

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

South Elmsall Community Facilities Limited
Company limited by Guarantee

Financial Statements

Period from 1 December 2021 to 31 January 2023

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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 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)

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 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

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 Elmsall Community Facilities Limited

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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 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.

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 ~~14 October 2023~~ 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

Period from 1 December 2021 to 31 January 2023

I report to the trustees on my examination of the financial statements of South Elmsall 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.

T Moore

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

	Period from 1 Dec 21 to 31 Jan 23	Unrestricted funds	Total funds	Total funds
		£	£	£
Income and endowments				
Donations and legacies	5	254,756	254,756	109,948
Other trading activities	6	608,552	608,552	502,544
Investment income	7	9	9	126
Total income		863,317	863,317	612,618
Expenditure				
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				
Total funds brought forward		182,970	182,970	144,409
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
		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
		182,919
Net assets		182,970
		182,970
Funds of the charity		
Unrestricted funds		182,919
		182,970
Total charity funds	19	182,919
		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 B Capstick
Trustee

Mr S Tulley
Trustee

[Signature]

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

Period from 1 December 2021 to 31 January 2023

	31 Jan 23	30 Nov 21
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(51)	38,561
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	4,245	60,349
Cash flows from investing activities		
Purchase of tangible assets	(2,159)	(1,937)
Net cash used in investing activities	(2,159)	(1,937)
Net increase in cash and cash equivalents	2,086	58,412
Cash and cash equivalents at beginning of period	201,297	142,885
Cash and cash equivalents at end of period	203,383	201,297

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

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)

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
	254,756	254,756	109,948	109,948

South Elmsall Community Facilities Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Period from 1 December 2021 to 31 January 2023

6. Other trading activities

Unrestricted Funds	2023	2021	
£	£	£	
252,323	252,323	147,790	Lanes cafe
59,696	59,696	29,809	Westfield centre - room lettings
386	386	608	Public toilets
26,627	26,627	14,131	Adult education hire
269,520	269,520	310,206	Childrens centre
608,552	608,552	502,544	

7. Investment income

Unrestricted Funds	2023	2021	
£	£	£	
9	9	126	Bank interest
Total Funds	2023	2021	Total Funds
Unrestricted Funds	2023	2021	

8. Expenditure on charitable activities by fund type

Unrestricted Funds	2023	2021	
£	£	£	
405,487	405,487	238,986	Lanes cafe
149,027	149,027	100,719	Westfield centre - Room lettings
1,255	1,255	1,282	Public toilets
18,208	18,208	11,457	Adult education hire
284,473	284,473	218,497	Childrens centre & play group
4,918	4,918	3,116	Support costs
863,368	863,368	574,057	

9. Expenditure on charitable activities by activity type

Activities undertaken directly	2023	2021	
£	£	£	
405,487	405,487	241,998	Lanes cafe
149,027	149,027	100,823	Westfield centre - Room lettings
1,255	1,255	1,282	Public toilets
18,208	18,208	11,457	Adult education hire
284,473	284,473	218,497	Childrens centre & play group
858,450	858,450	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
		<u>4,242</u>	<u>3,116</u>
		4,242	3,116

11. Net (expenditure)/income

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

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

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	<u>5,986</u>	<u>3,534</u>
	5,986	3,534

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	£	£
	<u>432,939</u>	<u>272,589</u>
Employer contributions to pension plans	<u>4,308</u>	<u>2,217</u>
	437,247	274,806

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	No.	No.
	<u>36</u>	<u>36</u>
	36	36

No employee received employee 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

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

16. Debtors

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

17. Creditors: amounts falling due within one year

Accruals and deferred income	£	£
Social security and other taxes	18,030	11,169
Other creditors	5	5
	31 Jan 23	30 Nov 21

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

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Notes to the Financial Statements (continued)

Period from 1 December 2021 to 31 January 2023

19. Analysis of charitable funds

Unrestricted funds

At 1 December 2021	£	182,970	Unrestricted Fund - Central Reserves
At 31 January 2023	£	182,919	
Income	£	863,317	
Expenditure	£	(863,368)	
		182,919	
At 1 December 2020	£	144,409	Unrestricted Fund - Central Reserves
Income	£	612,618	
Expenditure	£	(574,057)	
At 30 November r 2021	£	182,970	

20. Analysis of net assets between funds

Unrestricted Funds	2023	£	4,177	207,946	(29,204)	182,919
Total Funds	2023	£	4,177	207,946	(29,204)	182,919

Tangible fixed assets
Current assets
Creditors less than 1 year

Net assets

21. Analysis of changes in net debt

Cash at bank and in hand

At 31 Dec 2021	£ 201,297		
Cash flows	£ 2,086		
At 31 Jan 2023	£ 203,383		