

SOUTH ELMSALL COMMUNITY FACILITIES LTD

England & Wales · Charity number 1151800

Details

Other names SECF LTD

Status Registered

Legal form Charitable company

Company number [08280942](#)

Registered 2013-04-26

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

Contact

Address Westfield Centre
Westfield Lane
South Elmsall
Pontefract
West Yorkshire
WF9 2PU

Phone 01977642335

Activities

Objects: 3. THE COMPANY'S OBJECTS ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:(A) TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF SOUTH ELMSALL AND THE SURROUNDING AREA (?THE AREA OF BENEFIT?) THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.(B) TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE (HEREINAFTER CALLED, ?THE CENTRE?) AND TO MAINTAIN AND MANAGE THIS, ALONG WITH OTHER COMMUNITY FACILITIES (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERNACE OF THESE OBJECTS.(C) THE MAINTENANCE, IMPROVEMENT OR PROVISION OF PUBLIC AMENITIES.

Activities: Running and managing community facilities in South Elmsall

Classification

- **How:** Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Accommodation/housing, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- City Of Wakefield

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£745,366	£705,782	£0	0
2024-01-31	£0	£688,187	£0	30
2023-01-31	£0	£574,057	£0	0
2021-11-30	£612,618	£574,057	£0	0
2020-11-30	£331,494	£303,380	-	-

Trustees

Name	Role	Appointed
BRYAN CAPSTICK	Chair	2013-01-17
BOB HAYHURST		2013-01-17
Robert Lukaszewicz		2020-01-21
STEVE TULLEY		2013-01-17

SOUTH ELMSALL COMMUNITY FACILITIES LTD

England & Wales - Charity number 1151800

Accounts

COMPANY REGISTRATION NUMBER: 08280942

CHARITY REGISTRATION NUMBER: 1151800

South Elmsall Community Facilities Limited
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
31 January 2025

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2025

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South Elmsall Community Facilities Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2025.

Reference and administrative details

Registered charity name South Elmsall Community Facilities Limited
Charity registration number 1151800
Company registration number 08280942
Principal office and registered office 122 Westfield Lane
South Elmsall
Pontefract
West Yorkshire
WF9 2EF

The trustees

Mr B Capstick
Mr J Tubman (Appointed 9 January 2025)
Mr R Hayhurst (Resigned 6 March 2024)
Mr R Lukaszewicz (Resigned 19 May 2025)
Mr S Tulley

Company secretary Ms C L Baxter

Independent examiner Miss T J Maeer FCA of Townends Accountants LLP
Fulford Lodge
1 Heslington Lane
Fulford
York
YO10 4HW

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2025

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 5 November 2012 and registered as a charity on 26 April 2013.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Board of Trustees are elected and their appointment reviewed annually by Board of Directors.

Aim and purpose

The charity aims to make a difference to the wellbeing of our community while enhancing the economic and social regeneration of our neighbourhood.

In order to do this the objects of the charity are as follows:

To promote, for the benefit of the inhabitants of South Elmsall and the surrounding area, the provision of facilities for the community who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

To establish or secure the establishment of a community centre and other community facilities.

Objectives and activities

Whilst planning activities to meet these objectives the trustees have taken into consideration the Charity Commission's general guidance on public benefit and have undertaken projects in order to achieve these requirements.

The charity runs and manages the Westfield Centre for South Elmsall Town Council.

The building provides office accommodation, room hire and hall hire for weddings, parties and conferences to members of the community.

The centre also houses the Lanes Café which provides the community with hot and healthy meals at a subsidised rate.

Additionally, the charity maintains a public toilet facility at the Centre.

Achievements and performance

Following on from the difficult year South Elmsall Community Facilities Limited has managed to obtain additional outside funding to cover the decline in council grants. Additionally income from the Children's Centre and the sports pitch hire has more than made up for the decline in cafe income. Costs have risen during the year but the Trustees are pleased to report a return to a net surplus due to the additional income generated.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2025

Financial review

The charity is pleased to report an increase in total income of almost £130,000. Costs have only increased by £18,000 so a net surplus has added to the reserves this year.

Plans for future periods

Following the good year for income from the Children's Centre the charity is planning an extension to the nursery next Easter.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level that equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration costs and to provide funds available for donations to projects as and when required.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems are in place to mitigate our exposure to the major risks.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2025

Responsibilities of the trustees

The trustees (who are also directors of South Elmsall Community Facilities Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

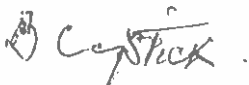
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 17.10.25 and signed on behalf of the board of trustees by:

Mr B Capstick
Trustee



South Elmsall Community Facilities Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of South Elmsall Community Facilities Limited

Year ended 31 January 2025

I report to the trustees on my examination of the financial statements of South Elmsall Community Facilities Limited ('the charity') for the year ended 31 January 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of South Elmsall Community Facilities Limited
(continued)

Year ended 31 January 2025

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

T J Maer

Miss T J Maer FCA of Townends Accountants LLP
Independent Examiner

Fulford Lodge
1 Heslington Lane
Fulford
York
YO10 4HW

17 October 2025

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 January 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	118,923	118,923	104,621
Other trading activities	6	626,409	626,409	511,285
Investment income	7	34	34	30
Total income		<u>745,366</u>	<u>745,366</u>	<u>615,936</u>
Expenditure				
Expenditure on charitable activities	8,9	705,782	705,782	688,187
Total expenditure		<u>705,782</u>	<u>705,782</u>	<u>688,187</u>
Net income/(expenditure) and net movement in funds				
		<u>39,584</u>	<u>39,584</u>	<u>(72,251)</u>
Reconciliation of funds				
Total funds brought forward		110,668	110,668	182,919
Total funds carried forward		<u>150,252</u>	<u>150,252</u>	<u>110,668</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 15 form part of these financial statements.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Statement of Financial Position

31 January 2025

	Note	2025 £	£	2024 £	£
Fixed assets					
Tangible fixed assets	15		16,426		3,073
Current assets					
Debtors	16	144			
Cash at bank and in hand		145,706		122,293	
		<u>145,850</u>		<u>122,293</u>	
Creditors: amounts falling due within one year	17	<u>12,024</u>		<u>14,698</u>	
Net current assets			<u>133,826</u>		<u>107,595</u>
Total assets less current liabilities			<u>150,252</u>		<u>110,668</u>
Net assets			<u>150,252</u>		<u>110,668</u>
Funds of the charity					
Unrestricted funds			<u>150,252</u>		<u>110,668</u>
Total charity funds	19		<u>150,252</u>		<u>110,668</u>

For the year ending 31 January 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

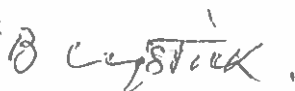
Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 7:10:25, and are signed on behalf of the board by:

Mr B Capstick
Trustee



Mr S Tulley
Trustee



The notes on pages 10 to 15 form part of these financial statements.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 January 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income/(expenditure)	39,584	(72,251)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,647	1,104
Other interest receivable and similar income	(34)	(30)
Interest payable and similar charges	3,323	3,877
Accrued income	(2,260)	(10,916)
<i>Changes in:</i>		
Trade and other debtors	(144)	4,563
Trade and other creditors	(414)	(3,590)
Cash generated from operations	44,702	(77,243)
Interest paid	(3,323)	(3,877)
Interest received	34	30
Net cash from/(used in) operating activities	<u>41,413</u>	<u>(81,090)</u>
Cash flows from investing activities		
Purchase of tangible assets	(18,000)	-
Net cash used in investing activities	<u>(18,000)</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	23,413	(81,090)
Cash and cash equivalents at beginning of year	122,293	203,383
Cash and cash equivalents at end of year	<u>145,706</u>	<u>122,293</u>

The notes on pages 10 to 15 form part of these financial statements.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 January 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 122 Westfield Lane, South Elmsall, Pontefract, West Yorkshire, WF9 2EF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity also meets the definition of a public benefit entity as defined under FRS 102.

