

Horbury Community Centre Trust

Charity number 1158258

Annual Report and Financial Statements

for the year ended 30 June 2021



West Yorkshire Community Accounting Service

Horbury Community Centre Trust

Annual Report and Financial Statements for the year ended 30 June 2021

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Prepared by West Yorkshire Community Accounting Service

Horbury Community Centre Trust

Trustees' report for the year ended 30 June 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Michael Smith	Trustee	Resigned December 2020
Neil Thomas	Vice-chair/Trustee	
Darren Bailey	Trustee	Resigned December 2020
John Aspinall	Chair	
Catherine Clarke	Trustee	
Andrew Nicholls	Trustee	
Julie Yarrow	Trustee	
Lynne Aspinall	Trustee	
Chris Lloyd	Trustee	
Helen Pheby	Trustee	Appointed September 2020 Resigned March 2021
Mark Turner	Trustee	Appointed September 2020 Resigned December 2020
Gail Gillespie	Trustee	Appointed March 2021
Sarah Osborne	Trustee	Appointed September 2021

Charity number

The charity was registered with the Charity Commission for England and Wales, number 1158258, on 15 August 2014.

Principal address

The Cluntergate Centre
Horbury
Wakefield
WF4 5DA

Bankers

The Co-operative Bank Plc	Santander UK Plc
PO Box 250	2 Triton Square
Skelmersdale	London
WN8 6WT	NW1 3AN

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) governed by a Foundation constitution adopted on 15 August 2014 as amended on 7th November 2017 and 26 March 2019.

Method of recruitment and appointment of trustees

Trustees must be appointed for a term of three years by a resolution passed at properly convened meeting of the charity trustees.

Horbury Community Centre Trust

Trustees' report (continued) for the year ended 30 June 2021

Objectives and activities

The charity's objects

(a) Further or benefit the residents of Horbury and the immediately surrounding district being part of the area designated by Wakefield Council as Horbury and South Ossett Ward in 2014, without distinction of sex, sexual orientation, race or of 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; and

(b) To establish or to 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 CIO in furtherance of these objects.

The charity's main activities

The Trust's priorities are to manage and maintain a public building in the centre of Horbury. The trustees all have regard to the public benefit and strive to meet the charitable objects as stated above.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

Covid-19: the year started with the centre being completely closed and our two part-time staff on furlough. The centre completely reopened on 19 July in line with the Government's guidelines. Use of the building has built-up steadily and is now mostly at pre-pandemic levels.

Commercial Lets: The centre's three self-contained offices remain fully let.

Refurbishment: in March 2021 we applied for a grant from FCC Communities Fund to allow us to fit new windows and render the rear of the building, to replace a fence at one side and to purchase new cafe furniture. The result of the application is expected in early September 2021.

Publicity: We kept people informed via social media during closure and are now advertising and publishing good news stories about the centre via our website, Facebook and twitter accounts.

Events: There has been a flurry of interest in cultural activity since the opening with two plays, a happy earth day all-day event and virtual reality workshops aimed at children all booked in for the autumn. We are intending to resurrect our occasional comedy night and to introduce a monthly film night.

External Links: We have established links with Leeds College of Music for classical music and jazz ensembles and with the Royal Geographical Society for talks by explorers.

Staff: The centre part-time manager resigned in March 2021 and a replacement has just been selected from a number of excellent candidates. She starts work in September. A part-time cleaner / caretaker is also employed. The Trust made use of the Government's furlough scheme during the closure of the Centre due to Covid-19.

Volunteers: The centre's need for volunteers is increasing and we are actively working to attract more.

Horbury Community Centre Trust

Trustees' report (continued) for the year ended 30 June 2021

Financial review

The total receipts for the year were £43,479 and total payments £54,403. Net payments of £10,924 included net payments of £4,986 on restricted funds and net payments of £5,938 on unrestricted funds. Total receipts include £3,947 in grants from the government corona virus job retention scheme and £14,143 from local authority business support grants. Only £128 from the amounts outstanding at the beginning of the first lockdown has had to be written off as bad debt. The three offices have been fully let throughout the year by businesses able to pay their rent.

When restrictions have eased to allow some use of the centre room hire income has returned quickly. When restrictions are further eased it is expected that room hire income will return to pre-corona virus levels.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that income in the next financial year may be reduced compared to pre-corona virus levels but even if further restrictions are mandated no material uncertainties exist that cast significant doubt on the charity's ability to meet its liabilities as they fall due. The Trust remains financially viable.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £50,089.

The usual level of reserves is about 3 months' running costs, plus any extra which might be required to ensure the orderly closure of the Trust.

Given the current condition of the heating system it is proposed that an additional £5,000 be held for unplanned repairs and maintenance costs. Legal fees and early termination penalties for contractual items are also required. It has been assumed that 3 months' average costs for contractual items will cover most liabilities. Based on current running costs this equates around £25,000 in total.

In normal circumstances it is therefore proposed that the reserve fund should hold between £25,000 and £30,000. The current restrictions due to the corona virus mean that income at least in the short term will be curtailed and use may have to be made of reserve funds. The current budget for 2021/22 would see free cash reserves reduced to £24,000 at the end of June 2022 if restrictions have to continue.

