Stephen Treasure	Chair
Philippa Mann	Treasurer
Beverley Edwards	Vice Chair
Paul Mann	
Alan Troake	
Jackie Summerscales	
Susan Pickering	
Richard Mort	
Linda Green	

Charity number 1150070 Registered in England and Wales

Company number 07825963 Registered in England and Wales

Registered and principal address

The West End Centre
St Oswald's Church
Christopher Street
Little Horton
Bradford
BD5 9DH

Bankers

Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Independent examiner

Stephen Procter

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 27 October 2011. It is governed by a memorandum and articles of association (as amended by special resolution 1 November 2012). The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2020

Objectives and activities

The charity's objects

- 1) To develop the capacity and skills of the socially and economically disadvantaged of Little Horton and the city of Bradford in such a way that they are better able to identify, and help meet, their needs and participate more fully in society.
- 2) To benefit the community, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together in a common effort to advance education and to provide facilities in the interests of social welfare with the objects of improving their conditions of life.
- 3) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purposes of this clause socially excluded means being excluded from society, or part of society, as a result of being a member of a socially and economically deprived community.

The charity's main activities

The centre remains dedicated to the delivery of quality provision aimed at improving the lives of individuals across our community and provided in the heart of our community. We have a selection of groups and opportunities aimed at:

- a) reducing social isolation and stigmatisation.
- b) promoting friendship, social networks, support and independent lives.
- c) improving the social, physical and mental wellbeing of our participants.
- d) offering learning opportunities and job search support in order to enhance the participants employability and the opportunities to improve their economic wellbeing.
- e) increasing community involvement and activity.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the reduction of social isolation, the facilitation of community cohesion and the advancement of skills and learning opportunities.

Achievements and performance

The West End Centre is a small but vibrant Community Centre based in Little Horton Bradford. Many of our clients travel from around the Bradford area. We welcome all and do not believe in geographical boundaries. We aim to reduce social isolation, address digital inclusion and provide people with the skills and information to enable them to make informed life choices. We provide a range of social and interest groups, grass roots learning opportunities and support with job search and employability.

We have supported people who are at high risk from COVID-19. Many clients report an underlying health problem. 57% report a disability, 21% report a mental health condition. 32 % of clients are aged 55 to 90+. 39% of clients are Christian, 32% are Muslim, 21% have no religion and 8% are made up of other religions. 52% of clients are female and 48% male.

This year we understood that the needs of the community had changed drastically because of Covid 19. In April we carried out our Community Consultation using guided interview over the phone. All responses were recorded and collated to inform our Community Consultation Report. We talked and listened to 50 people. We use our WhatsApp Groups and Welfare calls to talk and listen to people and their needs on a daily basis. People have told us what they want, which is basically to get back to normal and be able to meet and talk to others. We have worked to find ways for them to stay in touch and stay connected.

The majority of our clients are socially isolated and live alone. Many are digitally challenged and have fewer options of communicating with others or accessing online services and information.

There has been an increased demand for services as we are often the only contact our clients have and their main source of information apart from the television. We have found that previous clients have reengaged as their circumstances have changed and we are continuing to receive referrals from support agencies in our area.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2020

Achievements and performance (continued)

Alternative methods of keeping people connected and informed have been developed. We have developed several WhatsApp Groups and weekly quiz. This has provided a forum where people can chat support each other and a distraction from the anxieties of the Pandemic.

We have addressed digital isolation by providing 10 people with tablets and data in partnership with Good Things Foundation.

On line groups have supported learning and job search. Newsletters have been produced for people who have no on line contact.

Welfare calls have been made weekly and more often when necessary.

Home cooked hot meals have been delivered to people's homes along with activity packs and projects.

We have supported the No child Should go Hungry Campaign working with local businesses and members of a family to provide packed lunches and hot food for children and parents during the school holidays.

We have directly engaged with approx. 200 people over the year and many more have indirectly benefited as we provided relief and reassurance to families that are unable to visit or support their loved ones at this time.

We reduce pressure on other health and support services by providing additional support. Contact with the Community Psychiatric Services and other support agencies continues and we have continued to take referrals.

People have told us that their contact with others and the support they are receiving has been crucial to their Physical, Mental Health wellbeing during this crisis.

Financial review

Net expenditure for the year was £14,683, including net income of £9,403 on unrestricted funds and net expenditure of £24,086 on restricted funds.

Reserves policy

The charity's free reserves at the year end were £62,309.

