

DENTON WEST END COMMUNITY LIBRARY

England & Wales · Charity number 1150775

Details

Status Registered

Legal form CIO

Registered 2013-02-12

Register [View on the Charity Commission register](#)

Contact

Address Denton West End Community Library
West End Library
Windsor Road
Denton
Manchester
M34 2HB

Phone 01613366225

Email dweclibrary@gmail.com

Website www.friendsofdenton-westendlibrary.co.uk

Activities

Objects: 1. TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT IN PARTICULAR, BY THE FOLLOWING MEANS:A. PROVIDING LIBRARY FACILITIES AND SERVICE;B PROVIDING EDUCATIONAL FACILITIES;C ASSISTING WITH EDUCATION; ANDD. ENCOURAGING AND PROMOTING EDUCATION, LEARNING AS A LEISURE ACTIVITY, AND PERSONALDEVELOPMENT.2. TO FURTHER OR BENEFIT THE RESIDENTS OF TAMESIDE AND THE NEIGHBOURHOOD (WITHOUTDISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS) BYASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHERORGANISATIONS IN A COMMON EFFORT TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FORRECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFEFOR THE RESIDENTS.IN FURTHERANCE OF THIS OBJECT (BUT NOT OTHERWISE) THE CIO SHALL HAVE POWER (BUT NOT THEOBLIGATION) TO MANAGE AND MAINTAIN THE BUILDING FORMERLY HOUSING DENTON WEST ENDCOMMUNITY LIBRARY, AND TO CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE,DEVELOPMENT AND MANAGEMENT OF THAT FACILITY FOR ACTIVITIES PROMOTED BY THE CIO INFURTHERANCE OF ITS OBJECTS.

Activities: The provision of a community library service, together with additonal facilities. Wholly owned and run by Community.To encourage, nuture and assist in the personal development of all members of the

Community in 'learning' as a leisure activity.To improve the lives of the residents of Tameside, in a common effort to provide opportunities for social involvement and welfare.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- Tameside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£52,503	£43,126	-	-
2024-01-31	£36,469	£28,655	-	-
2023-01-31	£31,552	£15,494	-	-
2022-01-31	£17,502	£20,354	-	-
2021-01-31	£29,662	£16,859	-	-

Trustees

Name	Role	Appointed
IAN WILSON	Chair	2013-01-15
ALAN AVES		2013-01-15
ANNE THOMAS		2013-01-15
Alison Lloyd-Walsh		2023-11-09
Carl Stephens		2023-11-23
Christine Ingham		2018-10-19
Karen McLauchlan		2013-01-15
Rachel Massey		2014-10-13
Rebecca Joanne Scopes		2023-11-09
TRACY BREHENY		2013-01-15

DENTON WEST END COMMUNITY LIBRARY

England & Wales - Charity number 1150775

Accounts

CHARITY REGISTERED NUMBER 1150775

DENTON WEST END COMMUNITY LIBRARY

Trustees' Report and Financial Statements

For the period ended 31 January 2025

DENTON WEST END COMMUNITY LIBRARY

For the period ended 31 January 2025

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DENTON WEST END COMMUNITY LIBRARY

Legal and administrative information

Registered Charity Number	1150775
Chair	Ian Wilson
Vice Chair	Anne Thomas
Treasurer	Mrs A Thomas
Trustees	1 Miss R Scopes 2 Mr A Aves 3 Mrs C Ingham 4 Mr I Wilson 5 Mrs A L Walsh 6 Mrs K McLaughlan 7 Mr C Stevens 8 Mrs T Breheny 9 Mrs R Massey 10 Mr M Limbert 11 Mrs A Thomas
Secretary	Mrs R Massey
Registered Office	212 Moss Lane Bramhall Stockport Cheshire SK7 1BD
Independent Examiner	Jonathan Scopes 35 Bowerfold Lane Heaton Norris Stockport SK4 2LT
Bankers	Cooperative Bank

INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF DENTON WEST END COMMUNITY LIBRARY
FOR THE PERIOD ENDED 31 JANUARY 2025

We report on the financial statements which are set out on pages 5 to 13

Respective responsibilities of the Governing Board of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My report was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records to comply with the accounting requirements of the Act have not been met: or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



.....
Jonathan Scopes
35 Bowerfold Lane
Heaton Norris
Stockport
SK4 2LT

Dated: 28 November 2025

DENTON WEST END COMMUNITY LIBRARY
REPORT OF THE GOVERNING BOARD OF TRUSTEES
FOR THE PERIOD ENDED 31 JANUARY 2025

The Governing Board of Trustees present their report with the financial statements of the Charity for the year ended 31 January 2025. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's trust deed, applicable law and requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005.

Trustees

The Trustees recognise their responsibilities for keeping proper accounting records and preparing the accounts each year on a timely basis.

The attached accounts have been prepared on the accruals basis and have been examined by independent examiners, whose report is also attached.

The Trustees who served during the year are recorded within the Legal and Administrative information section of these accounts.

Principal activities and objects of the charity

To advance education of the public by providing a library service and additional facilities, providing educational facilities, assisting with education, learning and personal development as a leisure activity. To improve the lives of the residents of Tameside by associating them, local authorities, voluntary and other organisations in a common effort to provide opportunities for involvement in social welfare, recreation and leisure activities. The Trustees have due regard to the Charity Commissions public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Development, activities and achievements

The library has served as a cornerstone of the Dane Bank community for many years, providing free access to books, digital resources, learning opportunities, and social activities. Our library is more than just a place to borrow books, it is a safe, welcoming hub where people of all ages come together to learn, connect, and engage. We host a wide range of community activities, including craft sessions, book and cinema clubs and children rhyme time.

Community support has continued to be outstanding, with continued strong support to our fundraising events, i.e. our monthly quiz, seasonal fairs, fundraising events and our yearly headliner 'the Christmas light switch on' This support and engagement allows us to open our doors so we can continue to offer our space to the community.

We have been successful in securing a number of grants to allow a number of specialist activities to take place, allowing us to procure local artists and performers, to perform and present workshops .

In addition, we have been very fortunate in being successful with a grant for £12,603 which had a sole purpose to improve our ceiling and the lights within. Thus securing the intergrity of the building for the long term.

Fundraising and sponsorship, along with direct donations from the community, including many large 'one-off' donations has helped us maintain the facility for the good of the community.

Future Developments

The Trustees are continually seeking to improve the facilities and further engage with the community to ensure continual development of activities, resources and opportunities. Regular community fundraising events and engagement activities will be developed further, along with securing grants for capital improvements.

Going Concern

In the opinion of the Trustees, there is no material uncertainty regarding the Charity's ability to continue as a going concern.

Fixed assets

Changes in fixed assets during the year are set out in the notes to the financial statements.

