

# JOINERS SQUARE COMMUNITY CENTRE LIMITED

England & Wales · Charity number 1157130

## Details

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**Other names** JOINERS SQUARE COMMUNITY CENTRE

**Status** Registered

**Legal form** Charitable company

**Company number** [08543904](#)

**Registered** 2014-05-20

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

## Contact

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**Address** Cornes Street  
Joiners Square  
Stoke On Trent  
Staffordshire  
ST1 3JA

**Phone** 01782 214129

**Email** [joiners-sq@hotmail.com](mailto:joiners-sq@hotmail.com)

**Website** [www.joiners-square.co.uk](http://www.joiners-square.co.uk)

## Activities

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**Objects:** THE CHARITY'S OBJECTS (OBJECTS) ARE SPECIFICALLY RESTRICTED TO FURTHER OR BENEFIT THE RESIDENTS OF JOINERS SQUARE, STOKE ON TRENT AND THE SURROUNDING AND WIDER AREA, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTIVES.

**Activities:** To provide facilities to further or benefit the residents of Joiners Square, Stoke-on-Trent and the surrounding and wider area.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Religious Activities, Arts/culture/heritage/science, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- Stoke-on-trent City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£37,921	£32,325	-	-
2024-03-31	£22,096	£32,967	-	-
2023-03-31	£67,148	£59,234	-	-
2022-03-31	£24,730	£31,721	-	-
2021-03-31	£28,636	£32,647	-	-

## Trustees

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Name	Role	Appointed
Alastair Watson		2022-02-15
Colin Wilson		2022-02-15
JUNE UPTON		2014-01-31

**JOINERS SQUARE COMMUNITY CENTRE LIMITED**

England & Wales - Charity number 1157130

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# Accounts

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Company registration number: 08543904

Charity registration number: 1157130

# Joiners Square Community Centre Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Daryl Denson ACMA  
VAST  
The Dudson Centre  
Hope Street  
Stoke on Trent  
ST1 5DD

# Joiners Square Community Centre Limited

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# Joiners Square Community Centre Limited

## Reference and Administrative Details

<b>Trustees</b>	J Upton A Watson C Wilson
<b>Charity Registration Number</b>	1157130
<b>Company Registration Number</b>	08543904
<b>Registered Office</b>	The charity is incorporated in England. Cornes Street Hanley Stoke on Trent ST1 3JA
<b>Independent Examiner</b>	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST1 5DD

# Joiners Square Community Centre Limited

## Trustees Report incorporating the Directors' report.

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

### **Objectives and activities**

#### ***Objects and aims***

The Charity's objects are specifically restricted to further or benefit the residents of Joiners Square, Stoke on Trent and the surrounding and wider area, without distinction of sex, sexual orientation, race or political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

#### ***Public benefit***

Providing facilities for the benefit of the residents of Joiners Square and the wider Stoke on Trent area thus improving their quality of life, their health and their general wellbeing.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

The financial results are on pages 5 to 12 of this report.

### ***Policy on reserves***

Reserves are held to meet the costs of maintaining the community centre premises. The reserves at the year end are £8,959 (2024 £3,363).

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	J Upton
	A Watson
	C Wilson

### **Structure, governance and management**

#### ***Nature of governing document***

The company is governed by its' memorandum and articles dated 24 May 2013 as amended 14 April 2014 when the company registered as a charity with The Charity Commission for England and Wales.

#### ***Recruitment and appointment of trustees***

Trustees are elected at the Annual General Meeting.

**Joiners Square Community Centre Limited**  
**Trustees Report incorporating the Directors' report.**

***Organisational structure***

The company took over the running of the community centre on 2 September 2014. The premises are leased from Stoke on Trent City Council. On this date the assets and liabilities of Joiners Square Community Hall (an unincorporated community group) were transferred into the charitable company and it began to trade.

***Major risks and management of those risks***

The main risks are a reduction in the level of bookings and unexpected building maintenance costs. We are taking steps to advertise our facilities to increase the number of bookings.

***Small companies provision statement***

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
C Wilson  
Trustee

## Joiners Square Community Centre Limited

### Independent Examiner's Report to the trustees of Joiners Square Community Centre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

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 Joiners Square Community Centre Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)].