In the short term up to £10,000 will be spent on replacing the last of the rotten wooden window frames and also dilapidated wooden fencing. Further refurbishment will depend on there being no winter closure of the Centre for covid: expenditure will be monitored as set out in the "worst case" budget. Items to be considered include replacement central heating boilers and rendering to the rear of the building.

Funds held as an agent on behalf of other groups

The charity holds £201 on behalf of Horbury Community Events.

Signed on behalf of the board of trustees on 10/12/2021

Neil Thomas (Trustee)

Horbury Community Centre Trust

Independent examiner's report to the trustees of Horbury Community Centre Trust Charitable Incorporated Organisation ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 June 2021, which are set out on pages 6 to 9.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- 2 the accounts do not accord with those records.

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.

E J Beverley FCCA

14/12/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Horbury Community Centre Trust
Receipts and payments account
for the year ended 30 June 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Receipts					
Grants and donations	(2)	15,827	9,903	25,730	34,450
Rent income		17,213	-	17,213	40,004
Fundraising income		493	-	493	7,135
Café and bar		26	-	26	9,728
Bank interest		17	-	17	135
General sales		-	-	-	50
Total receipts		33,576	9,903	43,479	91,502
Payments					
Staff costs	(3)	12,965	3,947	16,912	19,188
Café and bar		59	-	59	3,926
Utilities		5,410	-	5,410	6,878
Insurance		1,528	-	1,528	1,611
Cleaning and consumables		607	-	607	944
Repairs, renewals and refurbishment		15,973	10,162	26,135	16,133
Printing, postage and stationery		-	-	-	82
Telephone and internet		914	-	914	627
Training		-	-	-	6
Refreshments		170	-	170	272
Bank charges		-	-	-	41
Professional fees		300	-	300	-
Furniture and equipment		1,224	-	1,224	524
Activities		197	-	197	15,506
Accountancy and independent examination		819	-	819	811
Bad debt write off		128	-	128	-
Total payments		40,294	14,109	54,403	66,549
Net payments		(6,718)	(4,206)	(10,924)	24,953
Transfers between funds		780	(780)	-	-
Net movement in funds after transfers		(5,938)	(4,986)	(10,924)	24,953
Fund balances brought forward		56,027	4,986	61,013	36,060
Fund balances carried forward	(4)	50,089	-	50,089	61,013

Horbury Community Centre Trust

Statement of assets and liabilities

as at 30 June 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	49,927	-	49,927	60,783
Cash in hand	162	-	162	230
Total cash funds	<u>50,089</u>	<u>-</u>	<u>50,089</u>	<u>61,013</u>

Other monetary assets

Accounts Receivable	£
	<u>1,601</u>
	<u>1,601</u>

Assets retained for the charity's own use

Studio tables
 Chairs
 Hall tables
 Sculpture
 Piano
 Laptop
 Printer
 Oven and hob
 Crockery
 Barware
 2 x Table tennis tables
 Bar fridges
 Café and kitchen fridges
 Water boilers (café & kitchen)

Liabilities

Independent examination	£
	<u>516</u>
	<u>516</u>

Approval of the accounts

The financial statements were approved by the board of trustees on 10/12/2021

Neil Thomas (Trustee)

Horbury Community Centre Trust

Notes to the accounts continued

for the year ended 30 June 2021

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

2 Grants and donations

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
HM Revenue and Customs (HMRC)	-	3,947	3,947	3,261
Horbury Common Lands Trust	1,635	5,176	6,811	3,822
Wakefield Metropolitan District Council	14,143	-	14,143	25,000
Arts Council	-	-	-	1,500
Co-op Community Fund	-	-	-	17
Donations	49	780	829	850
	<u>15,827</u>	<u>9,903</u>	<u>25,730</u>	<u>34,450</u>

3 Staff costs and numbers

	2021	2020
	£	£
Gross salaries	16,729	17,847
Social security costs	518	655
Employment allowance	(518)	(538)
Pensions	183	179
Freelance wages	-	1,045
	<u>16,912</u>	<u>19,188</u>

The average number employees during the year was 1.9, being an average of 0.9 full time equivalent (2020: 2, 0.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2021	2020
	£	£
Costs of the scheme to the charity for the year	183	179
Amount of any contributions outstanding at the year end	-	52
Amount of any contributions prepaid at the year end	-	-

Horbury Community Centre Trust

Notes to the accounts continued

for the year ended 30 June 2021

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Awards for All	4,986	-	4,986	-	-
HMRC JRS	-	3,947	3,947	-	-
Horbury Common Lands Trust	-	5,176	5,176	-	-
Individual donor	-	780	-	(780)	-
	<u>4,986</u>	<u>9,903</u>	<u>14,109</u>	<u>(780)</u>	<u>-</u>

Fund name	Purpose of restriction
Awards for All	Enhanced stage lighting and sound facilities
HMRC JRS	For staff who have been furloughed due to Covid-19
Horbury Common Lands Trust	Towards purchasing blinds
Individual donor	Towards car park re-lining. Transferred funds to unrestricted funds as the work was carried out in the previous financial year from the unrestricted funds.

5 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

6 Lease

The charity has a 30 year lease on the Community Centre at a peppercorn rent and a joint working agreement with The Council of the City of Wakefield which commenced in 2015.