

THE SPACE @ FIELD LANE GROUP

England & Wales · Charity number 1170265

Details

Status Registered

Legal form CIO

Registered 2016-11-18

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

Contact

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Burnsall Road
Brighouse
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Activities

Objects: TO PROMOTE THE BENEFIT AND ENABLE THE RESIDENTS OF FIELD LANE AND THE WIDER COMMUNITY OF RASTRICK AND THE LOCAL AUTHORITY, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE LEARNING, EDUCATION, AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR RESIDENTS IN THE AREA AND IN FURTHERING THESE CHARITABLE PURPOSES THE TRUSTEES WILL: - ENCOURAGE COMMUNITY MEMBERS TO PARTICIPATE IN A WIDE RANGE OF ACTIVITIES FOR THEIR BENEFIT, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS; AND- HELP COMMUNITY MEMBERS TO PARTICIPATE IN THE LIFE OF THE CENTRE, TO EXPRESS THEIR VIEWS AND PLAY AN ACTIVE PART IN THE PLANNING AND MANAGEMENT OF THE CENTRE AND THEIR OWN ACTIVITIES CREATING A SENSE OF COMMUNITY OWNERSHIP. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER: TO ESTABLISH A COMMUNITY CENTRE (TO BE KNOWN AS THE SPACE @ FIELD LANE) AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS. NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH [SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005] AND [SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008]

Activities: The Group was formed to take over what was a derelict building previously known as the Field Lane Community Centre, The Group raised funding in order to refurbish the facility and the building opened in September 2019 as a bright and airy community hub which now houses a variety of services, activities and a community cafe all with the aim of pursuing the objects of the charity.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** LOCAL
- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£201,855	£136,424	-	-
2024-03-31	£77,389	£105,002	-	-
2023-03-31	£76,412	£116,562	-	-
2022-03-31	£58,387	£98,803	-	-
2021-03-31	£75,950	£72,109	-	-

Trustees

Name	Role	Appointed
Amanda Frances Louise Caldwell		2022-10-05
Glenda Tipton		2025-11-18
Helen Wain		2025-11-20
Jennifer Margaret Davies		2025-11-18
Jim Bridge		2022-06-07
Trafford Carroll		2022-06-07

THE SPACE @ FIELD LANE GROUP

England & Wales - Charity number 1170265

Accounts

The Space@Field Lane Group

Charity number 1170265

Annual Report and Financial Statements

for the year ended 31 March 2025



The Space@Field Lane Group

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

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Prepared by West Yorkshire Community Accountancy Service CIO

The Space@Field Lane Group

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
Anne Gomersal	Chair	
Amanda Caldwell	Treasurer	
Pauline Commons		Resigned 15 May 2024
Warren Nicholls		Resigned 11 June 2025
Jim Bridge		
David Brownridge		
Trafford Carroll		
Callum Walsh		Resigned 06 January 2025
Amber Ray		Appointed 10 July 2024

Charity number 1170265 Registered in England and Wales

Registered and principal address	Bankers
Burnsall Road	HSBC
Field Lane Estate	2 Cloth Hall Street
Brighouse	Huddersfield
HD6 3JT	HD1 2ES

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 18 Nov 2016 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.

The Space@Field Lane Group

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

Objectives and activities

The charity's objects

To promote the benefit and enable the residents of field lane and the wider community of Rastrick and the local authority, voluntary and other organisations in a common effort to advance learning, education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for residents in the area and in furthering these charitable purposes the trustees will:

Encourage community members to participate in a wide range of activities for their benefit, without distinction of sex, sexual orientation, race or of political, religious or other opinions;

Help community members to participate in the life of the centre, to express their views and play an active part in the planning and management of the centre and their own activities creating a sense of community ownership.

The charity's main activities

Our charity runs and maintains a community hub at the centre of an estate of social housing in a deprived area of West Yorkshire with an approximate number of 1200 residents. Following a major refurbishment of the building and the difficulties of two years of lockdowns, we are now running activities for the local community to help stay off loneliness and isolation, to promote community cohesion and to provide opportunities for volunteering and training.

We run a range of community activities including exercise and craft classes , regular bingo sessions, a choir and a programme of seasonal fayres and family events.

We run a community cafe two days a week offering low cost and nutritious food , our customer base increases year on year.

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 and in particular the advancement of learning and education and to provide facilities, in the interests of social welfare, for recreation and leisure time occupation with the object of improving well-being.

Achievements and performance

Six years since opening, this year has been pivotal in developing our community asset. the centre is going from strength to strength offering a wider range of activities.

Café- our Wednesday café and our Friday lunch club continue to grow in success with more attendees, we serve food to over 70 different people over the 2 sessions. By using our allocation of food donated from Tesco we are able to keep food costs to a minimum and distribute some surplus food to the community via the centre and Field Lane School.

The National Lottery Funding we received in July 2024 (for the next 3 years) has allowed us to recruit our first Catering apprentice to compliment our kitchen team.

We received just under £20 k in December from the Primary Care Network – this was a multi faceted project to extend the café offering with a takeaway frozen food menu, improve the marketing and website development. The website development is ongoing but the introduction of the takeaway service has been very successful.

We have hosted two students in 16 + education (pre supported internship) on placement one day a week throughout the academic year. These students have been invaluable in supporting us in the café and on general housekeeping.

Through recruitment of volunteers we have continued to extend our capacity to provide on site catering for meetings, training and workshops to boost our income and we have also continued to provide lunches and afternoon teas for external visiting groups.

The Space@Field Lane Group

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

Achievements and performance (continued)

We continue to hold Bingo sessions and a Quiz after lunch on Friday which are popular with our elder customers. We have held some lunchtime music concert sessions which are also popular.

We have reintroduced a Thursday night Bingo session to our weekly programme that allows us to be accessible to members of the community that work in the week. With a tuckshop provision these sessions are proving popular to locals and we have over 30 regular attendees.

Exercise- We continue to provide a wide range of classes to benefit the community at low costs, a HIIT class, Zumba and a seated armchair group (these classes are subsidised by the charity).

Curious Motion continue to run a weekly dance and reflection session.

We have had a 6 month post funded by Active Calderdale to embed an Active Champion in the centre, Gemma has encouraged our customers to incorporate light activities whilst at the centre. She has organised weekly walks and promoted the 321 Walk routes that originate from the Space.

The Alzheimer's/Dementia group continue to use the centre once a month offering support for carers of patients.

Activities- Our community singing group goes from strength to strength and has performed several concerts for our customers.

Our needlecraft group has evolved in to a fortnightly craft club with a guided session, this is subsidised to make it affordable. A group of staff, volunteers and customers took part in making scenery for performances of the Man Who Planted Trees which was part of the Hebden Bridge Arts Festival.

The regular stitch weekend group continues to meet once a month with around 30 attendees. Several staff, volunteers and customers took part in a project as part of the Hebden Bridge Arts Festival in June 2024.

The Monday night Youth Club run by Newground Together under contract from CMBC continued this year with a regular attendance of around thirty 13-18 year olds.

Unfortunately the Junior Youth Club for 7-11 year olds has reduced funding this year but are using the facilities rent free to allow their valuable activities to continue.

The centre has been used by various groups for neighbourhood consultation regarding developing the surrounding local parks and green spaces and by a new housing developer in the area.

Volunteers- we continue to cultivate the valuable contribution that our volunteers make to the running of the centre, we average 90 hours a week of 'donated' time without which we would not be able to offer the range of activities that we do. Following our award of funding from the National Lottery in July we have appointed a paid volunteer co-ordinator to develop and a volunteer package to ensure we retain existing volunteers and enable us to recruit additional heads, this includes a training package to offer our volunteers development activities. We have reintroduced a monthly newsletter, improved our presence on social media and introduced a volunteer of the month scheme.

The solar panels funded from Rastrick Big Local are reducing our electricity bills by c 30% and reducing our carbon footprint.

Financial review

The net income for the year was £65,431, including net income of £301 on unrestricted funds and net income of £65,130 on restricted funds after transfers.

The Space@Field Lane Group

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 £25,464.

Reserves Policy: In order to ensure sufficient funds to:

1. Manage any shortfall in our income streams to cover regular costs
2. Give confidence to funders of good stewardship and financial control
3. To support our staff through a period of financial instability or to cover redundancy payments

The Group will maintain a level of unrestricted funds as our Reserves fund.

Our aim is that our Reserves fund should grow to reach a level of between 3 to 6 months of costs .

Whilst we are not yet at that level, the operational deficit funding of £25k for the next 3 years will allow us to strengthen our reserves.

If we do not secure additional funding after the National Lottery funds expire we would reduce the level of operational staff (3 roles that are specifically funded by the National Lottery) .

Approved by the board of trustees on 20/01/2026

Amanda Caldwell (Trustee)

The Space@Field Lane Group

Independent examiner's report to the trustees of The Space@Field Lane Group

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 7 to 14.

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.