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.

.....  
Daryl Denson ACMA

VAST  
The Dudson Centre  
Hope Street  
Stoke on Trent  
ST1 5DD

Date:.....

## Joiners Square Community Centre Limited

### Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	1,361	1,361
Charitable activities	3	<u>36,560</u>	<u>36,560</u>
Total income		<u>37,921</u>	<u>37,921</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(32,325)</u>	<u>(32,325)</u>
Total expenditure		<u>(32,325)</u>	<u>(32,325)</u>
Net income		<u>5,596</u>	<u>5,596</u>
Net movement in funds		5,596	5,596
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>3,363</u>	<u>3,363</u>
Total funds carried forward	11	<u>8,959</u>	<u>8,959</u>
	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>
			<b>Total 2024 £</b>
<b>Income and Endowments from:</b>			
Charitable activities	3	<u>22,096</u>	<u>-</u>
Total income		<u>22,096</u>	<u>22,096</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(25,567)</u>	<u>(7,400)</u>
Total expenditure		<u>(25,567)</u>	<u>(32,967)</u>
Net expenditure		<u>(3,471)</u>	<u>(10,871)</u>
Net movement in funds		(3,471)	(10,871)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>6,834</u>	<u>7,400</u>
Total funds carried forward	11	<u>3,363</u>	<u>-</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 7 to 14 form an integral part of these financial statements.

# Joiners Square Community Centre Limited

(Registration number: 08543904)  
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	7	3,315	3,900
<b>Current assets</b>			
Cash at bank and in hand		7,101	63
<b>Creditors: Amounts falling due within one year</b>	10	<u>(1,457)</u>	<u>(600)</u>
<b>Net current assets/(liabilities)</b>		<u>5,644</u>	<u>(537)</u>
<b>Net assets</b>		<u>8,959</u>	<u>3,363</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>8,959</u>	<u>3,363</u>
<b>Total funds</b>	11	<u>8,959</u>	<u>3,363</u>

For the financial year ending 31 March 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 14 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
C Wilson  
Trustee

The notes on pages 7 to 14 form an integral part of these financial statements.

# Joiners Square Community Centre Limited

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 1 Accounting policies

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### **Basis of preparation**

Joiners Square Community Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

#### **Expenditure**

All expenditure is recognised in the period in which a liability is incurred and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including independent examination and Trustee's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures, fittings, tools and equipment	Depreciation rate 15% reducing balance
Leasehold Improvements	Depreciation rate 0%

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Donations and legacies;		
Donations from individuals	1,361	1,361
	1,361	1,361
		<b>Total 2024 £</b>
		-

#### 3 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Hall Hire	36,560	36,560
	36,560	36,560
		<b>Total 2024 £</b>
Hall Hire	22,096	22,096
	22,096	22,096

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 4 Expenditure on charitable activities

		<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Hall Hire		31,140	31,140
Depreciation		585	585
		<u>31,725</u>	<u>31,725</u>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
Hall Hire	24,279	7,400	31,679
Depreciation	688	-	688
	<u>24,967</u>	<u>7,400</u>	<u>32,367</u>

£31,725 (2024 - £24,967) of the above expenditure was attributable to unrestricted funds and £Nil (2024 - £7,400) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £857 (2024 - £600) which relate directly to charitable activities. See note 5 for further details.

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 5 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Independent examiner fees		
Examination of the financial statements	600	600
Legal fees	257	257
	<u>857</u>	<u>857</u>
	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Independent examiner fees		
Examination of the financial statements	600	600
	<u>600</u>	<u>600</u>

#### 6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 7 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2024	13,353	13,353
At 31 March 2025	13,353	13,353
<b>Depreciation</b>		
At 1 April 2024	9,453	9,453
Charge for the year	585	585
At 31 March 2025	10,038	10,038
<b>Net book value</b>		
At 31 March 2025	3,315	3,315
At 31 March 2024	3,900	3,900

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 9 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 10 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	1,457	600

#### 11 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted general fund	3,363	37,921	(32,325)	8,959
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted general fund	6,834	22,096	(25,567)	3,363
<b>Restricted</b>				
SOT CC	7,400	-	(7,400)	-
<b>Total funds</b>	14,234	22,096	(32,967)	3,363

The specific purposes for which the funds are to be applied are as follows:

£44,900 was received from Stoke on Trent City Council Community Investment Grant to replace the windows, guttering and fascia boards at the centre.

