

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

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South Elmsall 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 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 Maeger 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.

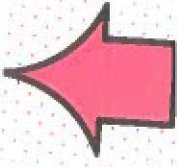
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

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 30 November 2021

	2021	2020
Unrestricted funds		
Note		
Income and endowments		
5	109,948	69,416
Donations and legacies		
6	502,544	262,076
Other trading activities		
7	126	2
Investment income		
Total income	612,618	331,494
Expenditure		
Expenditure on charitable activities	8,9	
574,057		
Total expenditure	574,057	303,380
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
	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	4,094	8,130	
Current assets			
Cash at bank and in hand	201,297	142,885	
Creditors: amounts falling due within one year	22,421	6,606	
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	182,970	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:

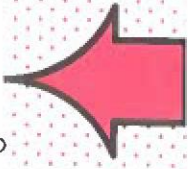
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
 - The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation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

[Signature]



South Elmsall 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 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 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

6. Other trading activities

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
Lanes cafe	147,790	147,790	63,351	63,351
Westfield centre - room lettings	29,809	29,809	15,626	15,626
Public toilets	608	608	1,022	1,022
Adult education hire	14,131	14,131	21,609	21,609
Childrens centre	310,206	310,206	160,468	160,468
	<u>502,544</u>	<u>502,544</u>	<u>262,076</u>	<u>262,076</u>

7. Investment Income

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
Bank interest	126	126	2	2
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
Lanes cafe	238,986	238,986	80,600	80,600
Westfield centre - Room lettings	100,719	100,719	71,699	71,699
Public toilets	1,282	1,282	705	705
Adult education hire	11,457	11,457	10,379	10,379
Childrens centre & play group	218,497	218,497	137,506	137,506
Support costs	3,116	3,116	2,491	2,491
	<u>574,057</u>	<u>574,057</u>	<u>303,380</u>	<u>303,380</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds	Total fund
Lanes cafe	238,986	3,012	241,998	82,995
Westfield centre - Room lettings	100,719	104	100,823	71,795
Public toilets	1,282	-	1,282	705
Adult education hire	11,457	-	11,457	10,379
Childrens centre & play group	218,497	-	218,497	137,506
	<u>570,941</u>	<u>3,116</u>	<u>574,057</u>	<u>303,380</u>

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	£	£	£
Bank charges	104	104	96
	3,012	3,012	2,395
	3,116	3,116	2,491

11. Net income

Net income is stated after charging/(crediting):

	2021	2020
Depreciation of tangible fixed assets	£ 5,973	£ 5,702

12. Independent examination fees

Fees payable to the independent examiner for:
Independent examination of the financial statements

	2021	2020
	£ 3,534	£ 1,506

13. Staff costs

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

	2021	2020
Wages and salaries	£ 272,589	£ 161,997
Employer contributions to pension plans	2,217	1,803
	<u>274,806</u>	<u>163,800</u>

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:

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

No employee received employee 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

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

16. Creditors: amounts falling due within one year

	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

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).

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

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

19. Analysis of net assets between funds

Unrestricted Funds 2021	Unrestricted Funds 2020
Tangible fixed assets	8,130
Current assets	142,885
Creditors less than 1 year	(6,606)
Net assets	144,409
Unrestricted Funds 2021	Unrestricted Funds 2020
Tangible fixed assets	4,094
Current assets	201,297
Creditors less than 1 year	(22,421)
Net assets	182,970
Total Funds 2021	Total Funds 2020
£	£
4,094	8,130
201,297	142,885
(22,421)	(6,606)
182,970	144,409

20. Analysis of changes in net debt

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