Simon Bostrom FCIE

21/01/2026

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Space@Field Lane Group
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Grants and donations	(2)	2,099	132,907	135,006	17,846
Room hire income		31,391	-	31,391	30,760
Café sales		21,024	-	21,024	18,882
Event sales		14,080	20	14,100	9,073
Other income		334	-	334	828
Total income		68,928	132,927	201,855	77,389
Expenditure on:					
Salaries	(3)	41,842	11,472	53,314	37,818
Project and event costs		13,415	2,765	16,180	12,490
Café expenses		10,421	345	10,766	9,476
Volunteer expenses		123	14	137	155
Advertising and marketing		112	-	112	113
Insurance		2,181	-	2,181	1,867
Utilities		7,038	-	7,038	7,751
Repairs, maintenance and refurbishment		2,633	-	2,633	1,286
Cleaning costs		1,187	-	1,187	1,687
Equipment and materials		3,723	3,993	7,716	1,649
Telephone and internet		1,156	-	1,156	645
Printing, postage and stationery		756	-	756	763
Subscriptions and licences		1,007	-	1,007	1,071
Computer and IT costs		108	-	108	209
Bank charges		95	-	95	93
Professional fees		1,328	720	2,048	600
Independent examination		1,200	-	1,200	1,122
Depreciation		28,220	-	28,220	25,419
Office and other expenses		482	38	520	788
Bad debt		50	-	50	-
Total expenditure		117,077	19,347	136,424	105,002
Net income / (expenditure)		(48,149)	113,580	65,431	(27,613)
Transfers between funds	(4)	48,450	(48,450)	-	-
Net movement in funds		301	65,130	65,431	(27,613)
Fund balances brought forward		404,214	26,864	431,078	458,691
Fund balances carried forward	(4)	404,515	91,994	496,509	431,078

All incoming resources and resources expended derive from continuing activities.

The Space@Field Lane Group

Balance sheet

as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 379,051	-	379,051	379,265
Total fixed assets	<u>379,051</u>	<u>-</u>	<u>379,051</u>	<u>379,265</u>
Current assets				
Debtors and prepayments	(6) 12,090	-	12,090	8,238
Cash at bank and in hand	(7) 14,948	91,994	106,942	45,580
Total current assets	<u>27,038</u>	<u>91,994</u>	<u>119,032</u>	<u>53,818</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(8) 1,574	-	1,574	2,005
Total current liabilities	<u>1,574</u>	<u>-</u>	<u>1,574</u>	<u>2,005</u>
Net current assets	<u>25,464</u>	<u>91,994</u>	<u>117,458</u>	<u>51,813</u>
Net assets	<u>404,515</u>	<u>91,994</u>	<u>496,509</u>	<u>431,078</u>
Funds				
Unrestricted funds	404,515	-	404,515	404,214
Restricted funds	-	91,994	91,994	26,864
Total funds	<u>404,515</u>	<u>91,994</u>	<u>496,509</u>	<u>431,078</u>

The financial statements were approved by the board of trustees on 20/01/2026

Amanda Caldwell (Trustee)

The Space@Field Lane Group

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.

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 £5,000 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

Leasehold improvements: over 20 years

Fixtures and fittings: over 10 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2025

2 Grants and donations

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Calderdale Metropolitan Borough Council	-	1,500	1,500	-
Community Foundation For Calderdale	-	29,506	29,506	6,905
Department of Work and Pensions	-	1,938	1,938	-
The National Lottery Community Fund	-	80,000	80,000	-
The Voluntary Sector Infrastructure (VSI)	-	19,963	19,963	-
Active Calderdale (AC)	-	-	-	6,980
North Halifax Partnership	-	-	-	1,500
Other donations	2,099	-	2,099	2,461
	<u>2,099</u>	<u>132,907</u>	<u>135,006</u>	<u>17,846</u>

3 Staff costs and numbers

	2025 £	2024 £
Gross salaries	52,640	37,321
Social security costs	2,310	1,499
Employment allowance	(2,310)	(1,499)
Pensions	674	497
	<u>53,314</u>	<u>37,818</u>

The average number of employees during the year was 5, being an average of 2 full time equivalent (2024: 4.3, 1.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2025 £	2024 £
Costs of the scheme to the charity for the year	674	497
Amount of any contributions outstanding at the year end	161	94

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2025

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Active Champion Hub (AC)	6,580	-	920	94	5,754
Rastrick Around the World Project (AC)	94	-	-	(94)	-
CMBC - Choir 23	1,750	-	977	(773)	-
CMBC - Elvis Presley event	-	500	500	-	-
Culturedale Easter Event	-	500	-	-	500
National Lottery fund	-	80,000	7,432	(18,750)	53,818
PCN Integrated Communities	-	19,963	4,550	-	15,413
RBL - Sept 23 Event	245	1,500	1,724	(21)	-
RBL Art Group	140	20	160	-	-
RBL- Solar Panel Fund	-	28,006	-	(28,006)	-
Staying Well - Love Yourself	1,000	-	100	(900)	-
Ward forum- tumble dryer	-	500	500	-	-
Local Giving Creative Workshops	164	-	164	-	-
National Lottery Fund - Capital grant	2,906	-	-	-	2,906
Staying Well Men's Group	1,078	-	-	-	1,078
CFFC Sat Hub	2,367	-	-	-	2,367
CFFC Winter Warmth Fund	674	-	-	-	674
CFFC Winter Warmth Resilience	315	-	-	-	315
CMBC September Event	228	-	228	-	-
Co-op ' Garden' Grant	266	-	-	-	266
RBL Revenue Fund	44	-	44	-	-
Sir George Martin	1,126	-	-	-	1,126
Staying Well Choir	110	-	110	-	-
Staying Well Jubilee Party	337	-	-	-	337
CFFC Accessibility	1,546	-	-	-	1,546
SSE Finance	420	-	-	-	420
Staying Well Garden Project	2,751	-	-	-	2,751
WYCA Walking and History	2,723	-	-	-	2,723
Department of Work and Pensions	-	1,938	1,938	-	-
	<u>26,864</u>	<u>132,927</u>	<u>19,347</u>	<u>(48,450)</u>	<u>91,994</u>

Fund name

Purpose of restriction

Active Champion Hub (AC)	Towards recruiting part time active champion role for 6 months and to fund branding and signage material. Transfer relates to moving funds between Active Calderdale funds.
Rastrick Around the World Project (AC)	To promote a walking challenge for the area and encourage community centre users to become more active. Transfer relates to moving funds between Active Calderdale funds.
CMBC - Choir 23	To develop the Space singers (support for choir tutor costs and equipment). Transfer relates to moving agreed rental amount to unrestricted fund each time the activity is conducted.
CMBC - Elvis Presley event	To host an Elvis themed cafe and singer for customers
Culturedale Easter Event	To host a family Easter event in April 2025.
National Lottery fund	Capital development of the centre. Transfers relate to allocating overhead costs to unrestricted.
PCN Integrated Communities	Expansion of cafe offering, ICT upgrades and extra salary costs for attending PCN meetings.
RBL - Sept 23 Event	To fund an annual community fun day. Transfers relate to allocating overhead costs to unrestricted.
RBL Art Group	To pay for establishment of an art group run by volunteer.

The Space@Field Lane Group

Notes to the accounts continued

for the year ended 31 March 2025

4 Restricted funds (continued)

Fund name	Purpose of restriction
RBL- Solar Panel Fund	To provide solar panels and batteries. Transfer relates to moving the fixed asset cost to unrestricted funds as it is for the charity's general purposes.
Staying Well - Love Yourself	To fund a series of courses around self development. Transfer relates to moving agreed rental amount to unrestricted fund each time the activity is conducted.
Ward forum- tumble dryer	To source a tumble drier for the centre.
Local Giving Creative Workshops	Funds to run a series of 3 creative workshops.
National Lottery Fund - Capital grant	Towards the capital refurbishment.
Staying Well Men's Group	To form a men's group.
CFFC Sat Hub	To run a series of evening social events.
CFFC Winter Warmth Fund	Support to open cafe with subsidized food for additional hours.
CFFC Winter Warmth Resilience	Funds to engage an additional engagement /support manager .
CMBC September Event	To cover some of the costs of a community summer fayre.
Co-op ' Garden' Grant	To establish a gardening project with a shed linked to a men's group.
RBL Revenue Fund	Towards revenue funding.
Sir George Martin	Towards the Children's Christmas party.
Staying Well Choir	To establish a community choir.
Staying Well Jubilee Party	For food, games and prizes for a Jubilee garden party and a subsequent community event.
CFFC Accessibility	Towards capital works to improve 'accessibility'.
SSE Finance	Towards financial training and systems improvement.
Staying Well Garden Project	To fund development costs of garden project.
WYCA Walking and History	Initially given to fund a walking group with paid leader. But the funder has now given permission to use this fund to a similar activity.
Department of Work and Pensions	Access to work grant for the purchase of equipment.

5 Tangible assets

	Fixtures and fittings	Leasehold improvements	Total
<u>Cost</u>	£	£	£
At 1 April 2024	-	508,350	508,350
Additions	28,006	-	28,006
At 31 March 2025	28,006	508,350	536,356
<u>Depreciation</u>			
At 1 April 2024	-	129,085	129,085
Charge for year	2,801	25,419	28,220
At 31 March 2025	2,801	154,504	157,305
<u>Net book value</u>			
At 31 March 2025	25,205	353,846	379,051
At 31 March 2024	-	379,265	379,265

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2025

6 Debtors and prepayments	2025	2024
	£	£
Debtors	10,441	5,931
Prepayments	1,649	2,307
	<u>12,090</u>	<u>8,238</u>

7 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	105,762	43,390
Cash in hand	1,180	2,190
	<u>106,942</u>	<u>45,580</u>

8 Creditors and accruals	2025	2024
	£	£
Accruals	1,353	1,721
Taxation and social security	-	190
Other creditors	221	94
	<u>1,574</u>	<u>2,005</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
		£	£
Trafford Carroll	Gross pay	-	39
Callum Walsh	Gross pay	-	39
		<u>-</u>	<u>77</u>

Reason for remuneration

The trustees were employed over the summer months in the previous year in the role of cleaning and key holding.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £24,758 (previous year: £20,081).

10 Funds held as agent	Balance b/f	Incoming	Outgoing	Transfer	Balance c/f
	£	£	£	£	£
RBL Rastrick Craft Club	461	-	-	(461)	-
	<u>461</u>	<u>-</u>	<u>-</u>	<u>(461)</u>	<u>-</u>

Fund name

RBL Rastrick Craft Club

Additional information

Funds held on behalf of a craft group were transferred to Space@Field Lane following the Craft group trustees' agreement to donate these funds to Space@Field lane.

