

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

	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
Statement of cash flows	9
Notes to the financial statements	10 to 15

South Elmsall Community Facilities Limited

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

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 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
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	5	104,621	104,621
Other trading activities	6	511,285	511,285
Investment income	7	30	30
Total income		<u>615,936</u>	<u>615,936</u>
Expenditure			
Expenditure on charitable activities	8,9	688,187	688,187
Total expenditure		<u>688,187</u>	<u>688,187</u>
Net expenditure and net movement in funds		<u>(72,251)</u>	<u>(51)</u>
Reconciliation of funds			
Total funds brought forward		182,919	182,970
Total funds carried forward		<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		122,293		203,383	
		122,293		207,946	
Creditors: amounts falling due within one year	17	14,698		29,204	
Net current assets			107,595		178,742
Total assets less current liabilities			110,668		182,919
Net assets			110,668		182,919
Funds of the charity					
Unrestricted funds			110,668		182,919
Total charity funds	19		110,668		182,919

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

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	<u>(14,698)</u>	<u>(14,698)</u>
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	<u>(29,204)</u>	<u>(29,204)</u>
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>