The target level of reserves was discussed by the Trustees as it was considered that the existing policy level was not sufficient. The reserves policy level was therefore raised to a figure approximating to three months expenditure for the previous year (£32,000). However, it is recognised that the actual reserves at this year end were in excess of the policy although with the ending of Lottery funding these reserves will reduce in 2021 and the Trustees will be reviewing the policy further during the year.

St Oswald's West End Centre

Trustees' report (continued) for the year ended 31 December 2020

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed; P.Mann (Trustee)

Name: PHILIPPA MANN

Date: 03/08/21

St Oswald's West End Centre

Independent examiner's report to the trustees of St Oswald's West End Centre

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2020, which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: S.Procter Name: Stephen Procter

Date: 12 August 2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

St Oswald's West End Centre
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2020

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Income from:					
Grants and donations	(2)	10,249	88,163	98,412	120,755
Activities, events and room hire		1,040	-	1,040	9,109
Fundraising		-	-	-	1,036
Memberships		209	-	209	1,627
Student placement fees		-	-	-	300
Other income		53	-	53	139
Total income		11,551	88,163	99,714	132,966
Expenditure on:					
Salaries, NIC and pension	(3)	-	99,910	99,910	95,269
Payroll costs		-	775	775	706
Sessional and freelance staff		-	-	-	750
Independent examination		-	720	720	720
Travel and meetings		-	405	405	572
Training		-	37	37	134
Venue hire		-	87	87	63
Utilities		-	1,581	1,581	1,910
Administration		-	308	308	236
Telephone		-	1,139	1,139	1,103
Marketing		-	-	-	400
Equipment and resources		-	3,221	3,221	2,196
Insurance		-	898	898	893
Cleaning and maintenance		-	676	676	441
Computer equipment and software		-	789	789	8,256
Food and refreshments		1,584	526	2,110	4,969
Volunteer expenses		382	290	672	501
Exam fees		-	344	344	-
Consultancy and advice		25	-	25	671
Subscriptions and licences		-	543	543	424
Bank and service charges		144	-	144	156
Companies House		13	-	13	13
Other expenses		-	-	-	101
Total expenditure		2,148	112,249	114,397	120,484
Net income / (expenditure)		9,403	(24,086)	(14,683)	12,482
Fund balances brought forward		52,906	25,824	78,730	66,248
Fund balances carried forward	(4)	62,309	1,738	64,047	78,730

All incoming resources and resources expended derive from continuing activities.

St Oswald's West End Centre

Balance sheet

as at 31 December 2020

		2020	2020	2020	2019
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Current assets					
Debtors and prepayments	(5)	10,007	3,788	13,795	670
Cash at bank and in hand	(6)	53,022	(2,050)	50,972	81,261
Total current assets		<u>63,029</u>	<u>1,738</u>	<u>64,767</u>	<u>81,931</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	720	-	720	3,201
Total current liabilities		<u>720</u>	<u>-</u>	<u>720</u>	<u>3,201</u>
Net current assets		<u>62,309</u>	<u>1,738</u>	<u>64,047</u>	<u>78,730</u>
Total assets less current liabilities		<u>62,309</u>	<u>1,738</u>	<u>64,047</u>	<u>78,730</u>
Net assets		<u>62,309</u>	<u>1,738</u>	<u>64,047</u>	<u>78,730</u>
Funds					
Unrestricted funds		62,309	-	62,309	52,906
Restricted funds		-	1,738	1,738	25,824
Total funds		<u>62,309</u>	<u>1,738</u>	<u>64,047</u>	<u>78,730</u>

For the year ending 31 December 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Date: 03/08/21

Signed: P.Mann

(Trustee)

Name: PHILIPPA MANN

St Oswald's West End Centre

Notes to the accounts

for the year ended 31 December 2020

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

St Oswald's West End Centre
Notes to the accounts continued
for the year ended 31 December 2020

2 Grants and donations	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Lottery Community Fund	-	72,391	72,391	103,751
Good Things Foundation	-	300	300	-
Good Things R&R Fund	-	3,000	3,000	-
CAF - Covid	10,000	-	10,000	-
Clothworkers Foundation	-	-	-	7,500
ESF Pathways	-	11,472	11,472	7,684
Magic Little Grants	-	500	500	500
Tesco	-	500	500	-
VCS Alliance	-	-	-	793
Other grants and donations	249	-	249	527
	<u>10,249</u>	<u>88,163</u>	<u>98,412</u>	<u>120,755</u>