The Space@Field Lane Group

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						
Grants and donations	2,099	2,461	132,907	15,385	135,006	17,846
Room hire income	31,391	30,760	-	-	31,391	30,760
Café sales	21,024	18,882	-	-	21,024	18,882
Event sales	14,080	8,740	20	333	14,100	9,073
Other income	334	828	-	-	334	828
Total income	68,928	61,671	132,927	15,718	201,855	77,389
Expenditure						
Salaries	41,842	37,818	11,472	-	53,314	37,818
Project and event costs	13,415	8,382	2,765	4,108	16,180	12,490
Café expenses	10,421	9,352	345	124	10,766	9,476
Volunteer expenses	123	155	14	-	137	155
Advertising and marketing	112	113	-	-	112	113
Insurance	2,181	1,867	-	-	2,181	1,867
Utilities	7,038	7,751	-	-	7,038	7,751
Repairs, maintenance and refurb.	2,633	336	-	950	2,633	1,286
Cleaning costs	1,187	1,687	-	-	1,187	1,687
Equipment and materials	3,723	1,417	3,993	232	7,716	1,649
Telephone and internet	1,156	645	-	-	1,156	645
Printing, postage and stationery	756	691	-	72	756	763
Subscriptions and licences	1,007	1,071	-	-	1,007	1,071
Computer and IT costs	108	209	-	-	108	209
Bank charges	95	93	-	-	95	93
Professional fees	1,328	-	720	600	2,048	600
Independent examination	1,200	1,122	-	-	1,200	1,122
Depreciation	28,220	25,419	-	-	28,220	25,419
Office and other expenses	482	788	38	-	520	788
Bad debt	50	-	-	-	50	-
Total expenditure	117,077	98,916	19,347	6,086	136,424	105,002
Net income / (expenditure)	(48,149)	(37,245)	113,580	9,632	65,431	(27,613)
Transfers between funds	48,450	3,068	(48,450)	(3,068)	-	-
Net movement in funds	301	(34,177)	65,130	6,564	65,431	(27,613)
Fund balances brought forward	404,214	438,391	26,864	20,300	431,078	458,691
Fund balances carried forward	404,515	404,214	91,994	26,864	496,509	431,078

THE SPACE @ FIELD LANE GROUP

England & Wales - Charity number 1170265

Accounts

The Space@Field Lane Group

Charity number 1170265

Annual Report and Financial Statements

for the year ended 31 March 2024



WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

The Space@Field Lane Group

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

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Prepared by West Yorkshire Community Accountancy Service CIO

The Space@Field Lane Group

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
Anne Gomersal	Chair	
Pauline Commons		Resigned 15 May 2024
Warren Nicholls		
Jim Bridge		
Amanda Caldwell	Treasurer	
Joanne Carroll		Resigned 6 September 2023
Daniel Hood		Resigned 18 June 2023
David Brownridge		
Trafford Carroll		
Callum Walsh		

Charity number	1170265	Registered in England and Wales
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Registered and principal address

Burnsall Road
Field Lane Estate
Brighouse
HD6 3JT

Bankers

HSBC
2 Cloth Hall Street
Huddersfield
HD1 2ES

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 18 Nov 2016 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.

The Space@Field Lane Group

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

Objectives and activities

The charity's objects

To promote the benefit and enable the residents of field lane and the wider community of Rastrick and the local authority, voluntary and other organisations in a common effort to advance learning, education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for residents in the area and in furthering these charitable purposes the trustees will:

Encourage community members to participate in a wide range of activities for their benefit, without distinction of sex, sexual orientation, race or of political, religious or other opinions;

Help community members to participate in the life of the centre, to express their views and play an active part in the planning and management of the centre and their own activities creating a sense of community ownership.

The charity's main activities

Our charity runs and maintains a community hub at the centre of an estate of social housing in a deprived area of West Yorkshire. Following a major refurbishment of the building and the difficulties of two years of lockdowns, we are now running activities for the local community to help stay off loneliness and isolation, to promote community cohesion and to provide opportunities for volunteering and training.

We have run exercise classes, an art group, a needlecraft group, a youth club, a successful community lunch every Friday with quiz and bingo. We have also run seasonal events: Halloween family party, Christmas party and Christmas Fayre and an Easter Fayre.

We run a community café which is open two days per week and which provides low cost food. We have lots of regular customers.

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 and in particular the advancement of learning and education and to provide facilities, in the interests of social welfare, for recreation and leisure time occupation with the object of improving well-being.

Achievements and performance

Now entering our fifth year since opening the centre is going from strength to strength offering a wider range of activities.

Café- our Wednesday café and our Friday lunch club continue to grow in success with more attendees, we serve food to over 70 different people over the 2 sessions. By using our allocation of food donated from Tesco we are able to keep food costs to a minimum and distribute some surplus food to the community via the centre and Field Lane School. We are grateful to Lidl who are donating us their surplus bakery products one day a week to distribute to the community, any donations for these are split between the centre and a local charity, My Mito Mission.

Through recruitment of volunteers we have extended our capacity to provide on site catering for meetings, training and workshops to boost our income and we have also provided lunches and afternoon teas for external visiting groups.

We are grateful to Staying Well for the lunch club funding we have received in the year allowing us to keep the cost to customers reasonable and contribute to the running costs.

We continue to hold Bingo sessions and a Quiz after lunch on Friday which are popular with our elder customers. We have held some lunchtime music concert sessions which are also popular.

We have added a Friday evening Bingo session to our weekly programme that allows us to be accessible to members of the community that work in the week. With a café /tuckshop provision these sessions are proving popular to locals and we have over 30 regular attendees.

The Space@Field Lane Group

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

Achievements and performance (continued)

Exercise- We continue to provide a wide range of classes to benefit the community at low costs or even incentives for attendance such as armchair exercise, a HIIT class and Zumba (these classes are subsidised by the charity).

Curious Motion continue to run a weekly dance and reflection session . We also have a regular Mindfulness and Relaxation class which has been subsidised by Staying Well and Rastrick Big Local. These two organisations have also subsidised two 6 week terms of Complimentary Therapy sessions.

A new Alzheimer's/Dementia group use the centre once a month offering support for carers of patients.

Activities- Our community singing group goes from strength to strength and has performed several concerts for our customers. Our youth group designed and delivered another Community Fun day in September which was a great success .

Our needlecraft group continue to meet and we now have a regular stitch weekend group meeting once a month with around 30 attendees. Several staff, volunteers and customers took part in a project as part of the Hebden Bridge Arts Festival making felted wool balls and willow spheres to display as part of the art trail.

The Monday night Youth Club run by Newground Together under contract from CMBC continued this year with a regular attendance of around twenty 13-18 year olds.

Unfortunately the Junior Youth Club for 7 -11 year olds has reduced funding this year but are using the facilities rent free to allow their valuable activities to continue.

Two churches continue to use the centre at the weekend, one of them attracts a congregation of over 100 whilst their premises are being renovated.

The centre has been used by various groups for neighbourhood consultation regarding developing the surrounding local parks and green spaces and by a new housing developer in the area.

Volunteers- we continue to cultivate the valuable contribution that our volunteers make to the running of the centre, we average between 60 and 80 hours a week of 'donated' time which equates to 140% more than paid staff hours. We would not be able to offer the range of activities that we do without these volunteers . Following our award of funding from the National Lottery in July we have appointed a paid volunteer co-ordinator to develop and a volunteer package to ensure we retain existing volunteers and enable us to recruit additional heads , this includes a training package to offer our volunteers development activities .

Looking forward to the year ahead the National Lottery Funding we have received post year end (for the next 3 years) will allow us to recruit a Community Engagement worker and the Volunteer Coordinator. We will also be offering a catering apprenticeship to compliment our kitchen team. We have also been awarded a grant to fund solar panels and panels this Autumn from Rastrick Big Local which will dramatically reduce our energy bills and reduce our carbon footprint.

Financial review

The net expenditure for the year was £27,613, including net expenditure of £34,177 on unrestricted funds and net income of £6,564 on restricted funds after transfers.

Whilst we have run at a operating deficit for the year, which has reduced our reserves and therefore taken them a little below our lower target level, the funding from the National Lottery for the next 3 years of £25,000 per annum to support our operational deficit gives us confidence in our projections that we are financially sustainable for at least the next 3 years .

The Space@Field Lane Group

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

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £24,949.

Reserves Policy: In order to ensure sufficient funds to:

1. Manage any shortfall in our income streams to cover regular costs
2. Give confidence to funders of good stewardship and financial control
3. To support our staff through a period of financial instability or to cover redundancy payments

The Group will maintain a level of unrestricted funds as our Reserves fund.

Our aim is that our Reserves fund should grow to reach a level of between 3 to 6 months of costs .

Approved by the board of trustees on 19/11/2024

Anne Gomersal (Trustee)

The Space@Field Lane Group

Independent examiner's report to the trustees of The Space@Field Lane Group

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 7 to 14.

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.

