

Waring Green Community Association CIO

Report of the Trustees and Unaudited Financial Statements

For the period 01 January 2021 to 31 December 2021

Waring Green Community Association CIO
Contents Page
For the period 01 January 2021 to 31 December 2021

Report of the Trustees	1 to 3
Independent Examiner's Report to the Trustees	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

Waring Green Community Association CIO
Report of the Trustees
For the period 01 January 2021 to 31 December 2021

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015).

Chair's report

Waring Green Community Association CIO ("the Association") is the operational entity for Waring Green Community Centre ("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 Centre continues to be a vibrant hub for the local community and a resource that is well used. As some hirers move on, new bookings have taken their place, so that the overall level of "occupancy" has remained reasonably consistent.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Association are:

* - 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; and recreation; social, moral and intellectual development; and to foster a community for the achievement of these and other charitable objects.

* - to establish, or to secure the establishment of, a community centre (hereinafter called "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.

* - the Association shall be non-party on politics and non-sectarian in religion.

* - to promote such other charitable purposes as may from time to time be 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 trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The Association serves the community of Waring Green and surrounding districts of Brighouse, providing an important and valued community resource.

Volunteers

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

Waring Green Community Association CIO
Report of the Trustees Continued
For the period 01 January 2021 to 31 December 2021

ACHIEVEMENTS AND PERFORMANCE

Significant activities

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

FINANCIAL REVIEW

Significant events

The Association was incorporated as a Charitable Incorporated Organisation ("CIO") with the charity commission for England and Wales on 3 August 2016. This was one of the final preparatory steps to facilitate the transfer of the charitable activities of the former Waring Green Community Association (Charity Commission registered number 502792) into an entity more appropriate for the 21st Century and also for the new lease arrangements required with Calderdale MBC.

Following completion of the necessary formalities including prior notification to suppliers, users of the Centre etc; the undertaking of the old charity was formally transferred on 1 November 2016. Any assets and liabilities existing at the date of transfer have been assumed by this CIO entity.

In recognition of the poor state of repair of the structure of parts of the building and significant repair expenditure undertaken by the Association during the period of transition, the contractual term of the new lease between the Association and Calderdale MBC commences on signature of the lease.

Reserves

The Association holds reserves of £75,713. This provides a buffer against the loss of hire income and also a fund for undertaking major expenditure as has been required during the period covered by these Financial Statements.

Going concern

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

REFERENCE AND ADMINISTRATIVE 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 period 01 January 2021 to 31 December 2021

Independent examiners

Hodgson Hey Limited
Heritage Exchange
South Lane
Elland
West Yorkshire
HX5 0HG

Bankers

Barclays Bank PLC
Business Direct
Leicester
Leicestershire
LE87 2BB

Solicitors

Brearleys Solicitors
The Round House
12 King Street
Brighouse
West Yorkshire
HD6 1NX

Approved by the Board of Trustees and signed on its behalf by

Mr. Philip Anthony Mead.....

19 October 2022

Waring Green Community Association CIO
Independent Examiners Report to the Trustees
For the period 01 January 2021 to 31 December 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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 examiners statement

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

1. accounting records were not kept in respect of the Company 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 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: William Hodgson FCCA

Date: 19 October 2022

Heritage Exchange
South Lane
Elland
West Yorkshire
HX5 0HG

19 October 2022

Waring Green Community Association CIO
Statement of Financial Activities
For the period 01 January 2021 to 31 December 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income and endowments from:			
Donations and legacies	2	-	-
Charitable activities	3		
Letting of Community Centre Facilities		6,301	22,062
Investments	4	7	40
Other income	4	-	25,000
Total		6,308	47,102
Expenditure on:			
Charitable activities	5/6	(42,409)	(30,527)
Letting of Community Centre Facilities			
Total		(42,409)	(30,527)
Net income		(36,101)	16,575
Total funds carried forward		(36,101)	16,575

Waring Green Community Association CIO
Statement of Financial Position
For the period 01 January 2021 to 31 December 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	10	286	1,422
Cash at bank and in hand		77,593	113,258
Net current assets		77,879	114,680
Current liabilities			
Creditors	11	2,166	2,866
Total assets less current liabilities		75,713	111,814
The funds of the charity:			
Unrestricted income funds	12	75,713	111,814
Total funds		75,713	111,814

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

.....
Mr Geoffrey Habergham
Trustee
19 October 2022

Waring Green Community Association CIO
Notes to the Financial Statements
For the period 01 January 2021 to 31 December 2021

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 and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Waring Green Community Association CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

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

Funds

The Charity currently has no Restricted or Designated funds within the meaning of the Charities Act 2011. All of the Charity'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 Charity has received payment.