(b) Going concern

There are no material uncertainties about the charity's ability to continue.

(c) Fund accounting

Funds held by the charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

These funds can only be used for particular restricted purposes within the objects at the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

(d) Incoming resources

Income and donations are accounted for as received by the charity. No permanent endowments have been received in the period. Income from other trading activities is accounted for as they are received by the charity.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 January 2025

3. Accounting policies (continued)

(e) Resources expended

Expenditure is recognised when a liability is incurred. Charitable activities include all expenditure associated with the day to day provision of Community Facilities.

(f) Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

(g) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% straight line

(h) Financial instruments

Financial instruments are classified as accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

(i) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The liability of the members is limited to £1.00.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Council grants	74,740	74,740	83,138	83,138
Donations and event income	11,789	11,789	18,264	18,264
Sundry grants	32,394	32,394	3,219	3,219
	<u>118,923</u>	<u>118,923</u>	<u>104,621</u>	<u>104,621</u>

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 January 2025

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Lanes cafe	155,544	155,544	203,283	203,283
Westfield centre - room lettings	58,146	58,146	56,114	56,114
Public toilets	563	563	980	980
Adult education hire	39,060	39,060	40,184	40,184
Childrens centre	263,371	263,371	146,733	146,733
3G Sports pitch hire	109,725	109,725	63,991	63,991
	<u>626,409</u>	<u>626,409</u>	<u>511,285</u>	<u>511,285</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest	34	34	30	30

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Lanes cafe	315,706	315,706	360,538	360,538
Westfield centre - Room lettings	88,424	88,424	90,057	90,057
Public toilets	1,015	1,015	825	825
Adult education hire	27,451	27,451	25,434	25,434
Childrens centre & play group	269,773	269,773	207,366	207,366
Support costs	3,413	3,413	3,967	3,967
	<u>705,782</u>	<u>705,782</u>	<u>688,187</u>	<u>688,187</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Lanes cafe	315,706	3,323	319,029	364,415
Westfield centre - Room lettings	88,424	90	88,514	90,147
Public toilets	1,015	-	1,015	825
Adult education hire	27,451	-	27,451	25,434
Childrens centre & play group	269,773	-	269,773	207,366
	<u>702,369</u>	<u>3,413</u>	<u>705,782</u>	<u>688,187</u>

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 January 2025

10. Analysis of support costs

	Analysis of support costs £	Total 2025 £	Total 2024 £
General office	90	90	90
Bank charges	3,323	3,323	3,877
	<u>3,413</u>	<u>3,413</u>	<u>3,967</u>

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>4,647</u>	<u>1,104</u>

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,750</u>	<u>3,500</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	426,598	394,175
Employer contributions to pension plans	<u>1,405</u>	<u>3,527</u>
	<u>428,003</u>	<u>397,702</u>

The average head count of employees during the year was 33 (2024: 33). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of part time staff	<u>33</u>	<u>33</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

No remuneration was paid to trustees in the year, nor were any trustees' expenses reimbursed.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 January 2025

15. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 February 2024	32,606	32,606
Additions	18,000	18,000
At 31 January 2025	<u>50,606</u>	<u>50,606</u>
Depreciation		
At 1 February 2024	29,533	29,533
Charge for the year	4,647	4,647
At 31 January 2025	<u>34,180</u>	<u>34,180</u>
Carrying amount		
At 31 January 2025	<u>16,426</u>	<u>16,426</u>
At 31 January 2024	<u>3,073</u>	<u>3,073</u>

16. Debtors

	2025 £	2024 £
Other debtors	<u>144</u>	<u>-</u>

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	4,854	7,114
Social security and other taxes	7,165	7,579
Other creditors	5	5
	<u>12,024</u>	<u>14,698</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,405 (2024: £3,527).

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 January 2025

19. Analysis of charitable funds

Unrestricted funds

	At 1 February 2 024	Income £	Expenditure £	At 31 January 2 025 £
Unrestricted Fund - Central Reserves	<u>110,668</u>	<u>745,366</u>	<u>(705,782)</u>	<u>150,252</u>

	At 1 February 2 023	Income £	Expenditure £	At 31 January 2 024 £
Unrestricted Fund - Central Reserves	<u>182,919</u>	<u>615,936</u>	<u>(688,187)</u>	<u>110,668</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	16,426	16,426
Current assets	145,850	145,850
Creditors less than 1 year	<u>(12,024)</u>	<u>(12,024)</u>
Net assets	<u>150,252</u>	<u>150,252</u>

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	3,073	3,073
Current assets	122,293	122,293
Creditors less than 1 year	<u>(14,698)</u>	<u>(14,698)</u>
Net assets	<u>110,668</u>	<u>110,668</u>

21. Analysis of changes in net debt

	At 1 Feb 2024 £	Cash flows £	At 31 Jan 2025 £
Cash at bank and in hand	<u>122,293</u>	<u>23,413</u>	<u>145,706</u>

SOUTH ELMSALL COMMUNITY FACILITIES LTD

England & Wales - Charity number 1151800

Accounts

COMPANY REGISTRATION NUMBER: 08280942

CHARITY REGISTRATION NUMBER: 1151800

South Elmsall Community Facilities Limited
Company Limited by Guarantee
Unaudited Financial Statements
For the period ended
31 January 2024

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2024

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Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2024.

Reference and administrative details

Registered charity name South Elmsall Community Facilities Limited

Charity registration number 1151800

Company registration number 08280942

Principal office and registered office 122 Westfield Lane
South Elmsall
Pontefract
West Yorkshire
WF9 2EF

The trustees

Mr B Capstick
Mr R Hayhurst
Mr R Lukaszewicz
Mr S Tulley

Company secretary Ms C L Baxter

Independent examiner Miss T J Maer FCA of Townends Accountants LLP
Fulford Lodge
1 Heslington Lane
Fulford
York
YO10 4HW

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2024

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Aim and purpose

The charity aims to make a difference to the wellbeing of our community while enhancing the economic and social regeneration of our neighbourhood.

In order to do this the objects of the charity are as follows:

To promote, for the benefit of the inhabitants of South Elmsall and the surrounding area, the provision of facilities for the community who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

To establish or secure the establishment of a community centre and other community facilities.

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The charity runs and manages the Westfield Centre for South Elmsall Town Council.

The building provides office accommodation, room hire and hall hire for weddings, parties and conferences to members of the community.

The centre also houses the Lanes Café which provides the community with hot and healthy meals at a subsidised rate.

Additionally, the charity maintains a public toilet facility at the Centre.

Achievements and performance

South Elmsall Community Facilities Limited has faced a difficult twelve months with the cost of living crisis and the decline from outside funding which has impacted on profits and meant the charity has had to use its reserves. Energy bills have risen and the demand for our services has increased.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2024

Financial review

The charity has used its reserves in order to continue through what has been a difficult period with the cost of living crisis hitting the charity hard. The nursery had to close its doors during the period due to a lack of qualified staff. The nursery has since reopened and is trading positively.