#### 12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	3,315	3,315
Current assets	7,101	7,101
Current liabilities	(1,457)	(1,457)
Total net assets	8,959	8,959

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2025

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	3,900	3,900
Current assets	63	63
Current liabilities	<u>(600)</u>	<u>(600)</u>
Total net assets	<u>3,363</u>	<u>3,363</u>

#### 13 Related party transactions

There were no related party transactions in the year.

**JOINERS SQUARE COMMUNITY CENTRE LIMITED**

England & Wales - Charity number 1157130

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# Accounts

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Company registration number: 08543904

Charity registration number: 1157130

# Joiners Square Community Centre Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Daryl Denson ACMA  
VAST  
The Dudson Centre  
Hope Street  
Stoke on Trent  
ST1 5DD

# **Joiners Square Community Centre Limited**

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Notes to the Financial Statements	7 to 15

## **Joiners Square Community Centre Limited**

### **Reference and Administrative Details**

<b>Trustees</b>	J Upton P Yates A Watson C Wilson
<b>Charity Registration Number</b>	1157130
<b>Company Registration Number</b>	08543904
<b>Registered Office</b>	The charity is incorporated in England. Cornes Street Hanley Stoke on Trent ST1 3JA
<b>Independent Examiner</b>	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST1 5DD

## **Joiners Square Community Centre Limited**

### **Trustees Report incorporating the Directors' report.**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

#### **Objectives and activities**

##### ***Objects and aims***

The Charity's objects are specifically restricted to further or benefit the residents of Joiners Square, Stoke on Trent and the surrounding and wider area, without distinction of sex, sexual orientation, race or political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

##### ***Public benefit***

Providing facilities for the benefit of the residents of Joiners Square and the wider Stoke on Trent area thus improving their quality of life, their health and their general wellbeing.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Achievements and performance**

The hall is regularly used for weddings, activity clubs including ballet, rock n roll and baby time, various support groups including Prostate Cancer and the Dove Service.

#### **Financial review**

##### ***Policy on reserves***

Reserves are held to meet the costs of maintaining the community centre premises. The reserves at the year end are £13,980 (2022: £6,320).

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	J Upton
	B Stockley (resigned 28 April 2022)
	P Yates
	A Watson
	C Wilson

#### **Structure, governance and management**

##### ***Nature of governing document***

The company is governed by its memorandum and articles dated 24 May 2013 as amended 14 April 2014 when the company registered as a charity with The Charity Commission for England and Wales.

## Joiners Square Community Centre Limited

### Trustees Report incorporating the Directors' report.

#### **Recruitment and appointment of trustees**

Trustees are elected at the Annual General Meeting.

#### **Organisational structure**

The company took over the running of the community centre on 2 September 2014. The premises are leased from Stoke on Trent City Council. On this date the assets and liabilities of Joiners Square Community Hall (an unincorporated community group) were transferred into the charitable company and it began to trade.

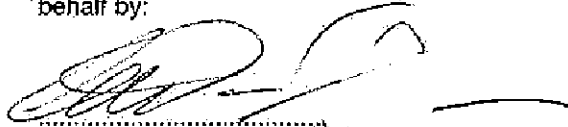
#### **Major risks and management of those risks**

The main risks are a reduction in the level of bookings and unexpected building maintenance costs. We are taking steps to advertise our facilities to increase the number of bookings.

#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 21/7/23 and signed on its behalf by:



C Wilson  
Trustee

## Joiners Square Community Centre Limited

### Independent Examiner's Report to the trustees of Joiners Square Community Centre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

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 Joiners Square Community Centre Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)].

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.