DENTON WEST END COMMUNITY LIBRARY
REPORT OF THE GOVERNING BOARD OF TRUSTEES (Continued)
FOR THE PERIOD ENDED 31 JANUARY 2025

Statement of Governing Board of Trustees responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity for that year. In preparing those accounts the Trustees are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in existence

Approved by the Trustees



.....
Mr Ian Wilson
Chair

Date 28 November 2025



.....
Mrs A Thomas
Treasurer

Date 28 November 2025

DENTON WEST END COMMUNITY LIBRARY

BALANCE SHEET

AS AT 31 JANUARY 2025

	Note	2025		2024	
		£	£	£	£
Tangible Fixed Assets					
Tangible assets	3		161,648		161,751
 Current Assets					
Stocks	4	1,544		1,057	
Debtors	5	0		0	
Bank accounts		24,494		21,455	
Cash in hand		783		1,530	
		<u>26,821</u>		<u>24,042</u>	
 Creditors					
Amounts falling due within 1 yr	6		<u>80,919</u>		<u>87,620</u>
 Net Current Assets			-54,098		-63,578
 Total assets less current liabilities			<u>107,550</u>		<u>98,173</u>
 Capital Funds					
Unrestricted funds			107,550		98,173
 TOTAL FUNDS			<u>107,550</u>		<u>98,173</u>

Approved by the Trustees on 28 November 2025 and signed on its behalf by:



.....
Mr I Wilson



.....
Mrs A Thomas

DENTON WEST END COMMUNITY LIBRARY

Statement of Financial Activities for period ended 31 January 2025

	Note	Unrest'd Funds 2025 £	Rest'd Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources					
Donations, legacies & Similar incoming receipts		34,368	0	34,368	17,704
Investment Income		41	0	41	30
Other incoming resources		18,094	0	18,094	18,735
TOTAL INCOMING RESOURCES		<u>52,503</u>	<u>0</u>	<u>52,503</u>	<u>36,469</u>
Resources expended					
Costs of generating funds		7,772	0	7,772	8,671
Charitable expenditure:					
Overheads payable in furtherance of the Charity's objects		29,246	0	29,246	13,020
Costs of activities in furtherance of the Charity's objects		0	0	0	0
Support costs		6,004	0	6,004	6,845
Resources expended on managing and administering the Charity - Depreciation		104	0	104	119
Total resources expended		<u>43,126</u>	<u>0</u>	<u>43,126</u>	<u>28,655</u>
Net movement in funds		9,377	0	9,377	7,814
Total funds brought forward		98,173	0	98,173	94,312
Prior year adjustment	14	0	0	0	-3,953
Total funds carried forward		<u>107,550</u>	<u>0</u>	<u>107,550</u>	<u>98,173</u>

DENTON WEST END COMMUNITY LIBRARY

Statement of financial activities

Detailed analysis of movement in funds

For the period ended 31 January 2025

	2025		2024	
	£	£	£	£
General Fund				
Balance B/fwd	98,173		94,312	
Prior year adjustment	0		-3,953	
Surplus for the year	<u>9,377</u>		<u>7,814</u>	
		107,550		98,173
Total Funds at 31 January 2025		<u>107,550</u>		<u>98,173</u>

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements

For the period ended 31 January 2025

1 Accounting policies

The financial statements are prepared under the historical cost convention and incorporate the results of the principal activity which is described in the Trustees report which is on pages 5 and 6.

Cashflow statement

The Company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cashflow statement on the grounds that it is a small entity.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives. On the following bases

Equipment	25% reducing balance basis
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Depreciation is not provided on land and buildings, as in the opinion of the Trustees, the carrying value is not greater than its realisable value.

Stocks

Stocks and work in progress are valued at the lower of cost or net realisable value after making allowance for obsolete and slow moving stocks.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The Charity had no restricted funds in the period ended 31 January 2024, nor in the prior year.

Debtors

The Trustees have decided that no provision for bad or doubtful debts is required.

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements (continued)

For the period ended 31 January 2025

	Note			
2 Investment income and gains		2025		2024
Interest		41		30
3 Tangible fixed assets		2025		2024
		Land and Buildings	Equipment	
		Total		
Cost				
At 1 February 2024		<u>161,337</u>	<u>3,557</u>	<u>164,894</u>
Additions		0	0	0
Disposals		0	0	0
At 31 January 2025		<u>161,337</u>	<u>3,557</u>	<u>164,894</u>
Depreciation				
At 1 February 2024		0	3,143	3,143
Charge for year		0	104	104
At 31 January 2025		<u>0</u>	<u>3,247</u>	<u>3,247</u>
Net Book value				
At 31 January 2025		<u>161,337</u>	311	<u>161,648</u>
At 31 January 2024		<u>161,337</u>	414	<u>161,751</u>
4 Stocks		2025		2024
General Stocks		1,544		1,057
5 Debtors and Prepayments		2025		2024
Amounts falling due within one year				
Trade Debtors		0		0
Prepayments and accrued income		0		0
Funds debtor		<u>0</u>		<u>0</u>
		<u>0</u>		<u>0</u>

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements (continued)

For the period ended 31 January 2025

	Note		
6 Creditors			
Amounts falling due within one year			
		2025	2024
Secured Loan - Building	13	80,919	87,620
Friends Group		0	0
Accruals and deferred income		0	0
Room booking deposits Held		<u>0</u>	<u>0</u>
		<u>80,919</u>	<u>87,620</u>
7 Incoming resources			
		2025	2024
Grants		18,789	8,640
Donations legacies & other		<u>15,579</u>	<u>9,064</u>
		34,368	17,704
Investment Income			
Interest		<u>41</u>	<u>30</u>
		41	30
Other Incoming Resources			
Book Sales		842	832
Events		13,421	15,192
Tuck Shop		530	133
Room Hire		2,540	1,555
Clubs and Craft activities		0	0
Other income		0	437
Raffle Tickets		<u>761</u>	<u>586</u>
		18,094	18,735
TOTAL INCOMING RESOURCES		<u>52,503</u>	<u>36,469</u>
8 Costs of generating funds			
		2025	2024
Community Benefit		0	0
Events		6,584	6,654
Cost of Sales		1,188	2,017
Activity Costs		<u>0</u>	<u>0</u>
		<u>7,772</u>	<u>8,671</u>

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements (continued)

For the period ended 31 January 2025

9 Overheads Payable in Furtherance of the Charity's objects

	2025	2024
Solicitors Charges	0	0
Subscriptions	0	0
Heat light & water	5,709	4,345
Repairs & renewals	17,524	2,509
Training	0	0
Health & safety costs	0	0
Building loan Interest	6,014	6,166
Rent & Rates	0	0
Sundries and misc	0	0
	<u>29,246</u>	<u>13,020</u>

10 Costs of activities in furtherance of the Charity's objects

	2025	2024
Refreshments	0	0
Merchandising	0	0
Publicity & advertising	0	0
Fundraising expenses	0	0
Service/office expenses	0	0
Consumables	0	0
	<u>0</u>	<u>0</u>

11 Support costs

	2025	2024
Insurances	2,673	2,741
Professional fees	0	0
Postage stationery and photocopying	0	0
Accountancy	0	0
Licence fees	1,878	2,674
Telephone	1,453	1,430
	<u>6,004</u>	<u>6,845</u>

12 Resources expended on managing and administering the Charity

	2025	2024
Depreciation Admin - Owned assets	104	119
	<u>104</u>	<u>119</u>

13 Secured Loan

The balance of the loan in full is recorded in current liabilities as this shows the position should the Charity cease to exist for any reason. It is prudent to expect the loan will have to be repaid possibly before the building is sold. The Balance Sheet shows the position should this happen.

14 Prior Year Adjustment

This note relates to the 2024 figures. As a result of the examination of the financial statements for the prior year, discrepancies in the previously filed accounts were discovered totalling £3,953. This was principally due to misstatements of the balance due on long term loans. The amount due was understated by £3,911. Other minor adjustments totalled £42.

DENTON WEST END COMMUNITY LIBRARY

England & Wales - Charity number 1150775

Accounts

CHARITY REGISTERED NUMBER 1150775

DENTON WEST END COMMUNITY LIBRARY

Trustees' Report and Financial Statements

For the period ended 31 January 2024

DENTON WEST END COMMUNITY LIBRARY

For the period ended 31 January 2024

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12	Notes (Continued)
13	Notes (Continued)

DENTON WEST END COMMUNITY LIBRARY

Legal and administrative information

Registered Charity Number	1150775
Chair	K McLaughlan / R Massey (Co Chairs)
Vice Chair	Ian Wilson
Treasurer	Mrs C Belsham / Mrs A Thomas
Trustees	1 Miss R Scopes 2 Mr A Aves 3 Mrs C Ingham 4 Mrs C Belsham 5 Mr I Wilson 6 Mrs K McLaughlan 7 Mrs N Roe 8 Mrs T Breheny 9 Mrs R Massey 10 Mr M Limbert 11 Mrs A L Walsh 12 Ms L McGinley 13 Mr C Stevens
Secretary	Mrs T Breheny
Registered Office	212 Moss Lane Bramhall Stockport Cheshire SK7 1BD
Independent Examiner	Jonathan Scopes 35 Bowerfold Lane Heaton Norris Stockport SK4 2LT
Bankers	Cooperative Bank

INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF DENTON WEST END COMMUNITY LIBRARY
FOR THE PERIOD ENDED 31 JANUARY 2024

We report on the financial statements which are set out on pages 5 to 13

Respective responsibilities of the Governing Board of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to our attention.

