

WOOLDALE COMMUNITY ASSOCIATION

England & Wales · Charity number 1159314

Details

Status Registered

Legal form CIO

Registered 2014-11-21

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

Contact

Address Wooldale Community Centre
Robert Lane
Holmfirth
HD9 1XZ

Phone 01484982920

Website <https://www.wooldale.org.uk>

Activities

Objects: (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF WOOLDALE AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS AND TO PROVIDE FACILITIES IN THE RUNNING OF A COMMUNITY CENTRE IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION FOR THE SAID INHABITANTS.

Activities: runs Wooldale Community Centre

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£33,999	£36,063	-	-
2024-03-31	£25,681	£26,933	-	-
2023-03-31	£34,500	£30,938	-	-
2022-03-31	£32,686	£22,310	-	-
2021-03-31	£40,215	£42,335	-	-

Trustees

Name	Role	Appointed
Ann Booth		2024-10-07
Christopher Lightfoot-Wild		2023-12-11
Emma Mitchell		2024-02-05
GILLIAN FLEWERS		2022-09-18
Holly Lightfoot-Wild		2023-10-16
JENNIFER WALTON		2023-10-16
Jennie Booth		2020-09-25
John William Lightfoot		2023-12-11
Mark Boden		2024-05-13
Susan Caroline Boden		2024-01-08

WOOLDALE COMMUNITY ASSOCIATION

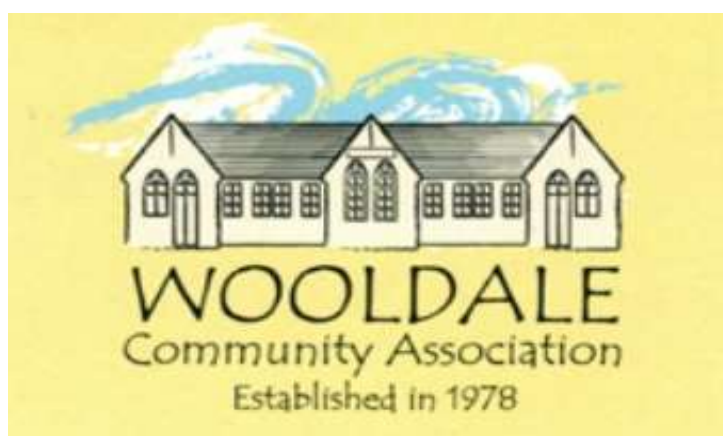
England & Wales - Charity number 1159314

Accounts

Wooldale Community Association

Charity number 1159314

Annual Report and Financial Statements for the year ended 31 March 2025



Wooldale Community Association

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

Wooldale Community Association

Trustees' report for the year ended 31 March 2025

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
John Lightfoot	Chair	
Holly Lightfoot-Wild	Secretary	
Susan Boden	Treasurer	
Gillian Flewers		
Jennifer Walton		
Andrew Dearnley		
Jennie Booth		
Mark Boden		Appointed 13 May 2024
Christopher Lightfoot -Wild		
Emma Mitchell		
Ann Booth		Appointed 7 October 2024
Mike Hirst		Resigned 2 December 2024
William Pearson		Resigned 2 September 2024
Tracy Quayle		Resigned 27 August 2024
A Beaumont		Resigned 13 May 2024
David Taylor		Resigned 8 July 2024
Charity number	1159314	Registered in England and Wales

Registered and principal address

Wooldale Community Centre
Robert Lane
Wooldale
Holmfirth
HD9 1XZ

Bankers

HSBC	CCLA Fund Managers Ltd	Yorkshire Building Society
Unit 11-12 Kingsgate Shopping Centre	PO Box 12892	4 Market Place
Huddersfield	Dunmow, Essex	Honley
HD1 2QB	CM6 9DL	Holmfirth HD9 6NY

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) association formed on 21 November 2014 and amended on the 14 May 2024 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM or by Trustees or member groups during the year.

Wooldale Community Association

Trustees' report (continued) for the year ended 31 March 2025

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The charity's objects

To promote the benefits of the inhabitants of Wooldale and the neighbourhood without distinction of sex or of political, religious or other opinions and to provide facilities in the running of a Community Centre in the interests of social welfare for recreation and leisure time occupation for the said inhabitants.

The charity's main activities

The running of a Community Centre.

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. The continued success, over 40 years, in providing a thriving and well-run Community Centre for the benefit of all sections of the public is, in the opinion of the Trustees, confirmation of such public benefit. The Community Centre is hired by a wide range of groups including Preschool, Dance, Tutoring, Music, U3A, Crafts and Sports groups. We hold charity fundraising events and the Centre is regularly used as a Polling Station.

Achievements and performance

We have kept our hire charges to a minimum rate to encourage new hirers and enable regular hirers to continue to use the centre. The number of hirers has increased this year.

We have decorated the two large rooms, replaced old curtains with blinds, repaired a radiator and replaced a water heater. We have received a lot of positive feedback. We have set up a new, improved website and multiple use cloud storage. We continue to look at making improvements to the centre building, including upgrades to comply with fire regs, accessibility improvements and repairs to the internal folding doors. We are currently organising repairs to the roof and installation of electric car chargers.

Financial review

The net expenditure for the year was £2,804, including net expenditure of £804 on unrestricted funds and net expenditure of £2,000 on restricted funds after transfers.

Wooldale Community Association

Trustees' report (continued) for the year ended 31 March 2025

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £66,702.

We expect our receipts for the year Apr 2025-Mar 2026 to be approx. £35,000 primarily made up of hirers. This is a projected increase from last year because of better utilisation of the hired space due to the new improved website.

We are continuing to make improvements to the building, expected costs, as follows: -

Further roof repairs £15,000

Upgrades to comply with current fire regs. £ 5,000

Fire doors £ 4,000

Roller shutter £ 2,200

Accessibility improvements £ 3,000

Internal folding door repairs £ 3,000

With annual operational costs of £35,000 and expected receipts of £35,000, the trustees consider that reserves of £35,000 should be maintained, and any funds more than this amount will be used for the development of the centre. It will also enable the smooth running of the charity and an orderly winding up should the charity need to close.

The reserves policy and levels of reserves required are reviewed on a yearly basis as part of the annual budgetary process.

Approved by the board of trustees on 13/10/2025

Susan Boden (Trustee)

Wooldale Community Association

Independent examiner's report to the trustees of Wooldale Community Association

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2025, which are set out on pages 6 to 11.

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 charity as required by section 130 of the Charities Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable 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 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.

Simon Bostrom FCIE

18/11/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wooldale Community Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Donations		1,175	2,000	3,175	405
Centre usage charges		28,260	-	28,260	23,368
Membership		59	-	59	48
Clothing sales		129	-	129	187
Investment income		1,261	-	1,261	1,154
Building society interest		476	-	476	519
Event income		639	-	639	-
Total income		<u>31,999</u>	<u>2,000</u>	<u>33,999</u>	<u>25,681</u>
Expenditure on:					
Salaries and NIC	(2)	6,095	-	6,095	6,773
Utilities		9,364	-	9,364	8,288
Repairs and maintenance		8,183	-	8,183	231
Printing, postage and stationery		62	-	62	138
Advertising and publicity		94	-	94	188
Office and other expenses		1,368	-	1,368	516
Insurance		2,188	-	2,188	1,427
Cleaning		581	-	581	1,300
Licences		202	-	202	146
Independent examination		924	-	924	924
Depreciation		3,002	4,000	7,002	7,002
Total expenditure		<u>32,063</u>	<u>4,000</u>	<u>36,063</u>	<u>26,933</u>
Net (losses) on investments		<u>(740)</u>	<u>-</u>	<u>(740)</u>	<u>3,263</u>
Net income / (expenditure)		<u>(804)</u>	<u>(2,000)</u>	<u>(2,804)</u>	<u>2,011</u>
Fund balances brought forward		<u>86,375</u>	<u>218,000</u>	<u>304,375</u>	<u>302,364</u>
Fund balances carried forward	(3)	<u>85,571</u>	<u>216,000</u>	<u>301,571</u>	<u>304,375</u>

All incoming resources and resources expended derive from continuing activities.

Wooldale Community Association

Balance sheet

as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 18,869	214,000	232,869	239,871
Total fixed assets	<u>18,869</u>	<u>214,000</u>	<u>232,869</u>	<u>239,871</u>
Current assets				
Debtors and prepayments	(5) 5,164	-	5,164	11,937
Current asset investments	(6) 43,572	-	43,572	44,311
Cash at bank and in hand	(7) 19,845	2,000	21,845	11,201
Total current assets	<u>68,581</u>	<u>2,000</u>	<u>70,581</u>	<u>67,449</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(8) 1,879	-	1,879	2,655
Rent deposits	-	-	-	290
Total current liabilities	<u>1,879</u>	<u>-</u>	<u>1,879</u>	<u>2,945</u>
Net current assets	<u>66,702</u>	<u>2,000</u>	<u>68,702</u>	<u>64,504</u>
Net assets	<u>85,571</u>	<u>216,000</u>	<u>301,571</u>	<u>304,375</u>
Funds				
Unrestricted funds	85,571	-	85,571	86,375
Restricted funds	-	216,000	216,000	218,000
Total funds	<u>85,571</u>	<u>216,000</u>	<u>301,571</u>	<u>304,375</u>

The financial statements were approved by the board of trustees on 13/10/2025

Susan Boden (Trustee)

Wooldale Community Association

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

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 financial statements 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) (effective 1 January 2019) and with the Charities Act 2011.

