

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

CONTENTS

Page

1	Cover
2	Contents
3	Legal and administrative information
4	Examiners report
5	Report of the trustees
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 Charity 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.

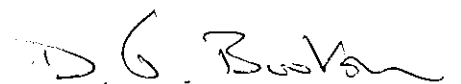
DENTON WEST END COMMUNITY LIBRARY
REPORT OF THE GOVERNING BOARD OF TRUSTEES (Continued)
FOR THE PERIOD ENDED 31 JANUARY 2021

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

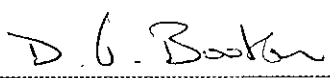
DENTON WEST END COMMUNITY LIBRARY

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		<u>2,005</u>		<u>827</u>	
		<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	29,662	0	29,662	19,497
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	16,859	0	16,859	20,992
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	90,517	0	90,517	77,714

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>		<u>-1,495</u>	
		90,517		77,714
Total Funds at 31 January 2021		<u><u>90,517</u></u>		<u><u>77,714</u></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
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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>

DENTON WEST END COMMUNITY LIBRARY

Notes to the Financial Statements (continued)

For the period ended 31 January 2021

Note

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>29,662</u>	<u>19,497</u>
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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 Charity'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 activities 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
Depreciation 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.