Plans for future periods

The charity has extended its day nursery and hopes the additional income will help build a surplus for the coming twelve month period.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level that equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration costs and to provide funds available for donations to projects as and when required.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems are in place to mitigate our exposure to the major risks.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 January 2024

Responsibilities of the trustees

The trustees (who are also directors of South Elmsall Community Facilities Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 01.10.24 and signed on behalf of the board of trustees by:

Mr B Capstick
Trustee



South Elmsall Community Facilities Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of South Elmsall Community Facilities Limited

Year ended 31 January 2024

I report to the trustees on my examination of the financial statements of South Elmsall Community Facilities Limited ('the charity') for the year ended 31 January 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of South Elmsall Community Facilities Limited
(continued)

Year ended 31 January 2024

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Miss T J Maeer FCA of Townends Accountants LLP
Independent Examiner

Fulford Lodge
1 Heslington Lane
Fulford
York
YO10 4HW

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2024

		Year to 31 Jan 24		Period from 1 Dec 21 to 31 Jan 23
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	104,621	104,621	254,756
Other trading activities	6	511,285	511,285	608,552
Investment income	7	30	30	9
Total income		<u>615,936</u>	<u>615,936</u>	<u>863,317</u>
Expenditure				
Expenditure on charitable activities	8,9	688,187	688,187	863,368
Total expenditure		<u>688,187</u>	<u>688,187</u>	<u>863,368</u>
Net expenditure and net movement in funds		<u>(72,251)</u>	<u>(72,251)</u>	<u>(51)</u>
Reconciliation of funds				
Total funds brought forward		182,919	182,919	182,970
Total funds carried forward		<u>110,668</u>	<u>110,668</u>	<u>182,919</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 15 form part of these financial statements.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Statement of Financial Position

31 January 2024

	Note	2024 £	£	2023 £	£
Fixed assets					
Tangible fixed assets	15		3,073		4,177
Current assets					
Debtors	16	-		4,563	
Cash at bank and in hand		<u>122,293</u>		<u>203,383</u>	
		<u>122,293</u>		<u>207,946</u>	
Creditors: amounts falling due within one year	17	<u>14,698</u>		<u>29,204</u>	
Net current assets			<u>107,595</u>		<u>178,742</u>
Total assets less current liabilities			<u>110,668</u>		<u>182,919</u>
Net assets			<u>110,668</u>		<u>182,919</u>
Funds of the charity					
Unrestricted funds			<u>110,668</u>		<u>182,919</u>
Total charity funds	19		<u>110,668</u>		<u>182,919</u>

For the year ending 31 January 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21/10/24, and are signed on behalf of the board by:


Mr B Capstick
Trustee

Mr S Tulley
Trustee



The notes on pages 10 to 15 form part of these financial statements.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 January 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net expenditure	(72,251)	(51)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,104	2,076
Other interest receivable and similar income	(30)	(9)
Interest payable and similar charges	3,877	4,793
Accrued (income)/expenses	(10,916)	8,050
<i>Changes in:</i>		
Trade and other debtors	4,563	(4,563)
Trade and other creditors	(3,590)	(1,267)
Cash generated from operations	(77,243)	9,029
Interest paid	(3,877)	(4,793)
Interest received	30	9
Net cash (used in)/from operating activities	<u>(81,090)</u>	<u>4,245</u>
Cash flows from investing activities		
Purchase of tangible assets	-	(2,159)
Net cash used in investing activities	<u>-</u>	<u>(2,159)</u>
Net (decrease)/increase in cash and cash equivalents	(81,090)	2,086
Cash and cash equivalents at beginning of year	203,383	201,297
Cash and cash equivalents at end of year	<u>122,293</u>	<u>203,383</u>

The notes on pages 10 to 15 form part of these financial statements.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 January 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 122 Westfield Lane, South Elmsall, Pontefract, West Yorkshire, WF9 2EF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity also meets the definition of a public benefit entity as defined under FRS 102.

(b) Going concern

There are no material uncertainties about the charity's ability to continue.

(c) Fund accounting

Funds held by the charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

These funds can only be used for particular restricted purposes within the objects at the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

(d) Incoming resources

Income and donations are accounted for as received by the charity. No permanent endowments have been received in the period. Income from other trading activities is accounted for as they are received by the charity.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 January 2024

3. Accounting policies (continued)

(e) Resources expended

Expenditure is recognised when a liability is incurred. Charitable activities include all expenditure associated with the day to day provision of Community Facilities.

(f) Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

(g) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% straight line

(h) Financial instruments

Financial instruments are classified as accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

(i) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The liability of the members is limited to £1.00.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Council grants	83,138	83,138	207,444	207,444
Donations and event income	18,264	18,264	15,860	15,860
Sundry grants	3,219	3,219	31,452	31,452
	<u>104,621</u>	<u>104,621</u>	<u>254,756</u>	<u>254,756</u>

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 January 2024

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Lanes cafe	203,283	203,283	252,323	252,323
Westfield centre - room lettings	56,114	56,114	59,696	59,696
Public toilets	980	980	386	386
Adult education hire	40,184	40,184	26,627	26,627
Childrens centre	146,733	146,733	269,520	269,520
3G Sports pitch hire	63,991	63,991	-	-
	<u>511,285</u>	<u>511,285</u>	<u>608,552</u>	<u>608,552</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest	30	30	9	9
	<u>30</u>	<u>30</u>	<u>9</u>	<u>9</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Lanes cafe	360,538	360,538	405,487	405,487
Westfield centre - Room lettings	90,057	90,057	149,027	149,027
Public toilets	825	825	1,255	1,255
Adult education hire	25,434	25,434	18,208	18,208
Childrens centre & play group	207,366	207,366	284,473	284,473
Support costs	3,967	3,967	4,918	4,918
	<u>688,187</u>	<u>688,187</u>	<u>863,368</u>	<u>863,368</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Lanes cafe	360,538	3,877	364,415	410,280
Westfield centre - Room lettings	90,057	90	90,147	149,152
Public toilets	825	-	825	1,255
Adult education hire	25,434	-	25,434	18,208
Childrens centre & play group	207,366	-	207,366	284,473
	<u>684,220</u>	<u>3,967</u>	<u>688,187</u>	<u>863,368</u>

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 January 2024

10. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
General office	90	90	125
Bank charges	3,877	3,877	4,793
	<u>3,967</u>	<u>3,967</u>	<u>4,918</u>

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>1,104</u>	<u>2,076</u>

12. Independent examination fees

	Year to 31 Jan 24 £	Period from 1 Dec 21 to 31 Jan 23 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,500</u>	<u>5,986</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 31 Jan 24 £	Period from 1 Dec 21 to 31 Jan 23 £
Wages and salaries	394,175	432,939
Employer contributions to pension plans	<u>3,527</u>	<u>4,308</u>
	<u>397,702</u>	<u>437,247</u>

The average head count of employees during the year was 33 (2023: 36). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of part time staff	<u>33</u>	<u>36</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 January 2024

14. Trustee remuneration and expenses

No remuneration was paid to trustees in the year, nor were any trustees' expenses reimbursed.

15. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 February 2023 and 31 January 2024	<u>32,606</u>	<u>32,606</u>
Depreciation		
At 1 February 2023	28,429	28,429
Charge for the year	<u>1,104</u>	<u>1,104</u>
At 31 January 2024	<u>29,533</u>	<u>29,533</u>
Carrying amount		
At 31 January 2024	<u>3,073</u>	<u>3,073</u>
At 31 January 2023	<u>4,177</u>	<u>4,177</u>

16. Debtors

	2024 £	2023 £
Other debtors	<u>-</u>	<u>4,563</u>

17. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	7,114	18,030
Social security and other taxes	7,579	11,169
Other creditors	<u>5</u>	<u>5</u>
	<u>14,698</u>	<u>29,204</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,527 (2023: £4,308).

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 January 2024

19. Analysis of charitable funds

Unrestricted funds

	At 1 February 2 023 £	Income £	Expenditure £	At 31 January 2 024 £
Unrestricted Fund - Central Reserves	<u>182,919</u>	<u>615,936</u>	<u>(688,187)</u>	<u>110,668</u>

	At 1 December 2021 £	Income £	Expenditure £	At 31 January 2 023 £
Unrestricted Fund - Central Reserves	<u>182,970</u>	<u>863,317</u>	<u>(863,368)</u>	<u>182,919</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	3,073	3,073
Current assets	122,293	122,293
Creditors less than 1 year	(14,698)	(14,698)
Net assets	<u>110,668</u>	<u>110,668</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	4,177	4,177
Current assets	207,946	207,946
Creditors less than 1 year	(29,204)	(29,204)
Net assets	<u>182,919</u>	<u>182,919</u>

21. Analysis of changes in net debt

	At 1 Feb 2023 £	Cash flows £	At 31 Jan 2024 £
Cash at bank and in hand	<u>203,383</u>	<u>(81,090)</u>	<u>122,293</u>

SOUTH ELMSALL COMMUNITY FACILITIES LTD

England & Wales - Charity number 1151800

Accounts

South Elmsall Community Facilities Limited
Company Limited by Guarantee
Unaudited Financial Statements
For the period ended
31 January 2023

CHARITY REGISTRATION NUMBER: 1151800

COMPANY REGISTRATION NUMBER: 08280942

CHARITY COMMISSION COPY

South Elmsall Community Facilities Limited

Company limited by guarantee

Financial Statements

Period from 1 December 2021 to 31 January 2023

Pages	
1 to 4	Trustees' annual report (incorporating the director's report)
5 to 6	Independent examiner's report to the trustees
7	Statement of financial activities (including income and expenditure account)
8	Statement of financial position
9	Statement of cash flows
10 to 15	Notes to the financial statements

South Elmsall Community Facilities Limited

Company limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Period from 1 December 2021 to 31 January 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the period ended 31 January 2023.

Reference and administrative details

Registered charity name South Elmsall Community Facilities Limited

Charity registration number 1151800

Company registration number 08280942

Principal office and registered office
122 Westfield Lane
South Elmsall
Pontefract
West Yorkshire
WF9 2EF

The trustees

Mr B Capstick
Mr R Hayhurst
Mr R Lukaszewicz
Mr S Tulleay

Company secretary

Ms C L Baxter

Independent examiner

Miss T J Maer FCA of Townends Accountants LLP
Fulford Lodge
1 Heslington Lane
Fulford
York
YO10 4HW

South Elmsall Community Facilities Limited

Company limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Period from 1 December 2021 to 31 January 2023

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 5 November 2012 and registered as a charity on 26 April 2013.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Board of Trustees are elected and their appointment reviewed annually by Board of Directors.

Aim and purpose

The charity aims to make a difference to the wellbeing of our community while enhancing the economic and social regeneration of our neighbourhood.

In order to do this the objects of the charity are as follows:

To promote, for the benefit of the inhabitants of South Elmsall and the surrounding area, the provision of facilities for the community who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

To establish or secure the establishment of a community centre and other community facilities.

Objectives and activities

Whilst planning activities to meet these objectives the trustees have taken into consideration the Charity Commission's general guidance on public benefit and have undertaken projects in order to achieve these requirements.

The charity runs and manages the Westfield Centre for South Elmsall Town Council.

The building provides office accommodation, room hire and hall hire for weddings, parties and conferences to members of the community.

The centre also houses the Lanes Café which provides the community with hot and healthy meals at a subsidised rate.

Additionally, the charity maintains a public toilet facility at the Centre.

Achievements and performance

South Elmsall Community Facilities Limited like all charities has faced a decline from outside funding which has impacted on profits, however the charity continues to trade positively.

Financial review

The charity still managed to break even despite general increases in costs, having operated with a surplus in previous periods.

South Elmssall Community Facilities Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Period from 1 December 2021 to 31 January 2023

Plans for future periods

The charity will extend its portfolio by opening a 3G all weather pitch for sporting events and leisure, bringing new opportunities and custom.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level that equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration costs and to provide funds available for donations to projects as and when required.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems are in place to mitigate our exposure to the major risks.

Responsibilities of the trustees

The trustees (who are also directors of South Elmssall Community Facilities Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

South Elmsall Community Facilities Limited

Company limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Period from 1 December 2021 to 31 January 2023

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ~~4 October 2023~~ and signed on behalf of the board of trustees by:

Mr B Capstick 
Trustee

South Elmssall Community Facilities Limited

Company limited by Guarantee

Independent Examiner's Report to the Trustees of South Elmssall Community Facilities Limited

Period from 1 December 2021 to 31 January 2023

I report to the trustees on my examination of the financial statements of South Elmssall Community Facilities Limited ('the charity') for the period ended 31 January 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of South Elmsall Community Facilities Limited

(continued)

Period from 1 December 2021 to 31 January 2023

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Maer

Miss T J Maer FCA of Townends Accountants LLP
Independent Examiner

Fulford Lodge
1 Heslington Lane
Fulford
York
YO10 4HW

6 October 2023

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Period from 1 December 2021 to 31 January 2023

	Unrestricted funds	Total funds	Total funds	Total funds
Period from 1 Dec 21 to 31 Jan 23	31 Jan 23	Total funds	Total funds	Total funds
Year to 30 Nov 21				
Income and endowments	5	254,756	254,756	109,948
Donations and legacies		608,552	608,552	502,544
Other trading activities	6	9	9	126
Investment income	7	863,317	863,317	612,618
Total income		863,368	863,368	574,057
Expenditure on charitable activities	8,9	863,368	863,368	574,057
Total expenditure		863,368	863,368	574,057
Net (expenditure)/income and net movement in funds		(51)	(51)	38,561
Reconciliation of funds		182,970	182,970	144,409
Total funds brought forward		182,919	182,919	182,970
Total funds carried forward		182,919	182,919	182,970

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 15 form part of these financial statements.