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

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

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

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Expenditure and liabilities

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

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.

Tangible fixed assets

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Fixture and fittings: over 10 years

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.

Wooldale Community Association
Notes to the accounts continued
for the year ended 31 March 2025

2 Staff costs and numbers	2025	2024
	£	£
Gross salaries	6,095	6,773
	<u>6,095</u>	<u>6,773</u>

The average number of employees during the year was 1.4, being an average of 0.3 full time equivalent (2024: 2, 0.4 FTE). There were no employees with emoluments above £60,000.

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Wooldale Community Centre	218,000	-	4,000	-	214,000
Friends Holme Valley Fund	-	2,000	-	-	2,000
	<u>218,000</u>	<u>2,000</u>	<u>4,000</u>	<u>-</u>	<u>216,000</u>

Fund name	Purpose of restriction
Wooldale Community Centre	The asset transfer is subject to the restriction that the building is for community use.
Friends Holme Valley Fund	Planning to launch regular events at the centre

4 Tangible assets	Fixtures and fittings	Freehold buildings	Freehold land	Total
	£	£	£	£
Cost				
At 1 April 2024	71,803	200,000	50,000	321,803
Additions	-	-	-	-
At 31 March 2025	<u>71,803</u>	<u>200,000</u>	<u>50,000</u>	<u>321,803</u>
Depreciation				
At 1 April 2024	49,932	32,000	-	81,932
Charge for year	3,002	4,000	-	7,002
At 31 March 2025	<u>52,934</u>	<u>36,000</u>	<u>-</u>	<u>88,934</u>
Net book value				
At 31 March 2025	<u>18,869</u>	<u>164,000</u>	<u>50,000</u>	<u>232,869</u>
At 31 March 2024	<u>21,871</u>	<u>168,000</u>	<u>50,000</u>	<u>239,871</u>

5 Debtors and prepayments	2025	2024
	£	£
Debtors	2,977	10,287
Prepayments	2,187	1,650
	<u>5,164</u>	<u>11,937</u>

Wooldale Community Association
Notes to the accounts continued
for the year ended 31 March 2025

6 Current asset investments	2025	2024
	£	£
Market value bought forward	44,312	41,548
Disposals in year	-	(500)
Add: net gain/ loss on revaluation	(740)	3,263
Carrying (market) value at end of year	<u>43,572</u>	<u>44,311</u>

7 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	21,694	11,130
Cash in hand	151	71
	<u>21,845</u>	<u>11,201</u>

8 Creditors and accruals	2025	2024
	£	£
Creditors	865	1,607
Accruals	924	924
Taxation and social security	90	124
	<u>1,879</u>	<u>2,655</u>

9 Related party transactions

Trustee expenses

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

Details of remuneration and benefits

	2025	2024
	£	£
Jennifer Walton	5,056	4,606
	<u>5,056</u>	<u>4,606</u>

Legal authority
Governing document

Reason for remuneration

Jennifer Walton is a trustee and is paid for her work as a cleaner. The Charity Commission has confirmed that as she was employed prior to being appointed a trustee, then their formal approval is not required.

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

Wooldale Community Association

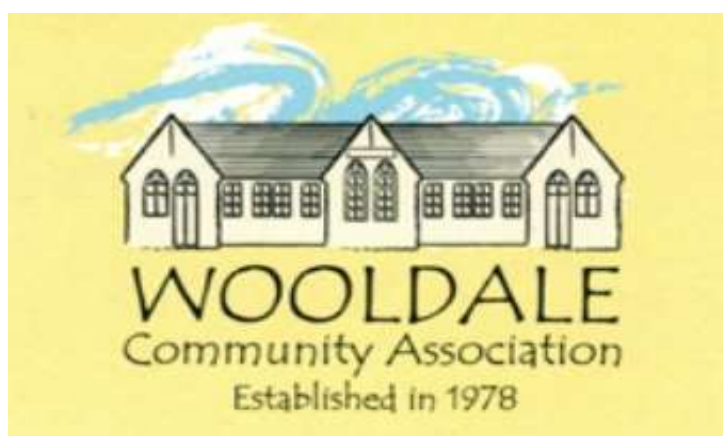
Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Donations	1,175	405	2,000	-	3,175	405
Centre usage charges	28,260	23,368	-	-	28,260	23,368
Membership	59	48	-	-	59	48
Clothing sales	129	187	-	-	129	187
Investment income	1,261	1,154	-	-	1,261	1,154
Building society interest	476	519	-	-	476	519
Event income	639	-	-	-	639	-
Total income	31,999	25,681	2,000	-	33,999	25,681
Expenditure						
Salaries and NIC	6,095	6,773	-	-	6,095	6,773
Utilities	9,364	8,288	-	-	9,364	8,288
Repairs and maintenance	8,183	231	-	-	8,183	231
Printing, postage and stationery	62	138	-	-	62	138
Advertising and publicity	94	188	-	-	94	188
Office and other expenses	1,368	516	-	-	1,368	516
Insurance	2,188	1,427	-	-	2,188	1,427
Cleaning	581	1,300	-	-	581	1,300
Licences	202	146	-	-	202	146
Independent examination	924	924	-	-	924	924
Depreciation	3,002	3,002	4,000	4,000	7,002	7,002
Total expenditure	32,063	22,933	4,000	4,000	36,063	26,933
Net gains/(losses) on investments	(740)	3,263	-	-	(740)	3,263
Net income / (expenditure)	(804)	6,011	(2,000)	(4,000)	(2,804)	2,011
Transfers between funds	-	10,000	-	(10,000)	-	-
Net movement in funds	(804)	16,011	(2,000)	(14,000)	(2,804)	2,011
Fund balances brought forward	86,375	70,364	218,000	232,000	304,375	302,364
Fund balances carried forward	85,571	86,375	216,000	218,000	301,571	304,375

Wooldale Community Association

Charity number 1159314

Annual Report and Financial Statements for the year ended 31 March 2025



Wooldale Community Association

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Approved by the board of trustees on 13/10/2025

Susan Boden (Trustee)

Wooldale Community Association

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Simon Bostrom FCIE

18/11/2025

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Wooldale Community Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
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Income from:					
Donations		1,175	2,000	3,175	405
Centre usage charges		28,260	-	28,260	23,368
Membership		59	-	59	48
Clothing sales		129	-	129	187
Investment income		1,261	-	1,261	1,154
Building society interest		476	-	476	519
Event income		639	-	639	-
Total income		<u>31,999</u>	<u>2,000</u>	<u>33,999</u>	<u>25,681</u>
Expenditure on:					
Salaries and NIC	(2)	6,095	-	6,095	6,773
Utilities		9,364	-	9,364	8,288
Repairs and maintenance		8,183	-	8,183	231
Printing, postage and stationery		62	-	62	138
Advertising and publicity		94	-	94	188
Office and other expenses		1,368	-	1,368	516
Insurance		2,188	-	2,188	1,427
Cleaning		581	-	581	1,300
Licences		202	-	202	146
Independent examination		924	-	924	924
Depreciation		3,002	4,000	7,002	7,002
Total expenditure		<u>32,063</u>	<u>4,000</u>	<u>36,063</u>	<u>26,933</u>
Net (losses) on investments		<u>(740)</u>	<u>-</u>	<u>(740)</u>	<u>3,263</u>
Net income / (expenditure)		<u>(804)</u>	<u>(2,000)</u>	<u>(2,804)</u>	<u>2,011</u>
Fund balances brought forward		<u>86,375</u>	<u>218,000</u>	<u>304,375</u>	<u>302,364</u>
Fund balances carried forward	(3)	<u>85,571</u>	<u>216,000</u>	<u>301,571</u>	<u>304,375</u>

All incoming resources and resources expended derive from continuing activities.

Wooldale Community Association

Balance sheet

as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 18,869	214,000	232,869	239,871
Total fixed assets	<u>18,869</u>	<u>214,000</u>	<u>232,869</u>	<u>239,871</u>
Current assets				
Debtors and prepayments	(5) 5,164	-	5,164	11,937
Current asset investments	(6) 43,572	-	43,572	44,311
Cash at bank and in hand	(7) 19,845	2,000	21,845	11,201
Total current assets	<u>68,581</u>	<u>2,000</u>	<u>70,581</u>	<u>67,449</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(8) 1,879	-	1,879	2,655
Rent deposits	-	-	-	290
Total current liabilities	<u>1,879</u>	<u>-</u>	<u>1,879</u>	<u>2,945</u>
Net current assets	<u>66,702</u>	<u>2,000</u>	<u>68,702</u>	<u>64,504</u>
Net assets	<u>85,571</u>	<u>216,000</u>	<u>301,571</u>	<u>304,375</u>
Funds				
Unrestricted funds	85,571	-	85,571	86,375
Restricted funds	-	216,000	216,000	218,000
Total funds	<u>85,571</u>	<u>216,000</u>	<u>301,571</u>	<u>304,375</u>

The financial statements were approved by the board of trustees on 13/10/2025

Susan Boden (Trustee)

Wooldale Community Association

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

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 financial statements 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.
There has been no change to the accounting policies since last year.
No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Expenditure and liabilities

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

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.