Basis of independent examiner's report

Our report was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records to comply with the accounting requirements of the Act have not been met: or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



.....
Jonathan Scopes
35 Bowerfold Lane
Heaton Norris
Stockport
SK4 2LT

Dated: 28 November 2024

DENTON WEST END COMMUNITY LIBRARY
REPORT OF THE GOVERNING BOARD OF TRUSTEES
FOR THE PERIOD ENDED 31 JANUARY 2024

The Governing Board of Trustees present their report with the financial statements of the Charity for the year ended 31 January 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's trust deed, applicable law and requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005.

Trustees

The Trustees recognise their responsibilities for keeping proper accounting records and preparing the accounts each year on a timely basis.

The attached accounts have been prepared on the accruals basis and have been examined by independent examiners, whose report is also attached.

The Trustees who served during the year are recorded within the Legal and Administrative information section of these accounts.

Principal activities and objects of the charity

To advance education of the public by providing a library service and additional facilities, providing educational facilities, assisting with education, learning and personal development as a leisure activity. To improve the lives of the residents of Tameside by associating them, local authorities, voluntary and other organisations in a common effort to provide opportunities for involvement in social welfare, recreation and leisure activities.

The Trustees have due regard to the Charity Commissions public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Development, activities and achievements

The Library has for another successful year, been the hub of the community in Dane Bank. The community actively use all facilities and groups offered, i.e. the choir, yoga, brownies, knit & knatter etc

We have also been able to offer winter care packages to vulnerable residents.

We have been successful in securing a number of grants to allow a number of specialist activities to take place, allowing us to procure local artists and performers, to perform and present workshops .

Community support has continued to be outstanding, with continued strong support to our fundraising events, i.e. our monthly quiz, seasonal fairs, fundraising events and our yearly headliner ' the Christmas light switch on' This has continued to help plug the funding gap and continue to offer our space to the community.

Funding raising and sponsorship, along with direct donations from the community has helped us maintain the facility for the good of the community.

Future Developments

The Trustees are continually seeking to improve the facilities and further engage with the community to ensure continual development of activities, resources and opportunities. Regular community fundraising events and engagement activities will be developed further

Going Concern

In the opinion of the Trustees, there is no material uncertainty regarding the Charity's ability to continue as a going concern.

Fixed assets

Changes in fixed assets during the year are set out in the notes to the financial statements.

DENTON WEST END COMMUNITY LIBRARY
REPORT OF THE GOVERNING BOARD OF TRUSTEES (Continued)
FOR THE PERIOD ENDED 31 JANUARY 2024

Statement of Governing Board of Trustees responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity for that year. In preparing those accounts the Trustees are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in existence

Approved by the Trustees



.....
Mr Ian Wilson
Vice Chair

Date 28 November 2024



.....
Mrs A Thomas
Treasurer

Date 28 November 2024

DENTON WEST END COMMUNITY LIBRARY

BALANCE SHEET

AS AT 31 JANUARY 2024

	Note	2024		2023	
		£	£	£	£
Tangible Fixed Assets					
Tangible assets	3		161,751		161,500
 Current Assets					
Stocks	4		1,057		0
Debtors	5		0		0
Bank accounts			21,455		20,787
Cash in hand			1,530		851
			<u>24,042</u>		<u>21,638</u>
 Creditors					
Amounts falling due within 1 yr	6		<u>87,620</u>		<u>88,826</u>
 Net Current Assets			-63,578		-67,188
 Total assets less current liabilities			<u>98,173</u>		<u>94,312</u>
 Capital Funds					
Unrestricted funds			98,173		94,312
 TOTAL FUNDS			<u>98,173</u>		<u>94,312</u>

Approved by the Trustees on 28 November 2024 and signed on its behalf by:



.....
Mr I Wilson



.....
Mrs A Thomas

DENTON WEST END COMMUNITY LIBRARY

Statement of Financial Activities for period ended 31 January 2024

	Unrest'd Funds 2024 £	Rest'd Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources				
Donations, legacies & Similar incoming receipts	17,704	0	17,704	18,796
Investment Income	30	0	30	3
Other incoming resources	18,735	0	18,735	12,243
TOTAL INCOMING RESOURCES	<u>36,469</u>	<u>0</u>	<u>36,469</u>	<u>31,042</u>
Resources expended				
Costs of generating funds	8,671	0	8,671	7,097
Charitable expenditure:				
Overheads payable in furtherance of the Charity's objects	13,020	0	13,020	9,589
Costs of activities in furtherance of the Charity's objects	0	0	0	1,313
Support costs	6,845	0	6,845	6,315
Resources expended on managing and administering the Charity - Depreciation	119	0	119	81
Total resources expended	<u>28,655</u>	<u>0</u>	<u>28,655</u>	<u>24,395</u>
Net movement in funds	7,814	0	7,814	6,647
Total funds brought forward	94,312	0	94,312	87,665
Prior year adjustment	14	0	-3,953	
Total funds carried forward	<u>98,173</u>	<u>0</u>	<u>102,126</u>	<u>94,312</u>

DENTON WEST END COMMUNITY LIBRARY

Statement of financial activities

Detailed analysis of movement in funds

For the period ended 31 January 2024

	2024		2023	
	£	£	£	£
General Fund				
Balance B/fwd	94,312		87,665	
Prior year adjustment	-3,953			
Surplus for the year	<u>7,814</u>		<u>6,647</u>	
		98,173		94,312
Total Funds at 31 January 2024		<u>98,173</u>		<u>94,312</u>

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements

For the period ended 31 January 2024

1 Accounting policies

The financial statements are prepared under the historical cost convention and incorporate the results of the principal activity which is described in the Trustees report which is on pages 5 and 6.

Cashflow statement

The Company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cashflow statement on the grounds that it is a small entity.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives. On the following bases

Equipment	25% reducing balance basis
-----------	----------------------------

Depreciation is not provided on land and buildings, as in the opinion of the Trustees, the carrying value is not greater than its realisable value.

Stocks

Stocks and work in progress are valued at the lower of cost or net realisable value after making allowance for obsolete and slow moving stocks.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The Charity had no restricted funds in the period ended 31 January 2024, nor in the prior year.

Debtors

The Trustees have decided that no provision for bad or doubtful debts is required.