South Elmsall Community Facilities Limited

Company limited by Guarantee

Statement of Financial Position

31 January 2023

Note	31 Jan 23	30 Nov 21
	£	£
Fixed assets		
Tangible fixed assets	15	4,177
4,094		
Current assets		
Debtors	16	4,563
Cash at bank and in hand		203,383
207,946		201,297
Creditors: amounts falling due within one year	17	29,204
22,421		
Net current assets		178,742
Total assets less current liabilities		182,919
Net assets		182,919
Funds of the charity		182,919
Unrestricted funds		182,919
Total charity funds	19	182,919
182,970		182,970

For the period ending 31 January 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 4. Oct 23, and are signed on behalf of the board by:



Mr S Tulley
Trustee



Mr B Capstick
Trustee

South Elmsall Community Facilities Limited

Company limited by Guarantee

Statement of Cash Flows

Period from 1 December 2021 to 31 January 2023

	31 Jan 23	30 Nov 21
	£	£
Cash flows from operating activities	(51)	38,561
Net (expenditure)/income		
Adjustments for:		
Depreciation of tangible fixed assets	2,076	5,973
Other interest receivable and similar income	(9)	(126)
Interest payable and similar charges	4,793	3,012
Accrued expenses	8,050	4,586
Changes in:		
Trade and other debtors	(4,563)	-
Trade and other creditors	(1,267)	11,229
Cash generated from operations	9,029	63,235
Interest paid	(4,793)	(3,012)
Interest received	9	126
Net cash from operating activities	<u>4,245</u>	<u>60,349</u>
Cash flows from investing activities	(2,159)	(1,937)
Purchase of tangible assets		
Net cash used in investing activities	<u>(2,159)</u>	<u>(1,937)</u>
Net increase in cash and cash equivalents	2,086	58,412
Cash and cash equivalents at beginning of period	<u>201,297</u>	<u>142,885</u>
Cash and cash equivalents at end of period	<u>203,383</u>	<u>201,297</u>

The notes on pages 10 to 15 form part of these financial statements.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements

Period from 1 December 2021 to 31 January 2023

1. **General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 122 Westfield Lane, South Elmsall, Pontefract, West Yorkshire, WF9 2EF.

2. **Statement of compliance**

These financial statements have been prepared in compliance with FRS 102. The Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. **Accounting policies**
 - (a) **Basis of preparation**

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity also meets the definition of a public benefit entity as defined under FRS 102.
 - (b) **Going concern**

There are no material uncertainties about the charity's ability to continue.
 - (c) **Fund accounting**

Funds held by the charity are either:

 - Unrestricted general funds
 - Restricted funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
 - (d) **Incoming resources**

Income and donations are accounted for as received by the charity. No permanent endowments have been received in the period. Income from other trading activities is accounted for as they are received by the charity.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Period from 1 December 2021 to 31 January 2023

3. Accounting policies (continued)

(e) Resources expended

Expenditure is recognised when a liability is incurred. Charitable activities include all expenditure associated with the day to day provision of Community Facilities.

(f) Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

(g) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% straight line

(h) Financial Instruments

Financial instruments are classified as accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

(i) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The liability of the members is limited to £1.00.

5. Donations and legacies

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2021
Donations				
Council grants	207,444	207,444	11,258	11,258
Donations and event income	15,860	15,860	4,374	4,374
Sundry grants	31,452	31,452	70,379	70,379
Covid-19 grants	-	-	22,400	22,400
Job retention scheme grants	-	-	1,537	1,537
	<u>254,756</u>	<u>254,756</u>	<u>109,948</u>	<u>109,948</u>

South Elmssall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Period from 1 December 2021 to 31 January 2023

	2023	2021
6. Other trading activities		
Unrestricted Funds	608,552	502,544
Westfield centre - room lettings	59,696	29,809
Lanes cafe	252,323	147,790
Public toilets	386	608
Adult education hire	26,627	14,131
Childrens centre	269,520	310,206
Total Funds	608,552	502,544
7. Investment income		
Unrestricted Funds	9	126
Bank interest	9	126
8. Expenditure on charitable activities by fund type		
Unrestricted Funds	405,487	238,986
Lanes cafe	405,487	238,986
Westfield centre - Room lettings	149,027	100,719
Public toilets	1,255	1,282
Adult education hire	18,208	11,457
Childrens centre & play group	284,473	218,497
Support costs	4,918	3,116
Unrestricted Funds	863,368	574,057
9. Expenditure on charitable activities by activity type		
Activities undertaken directly	405,487	241,998
Lanes cafe	405,487	241,998
Westfield centre - Room lettings	149,027	100,823
Public toilets	1,255	1,282
Adult education hire	18,208	11,457
Childrens centre & play group	284,473	218,497
Support costs	4,918	3,116
Support costs	4,793	241,998
Support costs	125	100,823
Total funds	863,368	574,057

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Period from 1 December 2021 to 31 January 2023

10. Analysis of support costs

	Analysis of support costs	
General office	107	104
Bank charges	4,135	3,012
	4,242	3,116
	<u>4,242</u>	<u>3,116</u>
	£	£
Total 2023	107	104
Total 2021	107	104

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	31 Jan 23	30 Nov 21
Depreciation of tangible fixed assets	2,076	5,973
	£	£
	<u>2,076</u>	<u>5,973</u>

12. Independent examination fees

	Period from 1 Dec 21 to 31 Jan 23	Year to 30 Nov 21
Fees payable to the independent examiner for: Independent examination of the financial statements	5,986	3,534
	£	£
	<u>5,986</u>	<u>3,534</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Period from 1 Dec 21 to 31 Jan 23	Year to 30 Nov 21
Wages and salaries	432,939	272,589
Employer contributions to pension plans	4,308	2,217
	<u>437,247</u>	<u>274,806</u>

The average head count of employees during the period was 36 (2021: 36). The average number of full-time equivalent employees during the period is analysed as follows:

	31 Jan 23	30 Nov 21
Number of part time staff	36	36

No employee received benefits of more than £60,000 during the year (2021: Nil).

South Elmsall Community Facilities Limited

Company limited by Guarantee

Notes to the Financial Statements (continued)

Period from 1 December 2021 to 31 January 2023

14. Trustee remuneration and expenses

No remuneration was paid to trustees in the year, nor were any trustees' expenses reimbursed.

15. Tangible fixed assets

	31 Jan 23	30 Nov 21
Total	£ 30,447	£ 32,606
Cost	At 1 December 2021	At 31 January 2023
	30,447	32,606
Additions		
	2,159	2,076
Depreciation	At 1 December 2021	At 31 January 2023
	26,353	28,429
Charge for the period		
	2,076	2,076
Carrying amount	At 31 January 2023	At 31 January 2023
	4,177	4,177
At 30 November 2021		
	4,094	4,094

16. Debtors

	31 Jan 23	30 Nov 21
Other debtors	£ 4,563	£ -

17. Creditors: amounts falling due within one year

	31 Jan 23	30 Nov 21
Accruals and deferred income	£ 18,030	£ 9,980
Social security and other taxes	£ 11,169	£ 12,436
Other creditors	£ 5	£ 5
	<u>£ 29,204</u>	<u>£ 22,421</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,308 (2021: £2,217).

South Elmsall Community Facilities Limited

Company limited by Guarantee

Notes to the Financial Statements (continued)

Period from 1 December 2021 to 31 January 2023

19. Analysis of charitable funds

	At 1 December 2021		At 30 November 2021	
Unrestricted funds	£	£	£	£
Unrestricted Fund - Central Reserves	182,970	863,317	612,618	182,970
		(863,368)	(574,057)	
		£	£	
		Income	Expenditure	
		2021	r 2021	
		£	£	
		144,409	182,970	
		£	£	
		1 December	30 November	
		2020	r 2021	
		£	£	
		Unrestricted Fund - Central Reserves	Income	Expenditure
		2020	2020	r 2021
		£	£	£
		144,409	612,618	182,970

20. Analysis of net assets between funds

	Unrestricted Funds 2023		Unrestricted Funds 2021	
Net assets	£	£	£	£
Tangible fixed assets	4,177	4,177	4,094	4,094
Current assets	207,946	207,946	201,297	201,297
Creditors less than 1 year	(29,204)	(29,204)	(22,421)	(22,421)
		182,919		182,970
		£	£	
		207,946	201,297	
		£	£	
		4,177	4,094	
		£	£	
		2023	2021	
		£	£	
		207,946	201,297	
		£	£	
		4,177	4,094	
		£	£	
		2023	2021	
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		4,177	4,094	
		£	£	
		2023	2021	
		£	£	
		207,946	201,297	
		£	£	
		4,177	4,094	
		£	£	
		2023	2021	
		£		