Tangible fixed assets

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Fixture and fittings: over 10 years

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.

Wooldale Community Association
Notes to the accounts continued
for the year ended 31 March 2025

2 Staff costs and numbers	2025	2024
	£	£
Gross salaries	6,095	6,773
	<u>6,095</u>	<u>6,773</u>

The average number of employees during the year was 1.4, being an average of 0.3 full time equivalent (2024: 2, 0.4 FTE). There were no employees with emoluments above £60,000.

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Wooldale Community Centre	218,000	-	4,000	-	214,000
Friends Holme Valley Fund	-	2,000	-	-	2,000
	<u>218,000</u>	<u>2,000</u>	<u>4,000</u>	<u>-</u>	<u>216,000</u>

Fund name	Purpose of restriction
Wooldale Community Centre	The asset transfer is subject to the restriction that the building is for community use.
Friends Holme Valley Fund	Planning to launch regular events at the centre

4 Tangible assets	Fixtures and fittings	Freehold buildings	Freehold land	Total
	£	£	£	£
Cost				
At 1 April 2024	71,803	200,000	50,000	321,803
Additions	-	-	-	-
At 31 March 2025	<u>71,803</u>	<u>200,000</u>	<u>50,000</u>	<u>321,803</u>
Depreciation				
At 1 April 2024	49,932	32,000	-	81,932
Charge for year	3,002	4,000	-	7,002
At 31 March 2025	<u>52,934</u>	<u>36,000</u>	<u>-</u>	<u>88,934</u>
Net book value				
At 31 March 2025	<u>18,869</u>	<u>164,000</u>	<u>50,000</u>	<u>232,869</u>
At 31 March 2024	<u>21,871</u>	<u>168,000</u>	<u>50,000</u>	<u>239,871</u>

5 Debtors and prepayments	2025	2024
	£	£
Debtors	2,977	10,287
Prepayments	2,187	1,650
	<u>5,164</u>	<u>11,937</u>

Wooldale Community Association
Notes to the accounts continued
for the year ended 31 March 2025

6 Current asset investments	2025	2024
	£	£
Market value bought forward	44,312	41,548
Disposals in year	-	(500)
Add: net gain/ loss on revaluation	(740)	3,263
Carrying (market) value at end of year	<u>43,572</u>	<u>44,311</u>

7 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	21,694	11,130
Cash in hand	151	71
	<u>21,845</u>	<u>11,201</u>

8 Creditors and accruals	2025	2024
	£	£
Creditors	865	1,607
Accruals	924	924
Taxation and social security	90	124
	<u>1,879</u>	<u>2,655</u>

9 Related party transactions

Trustee expenses

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

Details of remuneration and benefits

		2025	2024
	Legal authority	£	£
Jennifer Walton	Governing document	5,056	4,606
		<u>5,056</u>	<u>4,606</u>

Reason for remuneration

Jennifer Walton is a trustee and is paid for her work as a cleaner. The Charity Commission has confirmed that as she was employed prior to being appointed a trustee, then their formal approval is not required.

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

Wooldale Community Association

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Donations	1,175	405	2,000	-	3,175	405
Centre usage charges	28,260	23,368	-	-	28,260	23,368
Membership	59	48	-	-	59	48
Clothing sales	129	187	-	-	129	187
Investment income	1,261	1,154	-	-	1,261	1,154
Building society interest	476	519	-	-	476	519
Event income	639	-	-	-	639	-
Total income	31,999	25,681	2,000	-	33,999	25,681
Expenditure						
Salaries and NIC	6,095	6,773	-	-	6,095	6,773
Utilities	9,364	8,288	-	-	9,364	8,288
Repairs and maintenance	8,183	231	-	-	8,183	231
Printing, postage and stationery	62	138	-	-	62	138
Advertising and publicity	94	188	-	-	94	188
Office and other expenses	1,368	516	-	-	1,368	516
Insurance	2,188	1,427	-	-	2,188	1,427
Cleaning	581	1,300	-	-	581	1,300
Licences	202	146	-	-	202	146
Independent examination	924	924	-	-	924	924
Depreciation	3,002	3,002	4,000	4,000	7,002	7,002
Total expenditure	32,063	22,933	4,000	4,000	36,063	26,933
Net gains/(losses) on investments	(740)	3,263	-	-	(740)	3,263
Net income / (expenditure)	(804)	6,011	(2,000)	(4,000)	(2,804)	2,011
Transfers between funds	-	10,000	-	(10,000)	-	-
Net movement in funds	(804)	16,011	(2,000)	(14,000)	(2,804)	2,011
Fund balances brought forward	86,375	70,364	218,000	232,000	304,375	302,364
Fund balances carried forward	85,571	86,375	216,000	218,000	301,571	304,375

Wooldale Community Association

Independent examiner's report to the trustees of Wooldale Community Association

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2025, which are set out on pages 6 to 11.

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 charity as required by section 130 of the Charities Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable 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 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.

Signed:



Name: Simon Bostrom FCIE

18/11/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

WOOLDALE COMMUNITY ASSOCIATION

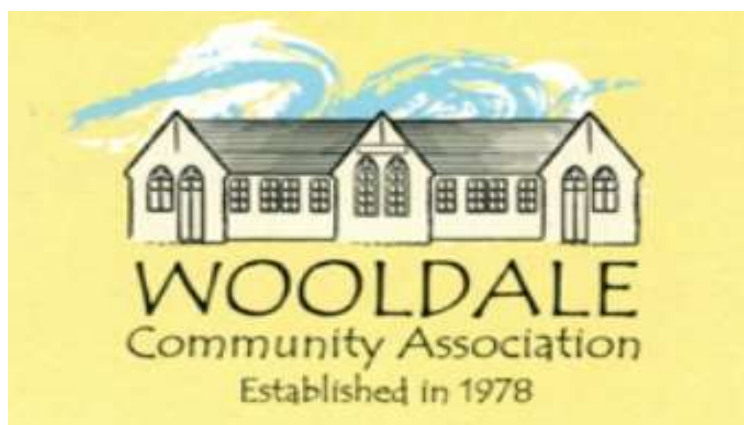
England & Wales - Charity number 1159314

Accounts

Wooldale Community Association

Charity number 1159314

Annual Report and Financial Statements for the year ended 31 March 2024



Wooldale Community Association

Annual Report and Financial Statements for the year ended 31 March 2024

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Statement of financial activities	5
Balance sheet	6
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Prepared by West Yorkshire Community Accountancy Service CIO

Wooldale Community Association

Trustees' report for the year ended 31 March 2024

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
J Lightfoot	Chair	Appointed 11th December 2023
A Beaumont		Resigned 13th May 2024
J M Hirst	Treasurer	
D Taylor		Resigned 8 July 2024
G Flewers	Secretary	
J Walton		Appointed 16 October 2023
J A Lockwood		Resigned 15th November 2023
A Dearnley		Appointed 16 October 2023
J Booth		
W R Pearson		
H Lightfoot-Wild		
T Quayle		Appointed 11th December 2023
S Boden		Appointed 8th January 2024
C Lightfoot -Wild		Appointed 11th December 2023
E Mitchell		Appointed 5th February 2024

Charity number 1159314 Registered in England and Wales

Registered and principal address

Wooldale Community Centre
Robert Lane
Wooldale
Holmfirth
HD9 1XZ

Bankers

HSBC	CCLA Fund Managers Ltd
Unit 11-12 Kingsgate Shopping Centre	PO Box 12892
Huddersfield	Dunmow
HD1 2QB	Essex
	CM6 9DL

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) association formed on 21 November 2014 and amended on the 14 May 2024 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM or by Trustees or member groups during the year.

Wooldale Community Association

Trustees' report (continued) for the year ended 31 March 2024

Objectives and activities

The charity's objects

To promote the benefits of the inhabitants of Wooldale and the neighbourhood without distinction of sex or of political, religious or other opinions and to provide facilities in the running of a Community Centre in the interests of social welfare for recreation and leisure time occupation for the said inhabitants.

The charity's main activities

The running of a Community Centre.

On 17th February 2017 the ownership of Wooldale Community Centre was transferred from Kirklees Council to the Association under an asset transfer agreement.

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. The continued success, over 40 years, in providing a thriving and well run Community Centre for the benefit of all sections of the general public is, in the opinion of the Trustees, confirmation of such public benefit.

Achievements and performance

The Association benefited from grants towards the installation of new boilers.

Financial review

The net income for the year was £2,011, including net income of £16,011 on unrestricted funds and net expenditure of £14,000 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £64,504.

Sufficient reserves are required to ensure the continuing success of the well run and used centre.

Following the acquisition of the freehold land and buildings the trustees consider the reserves should always be in excess of £20,000 .

Funds in excess of this amount will be used for the development of the Centre.

Approved by the board of trustees on 03/06/2024

James Michael Hirst (Trustee)

Wooldale Community Association

Independent examiner's report to the trustees of Wooldale Community Association

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2024, which are set out on pages 5 to 10.