  
.....  
Daryl Denson ACMA

VAST  
The Dudson Centre  
Hope Street  
Stoke on Trent  
ST1 5DD

Date: 21/07/2023

**Joiners Square Community Centre Limited**

**Statement of Financial Activities for the Year Ended 31 March 2023  
(Including Income and Expenditure Account and Statement of Total  
Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	500	44,900	45,400
Charitable activities	3	<u>21,748</u>	<u>-</u>	<u>21,748</u>
Total income		<u>22,248</u>	<u>44,900</u>	<u>67,148</u>
<b>Expenditure on:</b>				
Charitable activities	4	<u>(21,734)</u>	<u>(37,500)</u>	<u>(59,234)</u>
Total expenditure		<u>(21,734)</u>	<u>(37,500)</u>	<u>(59,234)</u>
Net income		<u>514</u>	<u>7,400</u>	<u>7,914</u>
Net movement in funds		514	7,400	7,914
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>6,320</u>	<u>-</u>	<u>6,320</u>
Total funds carried forward	13	<u>6,834</u>	<u>7,400</u>	<u>14,234</u>
		<b>Note</b>	<b>Unrestricted funds £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>				
Donations and legacies		2	10,000	10,000
Charitable activities		3	<u>14,730</u>	<u>14,730</u>
Total income			<u>24,730</u>	<u>24,730</u>
<b>Expenditure on:</b>				
Charitable activities		4	<u>(31,721)</u>	<u>(31,721)</u>
Total expenditure			<u>(31,721)</u>	<u>(31,721)</u>
Net expenditure			<u>(6,991)</u>	<u>(6,991)</u>
Net movement in funds			(6,991)	(6,991)
<b>Reconciliation of funds</b>				
Total funds brought forward			<u>13,311</u>	<u>13,311</u>
Total funds carried forward	13		<u>6,320</u>	<u>6,320</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 7 to 15 form an integral part of these financial statements.

**Joiners Square Community Centre Limited**

**(Registration number: 08543904)**  
**Balance Sheet as at 31 March 2023**

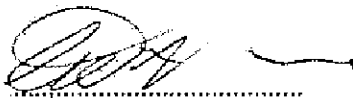
	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	8	4,588	5,398
<b>Current assets</b>			
Cash at bank and in hand		9,646	1,785
<b>Creditors: Amounts falling due within one year</b>	12	<u>-</u>	<u>(863)</u>
<b>Net current assets</b>		<u>9,646</u>	<u>922</u>
<b>Net assets</b>		<u>14,234</u>	<u>6,320</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	13	7,400	-
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>6,834</u>	<u>6,320</u>
<b>Total funds</b>	13	<u>14,234</u>	<u>6,320</u>

For the financial year ending 31 March 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 21.7.23..... and signed on their behalf by:



.....  
C Wilson  
Trustee

The notes on pages 7 to 15 form an integral part of these financial statements.

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 1 Accounting policies

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### **Basis of preparation**

Joiners Square Community Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

##### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

##### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### Expenditure

All expenditure is recognised in the period in which a liability is incurred and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including independent examination and trustee's meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings, tools and equipment	Depreciation rate 15% reducing balance
Leasehold improvements	Depreciation rate 0%

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2023

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Grants, including capital grants; Government grants	500	44,900	45,400
	500	44,900	45,400
		Unrestricted funds General £	Total 2022 £
Grants, including capital grants; Government grants		10,000	10,000
		10,000	10,000

#### 3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £
Hall Hire	21,748	21,748
	21,748	21,748
		Total 2022 £
Hall Hire	14,730	14,730
	14,730	14,730

#### 4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Hall Hire	20,544	37,500	58,044
Depreciation	810	-	810
	21,354	37,500	58,854

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2023

	Unrestricted funds General £	Total 2022 £
Hall Hire	23,593	23,593
Depreciation	1,064	1,064
Staff Costs	6,201	6,201
	<u>30,858</u>	<u>30,858</u>

£21,734 (2022 - £30,858) of the above expenditure was attributable to unrestricted funds and £37,500 (2022 - £Nil) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £380 (2022 - £863) which relate directly to charitable activities. See note 6 for further details.

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 5 Government grants

The charity received £45,400 (2022 - £10,000) from Stoke on Trent City Council for grants to replace the windows and related expenditure.

There were no unfulfilled conditions at the year end.

The amount of grants recognised in the financial statements was £45,400 (2022 - £10,000).