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements (continued)

For the period ended 31 January 2024

	Note				
2 Investment income and gains					
Interest		2024			2023
		10			10
3 Tangible fixed assets					
		2024			2023
		Land and Buildings	Equipment	Total	
Cost					
At 1 February 2023		<u>161,337</u>	<u>3,187</u>	<u>164,524</u>	164,524
Additions		0	370	370	0
Disposals		0	0	0	0
At 31 January 2024		<u>161,337</u>	<u>3,557</u>	<u>164,894</u>	<u>164,524</u>
Depreciation					
At 1 February 2023		0	3,024	3,024	2,943
Charge for year		0	119	119	81
At 31 January 2024		<u>0</u>	<u>3,143</u>	<u>3,143</u>	<u>3,024</u>
Net Book value					
At 31 January 2024		<u>161,337</u>	414	<u>161,751</u>	
At 31 January 2023		<u>161,337</u>	163	<u>161,500</u>	<u>161,500</u>
4 Stocks					
General Stocks		2024			2023
		1,057			0
5 Debtors and Prepayments					
Amounts falling due within one year		2024			2023
Trade Debtors		0			0
Prepayments and accrued income		0			0
Funds debtor		<u>0</u>			<u>0</u>
		<u>0</u>			<u>0</u>

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements (continued)

For the period ended 31 January 2024

	Note		
6 Creditors			
Amounts falling due within one year			
		2024	2023
Secured Loan - Building	13	87,620	88,551
Friends Group		0	0
Accruals and deferred income		0	275
Room booking deposits Held		<u>0</u>	<u>0</u>
		<u>87,620</u>	<u>88,826</u>
7 Incoming resources			
		2024	2023
Grants		8,640	10,907
Donations legacies & other		<u>9,064</u>	<u>7,889</u>
		17,704	18,796
Investment Income			
Interest		<u>30</u>	<u>3</u>
		30	3
Other Incoming Resources			
Book Sales		832	1,694
Events		15,192	7,748
Tuck Shop		133	260
Room Hire		1,555	1,958
Clubs and Craft activities		0	0
Other income		437	221
Raffle Tickets		<u>586</u>	<u>362</u>
		18,735	12,243
TOTAL INCOMING RESOURCES		<u>36,469</u>	<u>31,042</u>
8 Costs of generating funds			
		2024	2023
Community Benefit		0	0
Events		6,654	1,139
Cost of Sales		2,017	364
Activity Costs		<u>0</u>	<u>5,594</u>
		<u>8,671</u>	<u>7,097</u>

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements (continued)

For the period ended 31 January 2024

9 Overheads Payable in Furtherance of the Charity's objects

	2024	2023
Solicitors Charges	0	0
Subscriptions	0	166
Heat light & water	4,345	2,464
Repairs & renewals	2,509	274
Training	0	512
Health & safety costs	0	0
Building loan Interest	6,166	5,789
Rent & Rates	0	0
Sundries and misc	0	384
	<u>13,020</u>	<u>9,589</u>

10 Costs of activities in furtherance of the Charity's objects

	2024	2023
Refreshments	0	203
Merchandising	0	0
Publicity & advertising	0	530
Fundraising expenses	0	0
Service/office expenses	0	580
Consumables	0	0
	<u>0</u>	<u>1,313</u>

11 Support costs

	2024	2023
Insurances	2,741	4,214
Professional fees	0	230
Postage stationery and photocopying	0	200
Accountancy	0	275
Licence fees	2,674	223
Telephone	1,430	1,173
	<u>6,845</u>	<u>6,315</u>

12 Resources expended on managing and administering the Charity

	2024	2023
Depreciation Admin - Owned assets	119	81
	<u>119</u>	<u>81</u>

13 Secured Loan

The balance of the loan in full is recorded in current liabilities as this shows the position should the Charity cease to exist for any reason. It is prudent to expect the loan will have to be repaid possibly before the building is sold. The Balance Sheet shows the position should this happen.

14 Prior Year Adjustment

As a result of the examination of the financial statements for the current year, discrepancies in the previously filed accounts were discovered totalling £3,953. This was principally due to misstatements of the balance due on long term loans. The amount due was understated by £3,911. Other minor adjustments totalled £42.

DENTON WEST END COMMUNITY LIBRARY

England & Wales - Charity number 1150775

Accounts

CHARITY REGISTERED NUMBER 1150775

DENTON WEST END COMMUNITY LIBRARY

Trustees' Report and Financial Statements

For the period ended 31 January 2023

D Wilson & Co
21 Charnwood Avenue
Denton
Manchester
M34 2WY

DENTON WEST END COMMUNITY LIBRARY

For the period ended 31 January 2023

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DENTON WEST END COMMUNITY LIBRARY

Legal and administrative information

Registered Charity Number	1150775
Chair Vice Chair	K McLaughlan / R Massey (Co Chairs)
Treasurer	Mrs C Belsham
Trustees	Mr D Booton Mr A Aves Mrs C Ingham Mrs C Belsham Mr I Wilson Mrs K McLaughlan Mrs N Roe Mrs T Breheny Mrs R Massey Mrs S Parker Mr P Maher Mr M Lambert Mrs A L Walsh Ms L McGinley Mr C Stephens
Secretary	Mrs T Breheny
Registered Office	212 Moss Lane Bramhall Stockport Cheshire SK7 1BD
Accountants	D Wilson & Co 21 Charnwood Avenue Denton Manchester M34 2WY
Bankers	Cooperative Bank

INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF DENTON WEST END COMMUNITY LIBRARY
FOR THE PERIOD ENDED 31 JANUARY 2023

We report on the financial statements which are set out on pages 5 to 13

Respective responsibilities of the Governing Board of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the act, whether particular matters have come to our attention.

Basis of independent examiner's report

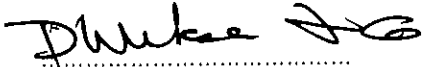
Our report was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with section 41 of the Act; and
 - b) to prepare accounts which accord with the accounting records to comply with the accounting requirements of the Act have not been met: or

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



.....
D Wilson & Co
21, Charnwood Avenue
Denton
Manchester
M34 2WY

Dated: 13 November 2023

DENTON WEST END COMMUNITY LIBRARY
REPORT OF THE GOVERNING BOARD OF TRUSTEES
FOR THE PERIOD ENDED 31 JANUARY 2023

The Governing Board of Trustees present their report with the financial statements of the Charity for the year ended 31 January 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's trust deed, applicable law and requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005.

Trustees

The Trustees recognise their responsibilities for keeping proper accounting records and preparing the accounts each year on a timely basis.

The attached accounts have been prepared on the receipts and payments basis and have been examined by independent examiners, whose report is also attached.

The Trustees who served during the year are recorded within the Legal and Administrative information section of these accounts.

Principal activities and objects of the charity

To advance education of the public by providing a library service and additional facilities. providing educational facilities, assisting with education, learning and personal development as a leisure activity. To improve the lives of the residents of Tameside by associating them, local authorities, voluntary and other organisations in a common effort to provide opportunities for involvement in social welfare, recreation and leisure activities.

Development, activities and achievements

The Covid pandemic restrictions have during this financial year continued to significantly impacted on the Charities ability to provide a full service and hold fund raising events, with the restrictions during Christmas 2021 limiting our offerings / and fund raising avenues. Despite the difficulties the Charity has continued to provide Community access to resources and access to the library subject to the Covid restrictions in place.

When restrictions have allowed, limited opening and access has been provided.

Community support has continued to be outstanding, with individuals and groups arranging their own fundraising activities to support the library, organising raffles and other activities.

This has helped plug the funding gap and helped us get through these challenging times

Support from the Local Authority, specifically rates relief and the business rates grant (RHLG) from 2020 have provided financial security into 2021 that without, would of left the Charity in a weakened financial position, however we are very aware events and activities need to now increase to pre-pandemic levels 'to fill the gap'.

Funding raising and sponsorship, along with direct donations from the community has helped us maintain the facility for the good of the community.'

Future Developments

The Trustees are continually seeking to improve the facilities and further engage with the community to ensure continual development of activities, resources and opportunities. Regular community fundraising events and engagement activities will be developed further

Fixed assets

Changes in fixed assets during the year are set out in the notes to the financial statements.