Simon Bostrom FCIE

20/11/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Space@Field Lane Group
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	2,461	15,385	17,846	28,110
Room hire income		30,760	-	30,760	24,336
Café sales		18,882	-	18,882	16,583
Event sales		8,740	333	9,073	6,944
Other income		828	-	828	439
Total income		<u>61,671</u>	<u>15,718</u>	<u>77,389</u>	<u>76,412</u>
Expenditure on:					
Salaries	(3)	37,818	-	37,818	33,453
Project and event costs		8,382	4,108	12,490	21,815
Café expenses		9,352	124	9,476	7,989
Volunteer expenses		155	-	155	148
Advertising and marketing		113	-	113	427
Insurance		1,867	-	1,867	1,604
Premises costs		7,751	-	7,751	6,528
Repairs, maintenance and refurbishment		336	950	1,286	6,891
Cleaning and safety checks		1,687	-	1,687	2,220
Equipment and materials		1,417	232	1,649	3,840
Telephone and internet		645	-	645	934
Printing, postage and stationery		691	72	763	1,179
Subscriptions and licences		1,071	-	1,071	926
Website domain and hosting		209	-	209	103
Bank charges		93	-	93	113
Professional fees		-	600	600	2,100
Independent examination		1,122	-	1,122	780
Depreciation		25,419	-	25,419	25,419
General expenses		788	-	788	93
Total expenditure		<u>98,916</u>	<u>6,086</u>	<u>105,002</u>	<u>116,562</u>
Net income / (expenditure)		<u>(37,245)</u>	<u>9,632</u>	<u>(27,613)</u>	<u>(40,150)</u>
Transfers between funds		<u>3,068</u>	<u>(3,068)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(34,177)</u>	<u>6,564</u>	<u>(27,613)</u>	<u>(40,150)</u>
Fund balances brought forward		<u>438,391</u>	<u>20,300</u>	<u>458,691</u>	<u>498,841</u>
Fund balances carried forward	(4)	<u>404,214</u>	<u>26,864</u>	<u>431,078</u>	<u>458,691</u>

All incoming resources and resources expended derive from continuing activities.

The Space@Field Lane Group

Balance sheet

as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 379,265	-	379,265	404,684
Total fixed assets	<u>379,265</u>	<u>-</u>	<u>379,265</u>	<u>404,684</u>
Current assets				
Debtors and prepayments	(6) 8,238	-	8,238	4,980
Cash at bank and in hand	(7) 18,716	26,864	45,580	50,347
Total current assets	<u>26,954</u>	<u>26,864</u>	<u>53,818</u>	<u>55,327</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(8) 2,005	-	2,005	1,320
Total current liabilities	<u>2,005</u>	<u>-</u>	<u>2,005</u>	<u>1,320</u>
Net current assets	<u>24,949</u>	<u>26,864</u>	<u>51,813</u>	<u>54,007</u>
Net assets	<u>404,214</u>	<u>26,864</u>	<u>431,078</u>	<u>458,691</u>
Funds				
Unrestricted funds	404,214	-	404,214	438,391
Restricted funds	-	26,864	26,864	20,300
Total funds	<u>404,214</u>	<u>26,864</u>	<u>431,078</u>	<u>458,691</u>

The financial statements were approved by the board of trustees on 19/11/2024

Anne Gomersal (Trustee)

The Space@Field Lane Group

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.

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 £5,000 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

Leasehold improvements: over 20 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

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.

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Active Calderdale	-	6,980	6,980	-
Community Foundation For Calderdale	-	6,905	6,905	9,168
North Halifax Partnership	-	1,500	1,500	-
Calderdale Council (CMBC)	-	-	-	980
Co-op Community Fund	-	-	-	2,296
Hillards Trust	-	-	-	1,000
Local Giving Foundation	-	-	-	500
Lower Valley Halifax Community Fund	-	-	-	1,606
North Halifax Partnership	-	-	-	4,336
Rastrick Big Local	-	-	-	2,377
Sir George Martin Trust	-	-	-	2,122
WYCA Walking and History	-	-	-	2,723
Other donations	2,461	-	2,461	1,002
	<u>2,461</u>	<u>15,385</u>	<u>17,846</u>	<u>28,110</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	37,321	33,031
Social security costs	1,499	1,213
Employment allowance	(1,499)	(1,213)
Pensions	497	422
	<u>37,818</u>	<u>33,453</u>

The average number of employees during the year was 4.3, being an average of 1.6 full time equivalent (2023: 3.8, 1.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	497	422

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2024

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Active Champion Hub	-	6,580	-	-	6,580
CMBC - Choir 23	-	2,935	810	(375)	1,750
CMBC - Elvis Presley event	-	400	363	(37)	-
Local Giving Creative Workshops	500	-	336	-	164
Mindfulness	-	1,020	720	(300)	-
National Lottery Fund	3,856	-	950	-	2,906
North Halifax Lunch club	1,606	-	-	(1,606)	-
RBL - Anxiety workshop	-	1,450	1,200	(250)	-
RBL - Sept Event	-	1,500	1,255	-	245
RBL Art Group	187	333	380	-	140
Staying Well- Love Yourself	-	1,500	-	(500)	1,000
Staying Well Men's Group	1,150	-	72	-	1,078
Active Calderdale Rastrick Fund	94	-	-	-	94
CFFC Sat Hub	2,367	-	-	-	2,367
CFFC Winter Warmth Fund	674	-	-	-	674
CFFC Winter Warmth Resilience	315	-	-	-	315
CMBC September Event	228	-	-	-	228
Co-op ' Garden' Grant	266	-	-	-	266
RBL Revenue Fund	44	-	-	-	44
Sir George Martin	1,126	-	-	-	1,126
Staying Well Choir	110	-	-	-	110
Staying Well Jubilee Party	337	-	-	-	337
CFFC Accessibility	1,546	-	-	-	1,546
SSE Finance	420	-	-	-	420
Staying Well Garden Project	2,751	-	-	-	2,751
WYCA Walking and History	2,723	-	-	-	2,723
	<u>20,300</u>	<u>15,718</u>	<u>6,086</u>	<u>(3,068)</u>	<u>26,864</u>

Fund name

Purpose of restriction

Active Champion Hub	Towards recruiting part time active champion role for 6 months. Also to fund branding and signage material.
CMBC - Choir 23	To support the running costs of the Choir whilst it becomes sustainable.
CMBC - Elvis Presley event	To celebrate the international day of older people.
Local Giving Creative Workshops	Funds to run a series of 3 creative workshops.
Mindfulness	To fund a series of courses around mindfulness and relaxation.
National Lottery Fund	Towards the capital refurbishment.
North Halifax Lunch club	To cover premises costs of running community lunch club every Friday.
RBL - Anxiety workshop	To fund two half day workshops for anxiety management.
RBL - Sept Event	To fund an annual community fun day.
RBL Art Group	To pay for establishment of an art group run by volunteer.
Staying Well- Love Yourself	To fund a series of courses around self development.
Staying Well Men's Group	To form a men's group.
Active Calderdale Rastrick Fund	To promote a walking challenge for the area and encourage community centre users to become more active.
CFFC Sat Hub	To run a series of evening social events.
CFFC Winter Warmth Fund	Support to open cafe with subsidized food for additional hours.
CFFC Winter Warmth Resilience	Funds to engage an additional engagement /support manager .
CMBC September Event	To cover some of the costs of a community summer fayre.

The Space@Field Lane Group

Notes to the accounts continued

for the year ended 31 March 2024

4 Restricted funds (continued)

Fund name	Purpose of restriction
Co-op ' Garden' Grant	To establish a gardening project with a shed linked to a men's group.
RBL Revenue Fund	Towards revenue funding.
Sir George Martin	Towards the Children's Christmas party.
Staying Well Choir	To establish a community choir.
Staying Well Jubilee Party	For food, games and prizes for a Jubilee garden party and a subsequent community event.
CFFC Accessibility	Towards capital works to improve 'accessibility'.
SSE Finance	Towards financial training and systems improvement.
Staying Well Garden Project	To fund development costs of garden project.
WYCA Walking and History	Initially given to fund a walking group with paid leader. But the funder has now given permission to use this fund to a similar activity.

Transfers relate to allocating overhead costs and, in cases where an activity took place at The Space premises, moving the agreed rental amount from the grant into our general unrestricted fund each time the activity is conducted.

5 Tangible assets

	Leasehold improvement	Total
<u>Cost</u>	£	£
At 1 April 2023	508,350	508,350
Additions	-	-
At 31 March 2024	<u>508,350</u>	<u>508,350</u>
<u>Depreciation</u>		
At 1 April 2023	103,666	103,666
Charge for year	25,419	25,419
At 31 March 2024	<u>129,085</u>	<u>129,085</u>
<u>Net book value</u>		
At 31 March 2024	<u>379,265</u>	<u>379,265</u>
At 31 March 2023	<u>404,684</u>	<u>404,684</u>

6 Debtors and prepayments

	2024	2023
	£	£
Debtors	5,931	3,528
Prepayments	2,307	1,452
	<u>8,238</u>	<u>4,980</u>

7 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	43,390	49,193
Cash in hand	2,190	1,154
	<u>45,580</u>	<u>50,347</u>

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2024

8 Creditors and accruals	2024	2023
	£	£
Accruals	1,721	1,020
Fees received in advance	-	300
Taxation and social security	190	-
Other creditors	94	-
	<u>2,005</u>	<u>1,320</u>

9 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

Details of remuneration and benefits		2024	2023
		£	£
Trafford Carroll	Gross pay	39	753
Callum Walsh	Gross pay	39	713
		<u>77</u>	<u>1,465</u>

Reason for remuneration

The trustees were employed over the summer months in the role of cleaning and key holding.

Legal authority for the payment

The two trustees joined the board in and shortly after were engaged in the above roles. However, the charity's constitution does not permit the employment of trustees. As soon as the board became aware of this they have resolved to regularise the position and the situation had arisen through a genuine oversight.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £20,081 (previous year: £18,212).

10 Funds held as agent	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
CFFC Soup and a Song	730	-	730	-
RBL Rastrick Craft Club	461	-	-	461
Ukraine Appeal	543	-	543	-
	<u>1,734</u>	<u>-</u>	<u>1,273</u>	<u>461</u>

Fund name

Additional information

CFFC Soup and a Song Funds held as a agent for a local singer to run a series of singalong sessions with food in Rastrick.

