

Charity number: 1168584

Waring Green Community Association CIO
Report of the Trustees and Unaudited Financial Statements
For the Year Ended 31 December 2020

Waring Green Community Association CIO
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For the Year Ended 31 December 2020

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Waring Green Community Association CIO
Report of the Trustees
For the Year Ended 31 December 2020

The trustees, who are also directors for the purpose of company law, have the pleasure in presenting their report and the financial statements for the charitable company year ended 31 December 2020. The trustees have adopted the provision of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland ("FRS102") (effective 1 January 2015), save that the Financial Statements are presented on an income and expenditure basis.

Chair's Report

Waring Green Community Association CIO ("the Association") is the operational entity for Waring Green Community Centre ("the Centre").

The land and buildings which comprise the Centre are owned by Calderdale MBC. Previously the Centre was let to the predecessor entity at below market rent. Due to changes in local government finances and priorities, Calderdale MBC has been seeking to achieve either an asset transfer of the Centre or grant a new lease on commercial terms. As part of that process, it was identified that the Association should be reconstituted as a Charitable Incorporated Organisation ("CIO") entity.

The association signed a new 25-year lease for the Centre on 28 June 2019 at a cost of £16,000 per annum.

Prior to the outbreak of Covid-19, the Centre was a well-used resource and a vibrant hub for the local community. As a result of the national lockdown, the Centre was closed as at 31 December 2020. It is fully anticipated that the Centre will reopen when Covid restrictions are lifted.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objectives of the Association are:

- (a) To promote the well-being of the inhabitants in the area of benefit without distinction of sex, sexual orientation, nationality, age, disability, race, or of political, religious or other opinions by associating the statutory authorities, voluntary and other organisations and the said inhabitants in the neighbourhood in a common effort to further health, advance education, provide facilities for physical and mental training, recreation, social, moral and intellectual development, and to foster a community for the achievement of these and other charitable objects.
- (b) To establish, or to secure the establishment of, a community centre (hereinafter referred to as "the Centre") and to maintain and manage or co-operate with any local or other statutory authority or authorities in the maintenance and management of such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects or any of them.
- (c) The Association shall be non-party in politics and non-sectarian in religion.
- (d) To promote such other charitable purposes as may from time to time determined. The area of benefit shall be the former Brighouse Borough Council and the neighbourhoods together defined by the administrative area of the Calderdale Metropolitan Borough Council.

Statement on Public Benefit

The Association serves the community of Waring Green and surrounding districts of Brighouse, providing an important and valued community resource. Prior to the outbreak of Covid 19, the Centre was used by approximately 800 people each week, with a further 175 members of various other groups meeting fortnightly or monthly.

Relevant Guidance

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public benefit: running a charity (PB2)".

**Waring Green Community Association CIO
Report of the Trustees (continued)
For the Year Ended 31 December 2020**

Volunteers

The trustees formally acknowledge the help of the many volunteers who assist at the Centre in many different capacities.

ACHIEVEMENTS AND PERFORMANCE

The Association continues to provide facilities - primarily through the hire of rooms at the Centre - for local groups, societies and others.

FINANCIAL REVIEW

Review of Year-End Financial Position

Income from room hire was significantly reduced during the year due to Covid restrictions. Total income is consistent with the previous financial year due to the receipt of a Coronavirus Business Support Grant from Calderdale Council.

Reserves

As at the 31 December 2020, the Association held reserves of £111,814.

The reserves are held to provide a buffer against the loss of hire income and also as a fund for undertaking future expenditure on the Centre.

Going Concern

The Financial Statements have been prepared on the basis that the Association is a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Association was incorporated as a Charitable Incorporated Organisation ("CIO") with the Charity Commission for England & Wales on 3 August 2016.

REFERENCE AND ADMINISTRATION INFORMATION

Name of charity	Waring Green Community Association CIO
Charity registration number	1168584
Principal address	Waring Green Community Centre Garden Road Brighouse West Yorkshire HD6 2AX

Trustees

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

Mr Philip Anthony Mead
Mr David Longden
Mr Geoffrey Habergham
Mrs Maureen Ramsden
Ms Megan Taylor
Ms Veronica Hughes

Secretary

Ms Veronica Hughes

Waring Green Community Association CIO
Report of the Trustees (continued)
For the Year Ended 31 December 2020

Independent examiners Brighthouse Accounting Ltd
25 Cawcliffe Drive
Brighthouse
HD6 2HU

Banker Barclays Bank PLC
Business Direct
Leicester
LE87 2BB

Solicitor Brearleys Solicitors
The Round House
12 King Street
Brighthouse
HD6 1NX

Approved by the board of trustees and signed on its behalf by:

Signature..... Date:

Full name.....

Position.....

**Waring Green Community Association CIO
Independent Examiner's Report to the Trustees
For the Year Ended 31 December 2020**

We report to the trustees on our examination of the accounts of the Association for the year ended 31 December 2020.

