

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;

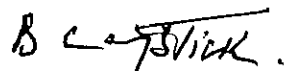
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

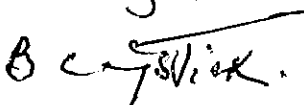
For the year ending 30 November 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

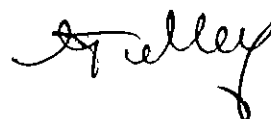
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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 November 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>