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	380	380
	<u>380</u>	<u>380</u>
	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	863	863
	<u>863</u>	<u>863</u>

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 8 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2022	13,353	13,353
At 31 March 2023	13,353	13,353
<b>Depreciation</b>		
At 1 April 2022	7,955	7,955
Charge for the year	810	810
At 31 March 2023	8,765	8,765
<b>Net book value</b>		
At 31 March 2023	4,588	4,588
At 31 March 2022	5,398	5,398

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2022 £
<b>Staff costs during the year were:</b>	
Wages and salaries	<u>6,201</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Number of staff	<u>-</u>	<u>1</u>

#### 10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 11 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

#### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>-</u>	<u>863</u>

**Joiners Square Community Centre Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2023**

**13 Funds**

	<b>Balance at 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2023 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted general fund	6,320	22,248	(21,734)	6,834
<b>Restricted funds</b>				
SOT CC	-	44,900	(37,500)	7,400
<b>Total funds</b>	<u>6,320</u>	<u>67,148</u>	<u>(59,234)</u>	<u>14,234</u>
	<b>Balance at 1 April 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2022 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted general fund	<u>13,311</u>	<u>24,730</u>	<u>(31,721)</u>	<u>6,320</u>

The specific purposes for which the funds are to be applied are as follows:

£44,900 was received from Stoke on Trent City Council Community Investment Grant to replace the windows, guttering and fascia boards at the centre.

**14 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 March 2023 £</b>
Tangible fixed assets	4,588	-	4,588
Current assets	<u>2,246</u>	<u>7,400</u>	<u>9,646</u>
<b>Total net assets</b>	<u>6,834</u>	<u>7,400</u>	<u>14,234</u>
	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2022 £</b>	
Tangible fixed assets	5,398	5,398	
Current assets	1,785	1,785	
Current liabilities	<u>(863)</u>	<u>(863)</u>	
<b>Total net assets</b>	<u>6,320</u>	<u>6,320</u>	

**Joiners Square Community Centre Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2023**

**15 Related party transactions**

There were no related party transactions in the year.

**JOINERS SQUARE COMMUNITY CENTRE LIMITED**

England & Wales - Charity number 1157130

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# Accounts

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Company registration number: 08543904

Charity registration number: 1157130

# Joiners Square Community Centre Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Daryl Denson ACMA  
VAST  
The Dudson Centre  
Hope Street  
Stoke on Trent  
ST1 5DD

## **Joiners Square Community Centre Limited**

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Trustees Report incorporating the Directors' report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 15

## **Joiners Square Community Centre Limited**

### **Reference and Administrative Details**

<b>Trustees</b>	J Upton T Crowe B Stockley P Yates
<b>Principal Office</b>	Joiners Square Community Hall Cornes Street Hanley Stoke on Trent Staffordshire ST1 3JA  The charity is incorporated in England.
<b>Company Registration Number</b>	08543904
<b>Charity Registration Number</b>	1157130
<b>Independent Examiner</b>	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST1 5DD

## **Joiners Square Community Centre Limited**

### **Trustees Report incorporating the Directors' report.**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

#### **Objectives and activities**

##### ***Objects and aims***

The Charity's objects are specifically restricted to further or benefit the residents of Joiners Square, Stoke on Trent and the surrounding and wider area, without distinction of sex, sexual orientation, race or political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

##### ***Objectives, strategies and activities***

The hall is regularly used for weddings, activity clubs including ballet, rock n roll and baby time, various support groups including Prostate Cancer and the Dove Service.

##### ***Public benefit***

Providing facilities for the benefit of the residents of Joiners Square and the wider Stoke on Trent area thus improving their quality of life, their health and their general wellbeing.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Financial review**

The financial results are shown in pages 5-13 of this report.

##### ***Policy on reserves***

Reserves are held to meet the costs of maintaining the community centre premises. The reserves at the year end are £13,311 (2020: £17,322).

#### **Structure, governance and management**

##### ***Nature of governing document***

The company is governed by its' memorandum and articles dated 24 May 2013 as amended 14 April 2014 when the company registered as a charity with The Charity Commission for England and Wales.

