

**Registered charity number: 1158193**

## **Trawden Forest Community Centre**

**Report of the Trustees and Financial Statements  
for the Year ended 30th September 2022**

# **Trawden Forest Community Centre**

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# **Trawden Forest Community Centre**

## **Report of the Trustees for the year ended 30th September 2022**

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The trustees present their report with the financial statements of the charity for the year ended 30th September 2022.

The trustees have adopted the provisions of 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) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

### **Reference and Administrative Information**

Registered charity number: 1158193

#### **Principal Address:**

Church Street, Trawden, Lancashire, BB8 8RU

#### **Trustees (at 30th September 2022):**

Maureen Askew  
David Barritt  
Elizabeth Berridge  
Ann Boocock  
Robert Boocock  
Peter Carroll  
Rebecca Catterall

Helen Hodgkinson  
Kevin McNulty  
Martyn Pashley  
Malcolm Pate  
Andrew Taylor  
Dave Webber  
Chris Whitaker-Webb  
Steven Wilcock

#### **Independent Examiner:**

David Morgan FMAAT  
Blackburn and Blackburn Limited  
Accountants  
73 Albert Road  
Colne  
BB8 0BP

#### **Bankers**

Nat West Bank

#### **Structure, Governance and Management**

The charity is a Charitable Incorporated Organisation.

The charity is governed by constitution and trustees are elected by annual general meeting.



# **Trawden Forest Community Centre**

## **Report of the Trustees for the year ended 30th September 2022**

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### **Structure, Governance and Management continued**

The charity's policies and direction are set by the Board of Trustees who meet regularly throughout the year. There is also regular communication by email and telephone, and with informal sub-group meetings.

The Trustees have a duty to identify and review risks to which the charity may be exposed, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risks to which the charity is exposed have been identified and are regularly monitored.

The Trustees are responsible for complying with the guidance of the Charity Commission on public benefit when performing their duties and confirm that they have done this.

### **Overview**

Trawden Forest Community Centre is a volunteer managed building located in the centre of Trawden, a small village in East Lancashire.

### **Objectives of the Charity**

To further or benefit the residents of Trawden Forest and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other options 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 interest of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

To establish or secure the establishment of a community centre and 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 objects.

### **Non primary purpose activities**

As referred to in previous year's reports, we opened a community, volunteer led shop and library, with restrictions in the lease relating to set up. We anticipated the community shop would comprise small scale trading and fall within permitted levels but instead it increased, and as a result a wholly owned trading subsidiary, Trawden Forest Community Shop Ltd, was established with effect from 1st August 2020 with the purpose of bringing trading activity levels of the charity back to within regulatory limits.

As part of this process the charity lent its wholly owned subsidiary £30,000 which is being repaid over five years. The balance of this loan remaining owed at 30th September 2022 was £17,500.

### **Activities**

The charity manages and provides the community centre for use by various community groups on a regular and continuing basis.

The centre is currently the only community venue in Trawden available for hire for functions, meetings and other community based projects.

### **Contribution Made by Volunteers**

The charity is managed by the trustees and a team of dedicated volunteers, each providing differing sets of skills to ensure the continued smooth running of the charity. In addition our volunteers help raise much needed funds.

There are currently around 140 volunteers who provide help weekly.

The charity has one paid employee and no payments are made to any trustees or volunteers.

## **Trawden Forest Community Centre**

**Report of the Trustees for the year ended 30th September 2022**

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### **Fundraising and Support**

See Chairman's Summary.

### **Achievements and Performance**

See Chairman's Summary.



# **Trawden Forest Community Centre**

## **Report of the Trustees for the year ended 30th September 2022**

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### **Financial Review**

See Chairmans Summary.

### **Reserves Policy**

The Trustees review the level of reserves on a regular basis to ensure that the appropriate levels are maintained to finance the day to day operations of the charity.

The charity aims to hold sufficient reserves to cover working capital requirements and will not embark on any major project of expenditure without sufficient additional funds being available.

Should any circumstance arise in future where there are excess financial reserves these would be distributed to other local charitable organisations, with the trustees deciding on the most worthy causes.

### **Going Concern**

The trustees confirm that the financial statements have been prepared on a going concern basis.