Resources expended

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

Charitable activities

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

Operating leases

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

2. Income from donations and legacies

	2021	2020
	£	£

Legacies received

-	-	
-		
-		

Waring Green Community Association CIO
Notes to the Financial Statements Continued
For the period 01 January 2021 to 31 December 2021

3. Income from charitable activities

	2021	2020
	£	£
Unrestricted funds		
Letting of Community Centre Facilities		
Room Hire	5,404	20,906
Tea Dances	897	1,156
Sundry Income	-	-
	<u>6,301</u>	<u>22,062</u>
	<u>6,301</u>	<u>22,062</u>

4. Investment and other income

	2021	2020
	£	£
Unrestricted funds		
Bank interest receivable	7	40
Calderdale grant (Covid)	-	25,000
	<u>7</u>	<u>25,040</u>
	<u>7</u>	<u>25,040</u>

5. Costs of charitable activities by fund type

	2021	2020
	£	£
Unrestricted funds		
Letting of Community Centre Facilities	40,125	29,309
Support costs	2,284	1,218
	<u>42,409</u>	<u>30,527</u>
	<u>42,409</u>	<u>30,527</u>

6. Costs of charitable activities by activity type

	2021	2020
	£	£
Letting of Community Centre Facilities	40,125	29,309
Support costs	2,284	1,218
	<u>42,409</u>	<u>30,527</u>
	<u>42,409</u>	<u>30,527</u>

Waring Green Community Association CIO
Notes to the Financial Statements Continued
For the period 01 January 2021 to 31 December 2021

7. Analysis of support costs

	2021	2020
	£	£
Letting of Community Centre Facilities		
Management	824	568
Governance costs	1,460	650
	<u>2,284</u>	<u>1,218</u>

8. Staff costs and emoluments

Total staff costs for the year ended 31 December 2021 were:

	2021	2020
	£	£
Salaries and wages	-	-
	<u>-</u>	<u>-</u>

The average number of persons employed during the year was 1 (2020: 1).

9. Comparative for the Statement of Financial Activities

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

10. Debtors

As at 31 December 2021 the Association had made payments in the normal course of operations in respect of services to be provided after 31 December 2021 as follows:

	2021	2020
	£	£
Insurance	286	285
Electricity	-	1,137
	<u>286</u>	<u>1,422</u>

Waring Green Community Association CIO
Notes to the Financial Statements Continued
For the period 01 January 2021 to 31 December 2021

11. Creditors: amounts falling due within one year

As at 31 December 2021 the Association owed the following amounts in the course of normal operations in respect of services provided, where the relevant service had been rendered prior to 31 December 2021.

	2021 £	2020 £
Petty cash expenses	-	220
Room hire overpayment	-	480
Gas	280	280
Accountant's fee	1,610	1,610
PRS/PPL Licence	276	276
	2,166	2,866

12. Movement in funds

Unrestricted Funds

	Balance at 31/12/2020 £	Incoming Resources £	Outgoing Resources £	Balance at 31/12/2021 £
General	111,814	6,308	(42,409)	75,713
	111,814	6,308	(42,409)	75,713

Waring Green Community Association CIO
Detailed Statement of Financial Activities
For the period 01 January 2021 to 31 December 2021

	2021 £	2020 £
INCOME AND ENDOWMENT		
Donations and legacies		
Legacies	-	-
	-	-
Charitable activities		
Room Hire	5,404	20,906
Tea Dances	897	1,156
Other Income	-	25,000
	6,301	47,062
Investments		
Bank interest receivable	7	40
	7	40
Total incoming resources	6,308	47,102
EXPENDITURE		
Charitable activities		
Cleaning costs	(1,078)	(2,233)
Laundry service	-	(2,413)
Repairs and maintenance	(15,783)	(839)
Equipment purchases and repairs	-	(614)
Water rates	(456)	(899)
Gas	(4,256)	(4,157)
Electricity	(587)	(886)
Insurance	(1,270)	(1,266)
Cleaning Materials	(115)	(102)
Prs Licence	(580)	(2,028)
Premises Licence	-	(180)
Megaslam Catering Costs	-	-
Rent	(16,000)	(13,692)
	(40,125)	(29,309)
SUPPORT COSTS		
Management		
Office Expenses	(432)	(180)
Telephone	(392)	(388)
Donation	-	-
Miscellaneous Expenses	-	-
	(824)	(568)
Governance costs		
Independent Examiner	(1,460)	(650)
Legal fees	-	-
	(1,460)	(650)
Total resources expended	(42,409)	(30,527)
Net Income	(36,101)	16,575