##### ***Recruitment and appointment of trustees***

Trustees are elected at the Annual General Meeting.

##### ***Organisational structure***

The company took over the running of the community centre on 2 September 2014. The premises are leased from Stoke on Trent City Council. On this date the assets and liabilities of Joiners Square Community Hall (an unincorporated community group) were transferred into the charitable company and it began to trade.

**Joiners Square Community Centre Limited**

**Trustees Report incorporating the Directors' report.**

**Major risks and management of those risks**

The main risks are a reduction in the level of bookings and unexpected building maintenance costs. We are taking steps to advertise our facilities to increase the number of bookings.

**Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 27/10/21 and signed on its behalf by:

  
P Yates  
Trustee

## Joiners Square Community Centre Limited

### Independent Examiner's Report to the trustees of Joiners Square Community Centre Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 5 to 15.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Joiners Square Community Centre Limited (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Joiners Square Community Centre Limited 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 your 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

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 Joiners Square Community Centre Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)].

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.



Beryl Denson ACMA

VAST  
The Dudson Centre  
Hope Street  
Stoke on Trent  
ST1 5DD

Date: 28/10/2021

**Joiners Square Community Centre Limited**

**Statement of Financial Activities for the Year Ended 31 March 2021  
(Including Income and Expenditure Account and Statement of Total  
Recognised Gains and Losses)**

	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	22,443	22,443
Charitable activities	3	6,190	6,190
Investment income	4	<u>3</u>	<u>3</u>
Total income		<u>28,636</u>	<u>28,636</u>
<b>Expenditure on:</b>			
Charitable activities	6	<u>(32,647)</u>	<u>(32,647)</u>
Total expenditure		<u>(32,647)</u>	<u>(32,647)</u>
Net expenditure		<u>(4,011)</u>	<u>(4,011)</u>
Net movement in funds		(4,011)	(4,011)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>17,322</u>	<u>17,322</u>
Total funds carried forward	14	<u>13,311</u>	<u>13,311</u>
	Note	Unrestricted funds £	Total 2020 £
<b>Income and Endowments from:</b>			
Donations and legacies	2	12,405	12,405
Charitable activities	3	<u>31,196</u>	<u>31,196</u>
Total income		<u>43,601</u>	<u>43,601</u>
<b>Expenditure on:</b>			
Charitable activities	6	<u>(39,031)</u>	<u>(39,031)</u>
Total expenditure		<u>(39,031)</u>	<u>(39,031)</u>
Net income		<u>4,570</u>	<u>4,570</u>
Net movement in funds		4,570	4,570
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>12,752</u>	<u>12,752</u>
Total funds carried forward	14	<u>17,322</u>	<u>17,322</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 7 to 15 form an integral part of these financial statements.

Joiners Square Community Centre Limited

(Registration number: 08543904)  
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	6,462	7,526
<b>Current assets</b>			
Cash at bank and in hand		9,936	11,584
<b>Creditors: Amounts falling due within one year</b>	9	<u>(3,087)</u>	<u>(1,788)</u>
<b>Net current assets</b>		<u>6,849</u>	<u>9,796</u>
<b>Net assets</b>		<u>13,311</u>	<u>17,322</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds:</b>			
Unrestricted funds		<u>13,311</u>	<u>17,322</u>
<b>Total funds</b>	14	<u>13,311</u>	<u>17,322</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

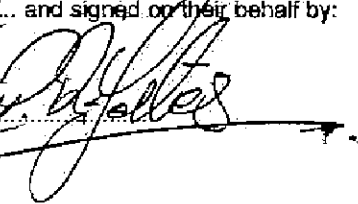
Directors' responsibilities:

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

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

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 27/10/21 and signed on their behalf by:

P Yates  
Trustee



The notes on pages 7 to 15 form an integral part of these financial statements.