RBL Rastrick Craft Club Funds held on behalf of a craft group run from Space.

Ukraine Appeal Funds raised by staff and customers to be distributed to charities on the ground in Ukraine and to support Ukrainian families living in the Calderdale area.

These sums have been excluded from the accounts.

The Space@Field Lane Group

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	2,461	4,032	15,385	24,078	17,846	28,110
Room hire income	30,760	24,336	-	-	30,760	24,336
Café sales	18,882	16,583	-	-	18,882	16,583
Event sales	8,740	5,568	333	1,376	9,073	6,944
Other income	828	439	-	-	828	439
Total income	61,671	50,958	15,718	25,454	77,389	76,412
Expenditure						
Salaries	37,818	15,326	-	18,127	37,818	33,453
Project and event costs	8,382	4,242	4,108	17,573	12,490	21,815
Café expenses	9,352	7,953	124	36	9,476	7,989
Volunteer expenses	155	148	-	-	155	148
Advertising and marketing	113	298	-	129	113	427
Insurance	1,867	1,604	-	-	1,867	1,604
Premises costs	7,751	6,528	-	-	7,751	6,528
Repairs, maint. and refurbishment	336	572	950	6,319	1,286	6,891
Cleaning and safety checks	1,687	2,220	-	-	1,687	2,220
Equipment and materials	1,417	2,404	232	1,436	1,649	3,840
Telephone and internet	645	934	-	-	645	934
Printing, postage and stationery	691	1,179	72	-	763	1,179
Subscriptions and licences	1,071	926	-	-	1,071	926
Website domain and hosting	209	103	-	-	209	103
Bank charges	93	113	-	-	93	113
Professional fees	-	-	600	2,100	600	2,100
Independent examination	1,122	780	-	-	1,122	780
Depreciation	25,419	25,419	-	-	25,419	25,419
General expenses	788	93	-	-	788	93
Total expenditure	98,916	70,842	6,086	45,720	105,002	116,562
Net income / (expenditure)	(37,245)	(19,884)	9,632	(20,266)	(27,613)	(40,150)
Transfers between funds	3,068	12,470	(3,068)	(12,470)	-	-
Net movement in funds	(34,177)	(7,414)	6,564	(32,736)	(27,613)	(40,150)
Fund balances brought forward	438,391	445,805	20,300	53,036	458,691	498,841
Fund balances carried forward	404,214	438,391	26,864	20,300	431,078	458,691

The Space@Field Lane Group

Charity number 1170265

Annual Report and Financial Statements

for the year ended 31 March 2024



WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

The Space@Field Lane Group

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

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Prepared by West Yorkshire Community Accountancy Service CIO

The Space@Field Lane Group

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
Anne Gomersal	Chair	
Pauline Commons		Resigned 15 May 2024
Warren Nicholls		
Jim Bridge		
Amanda Caldwell	Treasurer	
Joanne Carroll		Resigned 6 September 2023
Daniel Hood		Resigned 18 June 2023
David Brownridge		
Trafford Carroll		
Callum Walsh		

Charity number	1170265	Registered in England and Wales
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Registered and principal address

Burnsall Road
Field Lane Estate
Brighouse
HD6 3JT

Bankers

HSBC
2 Cloth Hall Street
Huddersfield
HD1 2ES

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 18 Nov 2016 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.

The Space@Field Lane Group

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

Objectives and activities

The charity's objects

To promote the benefit and enable the residents of field lane and the wider community of Rastrick and the local authority, voluntary and other organisations in a common effort to advance learning, education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for residents in the area and in furthering these charitable purposes the trustees will:

Encourage community members to participate in a wide range of activities for their benefit, without distinction of sex, sexual orientation, race or of political, religious or other opinions;

Help community members to participate in the life of the centre, to express their views and play an active part in the planning and management of the centre and their own activities creating a sense of community ownership.

The charity's main activities

Our charity runs and maintains a community hub at the centre of an estate of social housing in a deprived area of West Yorkshire. Following a major refurbishment of the building and the difficulties of two years of lockdowns, we are now running activities for the local community to help stay off loneliness and isolation, to promote community cohesion and to provide opportunities for volunteering and training.

We have run exercise classes, an art group, a needlecraft group, a youth club, a successful community lunch every Friday with quiz and bingo. We have also run seasonal events: Halloween family party, Christmas party and Christmas Fayre and an Easter Fayre.

We run a community café which is open two days per week and which provides low cost food. We have lots of regular customers.

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 and in particular the advancement of learning and education and to provide facilities, in the interests of social welfare, for recreation and leisure time occupation with the object of improving well-being.

Achievements and performance

Now entering our fifth year since opening the centre is going from strength to strength offering a wider range of activities.

Café- our Wednesday café and our Friday lunch club continue to grow in success with more attendees, we serve food to over 70 different people over the 2 sessions. By using our allocation of food donated from Tesco we are able to keep food costs to a minimum and distribute some surplus food to the community via the centre and Field Lane School. We are grateful to Lidl who are donating us their surplus bakery products one day a week to distribute to the community, any donations for these are split between the centre and a local charity, My Mito Mission.

Through recruitment of volunteers we have extended our capacity to provide on site catering for meetings, training and workshops to boost our income and we have also provided lunches and afternoon teas for external visiting groups.

We are grateful to Staying Well for the lunch club funding we have received in the year allowing us to keep the cost to customers reasonable and contribute to the running costs.

We continue to hold Bingo sessions and a Quiz after lunch on Friday which are popular with our elder customers. We have held some lunchtime music concert sessions which are also popular.

We have added a Friday evening Bingo session to our weekly programme that allows us to be accessible to members of the community that work in the week. With a café /tuckshop provision these sessions are proving popular to locals and we have over 30 regular attendees.

The Space@Field Lane Group

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

Achievements and performance (continued)

Exercise- We continue to provide a wide range of classes to benefit the community at low costs or even incentives for attendance such as armchair exercise, a HIIT class and Zumba (these classes are subsidised by the charity).

Curious Motion continue to run a weekly dance and reflection session . We also have a regular Mindfulness and Relaxation class which has been subsidised by Staying Well and Rastrick Big Local. These two organisations have also subsidised two 6 week terms of Complimentary Therapy sessions.

A new Alzheimer's/Dementia group use the centre once a month offering support for carers of patients.

Activities- Our community singing group goes from strength to strength and has performed several concerts for our customers. Our youth group designed and delivered another Community Fun day in September which was a great success .

Our needlecraft group continue to meet and we now have a regular stitch weekend group meeting once a month with around 30 attendees. Several staff, volunteers and customers took part in a project as part of the Hebden Bridge Arts Festival making felted wool balls and willow spheres to display as part of the art trail.

The Monday night Youth Club run by Newground Together under contract from CMBC continued this year with a regular attendance of around twenty 13-18 year olds.

Unfortunately the Junior Youth Club for 7 -11 year olds has reduced funding this year but are using the facilities rent free to allow their valuable activities to continue.

Two churches continue to use the centre at the weekend, one of them attracts a congregation of over 100 whilst their premises are being renovated.

The centre has been used by various groups for neighbourhood consultation regarding developing the surrounding local parks and green spaces and by a new housing developer in the area.

Volunteers- we continue to cultivate the valuable contribution that our volunteers make to the running of the centre, we average between 60 and 80 hours a week of 'donated' time which equates to 140% more than paid staff hours. We would not be able to offer the range of activities that we do without these volunteers . Following our award of funding from the National Lottery in July we have appointed a paid volunteer co-ordinator to develop and a volunteer package to ensure we retain existing volunteers and enable us to recruit additional heads , this includes a training package to offer our volunteers development activities .

Looking forward to the year ahead the National Lottery Funding we have received post year end (for the next 3 years) will allow us to recruit a Community Engagement worker and the Volunteer Coordinator. We will also be offering a catering apprenticeship to compliment our kitchen team. We have also been awarded a grant to fund solar panels and panels this Autumn from Rastrick Big Local which will dramatically reduce our energy bills and reduce our carbon footprint.

Financial review

The net expenditure for the year was £27,613, including net expenditure of £34,177 on unrestricted funds and net income of £6,564 on restricted funds after transfers.

Whilst we have run at a operating deficit for the year, which has reduced our reserves and therefore taken them a little below our lower target level, the funding from the National Lottery for the next 3 years of £25,000 per annum to support our operational deficit gives us confidence in our projections that we are financially sustainable for at least the next 3 years .

The Space@Field Lane Group

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

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £24,949.

Reserves Policy: In order to ensure sufficient funds to:

1. Manage any shortfall in our income streams to cover regular costs
2. Give confidence to funders of good stewardship and financial control
3. To support our staff through a period of financial instability or to cover redundancy payments

The Group will maintain a level of unrestricted funds as our Reserves fund.

Our aim is that our Reserves fund should grow to reach a level of between 3 to 6 months of costs .

Approved by the board of trustees on 19/11/2024

Anne Gomersal (Trustee)

The Space@Field Lane Group

Independent examiner's report to the trustees of The Space@Field Lane Group

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 7 to 14.

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.