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 charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable 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 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

20/09/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wooldale Community Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	405	-	405	10,945
Centre usage charges		23,368	-	23,368	21,792
Membership		48	-	48	43
Clothing sales		187	-	187	198
Investment income		1,154	-	1,154	1,211
Building Society interest		519	-	519	311
Total income		25,681	-	25,681	34,500
Expenditure on:					
Salaries and NIC	(3)	6,773	-	6,773	6,175
Water rates		973	-	973	601
Utilities		7,315	-	7,315	3,356
Repairs and maintenance		231	-	231	8,060
Printing, postage and stationery		138	-	138	168
Telephone		203	-	203	457
Advertising and publicity		188	-	188	121
Sundry expenses		313	-	313	799
Insurance		1,427	-	1,427	1,502
Cleaning		1,300	-	1,300	1,030
Licences		146	-	146	256
Independent examination		924	-	924	803
Depreciation		3,002	4,000	7,002	5,284
Total expenditure		22,933	4,000	26,933	28,612
Net gains/(losses) on investments		3,263	-	3,263	(2,328)
Net income / (expenditure)		6,011	(4,000)	2,011	3,560
Transfers between funds		10,000	(10,000)	-	-
Net movement in funds		16,011	(14,000)	2,011	3,560
Fund balances brought forward		70,364	232,000	302,364	298,804
Fund balances carried forward	(4)	86,375	218,000	304,375	302,364

All incoming resources and resources expended derive from continuing activities.

Wooldale Community Association
Balance sheet
as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 21,871	218,000	239,871	229,693
Total fixed assets	<u>21,871</u>	<u>218,000</u>	<u>239,871</u>	<u>229,693</u>
Current assets				
Debtors and prepayments	(6) 11,937	-	11,937	10,434
Current asset investments	(7) 44,311	-	44,311	41,548
Cash at bank and in hand	(8) 11,201	-	11,201	23,067
Total current assets	<u>67,449</u>	<u>-</u>	<u>67,449</u>	<u>75,049</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(9) 2,655	-	2,655	2,008
Rent deposits	290	-	290	370
Total current liabilities	<u>2,945</u>	<u>-</u>	<u>2,945</u>	<u>2,378</u>
Net current assets	<u>64,504</u>	<u>-</u>	<u>64,504</u>	<u>72,671</u>
Net assets	<u>86,375</u>	<u>218,000</u>	<u>304,375</u>	<u>302,364</u>
Funds				
Unrestricted funds				
General unrestricted funds	86,375	-	86,375	60,364
Designated funds	(10) -	-	-	10,000
Unrestricted funds	<u>86,375</u>	<u>-</u>	<u>86,375</u>	<u>70,364</u>
Restricted funds	-	218,000	218,000	232,000
Total funds	<u>86,375</u>	<u>218,000</u>	<u>304,375</u>	<u>302,364</u>

The financial statements were approved by the board of trustees on 03/06/2024

James Michael Hirst (Trustee)

Wooldale Community Association

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

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 financial statements 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) (effective 1 January 2019) and with the Charities Act 2011.

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

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

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

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Expenditure and liabilities

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

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

Tangible fixed assets

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Fixture and fittings: over 10 years

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.

Wooldale Community Association
Notes to the accounts continued
for the year ended 31 March 2024

2 Grants and donations	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Holme Valley Parish Council	-	-	-	5,000
One Community Bright Green Fund	-	-	-	5,000
British Heart Foundation (BHF)	-	-	-	590
Other donations	405	-	405	355
	<u>405</u>	<u>-</u>	<u>405</u>	<u>10,945</u>

3 Staff costs and numbers	2024 £	2023 £
Gross salaries	6,773	6,175
	<u>6,773</u>	<u>6,175</u>

The average number of employees during the year was 2, being an average of 0.4 full time equivalent (2023: 2, 0.4 FTE). There were no employees with emoluments above £60,000.

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Wooldale Community Centre	222,000	-	4,000	-	218,000
Holme Valley Parish Council	5,000	-	-	(5,000)	-
One Community Bright Green Fund	5,000	-	-	(5,000)	-
	<u>232,000</u>	<u>-</u>	<u>4,000</u>	<u>(10,000)</u>	<u>218,000</u>

Fund name	Purpose of restriction
Wooldale Community Centre	The asset transfer is subject to the restriction that the building is for community use.
Holme Valley Parish Council	To purchase new heating equipment. The transfer relates to moving fixed asset cost to unrestricted funds.
One Community Bright Green Fund	To purchase new heating equipment. The transfer relates to moving fixed asset cost to unrestricted funds.

5 Tangible assets	Fixtures and fittings £	Freehold buildings £	Freehold land £	Total £
Cost				
At 1 April 2023	54,623	200,000	50,000	304,623
Additions	17,180	-	-	17,180
At 31 March 2024	<u>71,803</u>	<u>200,000</u>	<u>50,000</u>	<u>321,803</u>
Depreciation				
At 1 April 2023	46,930	28,000	-	74,930
Charge for year	3,002	4,000	-	7,002
At 31 March 2024	<u>49,932</u>	<u>32,000</u>	<u>-</u>	<u>81,932</u>
Net book value				
At 31 March 2024	<u>21,871</u>	<u>168,000</u>	<u>50,000</u>	<u>239,871</u>
At 31 March 2023	<u>7,693</u>	<u>172,000</u>	<u>50,000</u>	<u>229,693</u>

Wooldale Community Association
Notes to the accounts continued
for the year ended 31 March 2024

6 Debtors and prepayments	2024	2023
	£	£
Debtors	10,287	9,081
Prepayments	1,650	1,353
	<u>11,937</u>	<u>10,434</u>

7 Current asset investments	2024	2023
	£	£
Market value bought forward	41,548	43,876
Disposals in year	(500)	-
Add: net gain/ loss on revaluation	3,263	(2,328)
Carrying (market) value at end of year	<u>44,311</u>	<u>41,548</u>

8 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	11,130	22,935
Cash in hand	71	132
	<u>11,201</u>	<u>23,067</u>

9 Creditors and accruals	2024	2023
	£	£
Creditors	1,607	1,118
Accruals	924	792
Taxation and social security	124	98
	<u>2,655</u>	<u>2,008</u>

10 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Boiler fund	10,000	-	10,000	-	-
	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>

Fund name	Reason for designation
Boiler fund	Towards replacement boiler.

11 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

Name of trustee	Legal authority	2024	2023
Jennifer Walton	Governing document	£	£
		4,606	4,199
		<u>4,606</u>	<u>4,199</u>

Reason for remuneration

Jennifer Walton is a trustee and is paid for her work as a cleaner. The Charity Commission has confirmed that as she was employed prior to being appointed a trustee, then their formal approval is not required.

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

Wooldale Community Association
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	405	355	-	10,590	405	10,945
Centre usage charges	23,368	21,792	-	-	23,368	21,792
Membership	48	43	-	-	48	43
Clothing sales	187	198	-	-	187	198
Investment income	1,154	1,211	-	-	1,154	1,211
Building Society interest	519	311	-	-	519	311
Total income	25,681	23,910	-	10,590	25,681	34,500
Expenditure						
Salaries and NIC	6,773	6,175	-	-	6,773	6,175
Water rates	973	601	-	-	973	601
Utilities	7,315	3,356	-	-	7,315	3,356
Repairs and maintenance	231	8,060	-	-	231	8,060
Printing, postage and stationery	138	168	-	-	138	168
Telephone	203	457	-	-	203	457
Advertising and publicity	188	121	-	-	188	121
Sundry expenses	313	799	-	-	313	799
Insurance	1,427	1,502	-	-	1,427	1,502
Cleaning	1,300	1,030	-	-	1,300	1,030
Licences	146	256	-	-	146	256
Independent examination	924	803	-	-	924	803
Depreciation	3,002	1,284	4,000	4,000	7,002	5,284
Total expenditure	22,933	24,612	4,000	4,000	26,933	28,612
Net gains/(losses) on investments	3,263	(2,328)	-	-	3,263	(2,328)
Net income / (expenditure)	6,011	(3,030)	(4,000)	6,590	2,011	3,560
Transfers between funds	10,000	590	(10,000)	(590)	-	-
Net movement in funds	16,011	(2,440)	(14,000)	6,000	2,011	3,560
Fund balances brought forward	70,364	72,804	232,000	226,000	302,364	298,804
Fund balances carried forward	86,375	70,364	218,000	232,000	304,375	302,364

WOOLDALE COMMUNITY ASSOCIATION

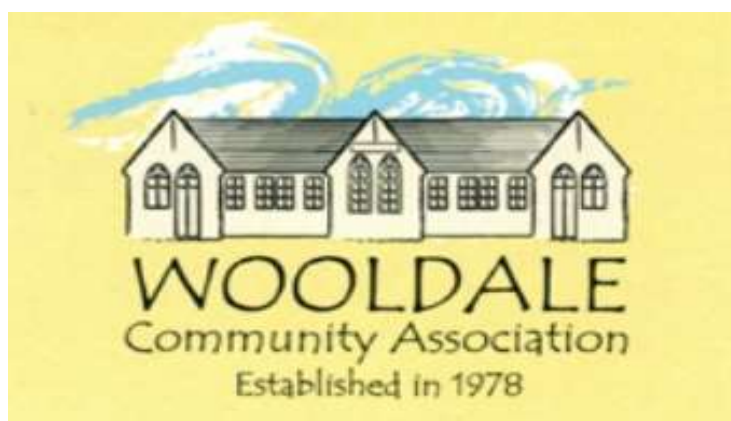
England & Wales - Charity number 1159314

Accounts

Wooldale Community Association

Charity number 1159314

Annual Report and Financial Statements for the year ended 31 March 2023



Wooldale Community Association

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Wooldale Community Association

Trustees' report for the year ended 31 March 2023

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
A Beaumont		
J M Hirst	Treasurer	
D Taylor		
G Flewers	Secretary	
J Walton		
J A Lockwood	Chair	
A Dearnley		
J Booth		
W R Pearson		
H Lightfoot-Wild		Appointed 5 December 2022
Charity number	1159314	Registered in England and Wales

Registered and principal address	Bankers
Wooldale Community Centre	HSBC
Robert Lane	2 Cloth Hall Street
Wooldale	Huddersfield
Holmfirth	HD1 2ES
HD9 1XZ	

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) association formed on 21 November 2014 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM or by Trustees or member groups during the year.