DENTON WEST END COMMUNITY LIBRARY
REPORT OF THE GOVERNING BOARD OF TRUSTEES (Continued)
FOR THE PERIOD ENDED 31 JANUARY 2023

Statement of Governing Board of Trustees responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity for that year. In preparing those accounts the Trustees are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in existence

Approved by the Trustees



Mr D Booton
Vice Chair

Date 13 November 2023



Mrs C Belsham
Treasurer

Date 13 November 2023

DENTON WEST END COMMUNITY LIBRARY

BALANCE SHEET

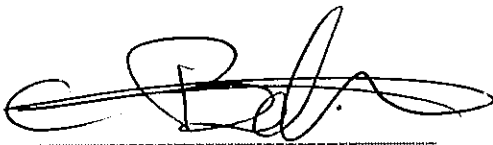
AS AT 31 JANUARY 2023

	Note	2023		2022	
		£	£	£	£
Tangible Fixed Assets					
Tangible assets	3		161,500		161,581
Current Assets					
Stocks	4		0		0
Debtors	5		0		0
Bank accounts			20,787		21,171
Cash in hand			851		1,633
			<u>21,638</u>		<u>22,804</u>
Creditors					
Amounts falling due within 1 yr	6		<u>88,826</u>		<u>96,720</u>
Net Current Assets			-67,188		-73,916
Total assets less current liabilities			<u>94,312</u>		<u>87,665</u>
Capital Funds					
Unrestricted funds			94,312		87,665
TOTAL FUNDS			<u>94,312</u>		<u>87,665</u>
			0		

Approved by the Trustees on 13 November 2023 and signed on its behalf by:



 Mr D Booton



 Mrs C Beisham

DENTON WEST END COMMUNITY LIBRARY

Statement of Financial Activities for period ended 31 January 2023

	Unrest'd Funds 2023 £	Rest'd Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources				
Donations, legacies & Similar incoming receipts	18,796	0	18,796	8,146
Investment Income	3	0	3	1
Other incoming resources	12,243	0	12,243	10,249
TOTAL INCOMING RESOURCES	31,042	0	31,042	18,396
Resources expended				
Costs of generating funds	7,097	0	7,097	3,429
Charitable expenditure:				
Overheads payable in furtherance of the Charity's objects	9,589	0	9,589	10,314
Costs of activities in furtherance of the Charity's objects	1,313	0	1,313	1,069
Support costs	6,315	0	6,315	5,461
Resources expended on managing and administering the Charity - Depreciation	81	0	81	81
Total resources expended	24,395	0	24,395	20,354
Net movement in funds	6,647	0	6,647	-2,852
Total funds brought forward	87,665	0	87,665	90,517
Total funds carried forward	94,312	0	94,312	87,665

DENTON WEST END COMMUNITY LIBRARY

Statement of financial activities

Detailed analysis of movement in funds

For the period ended 31 January 2023

	2023		2022	
	£	£	£	£
General Fund				
Balance B/fwd	87,665		90,517	
Surplus for the year	<u>6,647</u>		<u>-2,852</u>	
		94,312		87,665
Total Funds at 31 January 2021		<u>94,312</u>		<u>87,665</u>

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements

For the period ended 31 January 2023

1 Accounting policies

The financial statements are prepared under the historical cost convention and incorporate the results of the principal activity which is described in the Trustees report which is on pages 5 and 6.

Cashflow statement

The Company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cashflow statement on the grounds that it is a small entity.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives. On the following bases

Equipment	25% reducing balance basis
-----------	----------------------------

Stocks

Stocks and work in progress are valued at the lower of cost or net realisable value after making allowance for obsolete and slow moving stocks.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Debtors

The Trustees have decided that no provision for bad or doubtful debts is required.

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements (continued)

For the period ended 31 January 2023

Note

2 Investment income and gains		2023		2022
Interest		10		10
3 Tangible fixed assets		2023		2022
	Land and Buildings Equipment		Total	
Cost				
At 1 February 2022	161,337	3,187	164,524	164,524
Additions	0	0	0	0
Disposals	0	0	0	0
At 31 January 2023	<u>161,337</u>	<u>3,187</u>	<u>164,524</u>	<u>164,524</u>
Depreciation				
At 1 February 2022	0	2,943	2,943	2,862
Charge for year	0	81	81	81
At 31 January 2023	<u>0</u>	<u>3,024</u>	<u>3,024</u>	<u>2,943</u>
Net Book value				
At 31 January 2023	<u>161,337</u>	<u>163</u>	<u>161,500</u>	
At 31 January 2022	<u>161,337</u>	<u>244</u>	<u>151,581</u>	<u>151,581</u>
4 Stocks		2023		2022
General Stocks		0		0
5 Debtors and Prepayments		2023		2022
Amounts falling due within one year				
Trade Debtors		0		0
Prepayments and accrued income		0		0
Funds debtor		0		0
		<u>0</u>		<u>0</u>

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements (continued)

For the period ended 31 January 2023

Note

6 Creditors

Amounts falling due within one year

		2023	2022
Secured Loan - Building	13	88,551	96,460
Friends Group		0	0
Accruals and deferred income		275	260
Room booking deposits Held		0	0
		<u>88,826</u>	<u>96,720</u>

7 Incoming resources

		2023	2022
Grants		10,907	1,413
Donations legacies & other		<u>7,889</u>	<u>6,733</u>
		18,796	8,146
Investment Income			
Interest		<u>3</u>	<u>1</u>
		3	1
Other Incoming Resources			
Book Sales		1,694	1,716
Events		7,748	6,497
Tuck Shop		260	586
Room Hire		1,958	418
Clubs and Craft activities		0	0
Other income		221	0
Raffle Tickets		<u>362</u>	<u>138</u>
		12,243	9,355
TOTAL INCOMING RESOURCES		<u>31,042</u>	<u>17,502</u>

8 Costs of generating funds

		2023	2022
Community Benefit		0	303
E Bay Charges		0	0
Events		1,139	1,178
Cost of Sales		364	862
Activity Costs		<u>5,594</u>	<u>1,086</u>
		<u>7,097</u>	<u>3,429</u>

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements (continued)

For the period ended 31 January 2023

9 Overheads Payable in Furtherance of the Charity's objects

	2023	2022
Solicitors Charges	0	0
Subscriptions	166	384
Heat light & water	2,464	2,389
Repairs & renewals	274	1,215
Training	512	0
Health & safety costs	0	116
Mortgage Interest	5,789	6,151
Rent & Rates	0	0
Sundries & miscellaneous	384	59
	<u>9,589</u>	<u>10,314</u>

10 Costs of activities in furtherance of the Charity's objects

	2023	2022
Refreshments	203	167
Merchandising	0	0
Publicity & advertising	530	0
Fundraising expenses	0	0
Service/office expenses	580	878
Consumables	0	24
	<u>1,313</u>	<u>1,069</u>

11 Support costs

	2023	2022
Insurances	4,214	3,380
Professional fees	230	14
Postage stationery and photocopying	200	549
Accountancy	275	260
Licence fees	223	145
Telephone	1,173	1,113
	<u>6,315</u>	<u>5,461</u>

12 Resources expended on managing and administering the Charity

	2023	2022
Depreciation Admin - Owned assets	81	81
	<u>81</u>	<u>81</u>

13 Secured Loan

The balance of the loan in full is recorded in current liabilities as this shows the position should the Charity cease to exist for any reason. It is prudent to expect the loan will have to be repaid possibly before the building is sold. The Balance Sheet shows the position should this happen.

