

**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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## **DENTON WEST END COMMUNITY LIBRARY**

### **Legal and administrative Information**

<b>Registered Charity Number</b>	1150775
<b>Chair</b>	K McLaughlan / R Massey (Co Chairs)
<b>Vice Chair</b>	
<b>Treasurer</b>	Mrs C Belsham
<b>Trustees</b>	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
<b>Secretary</b>	Mrs T Breheny
<b>Registered Office</b>	212 Moss Lane Bramhall Stockport Cheshire SK7 1BD
<b>Accountants</b>	D Wilson & Co 21 Charnwood Avenue Denton Manchester M34 2WY
<b>Bankers</b>	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**

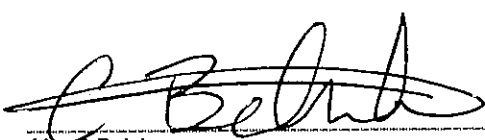
**BALANCE SHEET**

**AS AT 31 JANUARY 2022**

	Note	2022		2121	
		£	£	£	£
<b>Tangible Fixed Assets</b>					
Tangible assets	3		161,581		161,662
<b>Current Assets</b>					
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>	
<b>Creditors</b>					
Amounts falling due within 1 yr	6	<u>96,720</u>		<u>102,188</u>	
<b>Net Current Assets</b>			-73,916		-71,145
<b>Total assets less current liabilities</b>			<u>87,665</u>		<u>90,517</u>
<b>Capital Funds</b>					
Unrestricted funds			87,665		90,517
<b>TOTAL FUNDS</b>			<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 £
<b>Incoming Resources</b>				
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
<b>TOTAL INCOMING RESOURCES</b>	<b>17,502</b>	<b>0</b>	<b>17,502</b>	<b>29,662</b>
<b>Resources expended</b>				
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
<b>Total resources expended</b>	<b>20,354</b>	<b>0</b>	<b>20,354</b>	<b>16,859</b>
<b>Net movement in funds</b>	<b>-2,852</b>	<b>0</b>	<b>-2,852</b>	<b>12,803</b>
<b>Total funds brought forward</b>	<b>90,517</b>	<b>0</b>	<b>90,517</b>	<b>77,714</b>
<b>Total funds carried forward</b>	<b>87,665</b>	<b>0</b>	<b>87,665</b>	<b>90,517</b>



**DENTON WEST END COMMUNITY LIBRARY**

**Statement of financial activities**

**Detailed analysis of movement in funds**

**For the period ended 31 January 2022**

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

**Note**

**2 Investment income and gains**

	<b>2022</b>	<b>2021</b>
Interest	10	10

**3 Tangible fixed assets**

	<b>2022</b>			<b>2021</b>
	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**

	<b>2022</b>	<b>2021</b>
General Stocks	0	0

**5 Debtors and Prepayments**

	<b>2022</b>	<b>2021</b>
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 2022

### Note

#### 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
<b>Investment Income</b>			
Interest		<u>1</u>	<u>8</u>
		1	8
<b>Other Incoming Resources</b>			
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
<b>TOTAL INCOMING RESOURCES</b>		<u>17,502</u>	<u>29,662</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.