### **Potential Liability to Taxation**

A potential liability to taxation may arise because of achieving turnover in the community shop above regulatory trading levels. The Charity Commission has been contacted regarding this position which no longer applies following the transfer of the shop trading activity to our wholly owned trading subsidiary on 1st August 2020.

### **Chair of Trustees Summary**

We came out of covid in a reasonably good financial position.

The Community Centre bookings have returned to something approaching normal following 18 months of strict covid restrictions, with the return of regular groups and 3 weddings, in addition to private functions, childrens parties, baby showers, christenings and so on.

Our regular well being groups - tai chi, yoga, pilates - returned and continue to be well attended.

The Shop continues to be our main source of income with a substantial donation to the charity following their year end in 2021/22. We also received a Kickstart Grant which we used to support a young employee at the shop.

We received a grant for craft sessions culminating in a ceilidh, volunteers also organised a ladies night, whisky night, a volunteers party, festive fair, spring fair, and Jubilee celebrations.

# **Trawden Forest Community Centre**

## **Report of the Trustees for the year ended 30th September 2022**

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### **Declaration**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act

The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the Charities SORP (FRS 102).

Signed on behalf of the Trustees by:

  
.....

Rebecca Catterall - Chair of Trustees

2nd February 2023



## **Independent Examiners report to the Trustees of Trawden Forest Community Centre for the year ended 30th September 2022**

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### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

Signed:

  
.....

David Morgan FMAAT

Blackburn and Blackburn Limited  
73 Albert Road  
Colne  
Lancashire  
BB8 0BP

2nd February 2023



# Trawden Forest Community Centre

## Statement of financial activities for the period 1st October 2021 to 30th September 2022

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
<b>Income</b>						
Donations and legacies		31,100			31,100	46,912
Charitable activities		35,899	5,983		41,882	9,260
Other trading activities		2,239			2,239	20,603
Other incoming resources		19,631			19,631	935
Separate material item of income			19,098		19,098	0
<b>Total</b>		<b>88,869</b>	<b>25,081</b>	<b>0</b>	<b>113,950</b>	<b>77,710</b>
<b>Expenditure</b>						
Raising funds		9,484	3,048		12,532	3,980
Charitable activities		70,396	2,304		72,700	90,448
Other expenses					0	2,336
Depreciation		16,338			16,338	18,354
Loss on disposal of assets					0	0
<b>Total</b>		<b>96,218</b>	<b>5,352</b>	<b>0</b>	<b>101,570</b>	<b>115,118</b>
Net income/(expenditure)		-7,349	19,729		12,380	-40,909
Transfers between funds		0	0		0	0
Other recognised gains/(losses):		0	0		0	0
<b>Net movement in funds</b>		<b>-7,349</b>	<b>19,729</b>	<b>0</b>	<b>12,380</b>	<b>-40,909</b>
Reconciliation of funds:						
Total funds brought forward		243,584	5,100	0	248,684	
Net movement this year		-7,349	19,729		12,380	
<b>Total funds carried forward</b>		<b>236,235</b>	<b>24,829</b>	<b>0</b>	<b>261,064</b>	

# Trawden Forest Community Centre

## Balance Sheet at 30th September 2022

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
<b>FIXED ASSETS</b>					
Tangible assets	260,693			260,693	276,448
<b>Total fixed assets</b>	<u>260,693</u>	<u>0</u>	<u>0</u>	<u>260,693</u>	<u>276,448</u>
<b>CURRENT ASSETS</b>					
Stocks	1,057			1,057	550
Debtors	20,231			20,231	33,334
Cash at bank and in hand	59,550			59,550	16,114
<b>Total current assets</b>	<u>80,838</u>	<u>0</u>	<u>0</u>	<u>80,838</u>	<u>49,998</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8,468			8,468	5,763
<b>Net Current Assets</b>	<u>72,370</u>	<u>0</u>	<u>0</u>	<u>72,370</u>	<u>44,235</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>333,063</u>	<u>0</u>	<u>0</u>	<u>333,063</u>	<u>320,683</u>
<b>FUNDS OF THE CHARITY</b>					
Endowment funds				0	0
Restricted income funds	24,829			24,829	5,100
Unrestricted funds	236,235			236,235	243,584
Revaluation reserve	71,999			71,999	71,999
<b>TOTAL FUNDS</b>	<u>333,063</u>	<u>0</u>	<u>0</u>	<u>333,063</u>	<u>320,683</u>

The notes at pages 9 - 18 form part of these accounts.