Responsibilities and Basis of Report

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

We report in respect of our examination of the Association's accounts carried out under section 145 of the 2011 Act and in carrying out our examination, we have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the Association as required by section 130 of the 2011 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 the accounts 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.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report on order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Richard Wolk

For and on behalf of:

Brighthouse Accounting Ltd
25 Cawcliffe Drive
Brighthouse
HD6 2HU

Waring Green Community Association CIO
Statement of Financial Activities
For the Year Ended 31 December 2020

UNRESTRICTED FUNDS		2020	Restated
	Notes	£	2019
			£
Income and Endowments from:			
Donations and legacies	2	-	-
Charitable activities			
Letting of Community Centre facilities	3	22,062	53,971
Investments	4 & 5	40	78
Other income		25,000	-
Total		47,102	54,049
Expenditure on:			
Charitable activities			
Letting of Community Centre Facilities	6	30,527	42,828
Total		30,625	42,828
Net income		16,575	11,221
Total funds carried forward		16,575	11,221

Waring Green Community Association CIO
Statement of Financial Position
For the Year Ended 31 December 2020

	Notes	2020 £	Restated 2019 £
Current assets			
Debtors	11	1,422	2,525
Cash at Bank and in hand		113,258	95,939
Net current assets		114,680	98,464
Current liabilities			
Creditors		2,866	3,225
Total assets less current liabilities		111,814	95,239
The funds of the charity:			
Unrestricted income funds	13	111,814	95,239
Total funds		111,814	95,239

The financial statements were approved and authorised for issue by the board and signed on its behalf by:

Signed: Date:

Mr Geoffrey Habergham

Trustee

Waring Green Community Association CIO
Notes to the Financial Statements
For the Year Ended 31 December 2020

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005) and in accordance with FRS 102 and with the Charities Act.

Waring Green Community Association CIO meets the definition of a public benefit interest under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling which is the functional currency of the Association.

Going Concern

The financial statements have been prepared on the basis that the Association is a going concern.

Funds

The Association currently has no restricted or designated funds within the meaning of the Charities Act 2011. All of the Association's funds are therefore unrestricted funds and as such may be spent or applied by the trustees to further any of the Association's purposes.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Association has received payment.

Resource Expended

Resources expended are recognised in the Statement of Financial Activities when payment has been made.

Charitable Activities

The Association's primary activity is the letting of rooms and facilities at Waring Green Community Centre.

Operating Leases

Costs of operating leases are charges to the Statement of Financial Activities on a straight-line basis over the term of the lease.

2. Income from Donations and Legacies

	2020	2019
	£	£
Legacies received	-	-
	<hr/>	<hr/>
	-	-

3. Income from Charitable Activities

Unrestricted Funds	2020	2019
	£	£
Room hire	20,906	50,199
Tea dances	1,156	3,661
Sundry income	-	111
Total	<hr/> 22,062 <hr/>	<hr/> 53,971 <hr/>

Waring Green Community Association CIO
Notes to the Financial Statements
For the Year Ended 31 December 2020

4. Investment Income

Unrestricted Funds	2020	2019
	£	£
Bank interest received	40	78
Total	40	78

5. Other Income

Unrestricted Funds	2020	2019
	£	£
Calderdale grant (Covid)	25,000	-
Total	25,000	-

6. Costs of Charitable Activities by Fund Type

Unrestricted Funds	2020	2019
	£	£
Letting of community centre facilities	29,309	38,793
Support costs	1,528	4,035
Total	30,527	42,828

7. Costs of Charitable Activities by Activity Type

	2020	2019
	£	£
Letting of community centre facilities	29,309	38,793
Support costs	1,218	4,035
Total	30,527	42,828

8. Analysis of Support Costs

	2020	2019
	£	£
Management	568	641
Governance costs	650	3,394
Total	1,218	4,035

9. Staff Costs and Emoluments

	2020	2019
	£	£
Salaries and wages	-	-
Total	-	-

The average number of persons employed during the year was 1 (2019: 1).

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Waring Green Community Association CIO
Notes to the Financial Statements
For the Year Ended 31 December 2020

11. Debtors

Prepayments and accrued income

	2020	2019
	£	£
Room Hire	-	1,362
Insurance	285	280
Electricity	1,137	-
PRS/PPL Licence	-	883
Total	1,422	2,525

12. Creditors

Accruals

	2020	2019
	£	£
Petty cash expenses	220	-
Room hire overpayment	480	-
Water charge	-	252
Gas	280	-
Accountant's fee	1,610	1,920
PRS/PPL Licence	276	290
Cleaning	-	503
Repairs	-	260
Total	2,866	3,225

13. Movement in Funds

Unrestricted Funds

	Restated Balance at 31/12/19	Incoming Resources	Outgoing Resources	Balance at 31/12/20
	£	£	£	£
General	95,239	47,102	(30,527)	111,814
Total				

14. Transactions With Related Parties

During the year Mr G Habergham (Treasurer) paid for various sundry items on behalf of the Association and as at 31 December 2020 was owed £220 and this is included in creditors.

Waring Green Community Association CIO
Detailed Statement of Financial Activities
For the Year Ended 31 December 2020

	2020 £	2019 £
INCOME AND ENDOWMENT		
Donations and Legacies		
Legacies	-	-
	-	-
Charitable Activities		
Room Hire	20,906	50,199
Tea Dances	1,156	3,661
Sundry income	-	111
Other income	25,000	-
	47,062	53,971
Investments		
Bank interest receivable	40	78
	40	78
Total incoming resources	47,102	54,049
EXPENDITURE		
Charitable Activities		
Cleaning costs	2,233	8,301
Laundry service	2,413	2,482
Repairs and maintenance	839	4,977
Equipment purchases and repairs	614	-
Water rates	899	1,727
Gas	4,157	4,515
Electricity	886	2,424
Insurance	1,266	965
Cleaning materials	102	570
PRS Licence	2,028	566
Premise licence	180	180
Megaslam catering costs	-	36
Rent	13,692	12,050
	29,309	38,793
SUPPORT COSTS		
Office expenses	180	91
Telephone	388	384
Donations	-	10
Miscellaneous expenses	-	156
	568	641
Governance Costs		
Independent examiner	650	2,310
Legal fees	-	1,084
	650	3,394
Total resources expended	30,527	42,828
Net income	16,575	11,221

This page does not form part of the statutory financial statements.