3 Staff costs and numbers	2020	2019
	£	£
Gross salaries	93,153	88,676
Social security costs	7,974	7,204
Employment allowance	(4,000)	(3,000)
Pensions	2,783	2,389
	<u>99,910</u>	<u>95,269</u>

The average number employees during the year was 4.5, being an average of 3.3 full time equivalent (2019: 4, 3.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2020	2019
	£	£
Costs of the scheme to the charity for the year	2,783	2,389
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

4 Restricted funds	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Lottery Community Fund	22,310	72,391	94,701	-
Good Things Foundation	-	300	300	-
Good Things R&R Fund	-	3,000	1,517	1,483
Clothworkers Foundation	16	-	16	-
ESF Pathways	3,498	11,472	14,970	-
Magic Little Grants	-	500	245	255
Tesco	-	500	500	-
	<u>25,824</u>	<u>88,163</u>	<u>112,249</u>	<u>1,738</u>

St Oswald's West End Centre

Notes to the accounts continued

for the year ended 31 December 2020

4 Restricted funds (continued)

Fund name	Purpose of restriction
Lottery Community Fund	Open Door Community Project. To help people feel more confident using computers and enable them to access information and services. Additional grant to assist with support during Covid-19
Good Things Foundation	Towards IT costs.
Good Things R&R Fund	To provide additional support during Covid-19.
Clothworkers Foundation	Towards the purchase of IT equipment and furniture.
ESF Pathways	To provide help with job search and employability and to support people on their journey to employment.
Tesco	For group support and resources.

5 Debtors and prepayments

	2020	2019
	£	£
Debtors	3,788	-
Prepayments	10,007	670
	<u>13,795</u>	<u>670</u>

6 Cash at bank and in hand

	2020	2019
	£	£
Unity Trust Bank current account	51,051	81,643
Lloyds Bank corporate card	(126)	(419)
Cash in hand	47	37
	<u>50,972</u>	<u>81,261</u>

7 Creditors and accruals

	2020	2019
	£	£
Creditors	-	2,481
Accruals	720	720
	<u>720</u>	<u>3,201</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received by the Chief Officer were £32,716 (previous year: £38,331).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

St Oswald's West End Centre

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2020

	2020 Unrestricted funds £	2019 Unrestricted funds £	2020 Restricted funds £	2019 Restricted funds £	2020 Total funds £	2019 Total funds £
Income						
Grants and donations	10,249	1,320	88,163	119,435	98,412	120,755
Activities, events and room hire	1,040	9,109	-	-	1,040	9,109
Fundraising	-	1,036	-	-	-	1,036
Memberships	209	1,627	-	-	209	1,627
Student placement fees	-	300	-	-	-	300
Other income	53	139	-	-	53	139
Total income	11,551	13,531	88,163	119,435	99,714	132,966
Expenditure						
Salaries, NIC and pension	-	-	99,910	95,269	99,910	95,269
Payroll costs	-	-	775	706	775	706
Sessional and freelance staff	-	250	-	500	-	750
Independent examination	-	-	720	720	720	720
Travel and meetings	-	500	405	72	405	572
Training	-	-	37	134	37	134
Venue hire	-	-	87	63	87	63
Utilities	-	22	1,581	1,888	1,581	1,910
Administration	-	-	308	236	308	236
Telephone	-	-	1,139	1,103	1,139	1,103
Marketing	-	-	-	400	-	400
Equipment and resources	-	330	3,221	1,866	3,221	2,196
Insurance	-	-	898	893	898	893
Cleaning and maintenance	-	18	676	423	676	441
Computer equipment and software	-	-	789	8,256	789	8,256
Food and refreshments	1,584	3,504	526	1,465	2,110	4,969
Volunteer expenses	382	-	290	501	672	501
Exam fees	-	-	344	-	344	-
Consultancy and advice	25	-	-	671	25	671
Subscriptions and licences	-	-	543	424	543	424
Bank and service charges	144	156	-	-	144	156
Companies House	13	13	-	-	13	13
Other expenses	-	-	-	101	-	101
Total expenditure	2,148	4,793	112,249	115,691	114,397	120,484
Net income / (expenditure)	9,403	8,738	(24,086)	3,744	(14,683)	12,482
Transfers between funds	-	1,596	-	(1,596)	-	-
Net movement in funds	9,403	10,334	(24,086)	2,148	(14,683)	12,482
Fund balances brought forward	52,906	42,572	25,824	23,676	78,730	66,248
Fund balances carried forward	62,309	52,906	1,738	25,824	64,047	78,730