Wooldale Community Association

Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities

The charity's objects

To promote the benefits of the inhabitants of Wooldale and the neighbourhood without distinction of sex or of political, religious or other opinions and to provide facilities in the running of a Community Centre in the interests of social welfare for recreation and leisure time occupation for the said inhabitants.

The charity's main activities

The running of a Community Centre.

On 17th February 2017 the ownership of Wooldale Community Centre was transferred from Kirklees Council to the Association under an asset transfer agreement.

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. The continued success, over 40 years, in providing a thriving and well run Community Centre for the benefit of all sections of the general public is, in the opinion of the Trustees, confirmation of such public benefit.

Achievements and performance

The results show a near back to normal situation after the effects of Covid 19 with most user groups returning to the Centre.

The Association benefited from grants towards the plans to install new boilers.

Financial review

The net income for the year was £3,560, including net expenditure of £2,440 on unrestricted funds and net income of £6,000 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £62,671 which includes designated funds of £10,000.

Sufficient reserves are required to ensure the continuing success of the well run and used centre.

Following the acquisition of the freehold land and buildings the trustees consider the reserves should always be in excess of £20,000.

Funds in excess of this amount will be used for the development of the Centre.

Approved by the board of trustees on 06/11/2023

J M Hirst (Trustee)

Wooldale Community Association

Independent examiner's report to the trustees of Wooldale Community Association

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2023, which are set out on pages 5 to 11.

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 charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable 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 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

17/11/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wooldale Community Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	355	10,590	10,945	12,323
Centre usage charges		21,792	-	21,792	19,098
Membership		43	-	43	11
Clothing sales		198	-	198	217
Investment income		1,211	-	1,211	934
Building Society interest		311	-	311	103
Total income		<u>23,910</u>	<u>10,590</u>	<u>34,500</u>	<u>32,686</u>
Expenditure on:					
Salaries and NIC	(3)	6,175	-	6,175	5,578
Water rates		601	-	601	666
Utilities		3,356	-	3,356	3,613
Repairs and maintenance		8,060	-	8,060	3,057
Printing, postage and stationery		168	-	168	295
Telephone		457	-	457	157
Advertising and publicity		121	-	121	115
Sundry expenses		799	-	799	128
Insurance		1,502	-	1,502	1,300
Cleaning		1,030	-	1,030	1,190
Licences		256	-	256	428
Independent examination		803	-	803	375
Depreciation		1,284	4,000	5,284	5,408
Total expenditure		<u>24,612</u>	<u>4,000</u>	<u>28,612</u>	<u>22,310</u>
Net (losses) on investments		(2,328)	-	(2,328)	(744)
Net income / (expenditure)		<u>(3,030)</u>	<u>6,590</u>	<u>3,560</u>	<u>9,632</u>
Transfers between funds		<u>590</u>	<u>(590)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(2,440)</u>	<u>6,000</u>	<u>3,560</u>	<u>9,632</u>
Fund balances brought forward		<u>72,804</u>	<u>226,000</u>	<u>298,804</u>	<u>289,172</u>
Fund balances carried forward	(4)	<u>70,364</u>	<u>232,000</u>	<u>302,364</u>	<u>298,804</u>

All incoming resources and resources expended derive from continuing activities.

Wooldale Community Association
Balance sheet
as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 7,693	222,000	229,693	234,011
Total fixed assets	<u>7,693</u>	<u>222,000</u>	<u>229,693</u>	<u>234,011</u>
Current assets				
Debtors and prepayments	(6) 10,434	-	10,434	4,923
Current asset investments	(7) 41,548	-	41,548	43,876
Cash at bank and in hand	(8) 13,067	10,000	23,067	18,036
Total current assets	<u>65,049</u>	<u>10,000</u>	<u>75,049</u>	<u>66,835</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(9) 2,008	-	2,008	1,564
Rental deposits	370	-	370	478
Total current liabilities	<u>2,378</u>	<u>-</u>	<u>2,378</u>	<u>2,042</u>
Net current assets	<u>62,671</u>	<u>10,000</u>	<u>72,671</u>	<u>64,793</u>
Net assets	<u>70,364</u>	<u>232,000</u>	<u>302,364</u>	<u>298,804</u>
Funds				
Unrestricted funds				
General unrestricted funds	60,364	-	60,364	72,804
Designated funds	(10) 10,000	-	10,000	-
Unrestricted funds	<u>70,364</u>	<u>-</u>	<u>70,364</u>	<u>72,804</u>
Restricted funds	<u>-</u>	<u>232,000</u>	<u>232,000</u>	<u>226,000</u>
Total funds	<u>70,364</u>	<u>232,000</u>	<u>302,364</u>	<u>298,804</u>

The financial statements were approved by the board of trustees on 06/11/2023

J M Hirst (Trustee)

Wooldale Community Association

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

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 financial statements 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) (effective 1 January 2019) and with the Charities Act 2011.

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

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

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

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Expenditure and liabilities

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

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.

Tangible fixed assets

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Fixture and fittings: over 10 years

Wooldale Community Association

Notes to the accounts continued

for the year ended 31 March 2023

1 Accounting policies continued

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Holme Valley Parish Council	-	5,000	5,000	-
One Community Bright Green Fund	-	5,000	5,000	-
HM Revenue & Customs	-	-	-	810
Kirklees Council	-	-	-	10,667
British Heart Foundation (BHF)	-	590	590	-
Other donations	355	-	355	846
	<u>355</u>	<u>10,590</u>	<u>10,945</u>	<u>12,323</u>

3 Staff costs and numbers

	2023	2022
	£	£
Gross salaries	6,175	5,578
	<u>6,175</u>	<u>5,578</u>

The average number of employees during the year was 2, being an average of 0.4 full time equivalent (2022: 2, 0.4 FTE). There were no employees with emoluments above £60,000.

4 Restricted funds

	Balance buff	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Wooldale Community Centre	226,000	-	4,000	-	222,000
Holme Valley Parish Council	-	5,000	-	-	5,000
One Community Bright Green Fund	-	5,000	-	-	5,000
Defib Fund - BHF	-	590	-	(590)	-
	<u>226,000</u>	<u>10,590</u>	<u>4,000</u>	<u>(590)</u>	<u>232,000</u>

Fund name

Purpose of restriction

Wooldale Community Centre	The asset transfer is subject to the restriction that the building is for community use.
Holme Valley Parish Council	To purchase new heating equipment which was acquired in September 2023.
One Community Bright Green Fund	To purchase new heating equipment which was acquired in September 2023.
Defib Fund - BHF	Towards the cost of a Defibrillator. Transfer relates to moving costs to unrestricted funds as the defibrillator will be used for general use of the charity.

Wooldale Community Association
Notes to the accounts continued
for the year ended 31 March 2023

5 Tangible assets	Fixtures and fittings	Freehold buildings	Freehold land	Total
<u>Cost</u>	£	£	£	£
At 1 April 2022	53,657	200,000	50,000	303,657
Additions	966	-	-	966
At 31 March 2023	<u>54,623</u>	<u>200,000</u>	<u>50,000</u>	<u>304,623</u>
<u>Depreciation</u>				
At 1 April 2022	45,646	24,000	-	69,646
Charge for year	1,284	4,000	-	5,284
At 31 March 2023	<u>46,930</u>	<u>28,000</u>	<u>-</u>	<u>74,930</u>
<u>Net book value</u>				
At 31 March 2023	<u>7,693</u>	<u>172,000</u>	<u>50,000</u>	<u>229,693</u>
At 31 March 2022	<u>8,011</u>	<u>176,000</u>	<u>50,000</u>	<u>234,011</u>
6 Debtors and prepayments			2023	2022
			£	£
Debtors			9,081	3,678
Prepayments			1,353	1,245
			<u>10,434</u>	<u>4,923</u>
7 Current asset investments			2023	2022
			£	£
Market value bought forward			43,876	29,620
Additions in year			-	15,000
Add: net loss on revaluation			(2,328)	(744)
Carrying (market) value at end of year			<u>41,548</u>	<u>43,876</u>
8 Cash at bank and in hand			2023	2022
			£	£
Cash at bank			22,935	17,846
Cash in hand			132	190
			<u>23,067</u>	<u>18,036</u>
9 Creditors and accruals			2023	2022
			£	£
Creditors			1,118	1,097
Tax and Social Security			98	92
Accruals			792	375
			<u>2,008</u>	<u>1,564</u>

Wooldale Community Association
Notes to the accounts continued
for the year ended 31 March 2023

10 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Boiler fund	10,000	-	-	-	10,000
	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>

Fund name	Reason for designation
Boiler fund	Towards replacement boiler.