**Signed on behalf of all the trustees:**

Rebecca Catterall (Chair of Trustees)

Signed:



2nd February 2023



# **Trawden Forest Community Centre**

## **Notes to the financial statements for the year ended 30th September 2022**

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### **Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

The Statement of Recommended Practice: Accounting and Reporting by 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) (effective January 2015) - the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

### **Charity status**

The charity constitutes a public benefit entity as defined by FRS 102.

### **Accounting policies**

#### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

#### **Government grants**

No government grants were received in the year.

#### **Contractual income and performance related grants**

This is only included in the SoFA if the charity has provided the related goods or services or met the performance related conditions.

#### **Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. £263 of Gift Aid was collected on donations during the year.

#### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### **Expenditure and liabilities**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### **Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.



# **Trawden Forest Community Centre**

## **Notes to the financial statements for the year ended 30th September 2022**

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### **Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

### **Taxation**

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

### **Assets**

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year and cost at least £1,000.

### **Stocks**

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

### **Debtors**

Debtors are measured on initial recognition at settlement amount.

### **Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

### **Trustee's Remuneration, Benefits and Expenses**

There were no trustees' remuneration or other benefits for the year.

### **Related Party Transactions**

Related party transactions are detailed in the notes to the financial statements.

# Trawden Forest Community Centre

Notes to the financial statements for the year ended 30th September 2022

## Notes to the accounts

### INCOME

#### Analysis of Income

	Unrestricted funds	Restricted funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>					
General donations and gifts	4,937			4,937	46,912
Donation from Trawden Forest Community Shop Ltd (wholly owned trading subsidiary of the charity)	20,000			20,000	0
Friendship Group	5,900			5,900	
Gift Aid reclaimed	263			263	
	<u>31,100</u>			<u>31,100</u>	<u>46,912</u>
<b>Charitable activities:</b>					
Grants	0	5,983		5,983	0
Regular bookings	4,636			4,636	810
Party bookings	11,893			11,893	4,616
Shop takings				0	2,655
Bar takings	19,370			19,370	1,179
	<u>35,899</u>	<u>5,983</u>		<u>41,882</u>	<u>9,260</u>
<b>Other trading activities:</b>					
Event Income	2,239			2,239	0
Other				0	2,872
	<u>2,239</u>			<u>2,239</u>	<u>2,872</u>
<b>Other incoming resources:</b>					
Service charges from Trawden Forest Community Shop Ltd	18,902			18,902	17,730
Interest received	729			729	936
	<u>19,631</u>			<u>19,631</u>	<u>18,666</u>
<b>Separate material item of income:</b>					
The National Lottery Community Fund - first instalment of funding for paid roles of community support officer and business administrator/volunteer co-ordinator		19,098		19,098	
<b>Total Income</b>	<u>88,869</u>	<u>25,081</u>	<u>0</u>	<u>113,950</u>	<u>77,710</u>

# Trawden Forest Community Centre

Notes to the financial statements for the year ended 30th September 2022

## Analysis of receipts of grants and donations

	Description	This year £	Last year £
Lancashire County Council	Annual grant for library use	1,000	
Lancashire County Council	Small grants fund - for library books	250	
Skelton Fund	For library use	1685	
Burnley Pendle & Rossendale Council for Voluntary Services	For craft activities such as needle felting, quilling, painting	3,048	
Others		4,937	3,702
Burnley Pendle & Rossendale Council for Voluntary Services	Social prescribing programme		4,000
Burnley Pendle & Rossendale Council for Voluntary Services	Population health management community investment award		5,041
Lancashire Environmental Fund	Donation Project 1930		15,000
Lancashire County Council	Donation		500
Pendle Borough Council Covid19	Recovery grant		8,000
Pendle Borough Council Covid19	Grant funding for closed buildings		9,669
Burnley Pendle & Rossendale Council for Voluntary Services	Grant funding for parent and toddlergroup		1,000
<b>Total</b>		<b>10,920</b>	<b>46,912</b>