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1 Accounting policies

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### **Basis of preparation**

Joiners Square Community Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

##### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

##### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Expenditure

All expenditure is recognised in the period in which a liability is incurred and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including independent examination and Trustee's meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings, tools and equipment	Depreciation rate 15% reducing balance
Leasehold improvements	Depreciation rate 0%

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

**Joiners Square Community Centre Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2021**

**2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Total 2021 £</b>
Donations and legacies;		
Donations from individuals	992	992
Grants, including capital grants;		
Government grants	<u>21,451</u>	<u>21,451</u>
	<u>22,443</u>	<u>22,443</u>
	<b>Unrestricted funds General £</b>	<b>Total 2020 £</b>
Donations and legacies;		
Donations from individuals	10,046	10,046
Donations from community groups	<u>2,359</u>	<u>2,359</u>
	<u>12,405</u>	<u>12,405</u>

**3 Income from charitable activities**

	<b>Unrestricted funds General £</b>	<b>Total 2021 £</b>
Hall Hire	<u>6,160</u>	<u>6,160</u>
	<b>Unrestricted funds General £</b>	<b>Total 2020 £</b>
Hall Hire	<u>31,196</u>	<u>31,196</u>

**Joiners Square Community Centre Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2021**

**4 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total 2021 £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>3</u>	<u>3</u>
	<u>3</u>	<u>3</u>
		<b>Total 2020 £</b>
		<u>3</u>

## Joiners Square Community Centre Limited

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 5 Government grants

The charity received £21,451 (2020 - £nil) from Stoke on Trent City Council for grants to compensate for the loss of income during the pandemic.

There were no unfulfilled conditions at the year end.

The amount of grants recognised in the financial statements was £21,451 (2020 - £-).

#### 6 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2021 £</b>
Hall Hire	24,442	24,442
Depreciation	1,064	1,064
Staff Costs	6,278	6,278
	<u>31,784</u>	<u>31,784</u>

	<b>Unrestricted funds General £</b>	<b>Total 2020 £</b>
Hall Hire	28,520	28,520
Depreciation	1,252	1,252
Staff Costs	8,396	8,396
	<u>38,168</u>	<u>38,168</u>

£31,784 (2020 - £38,168) of the above expenditure was attributable to unrestricted funds and £Nil (2020 - £Nil) to restricted funds.

**Joiners Square Community Centre Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2021**

**7 Analysis of governance and support costs**

**Governance costs**

	<b>Unrestricted funds General £</b>	<b>Total 2021 £</b>
Independent examiner fees		
Examination of the financial statements	863	863
	<u>863</u>	<u>863</u>
	<b>Unrestricted funds General £</b>	<b>Total 2020 £</b>
Independent examiner fees		
Examination of the financial statements	863	863
	<u>863</u>	<u>863</u>

**8 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**9 Creditors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Accruals	<u>3,087</u>	<u>1,788</u>

**Joiners Square Community Centre Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2021**

**10 Tangible fixed assets**

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2020	<u>13,353</u>	<u>13,353</u>
At 31 March 2021	<u>13,353</u>	<u>13,353</u>
<b>Depreciation</b>		
At 1 April 2020	5,827	5,827
Charge for the year	<u>1,064</u>	<u>1,064</u>
At 31 March 2021	<u>6,891</u>	<u>6,891</u>
<b>Net book value</b>		
At 31 March 2021	<u>6,462</u>	<u>6,462</u>
At 31 March 2020	<u>7,526</u>	<u>7,526</u>

**Joiners Square Community Centre Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2021**

**14 Funds**

	<b>Balance at 1 April 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2021 £</b>
<b>Unrestricted</b>				
General	<u>17,322</u>	<u>28,636</u>	<u>(32,847)</u>	<u>13,311</u>
	<b>Balance at 1 April 2019 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2020 £</b>
<b>Unrestricted</b>				
General	<u>12,752</u>	<u>43,601</u>	<u>(39,031)</u>	<u>17,322</u>

**15 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2021 £</b>
Tangible fixed assets	6,462	6,462
Current assets	9,936	9,936
Current liabilities	<u>(3,087)</u>	<u>(3,087)</u>
<b>Total net assets</b>	<u>13,311</u>	<u>13,311</u>
	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2020 £</b>
Tangible fixed assets	7,526	7,526
Current assets	11,584	11,584
Current liabilities	<u>(1,788)</u>	<u>(1,788)</u>
<b>Total net assets</b>	<u>17,322</u>	<u>17,322</u>

**16 Related party transactions**

There were no related party transactions in the year.