Simon Bostrom FCIE

20/11/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Space@Field Lane Group
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)	2,461	15,385	17,846	28,110
Room hire income		30,760	-	30,760	24,336
Café sales		18,882	-	18,882	16,583
Event sales		8,740	333	9,073	6,944
Other income		828	-	828	439
Total income		61,671	15,718	77,389	76,412
Expenditure on:					
Salaries	(3)	37,818	-	37,818	33,453
Project and event costs		8,382	4,108	12,490	21,815
Café expenses		9,352	124	9,476	7,989
Volunteer expenses		155	-	155	148
Advertising and marketing		113	-	113	427
Insurance		1,867	-	1,867	1,604
Premises costs		7,751	-	7,751	6,528
Repairs, maintenance and refurbishment		336	950	1,286	6,891
Cleaning and safety checks		1,687	-	1,687	2,220
Equipment and materials		1,417	232	1,649	3,840
Telephone and internet		645	-	645	934
Printing, postage and stationery		691	72	763	1,179
Subscriptions and licences		1,071	-	1,071	926
Website domain and hosting		209	-	209	103
Bank charges		93	-	93	113
Professional fees		-	600	600	2,100
Independent examination		1,122	-	1,122	780
Depreciation		25,419	-	25,419	25,419
General expenses		788	-	788	93
Total expenditure		98,916	6,086	105,002	116,562
Net income / (expenditure)		(37,245)	9,632	(27,613)	(40,150)
Transfers between funds		3,068	(3,068)	-	-
Net movement in funds		(34,177)	6,564	(27,613)	(40,150)
Fund balances brought forward		438,391	20,300	458,691	498,841
Fund balances carried forward	(4)	404,214	26,864	431,078	458,691

All incoming resources and resources expended derive from continuing activities.

The Space@Field Lane Group

Balance sheet

as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 379,265	-	379,265	404,684
Total fixed assets	<u>379,265</u>	<u>-</u>	<u>379,265</u>	<u>404,684</u>
Current assets				
Debtors and prepayments	(6) 8,238	-	8,238	4,980
Cash at bank and in hand	(7) 18,716	26,864	45,580	50,347
Total current assets	<u>26,954</u>	<u>26,864</u>	<u>53,818</u>	<u>55,327</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(8) 2,005	-	2,005	1,320
Total current liabilities	<u>2,005</u>	<u>-</u>	<u>2,005</u>	<u>1,320</u>
Net current assets	<u>24,949</u>	<u>26,864</u>	<u>51,813</u>	<u>54,007</u>
Net assets	<u>404,214</u>	<u>26,864</u>	<u>431,078</u>	<u>458,691</u>
Funds				
Unrestricted funds	404,214	-	404,214	438,391
Restricted funds	-	26,864	26,864	20,300
Total funds	<u>404,214</u>	<u>26,864</u>	<u>431,078</u>	<u>458,691</u>

The financial statements were approved by the board of trustees on 19/11/2024

Anne Gomersal (Trustee)

The Space@Field Lane Group

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.

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 £5,000 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

Leasehold improvements: over 20 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

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.

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Active Calderdale	-	6,980	6,980	-
Community Foundation For Calderdale	-	6,905	6,905	9,168
North Halifax Partnership	-	1,500	1,500	-
Calderdale Council (CMBC)	-	-	-	980
Co-op Community Fund	-	-	-	2,296
Hillards Trust	-	-	-	1,000
Local Giving Foundation	-	-	-	500
Lower Valley Halifax Community Fund	-	-	-	1,606
North Halifax Partnership	-	-	-	4,336
Rastrick Big Local	-	-	-	2,377
Sir George Martin Trust	-	-	-	2,122
WYCA Walking and History	-	-	-	2,723
Other donations	2,461	-	2,461	1,002
	<u>2,461</u>	<u>15,385</u>	<u>17,846</u>	<u>28,110</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	37,321	33,031
Social security costs	1,499	1,213
Employment allowance	(1,499)	(1,213)
Pensions	497	422
	<u>37,818</u>	<u>33,453</u>

The average number of employees during the year was 4.3, being an average of 1.6 full time equivalent (2023: 3.8, 1.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	497	422

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2024

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Active Champion Hub	-	6,580	-	-	6,580
CMBC - Choir 23	-	2,935	810	(375)	1,750
CMBC - Elvis Presley event	-	400	363	(37)	-
Local Giving Creative Workshops	500	-	336	-	164
Mindfulness	-	1,020	720	(300)	-
National Lottery Fund	3,856	-	950	-	2,906
North Halifax Lunch club	1,606	-	-	(1,606)	-
RBL - Anxiety workshop	-	1,450	1,200	(250)	-
RBL - Sept Event	-	1,500	1,255	-	245
RBL Art Group	187	333	380	-	140
Staying Well- Love Yourself	-	1,500	-	(500)	1,000
Staying Well Men's Group	1,150	-	72	-	1,078
Active Calderdale Rastrick Fund	94	-	-	-	94
CFFC Sat Hub	2,367	-	-	-	2,367
CFFC Winter Warmth Fund	674	-	-	-	674
CFFC Winter Warmth Resilience	315	-	-	-	315
CMBC September Event	228	-	-	-	228
Co-op ' Garden' Grant	266	-	-	-	266
RBL Revenue Fund	44	-	-	-	44
Sir George Martin	1,126	-	-	-	1,126
Staying Well Choir	110	-	-	-	110
Staying Well Jubilee Party	337	-	-	-	337
CFFC Accessibility	1,546	-	-	-	1,546
SSE Finance	420	-	-	-	420
Staying Well Garden Project	2,751	-	-	-	2,751
WYCA Walking and History	2,723	-	-	-	2,723
	<u>20,300</u>	<u>15,718</u>	<u>6,086</u>	<u>(3,068)</u>	<u>26,864</u>

Fund name

Purpose of restriction

Active Champion Hub	Towards recruiting part time active champion role for 6 months. Also to fund branding and signage material.
CMBC - Choir 23	To support the running costs of the Choir whilst it becomes sustainable.
CMBC - Elvis Presley event	To celebrate the international day of older people.
Local Giving Creative Workshops	Funds to run a series of 3 creative workshops.
Mindfulness	To fund a series of courses around mindfulness and relaxation.
National Lottery Fund	Towards the capital refurbishment.
North Halifax Lunch club	To cover premises costs of running community lunch club every Friday.
RBL - Anxiety workshop	To fund two half day workshops for anxiety management.
RBL - Sept Event	To fund an annual community fun day.
RBL Art Group	To pay for establishment of an art group run by volunteer.
Staying Well- Love Yourself	To fund a series of courses around self development.
Staying Well Men's Group	To form a men's group.
Active Calderdale Rastrick Fund	To promote a walking challenge for the area and encourage community centre users to become more active.
CFFC Sat Hub	To run a series of evening social events.
CFFC Winter Warmth Fund	Support to open cafe with subsidized food for additional hours.
CFFC Winter Warmth Resilience	Funds to engage an additional engagement /support manager .
CMBC September Event	To cover some of the costs of a community summer fayre.

The Space@Field Lane Group

Notes to the accounts continued

for the year ended 31 March 2024

4 Restricted funds (continued)

Fund name	Purpose of restriction
Co-op ' Garden' Grant	To establish a gardening project with a shed linked to a men's group.
RBL Revenue Fund	Towards revenue funding.
Sir George Martin	Towards the Children's Christmas party.
Staying Well Choir	To establish a community choir.
Staying Well Jubilee Party	For food, games and prizes for a Jubilee garden party and a subsequent community event.
CFFC Accessibility	Towards capital works to improve 'accessibility'.
SSE Finance	Towards financial training and systems improvement.
Staying Well Garden Project	To fund development costs of garden project.
WYCA Walking and History	Initially given to fund a walking group with paid leader. But the funder has now given permission to use this fund to a similar activity.

Transfers relate to allocating overhead costs and, in cases where an activity took place at The Space premises, moving the agreed rental amount from the grant into our general unrestricted fund each time the activity is conducted.

5 Tangible assets

	Leasehold improvement	Total
<u>Cost</u>	£	£
At 1 April 2023	508,350	508,350
Additions	-	-
At 31 March 2024	<u>508,350</u>	<u>508,350</u>
<u>Depreciation</u>		
At 1 April 2023	103,666	103,666
Charge for year	25,419	25,419
At 31 March 2024	<u>129,085</u>	<u>129,085</u>
<u>Net book value</u>		
At 31 March 2024	<u>379,265</u>	<u>379,265</u>
At 31 March 2023	<u>404,684</u>	<u>404,684</u>

6 Debtors and prepayments

	2024	2023
	£	£
Debtors	5,931	3,528
Prepayments	2,307	1,452
	<u>8,238</u>	<u>4,980</u>

7 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	43,390	49,193
Cash in hand	2,190	1,154
	<u>45,580</u>	<u>50,347</u>

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2024

8 Creditors and accruals	2024	2023
	£	£
Accruals	1,721	1,020
Fees received in advance	-	300
Taxation and social security	190	-
Other creditors	94	-
	<u>2,005</u>	<u>1,320</u>

9 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

Details of remuneration and benefits		2024	2023
		£	£
Trafford Carroll	Gross pay	39	753
Callum Walsh	Gross pay	39	713
		<u>77</u>	<u>1,465</u>

Reason for remuneration

The trustees were employed over the summer months in the role of cleaning and key holding.

Legal authority for the payment

The two trustees joined the board in and shortly after were engaged in the above roles. However, the charity's constitution does not permit the employment of trustees. As soon as the board became aware of this they have resolved to regularise the position and the situation had arisen through a genuine oversight.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £20,081 (previous year: £18,212).

10 Funds held as agent	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
CFFC Soup and a Song	730	-	730	-
RBL Rastrick Craft Club	461	-	-	461
Ukraine Appeal	543	-	543	-
	<u>1,734</u>	<u>-</u>	<u>1,273</u>	<u>461</u>

Fund name

Additional information

CFFC Soup and a Song Funds held as a agent for a local singer to run a series of singalong sessions with food in Rastrick.

RBL Rastrick Craft Club Funds held on behalf of a craft group run from Space.

Ukraine Appeal Funds raised by staff and customers to be distributed to charities on the ground in Ukraine and to support Ukrainian families living in the Calderdale area.

These sums have been excluded from the accounts.