11 Related party transactions

Trustee expenses

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

Details of remuneration and benefits

		2023	2022
		£	£
Jennifer Walton	Gross pay	4,199	3,839
		<u>4,199</u>	<u>3,839</u>

Reason for remuneration

Jennifer Walton is a trustee and is paid for her work as a cleaner. The Charity Commission has confirmed that as she was employed prior to being appointed a trustee, then their formal approval is not required.

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

Wooldale Community Association
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	355	11,113	10,590	1,210	10,945	12,323
Centre usage charges	21,792	19,098	-	-	21,792	19,098
Membership	43	11	-	-	43	11
Clothing sales	198	217	-	-	198	217
Investment income	1,211	934	-	-	1,211	934
Building Society interest	311	103	-	-	311	103
Total income	23,910	31,476	10,590	1,210	34,500	32,686
Expenditure						
Salaries and NIC	6,175	4,768	-	810	6,175	5,578
Water rates	601	666	-	-	601	666
Utilities	3,356	3,613	-	-	3,356	3,613
Repairs and maintenance	8,060	3,057	-	-	8,060	3,057
Printing, postage and stationery	168	295	-	-	168	295
Telephone	457	157	-	-	457	157
Advertising and publicity	121	115	-	-	121	115
Sundry expenses	799	128	-	-	799	128
Insurance	1,502	1,300	-	-	1,502	1,300
Cleaning	1,030	1,190	-	-	1,030	1,190
Licences	256	428	-	-	256	428
Independent examination	803	375	-	-	803	375
Depreciation	1,284	1,408	4,000	4,000	5,284	5,408
Total expenditure	24,612	17,500	4,000	4,810	28,612	22,310
Net (losses) on investments	(2,328)	(744)	-	-	(2,328)	(744)
Net income / (expenditure)	(3,030)	13,232	6,590	(3,600)	3,560	9,632
Transfers between funds	590	400	(590)	(400)	-	-
Net movement in funds	(2,440)	13,632	6,000	(4,000)	3,560	9,632
Fund balances brought forward	72,804	59,172	226,000	230,000	298,804	289,172
Fund balances carried forward	70,364	72,804	232,000	226,000	302,364	298,804

WOOLDALE COMMUNITY ASSOCIATION

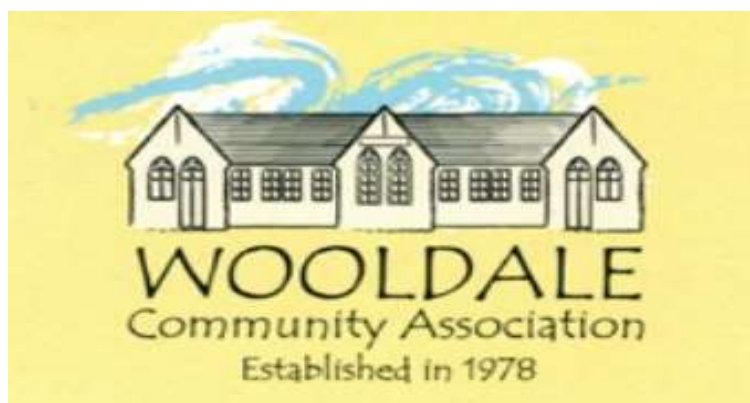
England & Wales - Charity number 1159314

Accounts

Wooldale Community Association

Charity number 1159314

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Wooldale Community Association

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Wooldale Community Association

Trustees' report for the year ended 31 March 2022

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
A Beaumont	
J M Hirst	Treasurer
D Taylor	
G Flewers	Secretary
J Walton	
J A Lockwood	Chair
A Dearnley	
J Booth	
W R Pearson	

Charity number 1159314 Registered in England and Wales

Registered and principal address	Bankers
Wooldale Community Centre	HSBC
Robert Lane	2 Cloth Hall Street
Wooldale	Huddersfield
Holmfirth	HD1 2ES
HD9 1XZ	

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
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LS10 2QW

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Wooldale Community Association

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

To promote the benefits of the inhabitants of Wooldale and the neighbourhood without distinction of sex or of political, religious or other opinions and to provide facilities in the running of a Community Centre in the interests of social welfare for recreation and leisure time occupation for the said inhabitants.

The charity's main activities

The running of a Community Centre.

On 17th February 2017 the ownership of Wooldale Community Centre was transferred from Kirklees Council to the Association under an asset transfer agreement.

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. The continued success, over 40 years, in providing a thriving and well run Community Centre for the benefit of all sections of the general public is, in the opinion of the Trustees, confirmation of such public benefit.

Achievements and performance

The year was significantly affected by Covid-19 resulting in a number of user groups unable to hire the Centre for part of the year.

For most of the year we were able to provide the facility for a Pre-School to operate for the benefit of parents who had to carry on providing essential services during the various lockdowns.

The Association benefited from Government grants and Furlough receipts.

Financial review

The net income for the year was £9,632, including net income of £13,632 on unrestricted funds and net expenditure of £4,000 on restricted funds after transfers.

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 no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £64,793 which includes designated funds of £10,000.

Sufficient reserves are required to ensure the continuing success of the well run and used centre.

Following the acquisition of the freehold land and buildings the trustees consider the reserves should always be in excess of £20,000.

Funds in excess of this amount will be used for the development of the Centre.

Approved by the board of trustees on 09/01/2023

J M Hirst (Trustee)

Wooldale Community Association

Independent examiner's report to the trustees of Wooldale Community Association

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2022, which are set out on pages 5 to 11.

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 charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable 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 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

18/01/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wooldale Community Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	11,113	1,210	12,323	29,672
Centre usage charges		19,098	-	19,098	9,328
Membership		11	-	11	7
Clothing sales		217	-	217	295
Investment income		934	-	934	499
Building Society interest "100 Club"		103	-	103	24
		-	-	-	390
Total income		31,476	1,210	32,686	40,215
Expenditure on:					
Salaries and NIC	(3)	4,768	810	5,578	5,336
Water rates		666	-	666	388
Utilities		3,613	-	3,613	2,656
Repairs and maintenance		3,057	-	3,057	23,474
Printing, postage and stationery		295	-	295	201
Telephone		157	-	157	345
Advertising and publicity		115	-	115	92
Sundry expenses		128	-	128	491
Insurance		1,300	-	1,300	1,104
Cleaning		1,190	-	1,190	921
Licences		428	-	428	443
Independent examination		375	-	375	375
Depreciation		1,408	4,000	5,408	6,509
Total expenditure		17,500	4,810	22,310	42,335
Net gains/(losses) on investments		(744)	-	(744)	379
Net income / (expenditure)		13,232	(3,600)	9,632	(1,741)
Transfers between funds		400	(400)	-	-
Net movement in funds		13,632	(4,000)	9,632	(1,741)
Fund balances brought forward		59,172	230,000	289,172	290,913
Fund balances carried forward	(4)	72,804	226,000	298,804	289,172

All incoming resources and resources expended derive from continuing activities.

Wooldale Community Association

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 8,011	226,000	234,011	238,829
Total fixed assets	<u>8,011</u>	<u>226,000</u>	<u>234,011</u>	<u>238,829</u>
Current assets				
Stock	-	-	-	
Debtors and prepayments	(6) 4,923	-	4,923	5,711
Short term investments	(7) 43,876	-	43,876	29,620
Cash at bank and in hand	(8) 18,036	-	18,036	24,235
Total current assets	<u>66,835</u>	<u>-</u>	<u>66,835</u>	<u>59,566</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(9) 1,564	-	1,564	8,853
Rental deposits	478	-	478	370
Total current liabilities	<u>2,042</u>	<u>-</u>	<u>2,042</u>	<u>9,223</u>
Net current assets	<u>64,793</u>	<u>-</u>	<u>64,793</u>	<u>50,343</u>
Net assets	<u>72,804</u>	<u>226,000</u>	<u>298,804</u>	<u>289,172</u>
Funds				
Unrestricted funds				
General unrestricted funds	62,804	-	62,804	54,172
Designated funds	(10) 10,000	-	10,000	5,000
Unrestricted funds	<u>72,804</u>	<u>-</u>	<u>72,804</u>	<u>59,172</u>
Restricted funds	-	226,000	226,000	230,000
Total funds	<u>72,804</u>	<u>226,000</u>	<u>298,804</u>	<u>289,172</u>

The financial statements were approved by the board of trustees on 09/01/2023

J M Hirst (Trustee)

Wooldale Community Association

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

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 financial statements 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) (effective 1 January 2019) and with the Charities Act 2011.