SOUTH ELMSALL COMMUNITY FACILITIES LTD

England & Wales - Charity number 1151800

Accounts

South Elmsall Community Facilities Limited
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
30 November 2021

CHARITY REGISTRATION NUMBER: 1151800

COMPANY REGISTRATION NUMBER: 08280942

CHARITY COMMISSION COPY



South Elmsall Community Facilities Limited

Company Limited by Guarantee

Financial Statements

Year ended 30 November 2021

Pages	
1 to 4	Trustees' annual report (incorporating the directors' report)
5 to 6	Independent examiner's report to the trustees
7	Statement of financial activities (including income and expenditure account)
8	Statement of financial position
9	Statement of cash flows
10 to 15	Notes to the financial statements

South Elmssall Community Facilities Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 November 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2021.

Reference and administrative details

Registered charity name South Elmssall Community Facilities Limited

Charity registration number 1151800

Company registration number 08280942

Principal office and registered office 122 Westfield Lane
South Elmssall
Pontefract
West Yorkshire
WF9 2EF

The trustees

Mr B Capstick
Mr R Hayhurst
Mr R Lukaszewicz
Mr S Tulle

Ms C L Baxter

Company secretary

Independent examiner Miss T J Maer FCA of Townends Accountants LLP
Fullford Lodge
1 Heslington Lane
Fullford
York
YO10 4HW

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 30 November 2021

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 5 November 2012 and registered as a charity on 26 April 2013.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Board of Trustees are elected and their appointment reviewed annually by Board of Directors.

Aim and purpose

The charity aims to make a difference to the wellbeing of our community while enhancing the economic and social regeneration of our neighbourhood.

In order to do this the objects of the charity are as follows:

To promote, for the benefit of the inhabitants of South Elmsall and the surrounding area, the provision of facilities for the community who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

To establish or secure the establishment of a community centre and other community facilities.

Objectives and activities

Whilst planning activities to meet these objectives the trustees have taken into consideration the Charity Commission's general guidance on public benefit and have undertaken projects in order to achieve these requirements.

The charity runs and manages the Westfield Centre for South Elmsall Town Council.

The building provides office accommodation, room hire and hall hire for weddings, parties and conferences to members of the community.

The centre also houses the Lanes Café which provides the community with hot and healthy meals at a subsidised rate.

Additionally, the charity maintains a public toilet facility at the Centre.

Achievements and performance

South Elmsall Community Facilities Limited has bounced back well from the challenges of COVID 19 and has continued to trade in a positive manner. It has progressed and increased staffing levels to match its achievements and trading still remains strong

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 30 November 2021

Financial review

The charity continues to operate with a surplus and uses these to support community events and enhance facilities within South Elmsall.

Plans for future periods

The charity hopes to extend its catering team with a view to serving a wider area following its launch on Just Eat.

The nursery has already been extended and is hoping to gain new customers in the coming financial year.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level that equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration costs and to provide funds available for donations to projects as and when required.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems are in place to mitigate our exposure to the major risks.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 30 November 2021

Responsibilities of the trustees

The trustees (who are also directors of South Elmsall Community Facilities Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30 August 2022 and signed on behalf of the board of trustees by:

Mr B Capstick
Trustee



South Elmssall Community Facilities Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of South Elmssall Community Facilities Limited

Year ended 30 November 2021

I report to the trustees on my examination of the financial statements of South Elmssall Community Facilities Limited ('the charity') for the year ended 30 November 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

South Elmssall Community Facilities Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of South Elmssall Community Facilities Limited
(continued)

Year ended 30 November 2021

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Miss T J Maer FCA of Townends Accountants LLP
Independent Examiner

Fullford Lodge
1 Heslington Lane
Fullford
York
YO10 4HW

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 30 November 2021

	2021	2020
Unrestricted funds	£	£
Total funds	£	£
Income and endowments		
Donations and legacies	5	69,416
Other trading activities	6	262,076
Investment income	7	2
Total income	612,618	331,494
Expenditure on charitable activities	8,9	303,380
Expenditure	574,057	574,057
Total expenditure	574,057	574,057
Net income and net movement in funds	38,561	28,114
Reconciliation of funds		
Total funds brought forward	144,409	116,295
Total funds carried forward	182,970	144,409

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 15 form part of these financial statements.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Statement of Financial Position

30 November 2021

	2021	2020
Fixed assets		
Tangible fixed assets	15	8,130
Cash at bank and in hand	201,297	142,885
Creditors: amounts falling due within one year	16	22,421
Net current assets	178,876	136,279
Total assets less current liabilities	182,970	144,409
Net assets	182,970	144,409
Funds of the charity	182,970	144,409
Unrestricted funds	182,970	144,409
Total charity funds	18	144,409

For the year ending 30 November 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 30 August 2022, and are signed on behalf of the board by:

Mr B Capstick
Trustee

Mr S Tulley
Trustee



South Elmssall Community Facilities Limited

Company Limited by Guarantee

Statement of Cash Flows

Year ended 30 November 2021

	2021	2020
Cash flows from operating activities	38,561	28,114
Net income		
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,973	5,702
Other interest receivable and similar income	(126)	(2)
Interest payable and similar charges	3,012	2,395
Accrued expenses	4,586	702
<i>Changes in:</i>		
Trade and other creditors	11,229	1,207
Cash generated from operations	63,235	38,118
Interest paid	(3,012)	(2,395)
Interest received	126	2
Net cash from operating activities	60,349	35,725
Cash flows from investing activities	(1,937)	(2,900)
Purchase of tangible assets		
Net cash used in investing activities	(1,937)	(2,900)
Net increase in cash and cash equivalents	58,412	32,825
Cash and cash equivalents at beginning of year	142,885	110,060
Cash and cash equivalents at end of year	201,297	142,885

The notes on pages 10 to 15 form part of these financial statements.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 November 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 122 Westfield Lane, South Elmsall, Pontefract, West Yorkshire, WF9 2EF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102. The Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity. The charity also meets the definition of a public benefit entity as defined under FRS 102.

(b) Going concern

There are no material uncertainties about the charity's ability to continue.

(c) Fund accounting

Funds held by the charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

These funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

(d) Incoming resources

Income and donations are accounted for as received by the charity. No permanent endowments have been received in the period. Income from other trading activities is accounted for as they are received by the charity.

South Elmsall Community Facilities Limited

Company limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 November 2021

3. Accounting policies (continued)

(e) Resources expended

Expenditure is recognised when a liability is incurred. Charitable activities include all expenditure associated with the day to day provision of Community Facilities.

(f) Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

(g) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% straight line

(h) Financial instruments

Financial instruments are classified as accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

(i) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The liability of the members is limited to £1,00.