The Space@Field Lane Group

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	2,461	4,032	15,385	24,078	17,846	28,110
Room hire income	30,760	24,336	-	-	30,760	24,336
Café sales	18,882	16,583	-	-	18,882	16,583
Event sales	8,740	5,568	333	1,376	9,073	6,944
Other income	828	439	-	-	828	439
Total income	61,671	50,958	15,718	25,454	77,389	76,412
Expenditure						
Salaries	37,818	15,326	-	18,127	37,818	33,453
Project and event costs	8,382	4,242	4,108	17,573	12,490	21,815
Café expenses	9,352	7,953	124	36	9,476	7,989
Volunteer expenses	155	148	-	-	155	148
Advertising and marketing	113	298	-	129	113	427
Insurance	1,867	1,604	-	-	1,867	1,604
Premises costs	7,751	6,528	-	-	7,751	6,528
Repairs, maint. and refurbishment	336	572	950	6,319	1,286	6,891
Cleaning and safety checks	1,687	2,220	-	-	1,687	2,220
Equipment and materials	1,417	2,404	232	1,436	1,649	3,840
Telephone and internet	645	934	-	-	645	934
Printing, postage and stationery	691	1,179	72	-	763	1,179
Subscriptions and licences	1,071	926	-	-	1,071	926
Website domain and hosting	209	103	-	-	209	103
Bank charges	93	113	-	-	93	113
Professional fees	-	-	600	2,100	600	2,100
Independent examination	1,122	780	-	-	1,122	780
Depreciation	25,419	25,419	-	-	25,419	25,419
General expenses	788	93	-	-	788	93
Total expenditure	98,916	70,842	6,086	45,720	105,002	116,562
Net income / (expenditure)	(37,245)	(19,884)	9,632	(20,266)	(27,613)	(40,150)
Transfers between funds	3,068	12,470	(3,068)	(12,470)	-	-
Net movement in funds	(34,177)	(7,414)	6,564	(32,736)	(27,613)	(40,150)
Fund balances brought forward	438,391	445,805	20,300	53,036	458,691	498,841
Fund balances carried forward	404,214	438,391	26,864	20,300	431,078	458,691

The Space@Field Lane Group

Independent examiner's report to the trustees of The Space@Field Lane Group

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 7 to 14.

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.

Signed:



Name: Simon Bostrom FCIE

20/11/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

THE SPACE @ FIELD LANE GROUP

England & Wales - Charity number 1170265

Accounts

The Space@Field Lane Group

Charity number 1170265

Annual Report and Financial Statements

for the year ended 31 March 2023



West Yorkshire Community Accounting Service

The Space@Field Lane Group

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

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Prepared by West Yorkshire Community Accountancy Service CIO

The Space@Field Lane Group

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
Anne Gomersal	Chair	
Mary Green	Treasurer	Resigned October 2022
Pauline Commons	Secretary	Appointed May 2022
Catherine Richardson		Resigned May 2022
Alison Mitchell		Resigned January 2023
Warren Nicholls		Appointed May 2022
Jim Bridge		Appointed May 2022
Amanda Caldwell		Appointed 5 October 2022
Joanne Carroll		Appointed 5 October 2022
		Resigned 6 September 2023
Daniel Hood		Appointed 5 October 2022
David Brownridge		Appointed 5 October 2022
Trafford Carroll		Appointed 7 June 2022
Callum Walsh		Appointed 7 June 2022
Charity number	1170265	Registered in England and Wales
Registered and principal address	Bankers	
Burnsall Road	HSBC	
Field Lane Estate	2 Cloth Hall Street	
Brighouse	Huddersfield	
HD6 3JT	HD1 2ES	

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 18 Nov 2016 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.

The Space@Field Lane Group

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

Objectives and activities

The charity's objects

To promote the benefit and enable the residents of field lane and the wider community of Rastrick and the local authority, voluntary and other organisations in a common effort to advance learning, education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for residents in the area and in furthering these charitable purposes the trustees will:

Encourage community members to participate in a wide range of activities for their benefit, without distinction of sex, sexual orientation, race or of political, religious or other opinions;

Help community members to participate in the life of the centre, to express their views and play an active part in the planning and management of the centre and their own activities creating a sense of community ownership.

The charity's main activities

Our charity runs and maintains a community hub at the centre of an estate of social housing in a deprived area of West Yorkshire. Following a major refurbishment of the building and the difficulties of two years of lockdowns, we are now running activities for the local community to help stay off loneliness and isolation, to promote community cohesion and to provide opportunities for volunteering and training.

We have run exercise classes, an art group, a needlecraft group, a youth club, a successful community lunch every Friday with quiz and bingo. We have also run seasonal events: Halloween family party, Christmas party and Christmas Fayre and an Easter Fayre.

We run a community café which is open two days per week and which provides low cost food. We have lots of regular customers.

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 and in particular the advancement of learning and education and to provide facilities, in the interests of social welfare, for recreation and leisure time occupation with the object of improving well-being.

Achievements and performance

Building on our re-opening of the centre after COVID in the previous year, the range of activities and number of customers we support has grown exponentially in the year.

Our Friday lunch club is now regularly attended by over 50 customers, including residents of local sheltered accommodation and their carers. It is followed by a dementia friendly armchair exercise class, partially subsidised by Active Calderdale. Whilst the numbers are lower for breakfast and lunch on Wednesdays, we see different customers, some of which access support from our secondee from Halifax Opportunities Trust. We continue to get referrals from social prescribers, Staying Well and Healthy Minds to our lunch club and our arts and craft classes.

Thanks to funding from CFFC we were able to open as a Warm Hub on a Tuesday and Saturday for the first 3 months of the year where we provided free hot meals and hosted board games, quizzes and utilised the pool and table tennis equipment which was popular with local families.

We recognise the vital role our volunteers play in supporting the café, exercise classes, bookkeeping, fund raising, key holding and other administrative tasks. We have over 15 volunteers supporting our 4 paid staff and have developed a volunteer co-ordinator role to develop and support our volunteer offering.

We continue to develop our strong links with Active Calderdale, this has allowed us to offer two subsidised exercise classes and promote 'active' amongst our customers. We were the central hub for two walking challenges in the year and have recently partnered with Calderdale Forum 50 +to develop the 3 2 1 walking project- with self guided and organised walks from the centre suitable for all abilities.

The Space@Field Lane Group

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

Achievements and performance continued

Funding from Brighthouse and Rastrick Association allowed us to host a Soup and a Song sessions in our hub and other hubs in the vicinity over winter with a local opera singer, Nicola Mills.

This year saw the lunch of our community choir, the Space singers, which has gone from strength to strength and provided entertainment at our Christmas lunch. We also hosted a very successful Coronation party thanks to funding from Rastrick Big Local.

We continue to hire out our rooms and hall to a wide range of service providers including CAHMs, Sure Start, a charity supporting home schooling and two church groups.

Looking forward to the next year we are working on offering a Men's Group, an Autism friendly group and developing a community garden.

Financial review

The net expenditure for the year was £40,150, including net expenditure of £7,414 on unrestricted funds and net expenditure of £32,736 on restricted funds after transfers.

Reserves policy

Reserves Policy: In order to ensure sufficient funds to:

1. Manage any shortfall in our income streams to cover regular costs
2. Give confidence to funders of good stewardship and financial control
3. To support our staff through a period of financial instability or to cover redundancy payments

The Group will maintain a level of unrestricted funds as our Reserves fund.

Our aim is that our Reserves fund should grow to reach a level of four months of average costs.

The charity's free reserves, excluding fixed assets, at the year end were £33,707.

Approved by the board of trustees on 17/10/2023

Pauline Commons (Trustee)

The Space@Field Lane Group

Independent examiner's report to the trustees of The Space@Field Lane Group

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 6 to 14.

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 qualified statement

I have completed my examination and a matter has come to my attention regarding the employment of two trustees during the year. Two people joined the board of trustees in June 2022. Shortly after they were engaged in some summer work, cleaning at the charity's premises. Whilst this was short term, it was done as employment, which is not permitted by the charity's constitution.

I believe that this was a genuine oversight and as soon as the trustees were made aware of the situation they have resolved to regularise the position. Despite the small sums involved, all transactions involving trustees are treated as material regardless of size and therefore the matter of concern must be raised here. The details regarding the transactions are disclosed in the notes to the accounts.

I confirm that no other 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.

Simon Bostrom FCIE

19/10/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Space@Field Lane Group
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)	4,032	24,078	28,110	32,933
Room hire income		24,336	-	24,336	16,177
Café sales		16,583	-	16,583	7,008
Event sales		5,568	1,376	6,944	2,151
Other income		439	-	439	118
Total income		<u>50,958</u>	<u>25,454</u>	<u>76,412</u>	<u>58,387</u>
Expenditure on:					
Salaries	(3)	15,326	18,127	33,453	29,204
Project and event costs		4,242	17,573	21,815	4,594
Café expenses		7,953	36	7,989	4,031
Volunteer expenses		148	-	148	252
Training		93	-	93	36
Advertising and marketing		298	129	427	1,328
Insurance		1,604	-	1,604	1,779
Premises costs		6,528	-	6,528	4,508
Repairs, maintenance and refurbishment		572	6,319	6,891	4,143
Cleaning and safety checks		2,220	-	2,220	2,177
Equipment and materials		2,404	1,436	3,840	1,732
Telephone and internet		934	-	934	900
Printing, postage and stationery		1,179	-	1,179	677
Subscriptions and licences		926	-	926	1,207
Website domain and hosting		103	-	103	101
Covid safe specific spends		-	-	-	33
Bank charges		113	-	113	23
Professional fees		-	2,100	2,100	9,366
Independent examination		780	-	780	600
Depreciation		25,419	-	25,419	25,419
Grants repayable		-	-	-	6,693
Total expenditure		<u>70,842</u>	<u>45,720</u>	<u>116,562</u>	<u>98,803</u>
Net income / (expenditure)		<u>(19,884)</u>	<u>(20,266)</u>	<u>(40,150)</u>	<u>(40,416)</u>
Transfers between funds		<u>12,470</u>	<u>(12,470)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(7,414)</u>	<u>(32,736)</u>	<u>(40,150)</u>	<u>(40,416)</u>
Fund balances brought forward		<u>445,805</u>	<u>53,036</u>	<u>498,841</u>	<u>539,257</u>
Fund balances carried forward	(4)	<u>438,391</u>	<u>20,300</u>	<u>458,691</u>	<u>498,841</u>

All incoming resources and resources expended derive from continuing activities.