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

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

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

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources 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 and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Expenditure and liabilities

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

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.

Tangible fixed assets

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Fixture and fittings: over 10 years

Wooldale Community Association
Notes to the accounts continued
for the year ended 31 March 2022

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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	2022	2022	2022	2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
HM Revenue & Customs	-	810	810	3,322
Kirklees Council	10,667	-	10,667	23,500
Holme Valley Parish Council	-	-	-	2,000
Wooldale Pre-School	-	-	-	700
Donations	446	400	846	150
	<u>11,113</u>	<u>1,210</u>	<u>12,323</u>	<u>29,672</u>

3 Staff costs and numbers	2022	2021
	£	£
Gross salaries	5,578	5,336
	<u>5,578</u>	<u>5,336</u>

The average number of employees during the year was 2, being an average of 0.4 full time equivalent (2021: 2, 0.4 FTE). There were no employees with emoluments above £60,000.

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Wooldale Community Centre	230,000	-	4,000	-	226,000
Government furlough grant	-	810	810	-	-
Donations re defibrillator	-	400	-	(400)	-
	<u>230,000</u>	<u>1,210</u>	<u>4,810</u>	<u>(400)</u>	<u>226,000</u>

Fund name

Purpose of restriction

Wooldale Community Centre

The asset transfer is subject to the restriction that the building is for community use.

Government furlough grant

Towards employees salaries whilst on furlough.

Donations re defibrillator

Towards the purchase and instillation of a defibrillator. The transfer relates to moving costs to unrestricted funds for the fixed assets bought during the year for the general use of the charity.

Wooldale Community Association
Notes to the accounts continued
for the year ended 31 March 2022

5 Tangible assets	Fixtures and fittings	Freehold buildings	Freehold land	Total
<u>Cost</u>	£	£	£	£
At 1 April 2021	53,067	200,000	50,000	303,067
Additions	590	-	-	590
At 31 March 2022	<u>53,657</u>	<u>200,000</u>	<u>50,000</u>	<u>303,657</u>
<u>Depreciation</u>				
At 1 April 2021	44,238	20,000	-	64,238
Charge for year	1,408	4,000	-	5,408
At 31 March 2022	<u>45,646</u>	<u>24,000</u>	<u>-</u>	<u>69,646</u>
<u>Net book value</u>				
At 31 March 2022	<u>8,011</u>	<u>176,000</u>	<u>50,000</u>	<u>234,011</u>
At 31 March 2021	<u>8,829</u>	<u>180,000</u>	<u>50,000</u>	<u>238,829</u>
6 Debtors and prepayments			2022	2021
			£	£
Debtors			3,678	4,069
Prepayments			1,245	1,642
			<u>4,923</u>	<u>5,711</u>
7 Short term investments			2022	2021
			£	£
Market value bought forward			29,620	33,741
Additions in year			15,000	20,000
Disposals in year			-	(24,500)
Add: net gain on revaluation			(744)	379
Carrying (market) value at end of year			<u>43,876</u>	<u>29,620</u>
8 Cash at bank and in hand			2022	2021
			£	£
Cash at bank			17,846	24,204
Cash in hand			190	31
			<u>18,036</u>	<u>24,235</u>
9 Creditors and accruals			2022	2021
			£	£
Creditors			1,189	8,478
Accruals			375	375
			<u>1,564</u>	<u>8,853</u>

Wooldale Community Association
Notes to the accounts continued
for the year ended 31 March 2022

10 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Boiler fund	5,000	-	-	5,000	10,000
	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>10,000</u>

Fund name	Reason for designation
Boiler fund	Towards replacement boilers, with a further £5000 being set aside during the year.

11 Related party transactions

Trustee expenses

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

Details of remuneration and benefits

		2022	2021
		£	£
Jennifer Walton	Gross pay	3,839	3,612
		<u>3,839</u>	<u>3,612</u>

Reason for remuneration

Jennifer Walton is a trustee and is paid for her work as a cleaner. (The Charity Commission has confirmed that as she was employed prior to being appointed a trustee, then their formal approval is not required).

Legal authority for the payment

The legal authority for the payment is via a provision within the charity's governing document.

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

Wooldale Community Association
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	11,113	23,650	1,210	6,022	12,323	29,672
Centre usage charges	19,098	9,328	-	-	19,098	9,328
Membership	11	7	-	-	11	7
Clothing sales	217	295	-	-	217	295
Investment income	934	499	-	-	934	499
Building Society interest "100 Club"	103	24	-	-	103	24
	-	390	-	-	-	390
Total income	31,476	34,193	1,210	6,022	32,686	40,215
Expenditure						
Salaries and NIC	4,768	2,014	810	3,322	5,578	5,336
Water rates	666	388	-	-	666	388
Utilities	3,613	2,656	-	-	3,613	2,656
Repairs and maintenance	3,057	18,743	-	4,731	3,057	23,474
Printing, postage and stationery	295	201	-	-	295	201
Telephone	157	345	-	-	157	345
Advertising and publicity	115	92	-	-	115	92
Sundry expenses	128	491	-	-	128	491
Insurance	1,300	1,104	-	-	1,300	1,104
Cleaning	1,190	921	-	-	1,190	921
Licences	428	443	-	-	428	443
Independent examination	375	375	-	-	375	375
Depreciation	1,408	2,509	4,000	4,000	5,408	6,509
Total expenditure	17,500	30,282	4,810	12,053	22,310	42,335
Net gains/(losses) on investments	(744)	379	-	-	(744)	379
Net income / (expenditure)	13,232	4,290	(3,600)	(6,031)	9,632	(1,741)
Transfers between funds	400	-	(400)	-	-	-
Net movement in funds	13,632	4,290	(4,000)	(6,031)	9,632	(1,741)
Fund balances brought forward	59,172	54,882	230,000	236,031	289,172	290,913
Fund balances carried forward	72,804	59,172	226,000	230,000	298,804	289,172

WOOLDALE COMMUNITY ASSOCIATION

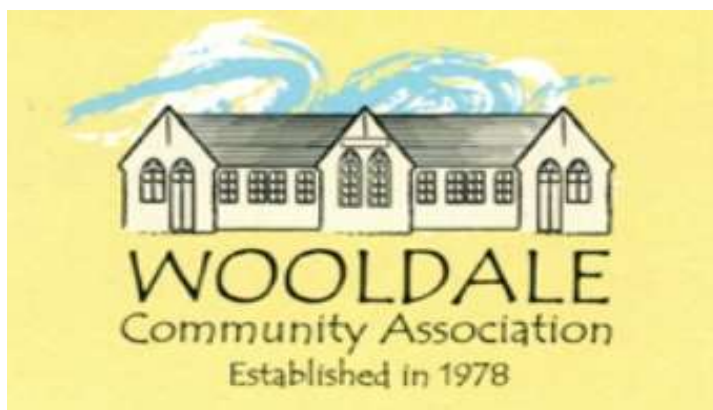
England & Wales - Charity number 1159314

Accounts

Wooldale Community Association

Charity number 1159314

Annual Report and Financial Statements for the year ended 31 March 2021



West Yorkshire Community Accounting Service

Wooldale Community Association

Annual Report and Financial Statements for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

Wooldale Community Association

Trustees' report for the year ended 31 March 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
A Beaumont		
J M Hirst	Treasurer	
D Taylor		Appointed 25 September 2020
G Flewers	Secretary	
J Walton		
J A Lockwood	Chair	
A Dearnley		
J Booth		Appointed 25 September 2020
W R Pearson		Appointed 25 September 2020
Charity number	1159314	Registered in England and Wales

Registered and principal address

Wooldale Community Centre
Robert Lane
Wooldale
Holmfirth
HD9 1XZ

Bankers

HSBC
2 Cloth Hall Street
Huddersfield
HD1 2ES

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) formed on 21 November 2014.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM or by member groups during the year.

Wooldale Community Association

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

To promote the benefits of the inhabitants of Wooldale and the neighbourhood without distinction of sex or of political, religious or other opinions and to provide facilities in the running of a Community Centre in the interests of social welfare for recreation and leisure time occupation for the said inhabitants.

The charity's main activities

The running of a Community Centre.

On 17th February 2017 the ownership of Wooldale Community Centre was transferred from Kirklees Council to the Association under an asset transfer agreement.

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. The continued success, over 40 years, in providing a thriving and well run Community Centre for the benefit of all sections of the general public is, in the opinion of the Trustees, confirmation of such public benefit.

Achievements and performance

The year was significantly affected by Covid-19 resulting in most user groups unable to hire the Centre.

For most of the year we were able to provide the facility for a Pre-School to operate for the benefit of parents who had to carry on providing essential services during the various lockdowns.

The Association benefited from Government grants and Furlough receipts.

Opportunity was taken to carry out repairs and improvements to our children's playground, car park, heating and alarm systems.

Financial review

The net payment for the year was £1,741, including net income of £4,290 on unrestricted funds and net payment of £6,031 on restricted funds.

Corona virus impact

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 no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £50,343 which includes designated funds of £5,000.

Sufficient reserves are required to ensure the continuing success of the well run and used centre.

Following the acquisition of the freehold land and buildings the trustees consider the reserves should always be in excess of £20,000.

Funds in excess of this amount will be used for the development of the Centre.