DENTON WEST END COMMUNITY LIBRARY

England & Wales - Charity number 1150775

Accounts

CHARITY REGISTERED NUMBER 1150775

DENTON WEST END COMMUNITY LIBRARY

Trustees' Report and Financial Statements

For the period ended 31 January 2022

D Wilson & Co
21 Charnwood Avenue
Denton
Manchester
M34 2WY

DENTON WEST END COMMUNITY LIBRARY

For the period ended 31 January 2022

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13	Notes (Continued)

DENTON WEST END COMMUNITY LIBRARY

Legal and administrative Information

Registered Charity Number	1150775
Chair	K McLaughlan / R Massey (Co Chairs)
Vice Chair	
Treasurer	Mrs C Belsham
Trustees	Mr D Booton Mr A Aves Mrs C Ingham Mrs C Belsham Mr I Wilson Mrs K McLaughlan Mrs N Roe Mrs T Breheny Mrs R Massey Mrs K Gresty Mr P Maher Mr M Lambert Ms L Crannage Ms L McGinley
Secretary	Mrs T Breheny
Registered Office	212 Moss Lane Bramhall Stockport Cheshire SK7 1BD
Accountants	D Wilson & Co 21 Charnwood Avenue Denton Manchester M34 2WY
Bankers	Cooperative Bank

INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF DENTON WEST END COMMUNITY LIBRARY
FOR THE PERIOD ENDED 31 JANUARY 2022

We report on the financial statements which are set out on pages 5 to 13

Respective responsibilities of the Governing Board of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the act, whether particular matters have come to our attention.

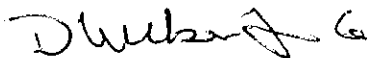
Basis of independent examiner's report

Our report was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with section 41 of the Act; and
 - b) to prepare accounts which accord with the accounting records to comply with the accounting requirements of the Act have not been met: or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



.....
D Wilson & Co
21, Chamwood Avenue
Denton
Manchester
M34 2WY

Dated: 28 October 2022

DENTON WEST END COMMUNITY LIBRARY
REPORT OF THE GOVERNING BOARD OF TRUSTEES
FOR THE PERIOD ENDED 31 JANUARY 2022

The Governing Board of Trustees present their report with the financial statements of the Charity for the year ended 31 January 2022. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's trust deed, applicable law and requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005.

Trustees

The Trustees recognise their responsibilities for keeping proper accounting records and preparing the accounts each year on a timely basis.

The attached accounts have been prepared on the receipts and payments basis and have been examined by independent examiners, whose report is also attached.

The Trustees who served during the year are recorded within the Legal and Administrative information section of these accounts.

Principal activities and objects of the charity

To advance education of the public by providing a library service and additional facilities, providing educational facilities, assisting with education, learning and personal development as a leisure activity. To improve the lives of the residents of Tameside by associating them, local authorities, voluntary and other organisations in a common effort to provide opportunities for involvement in social welfare, recreation and leisure activities.

Development, activities and achievements

The Covid pandemic restrictions have during this financial year continued to significantly impacted on the Charities ability to provide a full service and hold fund raising events, with the restrictions during Christmas 2021 limiting our offerings / and fund raising avenues. Despite the difficulties the Charity has continued to provide Community access to resources and access to the library subject to the Covid restrictions in place.

When restrictions have allowed, limited opening and access has been provided.

Community support has continued to be outstanding, with individuals and groups arranging their own fundraising activities to support the library, organising raffles and other activities.

This has helped plug the funding gap and helped us get through these challenging times

Support from the Local Authority, specifically rates relief and the business rates grant (RHLG) from 2020 have provided financial security into 2021 that without, would of left the Charity in a weakened financial position, however we are very aware events and activities need to now increase to pre-pandemic levels 'to fill the gap'.

Funding raising and sponsorship, along with direct donations from the community has helped us maintain the facility for the good of the community.'

Future Developments

The Trustees are continually seeking to improve the facilities and further engage with the community to ensure continual development of activities, resources and opportunities. Regular community fundraising events and engagement activities will be developed further

Fixed assets

Changes in fixed assets during the year are set out in the notes to the financial statements.

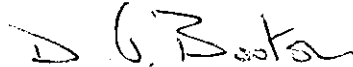
DENTON WEST END COMMUNITY LIBRARY
REPORT OF THE GOVERNING BOARD OF TRUSTEES (Continued)
FOR THE PERIOD ENDED 31 JANUARY 2022

Statement of Governing Board of Trustees responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity for that year. In preparing those accounts the Trustees are required to:-


- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in existence

Approved by the Trustees



Mr D Booton
Vice Chair

Date 28 October 2022



Mrs C Belsham
Treasurer

Date 28 October 2022

DENTON WEST END COMMUNITY LIBRARY

BALANCE SHEET

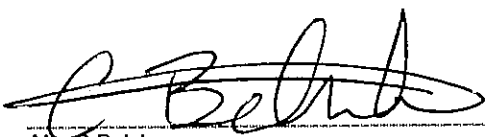
AS AT 31 JANUARY 2022

	Note	2022		2121	
		£	£	£	£
Tangible Fixed Assets					
Tangible assets	3		161,581		161,662
Current Assets					
Stocks	4		0		0
Debtors	5		0		0
Bank accounts			21,171		29,038
Cash in hand			1,633		2,005
			<u>22,804</u>		<u>31,043</u>
Creditors					
Amounts falling due within 1 yr	6		<u>96,720</u>		<u>102,188</u>
Net Current Assets			-73,916		-71,145
Total assets less current liabilities			<u>87,665</u>		<u>90,517</u>
Capital Funds					
Unrestricted funds			87,665		90,517
TOTAL FUNDS			<u>87,665</u>		<u>90,517</u>

Approved by the Trustees on 28 October 2022 and signed on its behalf by:



 Mr D Booton



 Mrs C Belsham

DENTON WEST END COMMUNITY LIBRARY

Statement of Financial Activities for period ended 31 January 2022

	Unrest'd Funds 2022 £	Rest'd Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources				
Donations, legacies & Similar incoming receipts	8,146	0	8,146	19,405
Investment Income	1	0	1	8
Other incoming resources	9,355	0	9,355	10,249
TOTAL INCOMING RESOURCES	<u>17,502</u>	<u>0</u>	<u>17,502</u>	<u>29,662</u>
Resources expended				
Costs of generating funds	3,429	0	3,429	1,873
Charitable expenditure:				
Overheads payable in furtherance of the Charity's objects	10,314	0	10,314	11,321
Costs of activities in furtherance of the Charity's objects	1,069	0	1,069	264
Support costs	5,461	0	5,461	3,293
Resources expended on managing and administering the Charity - Depreciation	81	0	81	108
Total resources expended	<u>20,354</u>	<u>0</u>	<u>20,354</u>	<u>16,859</u>
Net movement in funds	-2,852	0	-2,852	12,803
Total funds brought forward	90,517	0	90,517	77,714
Total funds carried forward	<u>87,665</u>	<u>0</u>	<u>87,665</u>	<u>90,517</u>

DENTON WEST END COMMUNITY LIBRARY

Statement of financial activities

Detailed analysis of movement in funds

For the period ended 31 January 2022

	2022		2021	
	£	£	£	£
General Fund				
Balance B/fwd	90,517		77,714	
Surplus for the year	<u>-2,852</u>	87,665	<u>12,803</u>	90,517
Total Funds at 31 January 2021		<u>87,665</u>		<u>90,517</u>

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements

For the period ended 31 January 2022

1 Accounting policies

The financial statements are prepared under the historical cost convention and incorporate the results of the principal activity which is described in the Trustees report which is on pages 5 and 6.

Cashflow statement

The Company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cashflow statement on the grounds that it is a small entity.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives. On the following bases

Equipment	25% reducing balance basis
-----------	----------------------------

Stocks

Stocks and work in progress are valued at the lower of cost or net realisable value after making allowance for obsolete and slow moving stocks.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Debtors

The Trustees have decided that no provision for bad or doubtful debts is required.