5. Donations and legacies

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
Donations	11,258	11,258	11,258	20,000
Council grants	4,374	4,374	4,374	7,611
Donations and event income	70,379	70,379	70,379	8,500
Sundry grants	22,400	22,400	22,400	10,000
Covid-19 grants	1,537	1,537	1,537	23,305
Job retention scheme grants	109,948	109,948	109,948	69,416

South Elmsall Community Facilities Limited

Company limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 November 2021

10.	Analysis of support costs								
	Analysis of support costs	£	£	£	£	£	£	£	£
	General office	104	104	104	104	96	96	96	96
	Bank charges	3,012	3,012	3,012	3,012	2,395	2,395	2,395	2,395
		<u>3,116</u>	<u>3,116</u>	<u>3,116</u>	<u>3,116</u>	<u>2,491</u>	<u>2,491</u>	<u>2,491</u>	<u>2,491</u>
	Total 2021								
	Total 2020								

11.	Net income								
	Net income is stated after charging/(crediting):								
	Depreciation of tangible fixed assets	£	£	£	£	£	£	£	£
		5,973	5,973	5,973	5,973	5,702	5,702	5,702	5,702
	Total 2021								
	Total 2020								

12.	Independent examination fees								
	Fees payable to the independent examiner for: Independent examination of the financial statements	£	£	£	£	£	£	£	£
		3,534	3,534	3,534	3,534	1,506	1,506	1,506	1,506
	Total 2021								
	Total 2020								

13.	Staff costs								
	The total staff costs and employee benefits for the reporting period are analysed as follows:								
	Wages and salaries	£	£	£	£	£	£	£	£
	Employer contributions to pension plans	272,589	272,589	272,589	272,589	161,997	161,997	161,997	161,997
		<u>2,217</u>	<u>2,217</u>	<u>2,217</u>	<u>2,217</u>	<u>1,803</u>	<u>1,803</u>	<u>1,803</u>	<u>1,803</u>
	Total 2021								
	Total 2020								

The average head count of employees during the year was 36 (2020: 19). The average number of full-time equivalent employees during the year is analysed as follows:

	Number of part time staff	No.	No.
		36	19
	Total 2021		
	Total 2020		

No employee received benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration was paid to trustees in the year, nor were any trustees' expenses reimbursed.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 November 2021

15. Tangible fixed assets

	2021	2020
Equipment	£ 28,510	£ 28,510
At 1 December 2020	28,510	30,447
Additions	1,937	1,937
At 30 November 2021	30,447	30,447
Depreciation	20,380	20,380
At 1 December 2020	20,380	5,973
Charge for the year	5,973	5,973
At 30 November 2021	26,353	26,353
Carrying amount	4,094	4,094
At 30 November 2021	4,094	8,130
At 30 November 2020	8,130	8,130

16. Creditors: amounts falling due within one year

	2021	2020
Cost	£ 28,510	£ 28,510
At 1 December 2020	28,510	28,510
Additions	1,937	1,937
At 30 November 2021	30,447	30,447
At 30 November 2020	30,447	30,447
Charge for the year	5,973	5,973
At 1 December 2020	20,380	20,380
At 30 November 2021	26,353	26,353
Carrying amount	4,094	4,094
At 30 November 2021	4,094	4,094
At 30 November 2020	8,130	8,130

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,217 (2020: £1,803).

	2021	2020
Accruals and deferred income	£ 9,980	£ 5,394
Social security and other taxes	12,436	1,207
Other creditors	5	5
	22,421	6,606

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 November 2021

18. Analysis of charitable funds

Unrestricted funds		Unrestricted Fund - Central Reserves	
At	1 December 2020	At	1 December 2019
£	144,409	£	116,295
Income	612,618	Income	331,494
Expenditure	(574,057)	Expenditure	(303,380)
At	30 November 2021	At	30 November 2020
£	182,970	£	144,409

19. Analysis of net assets between funds

Unrestricted Funds		Unrestricted Funds	
Tangible fixed assets	4,094	Tangible fixed assets	8,130
Current assets	201,297	Current assets	142,885
Creditors less than 1 year	(22,421)	Creditors less than 1 year	(6,606)
Net assets	182,970	Net assets	144,409

Unrestricted Funds		Unrestricted Funds	
Tangible fixed assets	8,130	Tangible fixed assets	8,130
Current assets	142,885	Current assets	142,885
Creditors less than 1 year	(6,606)	Creditors less than 1 year	(6,606)
Net assets	144,409	Net assets	144,409

20. Analysis of changes in net debt

At	1 Dec 2020	At	30 Nov 2021
£	142,885	£	201,297
Cash at bank and in hand	58,412	Cash flows	142,885

SOUTH ELMSALL COMMUNITY FACILITIES LTD

England & Wales - Charity number 1151800

Accounts

COMPANY REGISTRATION NUMBER: 08280942

CHARITY REGISTRATION NUMBER: 1151800

South Elmsall Community Facilities Limited
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
30 November 2020

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Financial Statements

Year ended 30 November 2020

	Pages
Trustees' annual report (incorporating the director's report)	1 to 4
Independent examiner's report to the trustees	5 to 6
Statement of financial activities (including income and expenditure account)	7
Statement of financial position	8
Notes to the financial statements	9 to 14

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 November 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2020.

Reference and administrative details

Registered charity name South Elmsall Community Facilities Limited

Charity registration number 1151800

Company registration number 08280942

Principal office and registered office 122 Westfield Lane
South Elmsall
Pontefract
West Yorkshire
WF9 2EF

The trustees

Mr B Capstick
Mr R Hayhurst
Mr R Lukaszewicz
Mr S Tulley

Company secretary Ms C L Baxter

Independent examiner Miss T J Maeer FCA of Townends Accountants LLP
Fulford Lodge
1 Heslington Lane
Fulford
York
YO10 4HW

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2020

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 5 November 2012 and registered as a charity on 26 April 2013.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Board of Trustees are elected and their appointment reviewed annually by Board of Directors.

Aim and purpose

The charity aims to make a difference to the wellbeing of our community while enhancing the economic and social regeneration of our neighbourhood.

In order to do this the objects of the charity are as follows:

To promote, for the benefit of the inhabitants of South Elmsall and the surrounding area, the provision of facilities for the community who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

To establish or secure the establishment of a community centre and other community facilities.

Objectives and activities

Whilst planning activities to meet these objectives the trustees have taken into consideration the Charity Commission's general guidance on public benefit and have undertaken projects in order to achieve these requirements.

The charity runs and manages the Westfield Centre for South Elmsall Town Council.

The building provides office accommodation, room hire and hall hire for weddings, parties and conferences to members of the community.

The centre also houses the Lanes Café which provides the community with hot and healthy meals at a subsidised rate.

Additionally, the charity maintains a public toilet facility at the Centre.

Achievements and performance

Covid 19 has had an undeniable impact on the charity sector, however South Elmsall Community Facilities Limited has responded to it positively. The charity has found new ways to operate and has introduced online services which have allowed it to continue operating during the lockdowns.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 November 2020

Financial review

The charity continues to operate with a surplus and uses these to support community events and enhance facilities within South Elmsall.

Plans for future periods

The charity hopes to extend its catering team with a view to serving a wider area following its launch on Just Eat.

