

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

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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 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