Signed on behalf of the board of trustees on 10/01/2022

J M Hirst

Wooldale Community Association

Independent examiner's report to the trustees of Wooldale Community Association

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2021, which are set out on pages 5 to 11.

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 charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable 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 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

12/01/2022

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wooldale Community Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	23,650	6,022	29,672	4,567
Centre usage charges		9,328	-	9,328	19,362
Membership		7	-	7	52
Clothing sales		295	-	295	466
Investment income		499	-	499	504
Building Society interest		24	-	24	76
"100 Club"		390	-	390	570
Total income		34,193	6,022	40,215	25,597
Expenditure on:					
Salaries and NIC	(3)	2,014	3,322	5,336	5,389
Water rates		388	-	388	411
Utilities		2,656	-	2,656	3,677
Repairs and maintenance		18,743	4,731	23,474	2,369
Printing, postage and stationery		201	-	201	171
Telephone		345	-	345	390
Advertising and publicity		92	-	92	-
Sundry expenses		491	-	491	254
Insurance		1,104	-	1,104	1,266
Cleaning		921	-	921	1,161
Licences		443	-	443	452
Independent examination		375	-	375	365
Legal expenses		-	-	-	691
Depreciation		2,509	4,000	6,509	6,436
Total expenditure		30,282	12,053	42,335	23,032
Net gains/(losses) on investments		379	-	379	(144)
Net movement in funds		4,290	(6,031)	(1,741)	2,421
Fund balances brought forward		54,882	236,031	290,913	288,492
Fund balances carried forward	(4)	59,172	230,000	289,172	290,913

All incoming resources and resources expended derive from continuing activities.

Wooldale Community Association

Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 8,829	230,000	238,829	244,468
Total fixed assets	<u>8,829</u>	<u>230,000</u>	<u>238,829</u>	<u>244,468</u>
Current assets				
Debtors and prepayments	(6) 5,711	-	5,711	4,058
Short term investments	(7) 29,620	-	29,620	33,741
Cash at bank and in hand	(8) 24,235	-	24,235	10,995
Total current assets	<u>59,566</u>	<u>-</u>	<u>59,566</u>	<u>48,794</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(9) 8,853	-	8,853	1,949
Rent deposits	370	-	370	400
Total current liabilities	<u>9,223</u>	<u>-</u>	<u>9,223</u>	<u>2,349</u>
Net current assets	<u>50,343</u>	<u>-</u>	<u>50,343</u>	<u>46,445</u>
Net assets	<u>59,172</u>	<u>230,000</u>	<u>289,172</u>	<u>290,913</u>
Funds				
Unrestricted funds				
General unrestricted funds	54,172	-	54,172	49,882
Designated funds	(10) 5,000	-	5,000	5,000
Total unrestricted funds	<u>59,172</u>	<u>-</u>	<u>59,172</u>	<u>54,882</u>
Restricted funds	(4) -	230,000	230,000	236,031
Total funds	<u>59,172</u>	<u>230,000</u>	<u>289,172</u>	<u>290,913</u>

The financial statements were approved by the board of trustees on 10/01/2022

J M Hirst (Trustee)

Wooldale Community Association

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

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 financial statements 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) (effective 1 January 2019) and with the Charities Act 2011.

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

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

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

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources 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 and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Expenditure and liabilities

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

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.

Tangible fixed assets

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Fixture and fittings: over 10 years

Wooldale Community Association
Notes to the accounts continued
for the year ended 31 March 2021

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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 funds	Restricted funds	Total funds	Total funds
	£	£	£	£
HM Revenue & Customs	-	3,322	3,322	-
Holme Valley Parish Council	-	2,000	2,000	-
Kirklees Council	23,500	-	23,500	-
One Community Foundation	-	-	-	2,700
Wooldale Pre-School	-	700	700	1,491
Donations	150	-	150	376
	<u>23,650</u>	<u>6,022</u>	<u>29,672</u>	<u>4,567</u>

3 Staff costs and numbers	2021	2020
	£	£
Gross salaries	<u>5,336</u>	<u>5,389</u>
	<u>5,336</u>	<u>5,389</u>

The average number employees during the year was 2, being an average of 0.4 full time equivalent (2020: 2, 0.4 FTE). There were no employees with emoluments above £60,000.

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Central England Co-operative	540	-	540	-	-
Wooldale Pre-School	1,491	700	2,191	-	-
Wooldale Community Centre	234,000	-	4,000	-	230,000
Holme Valley Parish Council	-	2,000	2,000	-	-
HMRC furlough grant	-	3,322	3,322	-	-
	<u>236,031</u>	<u>6,022</u>	<u>12,053</u>	<u>-</u>	<u>230,000</u>

Fund name	Purpose of restriction
Central England Co-operative	General donation which has been allocated to childrens play area.
Wooldale Pre-School	Donations towards the childrens play area upgrading.
Wooldale community centre	The asset transfer is subject to the restriction that the building is for community use.
Holme Valley Parish Council	Towards upgrading of childrens play area.
HMRC furlough grant	Towards employees salaries whilst on furlough.

Wooldale Community Association
Notes to the accounts continued
for the year ended 31 March 2021

5 Tangible assets	Fixtures and fittings	Freehold buildings	Freehold land	Total
<u>Cost</u>	£	£	£	£
At 1 April 2020	52,197	200,000	50,000	302,197
Additions	870	-	-	870
At 31 March 2021	<u>53,067</u>	<u>200,000</u>	<u>50,000</u>	<u>303,067</u>
<u>Depreciation</u>				
At 1 April 2020	41,729	16,000	-	57,729
Charge for year	2,509	4,000	-	6,509
At 31 March 2021	<u>44,238</u>	<u>20,000</u>	<u>-</u>	<u>64,238</u>
<u>Net book value</u>				
At 31 March 2021	<u>8,829</u>	<u>180,000</u>	<u>50,000</u>	<u>238,829</u>
At 31 March 2020	<u>10,468</u>	<u>184,000</u>	<u>50,000</u>	<u>244,468</u>
6 Debtors and prepayments			2021	2020
			£	£
Debtors			4,069	2,821
Prepayments			1,642	1,237
			<u>5,711</u>	<u>4,058</u>
7 Short term investments			2021	2020
			£	£
Market value bought forward			33,741	13,885
Additions in year			20,000	20,000
Disposals in year			(24,500)	-
Add: net gain on revaluation			379	(144)
Carrying (market) value at end of year			<u>29,620</u>	<u>33,741</u>
8 Cash at bank and in hand			2021	2020
			£	£
Cash at bank			24,204	10,980
Cash in hand			31	15
			<u>24,235</u>	<u>10,995</u>
9 Creditors and accruals			2021	2020
			£	£
Creditors			8,478	804
Accruals and 100 club monies			375	1,145
			<u>8,853</u>	<u>1,949</u>

Wooldale Community Association
Notes to the accounts continued
for the year ended 31 March 2021

10 Designated funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Boiler fund	5,000	-	-	-	5,000
	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>

Fund name	Purpose of restriction
Boiler fund	Towards a replacement boiler.

11 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

		2021 £	2020 £
Name of trustee	Legal authority		
Jennifer Walton	Governing document	3,612	3,629
		<u>3,612</u>	<u>3,629</u>

Jennifer Walton is a trustee and is paid for her work as a cleaner. (The Charity Commission has confirmed that as she was employed prior to being appointed a trustee, then their formal approval is not required).

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

Wooldale Community Association
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	23,650	376	6,022	4,191	29,672	4,567
Centre usage charges	9,328	19,362	-	-	9,328	19,362
Membership	7	52	-	-	7	52
Clothing sales	295	466	-	-	295	466
Investment income	499	504	-	-	499	504
Building Society interest "100 Club"	24 390	76 570	- -	- -	24 390	76 570
Total income	34,193	21,406	6,022	4,191	40,215	25,597
Expenditure						
Salaries and NIC	2,014	5,389	3,322	-	5,336	5,389
Water rates	388	411	-	-	388	411
Utilities	2,656	3,677	-	-	2,656	3,677
Repairs and maintenance	18,743	2,369	4,731	-	23,474	2,369
Printing, postage and stationery	201	171	-	-	201	171
Telephone	345	390	-	-	345	390
Advertising and publicity	92	-	-	-	92	-
Sundry expenses	491	254	-	-	491	254
Insurance	1,104	1,266	-	-	1,104	1,266
Cleaning	921	1,161	-	-	921	1,161
Licences	443	452	-	-	443	452
Independent examination	375	365	-	-	375	365
Legal expenses	-	691	-	-	-	691
Depreciation	2,509	2,436	4,000	4,000	6,509	6,436
Total expenditure	30,282	19,032	12,053	4,000	42,335	23,032
Net gains/(losses) on investments	379	(144)	-	-	379	(144)
Net income / (expenditure)	4,290	2,230	(6,031)	191	(1,741)	2,421
Transfers between funds	-	2,700	-	(2,700)	-	-
Net movement in funds	4,290	4,930	(6,031)	(2,509)	(1,741)	2,421
Fund balances brought forward	54,882	49,952	236,031	238,540	290,913	288,492
Fund balances carried forward	59,172	54,882	230,000	236,031	289,172	290,913