# Trawden Forest Community Centre

Notes to the financial statements for the year ended 30th September 2022

## Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
		£	£	£	£	£
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	9,484	3,048	-	12,532	3,980
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	<b>Total expenditure on raising funds</b>	<b>9,484</b>	<b>3,048</b>	<b>-</b>	<b>12,532</b>	<b>3,980</b>
Expenditure on charitable activities	Bar purchases	8,409	-	-	8,409	2,239
	Shop purchases	-	-	-	-	80
	Shop miscellaneous	-	-	-	-	1,570
	Rates and insurance	3,615	-	-	3,615	1,938
	Light and heat	7,215	-	-	7,215	6,380
	Cleaning	13,709	-	-	13,709	13,173
	Repairs and maintenance	8,136	-	-	8,136	36,001
	Employee costs	9,725	1,004	-	10,729	12,890
	Advertising	575	-	-	575	-
	Bank charges	260	-	-	260	106
	Telephone, postage and stationery	3,531	-	-	3,531	4,060
	Licences and sundries	635	-	-	635	1,108
	Accountancy fees	1,300	-	-	1,300	1,500
	Cost of Independent Examiners Report	600	-	-	600	600
	Equipment hire	3,296	-	-	3,296	3,296
	Software	692	-	-	692	359
	Motor expenses	3,259	-	-	3,259	2,215
	Planning application fees and legal advice	3,859	-	-	3,859	-
	Membership fees	224	-	-	224	215
	Bad debts	322	-	-	322	410
	Sundry expenses	2,034	300	-	2,334	4,646
	Library running costs	-	1,000	-	-	-
	<b>Total expenditure on charitable activities</b>	<b>70,396</b>	<b>2,304</b>	<b>-</b>	<b>72,700</b>	<b>92,784</b>
Other	Depreciation	16,338	-	-	16,338	18,354
	Loss on disposal of assets	-	-	-	-	-
	VAT reimbursement to TFCS	-	-	-	-	3,501
<b>TOTAL EXPENDITURE</b>	<b>Total</b>	<b>96,218</b>	<b>5,352</b>	<b>-</b>	<b>101,570</b>	<b>118,619</b>

# Trawden Forest Community Centre

## Notes to the financial statements for the year ended 30th September 2022

### Notes to the accounts

#### Details of certain items of expenditure

#### Fees for examination of the accounts and accountancy costs

	This year £	Last year £
Independent examiner's fees	600	600
Accountancy services	1,300	1,500

#### Staff Costs

Salaries and wages	10,490	12,245
Social security costs	239	645
Total staff costs	10,729	12,890

Average head count in the year

Charitable activities	1	1
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#### Tangible fixed assets

#### Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	216,336	-	82,724	51,093	350,153
Additions	-	-	-	583	583
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
At end of the year	216,336	-	82,724	51,676	350,736

#### Depreciation and impairments

Basis	SL	WDA	WDA
Rate	50 years	15%	15%

At beginning of the year	19,381	-	29,947	24,377	73,705
Disposals	-	-	-	-	-
Depreciation	4,327	-	7,916	4,095	16,338
Impairment	-	-	-	-	-
Transfers	-	-	-	-	-
At end of the year	23,708	-	37,863	28,472	90,043

#### Net book value

Net book value at the beginning of the year	196,955	-	52,777	26,716	276,448
Net book value at the end of the year	192,628	-	44,861	23,204	260,693



# Trawden Forest Community Centre

Notes to the financial statements for the year ended 30th September 2022

## Stocks

### For resale

	£
<b>Charitable activities:</b>	
Opening	550
Addition in period	507
Closing	<u>1,057</u>

## Debtors and prepayments

	This year £	Last Year £
Trade debtors	617	2,780
Prepayments and accrued income	569	0
Loan to Trawden Forest Community Shop Ltd	17,500	23,500
Other debtors	651	5,148
Vat reclaimable	894	1,906
Total	<u>20,231</u>	<u>33,334</u>

## Creditors and accruals

### Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	3,350	1,722	-	-
Accruals and deferred income	4,910	2,500	-	-
Taxation and social security	208	-	-	-
Other creditors	-	1,541	-	-
Total	<u>8,468</u>	<u>5,763</u>	<u>-</u>	<u>-</u>



# Trawden Forest Community Centre

## Notes to the financial statements for the year ended 30th September 2022

### Deferred income

Deferred income represents rental bookings taken in advance and donations received for future projects.

#### Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	2,142	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	2,142	-

### Contingent liabilities and contingent assets

Pendle Borough Council sold Trawden Forest Community Centre building for the legal consideration of £1. The trustees have revalued the property to a value of £75,000 and there have been capital additions since of £141,336 resulting in a cost/valuation figure at the balance sheet date of £216,336 less depreciation to date of £23,708 giving a net book value of £192,628

In the event of a disposal by the charity of these premises there is an obligation to pay back half the proceeds of the premises to Pendle Borough Council. The estimated negative financial effect on such a disposal at the balance sheet date for a sum equal to that shown for land and buildings is £96,314.

### Cash at bank and in hand

	This year £	Last year £
Cash at bank and in hand	59,550	16,114

# Trawden Forest Community Centre

Notes to the financial statements for the year ended 30th September 2022

## Charity funds

Details of material funds held and movements during the CURRENT reporting period

Fund names		Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted fund	Unrestricted		243,584	88,869	- 96,218			236,235
Revaluation reserve	Unrestricted		71,999					71,999
LCC	Restricted	electric bike and shed	4,800					4,800
Calico Homes Ltd	Restricted	indoor bowls and materials	300		- 300			
Library	Restricted			2,935	- 1,000			1,935
National Lottery Community Fund	Restricted	for costs of employing community support officer, and business administrator/volunteer coordinator		19,098	- 1,004			18,094
Burnley Pendle & Rossendale Council for Voluntary Services	Restricted	For craft activities such as needle felting, quilting, painting		3,048	- 3,048			
Total Funds			320,683	113,950	- 101,570			333,063

Details of material funds held and movements during the PREVIOUS reporting period

Fund names		Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted fund	Unrestricted		259,650	52,669	- 93,578	24,843		243,584
Revaluation reserve	Unrestricted		71,999					71,999
Business development fund	Restricted	provide strategy for creation of wholly owned trading subsidiary and ancillary costs	1,331			- 1,331		
Covid-19 Emergency grant	Restricted	for chef/delivery & related expenses	23,012			- 23,012		
LCC	Restricted	electric bike and shed	4,800					4,800
Groundwork UK	Restricted	for food containers to transport food to residents	500			- 500		
Calico Homes Ltd	Restricted	indoor bowls and materials	300					300
Burnley Pendle & Rossendale Council for Voluntary Services	Restricted	Social prescribing programme		4,000	- 4,000			
Burnley Pendle & Rossendale Council for Voluntary Services	Restricted	Population health management community investment award		5,041	- 5,041			
Burnley Pendle & Rossendale Council for Voluntary Services	Restricted	Grant funding for parent and toddlergroup		1,000	- 1,000			
Lancashire Environmental Fund	Restricted	Donation Project 1930 - toilet and disabled facilities		15,000	- 15,000			
			-	-	-	-	-	-
Total Funds			361,592	77,710	- 118,619	-	-	320,683



# Trawden Forest Community Centre

## Notes to the financial statements for the year ended 30th September 2022

### Transactions with trustees and related parties

#### Transactions with related parties

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Trawden Forest Community Shop Ltd	Wholly owned Subsidiary	Fixed assets	0	9,000	0	0
Trawden Forest Community Shop Ltd	Wholly owned Subsidiary	Stock	0	8,500	0	0
Trawden Forest Community Shop Ltd	Wholly owned Subsidiary	Debtor	1,903	1,903	0	0

In relation to the transactions above the funds were provided by the charity without guarantee, on an interest bearing basis, with a repayment term over five years.

During the year 2020 a wholly owned trading subsidiary, Trawden Forest Community Shop Ltd, was established. This company is limited by guarantee and the charity is its sole member and has therefore significant influence over it.

During 2020 year the charity sold stock and assets to Trawden Forest Community Shop Ltd and made funds available to a total value of £30,000. The remaining amount still due is £17,500 and shown on the balance sheet in debtors and will be repaid in instalments. Interest was charged on the loan at 3.1 % for the whole of the year.

During the year 2022 a donation of £20,000 was received from the wholly owned trading subsidiary, Trawden Forest Community Shop Ltd.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Seb Wilcock	Relation to Steven Wilcock, Trustee	Community Centre repairs during the year	1,150	0	0	0