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements (continued)

For the period ended 31 January 2022

Note

2 Investment income and gains

	2022	2021
Interest	10	10

3 Tangible fixed assets

	2022			2021
	Land and Buildings Equipment			
	Total			
Cost				
At 1 February 2021	161,337	3,187	164,524	164,524
Additions	0	0	0	0
Disposals	0	0	0	0
At 31 January 2022	<u>161,337</u>	<u>3,187</u>	<u>164,524</u>	<u>164,524</u>
Depreciation				
At 1 February 2021	0	2,862	2,862	2,754
Charge for year	0	81	81	108
At 31 January 2022	<u>0</u>	<u>2,943</u>	<u>2,943</u>	<u>2,862</u>
Net Book value				
At 31 January 2022	<u>161,337</u>	<u>244</u>	<u>161,581</u>	
At 31 January 2021	<u>161,337</u>	<u>325</u>	<u>161,662</u>	<u>161,662</u>

4 Stocks

	2022	2021
General Stocks	0	0

5 Debtors and Prepayments

	2022	2021
Amounts falling due within one year		
Trade Debtors	0	0
Prepayments and accrued income	0	0
Funds debtor	0	0
	<u>0</u>	<u>0</u>

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements (continued)

For the period ended 31 January 2022

	Note	2022	2021
6 Creditors			
Amounts falling due within one year			
		2022	2021
Secured Loan - Building	13	96,460	101,342
Friends Group		0	0
Accruals and deferred income		260	846
Room booking deposits Held		0	0
		<u>96,720</u>	<u>102,188</u>
 7 Incoming resources			
		2022	2021
Grants		1,413	11,870
Donations legacies & other		<u>6,733</u>	<u>7,535</u>
		8,146	19,405
Investment Income			
Interest		<u>1</u>	<u>8</u>
		1	8
 Other Incoming Resources			
Book Sales		1,716	1,108
Events		6,497	7,838
Tuck Shop		586	473
Room Hire		418	712
Clubs and Craft activities		0	15
Other income		0	0
Raffle Tickets		<u>138</u>	<u>103</u>
		9,355	10,249
TOTAL INCOMING RESOURCES		<u><u>17,502</u></u>	<u><u>29,662</u></u>
 8 Costs of generating funds			
		2022	2021
Community Benefit		303	605
E Bay Charges		0	0
Events		1,178	0
Cost of Sales		862	494
Activity Costs		<u>1,086</u>	<u>774</u>
		<u>3,429</u>	<u>1,873</u>

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements (continued)

For the period ended 31 January 2022

9 Overheads Payable In Furtherance of the Charity's objects

	2022	2021
Solicitors Charges	0	0
Subscriptions	384	0
Heat light & water	2,389	2,968
Repairs & renewals	1,215	995
Training	0	0
Health & safety costs	116	89
Mortgage Interest	6,151	6,494
Rent & Rates	0	706
Sundries & miscellaneous	59	69
	<u>10,314</u>	<u>11,321</u>

10 Costs of activities in furtherance of the Charly's objects

	2022	2021
Refreshments	167	66
Merchandising	0	0
Publicity & advertising	0	54
Fundraising expenses	0	0
Service/office expenses	878	144
Consumables	24	0
	<u>1,069</u>	<u>264</u>

11 Support costs

	2022	2021
Insurances	3,380	2,209
Professional fees	14	0
Postage stationery and photocopying	549	4
Accountancy	260	260
Licence fees	145	172
Telephone	1,113	648
	<u>5,461</u>	<u>3,293</u>

12 Resources expended on managing and administering the Charity

	2022	2021
Depreciation Admin - Owned assets	81	108
	<u>81</u>	<u>108</u>

13 Secured Loan

The balance of the loan in full is recorded in current liabilities as this shows the position should the Charity cease to exist for any reason. It is prudent to expect the loan will have to be repaid possibly before the building is sold. The Balance Sheet shows the position should this happen.

DENTON WEST END COMMUNITY LIBRARY

England & Wales - Charity number 1150775

Accounts

CHARITY REGISTERED NUMBER 1160775

DENTON WEST END COMMUNITY LIBRARY

Trustees' Report and Financial Statements

For the period ended 31 January 2021

D Wilson & Co
21 Charnwood Avenue
Denton
Manchester
M34 2WY

DENTON WEST END COMMUNITY LIBRARY

For the period ended 31 January 2021

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6	Report of the trustees (contd)
7	Balance sheet
8	Statement of financial activities
9	Schedule of movement in funds
10	Notes
11	Notes (Continued)
12	Notes (Continued)
13	Notes (Continued)

DENTON WEST END COMMUNITY LIBRARY

Legal and administrative information

Registered Charlty Number	1150775
Chair	Mr I Wilson
Vice Chair	Mr D Booton
Treasurer	Mrs C Belsham
Trustees	Mr A Aves Mrs C Ingham Mrs C Belsham Mr D Booton Mr I Wilson Mrs K McLauchlan Mrs N Roe Mrs T Breheny Mr D Kenyon Mrs R Massey Mrs K Gresty Mr P Maher Mr M Lambert Ms L Crannage
Secretary	Mrs T Breheny
Registered Office	212 Moss Lane Bramhall Stockport Cheshire SK7 1BD
Accountants	D Wilson & Co 21 Charnwood Avenue Denton Manchester M34 2WY
Bankers	Cooperative Bank

INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF DENTON WEST END COMMUNITY LIBRARY
FOR THE PERIOD ENDED 31 JANUARY 2021

We report on the financial statements which are set out on pages 5 to 13

Respective responsibilities of the Governing Board of Trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the act, whether particular matters have come to our attention.

Basis of independent examiner's report

Our report was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with section 41 of the Act; and
 - b) to prepare accounts which accord with the accounting records to comply with the accounting requirements of the Act have not been met: or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



.....
D Wilson & Co
21, Charnwood Avenue
Denton
Manchester
M34 2WY

Dated: 27 November 2021

DENTON WEST END COMMUNITY LIBRARY
REPORT OF THE GOVERNING BOARD OF TRUSTEES
FOR THE PERIOD ENDED 31 JANUARY 2021

The Governing Board of Trustees present their report with the financial statements of the Charity for the year ended 31 January 2021. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's trust deed, applicable law and requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005.

Trustees

The Trustees recognise their responsibilities for keeping proper accounting records and preparing the accounts each year on a timely basis.

The attached accounts have been prepared on the receipts and payments basis and have been examined by independent examiners, whose report is also attached.

The Trustees who served during the year are recorded within the Legal and Administrative information section of these accounts.

Principal activities and objects of the charity

To advance education of the public by providing a library service and additional facilities, providing educational facilities, assisting with education, learning and personal development as a leisure activity. To improve the lives of the residents of Tameside by associating them, local authorities, voluntary and other organisations in a common effort to provide opportunities for involvement in social welfare, recreation and leisure activities.

Development, activities and achievements

The Covid pandemic restrictions during this financial year have significantly impacted on the Charity's ability to provide a service and hold fund raising events. Despite the difficulties the Charity has continued to provide Community access to resources through book drops and activity packs for the Community to collect and utilise

When restrictions have allowed, limited opening and access has been provided.

Community support has been outstanding, with individuals and groups arranging their own fundraising activities to support the library, some dressed up as 'Characters' others organising raffles and other activities. This has helped plug the funding gap and helped us get through these challenging times.

Support from the Local Authority, specifically rates relief and the business rates grant (RHLG) have provided financial security that without, would have left the Charity in a weakened financial position

This year DWE School have continued to sponsor the Summer Reading Challenge and the Community have donated to provide the Christmas tree and light switch. This funding and sponsorship, along with direct donations from the community has helped us maintain the facility for the good of the community.'

Future Developments

The Trustees are continually seeking to improve the facilities and further engage with the community to ensure continual development of activities, resources and opportunities. Regular community fundraising events and engagement activities will be developed further

Fixed assets

Changes in fixed assets during the year are set out in the notes to the financial statements.

