

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

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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).