The nursery has already been extended and is hoping to gain new customers in the coming financial year.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level that equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration costs and to provide funds available for donations to projects as and when required.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems are in place to mitigate our exposure to the major risks.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 30 November 2020

Responsibilities of the trustees

The trustees (who are also directors of South Elmsall Community Facilities Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

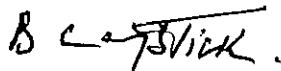
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 May 21 and signed on behalf of the board of trustees by:



Mr B Capstick
Trustee

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of South Elmsall Community Facilities Limited

Year ended 30 November 2020

I report to the trustees on my examination of the financial statements of South Elmsall Community Facilities Limited ('the charity') for the year ended 30 November 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of South Elmsall Community Facilities Limited
(continued)

Year ended 30 November 2020

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Miss T J Maer FCA of Townends Accountants LLP
Independent Examiner

Fulford Lodge
1 Heslington Lane
Fulford
York
YO10 4HW

20 May 2021

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Statement of Financial Activities (Including Income and expenditure account)

Year ended 30 November 2020

		2020		2019
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	5	69,416	69,416	40,503
Other trading activities	6	262,076	262,076	281,505
Investment Income	7	2	2	3
Total income		<u>331,494</u>	<u>331,494</u>	<u>322,011</u>
Expenditure				
Expenditure on charitable activities	8,9	303,380	303,380	314,502
Total expenditure		<u>303,380</u>	<u>303,380</u>	<u>314,502</u>
Net income and net movement in funds		<u>28,114</u>	<u>28,114</u>	<u>7,509</u>
Reconciliation of funds				
Total funds brought forward		116,295	116,295	108,786
Total funds carried forward		<u>144,409</u>	<u>144,409</u>	<u>116,295</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 14 form part of these financial statements.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Statement of Financial Position

30 November 2020

	Note	2020 £	£	2019 £	£
Fixed assets					
Tangible fixed assets	15		8,130		10,932
Current assets					
Cash at bank and in hand		142,885		110,060	
Creditors: amounts falling due within one year	16	<u>6,606</u>		<u>4,697</u>	
Net current assets			<u>136,279</u>		<u>105,363</u>
Total assets less current liabilities			<u>144,409</u>		<u>116,295</u>
Net assets			<u>144,409</u>		<u>116,295</u>
Funds of the charity					
Unrestricted funds			<u>144,409</u>		<u>116,295</u>
Total charity funds	18		<u>144,409</u>		<u>116,295</u>

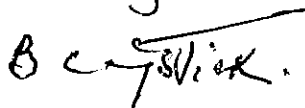
For the year ending 30 November 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

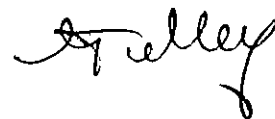
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 20 May 2021 and are signed on behalf of the board by:



Mr B Capstick
Trustee

Mr S Tulley
Trustee



The notes on pages 9 to 14 form part of these financial statements.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 November 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 122 Westfield Lane, South Elmsall, Pontefract, West Yorkshire, WF9 2EF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity also meets the definition of a public benefit entity as defined under FRS 102.

(b) Going concern

There are no material uncertainties about the charity's ability to continue.

(c) Value added tax

Value Added Tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities

(d) Fund accounting

Funds held by the charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

These funds can only be used for particular restricted purposes within the objects at the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

3. Accounting policies *(continued)*

(e) Incoming resources

Income and donations are accounted for as received by the charity. No permanent endowments have been received in the period. Income from other trading activities is accounted for as they are received by the charity.

(f) Resources expended

Expenditure is recognised when a liability is incurred. Charitable activities include all expenditure associated with the day to day provision of Community Facilities.

(g) Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

(h) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% straight line

(i) Financial instruments

Financial instruments are classified as accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

(j) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The liability of the members is limited to £1.00.

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 November 2020

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Council grants	20,000	20,000	17,500	17,500
Donations and event income	7,611	7,611	11,003	11,003
Sundry grants	8,500	8,500	12,000	12,000
Covid-19 grants	10,000	10,000	-	-
Job retention scheme grants	23,305	23,305	-	-
	<u>69,416</u>	<u>69,416</u>	<u>40,503</u>	<u>40,503</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Lanes cafe	63,351	63,351	78,466	78,466
Westfield centre - room lettings	15,626	15,626	21,304	21,304
Public toilets	1,022	1,022	1,749	1,749
Adult education hire	21,609	21,609	35,320	35,320
Childrens centre	160,468	160,468	144,666	144,666
	<u>262,076</u>	<u>262,076</u>	<u>281,505</u>	<u>281,505</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest	<u>2</u>	<u>2</u>	<u>3</u>	<u>3</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Lanes cafe	80,600	80,600	84,552	84,552
Westfield centre - Room lettings	71,699	71,699	82,976	82,976
Public toilets	705	705	1,058	1,058
Adult education hire	10,379	10,379	16,572	16,572
Childrens centre & play group	137,506	137,506	127,027	127,027
Support costs	2,491	2,491	2,317	2,317
	<u>303,380</u>	<u>303,380</u>	<u>314,502</u>	<u>314,502</u>

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 November 2020

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020	Total fund 2019
	£	£	£	£
Lanes cafe	80,600	2,395	82,995	86,757
Westfield centre - Room lettings	71,699	96	71,795	83,088
Public toilets	705	-	705	1,058
Adult education hire	10,379	-	10,379	16,572
Childrens centre & play group	137,506	-	137,506	127,027
	<u>300,889</u>	<u>2,491</u>	<u>303,380</u>	<u>314,502</u>

10. Analysis of support costs

	Analysis of support costs	Total 2020	Total 2019
	£	£	£
General office	96	96	112
Bank charges	2,395	2,395	2,205
	<u>2,491</u>	<u>2,491</u>	<u>2,317</u>

11. Net income

Net income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>5,702</u>	<u>5,122</u>

12. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,506</u>	<u>1,248</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	161,997	156,233
Employer contributions to pension plans	1,803	1,831
	<u>163,800</u>	<u>158,064</u>

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 30 November 2020

13. Staff costs (continued)

The average head count of employees during the year was 19 (2019: 21). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Number of part time staff	<u>19</u>	<u>21</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

14. Trustee remuneration and expenses

No remuneration was paid to trustees in the year, nor were any trustees' expenses reimbursed.

15. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 December 2019	25,610	25,610
Additions	<u>2,900</u>	<u>2,900</u>
At 30 November 2020	<u>28,510</u>	<u>28,510</u>
Depreciation		
At 1 December 2019	14,678	14,678
Charge for the year	<u>5,702</u>	<u>5,702</u>
At 30 November 2020	<u>20,380</u>	<u>20,380</u>
Carrying amount		
At 30 November 2020	<u>8,130</u>	<u>8,130</u>
At 30 November 2019	<u>10,932</u>	<u>10,932</u>

16. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	5,394	4,692
Social security and other taxes	1,207	-
Other creditors	<u>5</u>	<u>5</u>
	<u>6,606</u>	<u>4,697</u>

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,803 (2019: £1,831).

18. Analysis of charitable funds

Unrestricted funds

	At 1 December 2019 £	Income £	Expenditure £	At 30 November r 2020 £
Unrestricted Fund - Central Reserves	<u>116,295</u>	<u>331,494</u>	<u>(303,380)</u>	<u>144,409</u>

	At 1 December 2018 £	Income £	Expenditure £	At 30 Novembe r 2019 £
Unrestricted Fund - Central Reserves	<u>108,786</u>	<u>322,011</u>	<u>(314,502)</u>	<u>116,295</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	8,130	8,130
Current assets	142,885	142,885
Creditors less than 1 year	<u>(6,606)</u>	<u>(6,606)</u>
Net assets	<u>144,409</u>	<u>144,409</u>

	Unrestricted Funds £	Total Funds 2019 £
Tangible fixed assets	10,932	10,932
Current assets	110,060	110,060
Creditors less than 1 year	<u>(4,697)</u>	<u>(4,697)</u>
Net assets	<u>116,295</u>	<u>116,295</u>