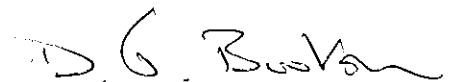
DENTON WEST END COMMUNITY LIBRARY
REPORT OF THE GOVERNING BOARD OF TRUSTEES (Continued)
FOR THE PERIOD ENDED 31 JANUARY 2021

Statement of Governing Board of Trustees responsibilities

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity for that year. In preparing those accounts the Trustees are required to:-

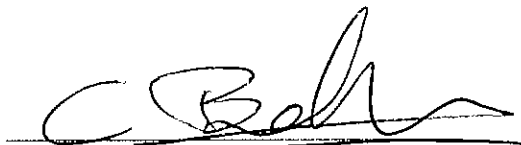
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in existence

Approved by the Trustees



Mr D Booton
Vice Chair

Date 27 November 2021



Mrs C Belsham
Treasurer

Date 27 November 2021

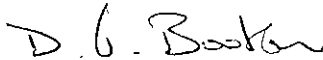
DENTON WEST END COMMUNITY LIBRARY

BALANCE SHEET

AS AT 31 JANUARY 2021

	Note	2021		2020	
		£	£	£	£
Tangible Fixed Assets					
Tangible assets	3		161,662		161,770
Current Assets					
Stocks	4		0		0
Debtors	5		0		0
Bank accounts			29,038		22,491
Cash in hand			2,005		827
			<u>31,043</u>		<u>23,318</u>
Creditors					
Amounts falling due within 1 yr	6		<u>102,188</u>		<u>107,374</u>
Net Current Assets			-71,145		-84,056
Total assets less current liabilities			<u>90,517</u>		<u>77,714</u>
Capital Funds					
Unrestricted funds			90,517		77,714
TOTAL FUNDS			<u>90,517</u>		<u>77,714</u>
			0		

Approved by the Trustees on 27 November 2021 and signed on its behalf by:



Mr D Booton



Mrs C Belsham

DENTON WEST END COMMUNITY LIBRARY

Statement of Financial Activities for period ended 31 January 2021

	Unrest'd Funds 2021 £	Rest'd Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources				
Donations, legacies & Similar incoming receipts	19,405	0	19,405	5,022
Investment income	8	0	8	10
Other incoming resources	10,249	0	10,249	14,465
TOTAL INCOMING RESOURCES	<u>29,662</u>	<u>0</u>	<u>29,662</u>	<u>19,497</u>
Resources expended				
Costs of generating funds	1,873	0	1,873	3,687
Charitable expenditure:				
Overheads payable in furtherance of the Charity's objects	11,321	0	11,321	13,365
Costs of activities in furtherance of the Charity's objects	264	0	264	66
Support costs	3,293	0	3,293	3,657
Resources expended on managing and administering the Charity - Depreciation	108	0	108	217
Total resources expended	<u>16,859</u>	<u>0</u>	<u>16,859</u>	<u>20,992</u>
Net movement in funds	12,803	0	12,803	-1,495
Total funds brought forward	77,714	0	77,714	79,209
Total funds carried forward	<u>90,517</u>	<u>0</u>	<u>90,517</u>	<u>77,714</u>

DENTON WEST END COMMUNITY LIBRARY

Statement of financial activities

Detailed analysis of movement in funds

For the period ended 31 January 2021

	2021		2020	
	£	£	£	£
General Fund				
Balance B/fwd	77,714		79,209	
Surplus for the year	<u>12,803</u>	90,517	<u>-1,495</u>	77,714
Total Funds at 31 January 2021		<u>90,517</u>		<u>77,714</u>

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements

For the period ended 31 January 2021

1 Accounting policies

The financial statements are prepared under the historical cost convention and incorporate the results of the principal activity which is described in the Trustees report which is on pages 5 and 6.

Cashflow statement

The Company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cashflow statement on the grounds that it is a small entity.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives. On the following bases

Equipment	25% reducing balance basis
-----------	----------------------------

Stocks

Stocks and work in progress are valued at the lower of cost or net realisable value after making allowance for obsolete and slow moving stocks.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Debtors

The Trustees have decided that no provision for bad or doubtful debts is required.

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements (continued)

For the period ended 31 January 2021

	Note			
2 Investment Income and gains				
		2021		2020
Interest		10		0
3 Tangible fixed assets		2021		2020
	Land and Buildings	Equipment	Total	
Cost				
At 1 February 2020	161,337	3,187	164,524	164,524
Additions	0	0	0	0
Disposals	0	0	0	0
At 31 January 2021	<u>161,337</u>	<u>3,187</u>	<u>164,524</u>	<u>164,524</u>
Depreciation				
At 1 February 2020	0	2,754	2,754	2,537
Charge for year	0	108	108	217
At 31 January 2021	<u>0</u>	<u>2,862</u>	<u>2,862</u>	<u>2,754</u>
Net Book value				
At 31 January 2021	<u>161,337</u>	<u>325</u>	<u>161,662</u>	
At 31 January 2020	<u>161,337</u>	<u>433</u>	<u>161,987</u>	<u>161,987</u>
4 Stocks		2021		2020
General Stocks		0		0
5 Debtors and Prepayments		2021		2020
Amounts falling due within one year				
Trade Debtors		0		0
Prepayments and accrued income		0		0
Funds debtor		<u>0</u>		<u>0</u>
		<u>0</u>		<u>0</u>

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements (continued)

For the period ended 31 January 2021

	Note	2021	2020
6 Creditors			
Amounts falling due within one year			
		2021	2020
Secured Loan - Building	13	101,342	106,884
Friends Group		0	0
Accruals and deferred income		846	490
Room booking deposits Held		0	0
		<u>102,188</u>	<u>107,374</u>
 7 Incoming resources			
		2021	2020
Grants		11,870	1,327
Donations legacies & other		<u>7,535</u>	<u>3,695</u>
		19,405	5,022
Investment Income			
Interest		<u>8</u>	<u>10</u>
		8	10
 Other Incoming Resources			
Book Sales		1,108	958
Events		7,838	7,619
Tuck Shop		473	283
Room Hire		712	1,600
Clubs and Craft activities		15	3,263
Other income		0	426
Raffle Tickets		<u>103</u>	<u>316</u>
		10,249	14,465
 TOTAL INCOMING RESOURCES		<u><u>29,662</u></u>	<u><u>19,497</u></u>
 8 Costs of generating funds			
		2021	2020
Community Benefit		605	629
E Bay Charges		0	0
Events		0	1,512
Cost of Sales		494	1,195
Activity Costs		<u>774</u>	<u>351</u>
		<u>1,873</u>	<u>3,687</u>

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements (continued)

For the period ended 31 January 2021

9 Overheads Payable In Furtherance of the Charly's objects

	2021	2020
Solicitors Charges	0	0
Subscriptions	0	854
Heat light & water	2,968	3,389
Repairs & renewals	995	1,480
Training	0	0
Health & safety costs	89	25
Mortgage Interest	6,494	6,816
Rent & Rates	706	618
Sundries & miscellaneous	69	183
	<u>11,321</u>	<u>13,365</u>

10 Costs of activitiles In furtherance of the Charly's objects

	2021	2020
Refreshments	66	54
Merchandising	0	0
Publicity & advertising	54	0
Fundraising expenses	0	0
Service/office expenses	144	12
Consumables	0	0
	<u>264</u>	<u>66</u>

11 Support costs

	2021	2020
Insurances	2,209	2,128
Professional fees	0	0
Postage stationery and photocopying	4	755
Accountancy	280	250
Licence fees	172	76
Telephone	648	448
	<u>3,293</u>	<u>3,657</u>

12 Resources expended on managing and administering the Charity

	2021	2020
Depreciatlon Admin - Owned assets	108	217
	<u>108</u>	<u>217</u>

13 Secured Loan

The balance of the loan in full is recorded in current liabilities as this shows the position should the Charity cease to exist for any reason. It is prudent to expect the loan will have to be repaid possibly before the building is sold. The Balance Sheet shows the position should this happen.