The Space@Field Lane Group
Balance sheet
as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets (5)	404,684	-	404,684	430,103
Total fixed assets	<u>404,684</u>	<u>-</u>	<u>404,684</u>	<u>430,103</u>
Current assets				
Debtors and prepayments (6)	4,980	-	4,980	2,767
Cash at bank and in hand (7)	30,047	20,300	50,347	74,031
Total current assets	<u>35,027</u>	<u>20,300</u>	<u>55,327</u>	<u>76,798</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals (8)	1,320	-	1,320	8,060
Total current liabilities	<u>1,320</u>	<u>-</u>	<u>1,320</u>	<u>8,060</u>
Net current assets / (liabilities)	<u>33,707</u>	<u>20,300</u>	<u>54,007</u>	<u>68,738</u>
Net assets	<u>438,391</u>	<u>20,300</u>	<u>458,691</u>	<u>498,841</u>
Funds				
Unrestricted funds	438,391	-	438,391	445,805
Restricted funds	-	20,300	20,300	53,036
Total funds	<u>438,391</u>	<u>20,300</u>	<u>458,691</u>	<u>498,841</u>

The financial statements were approved by the board of trustees on 17/10/2023

Pauline Commons (Trustee)

The Space@Field Lane Group

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.

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 £5,000 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

Leasehold improvements: over 20 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

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.

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Calderdale Council (CMBC)	-	980	980	4,894
Community Foundation For Calderdale	-	9,168	9,168	-
Co-op Community Fund	2,030	266	2,296	1,355
Hillards Trust	1,000	-	1,000	-
Local Giving Foundation	-	500	500	500
Lower Valley Halifax Community Fund	-	1,606	1,606	-
North Halifax Partnership	-	4,336	4,336	-
Rastrick Big Local	-	2,377	2,377	18,010
Sir George Martin Trust	-	2,122	2,122	-
WYCA Walking and History	-	2,723	2,723	-
HM Revenue & Customs	-	-	-	899
The Arnold Clark Community Fund	-	-	-	1,000
West Yorkshire Combined Authority	-	-	-	4,852
Other donations	1,002	-	1,002	1,423
	<u>4,032</u>	<u>24,078</u>	<u>28,110</u>	<u>32,933</u>

3 Staff costs and numbers

	2023	2022
	£	£
Gross salaries	33,031	28,861
Social security costs	1,213	1,128
Employment allowance	(1,213)	(1,128)
Pensions	422	343
	<u>33,453</u>	<u>29,204</u>

The average number of employees during the year was 3.8, being an average of 1.4 full time equivalent (2022: 3, 1.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2023	2022
	£	£
Costs of the scheme to the charity for the year	422	343
Amount of any contributions outstanding at the year end	-	60

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2023

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Active Calderdale Rastrick Fund	-	980	886	-	94
Arnold Clark Automotive	1,000	-	1,000	-	-
CFFC Sat Hub	-	2,453	86	-	2,367
CFFC Winter Warmth Fund	-	3,132	-	(2,458)	674
CFFC Winter Warmth Resilience	-	3,583	2,143	(1,125)	315
CMBC September Event	2,600	-	2,372	-	228
CMBC Lunch Club Grant	2,400	-	-	(2,400)	-
CMBC Ward Forum	344	-	-	(344)	-
Co-op 21/22 'Activities' Grant	1,917	-	996	(921)	-
Co-op 22/23 ' Garden' Grant	-	266	-	-	266
Garfield Weston	1,344	-	1,344	-	-
Hx Children's Welfare	6,019	-	5,479	(540)	-
Local Giving Creative Workshops	-	500	-	-	500
Local Giving Magic Grant	200	-	200	-	-
National Lottery	10,204	-	6,348	-	3,856
North Halifax Lunch club	-	1,606	-	-	1,606
PCC Safer Communities	4,270	-	3,344	(926)	-
RBL Art Group	427	2,849	839	(2,250)	187
RBL Jubilee Salaries	-	877	877	-	-
RBL Revenue Fund	17,594	-	17,550	-	44
Sir George Martin	-	2,122	90	(906)	1,126
Staying Well Choir	-	1,840	1,130	(600)	110
Staying Well Jubilee Party	-	1,373	1,036	-	337
Staying Well Men's Group	-	1,150	-	-	1,150
CFFC Accessibility	1,546	-	-	-	1,546
SSE Finance	420	-	-	-	420
Staying Well Garden Project	2,751	-	-	-	2,751
WYCA Walking and History	-	2,723	-	-	2,723
	<u>53,036</u>	<u>25,454</u>	<u>45,720</u>	<u>(12,470)</u>	<u>20,300</u>

Fund name

Purpose of restriction

Active Calderdale Rastrick Fund	To promote a walking challenge for the area and encourage community centre users to become more active.
Arnold Clark Automotive	To support Junior Youth Club.
CFFC Sat Hub	To run a series of evening social events.
CFFC Winter Warmth Fund	Support to open cafe with subsidized food for additional hours.
CFFC Winter Warmth Resilience	Funds to engage an additional engagement /support manager .
CMBC September Event	To cover some of the costs of a community summer fayre on 3rd September 2022.
CMBC Lunch Club Grant	To pay premises costs for the lunch club.
CMBC Ward Forum	To cover some of the costs of the Christmas party.
Co-op 21/22 'Activities' Grant	To fund activities to combat isolation and loneliness.
Co-op 22/23 ' Garden' Grant	To establish a gardening project with a shed linked to a men's group.
Garfield Weston	Towards the capital refurbishment.
Hx Children's Welfare	Towards any activity to support children and young people in the area.

The Space@Field Lane Group

Notes to the accounts continued

for the year ended 31 March 2023

4 Restricted funds continued

Fund name	Purpose of restriction
Local Giving Creative Workshops	Funds to run a series of 3 creative workshops.
Local Giving Magic Grant	Towards setup costs for Yoga group.
National Lottery	Towards the capital refurbishment.
North Halifax Lunch club	To cover premises costs of running community lunch club every Friday.
PCC Safer Communities	Towards children's youth club.
RBL Art Group	To pay for establishment of an art group run by volunteer.
RBL Jubilee Salaries	To fund Staff overtime for a Jubilee garden party in June 2022.
RBL Revenue Fund	Towards revenue funding.
Sir George Martin	To run additional café sessions on a Saturday afternoon with subsidised food.
Staying Well Choir	To establish a community choir.
Staying Well Jubilee Party	For food, games and prizes for a Jubilee garden party in June 2022.
Staying Well Men's Group	To form a men's group.
CFFC Accessibility	Towards capital works to improve 'accessibility'.
SSE Finance	Towards financial training and systems improvement.
Staying Well Garden Project	To fund development costs of garden project.
WYCA Walking and History	Initially given to fund a walking group with paid leader. But the funder has now given permission to use this fund to a similar activity.

Transfers relate to transferring overhead costs and also when an activity was held at The Space premises, the amount agreed in the grant for rent which can move into our general unrestricted fund each time the activity is run.

5 Tangible assets

	Leasehold improvement	Total
Cost	£	£
At 1 April 2022	508,350	508,350
Additions	-	-
At 31 March 2023	<u>508,350</u>	<u>508,350</u>
Depreciation		
At 1 April 2022	78,247	78,247
Charge for year	25,419	25,419
At 31 March 2023	<u>103,666</u>	<u>103,666</u>
Net book value		
At 31 March 2023	<u>404,684</u>	<u>404,684</u>
At 31 March 2022	<u>430,103</u>	<u>430,103</u>

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2023

6 Debtors and prepayments	2023	2022
	£	£
Debtors	3,528	1,583
Prepayments	1,452	1,184
	<u>4,980</u>	<u>2,767</u>

7 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	49,193	73,302
Cash in hand	1,154	729
	<u>50,347</u>	<u>74,031</u>

8 Creditors and accruals	2023	2022
	£	£
Accruals for grants repayable	-	6,693
Creditors	-	767
Accruals	1,020	600
Fees received in advance	300	-
	<u>1,320</u>	<u>8,060</u>

9 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

		2023	2022
		£	£
Trafford Carroll	Gross pay	753	-
Callum Walsh	Gross pay	713	-
		<u>1,465</u>	<u>-</u>

Reason for remuneration

The trustees were employed over the summer months in the role of cleaning and key holding.

Legal authority for the payment

The two trustees joined the board in and shortly after were engaged in the above roles. However, the charity's constitution does not permit the employment of trustees. As soon as the board became aware of this they have resolved to regularise the position and the situation had arisen through a genuine oversight.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £18,212 (previous year: £17,069).

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2023

10 Funds held as agent	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
CFFC Soup and a Song	-	1653	923	730
RBL Rastrick Craft Club	-	461	-	461
Ukraine Appeal	-	2,420	1,877	543
	<u>-</u>	<u>2,881</u>	<u>1,877</u>	<u>1,004</u>

Fund name	Additional information
CFFC Soup and a Song	Funds held as a agent for a local singer to run a series of singalong sessions with food in Rastrick.
RBL Rastrick Craft Club	Funds held on behalf of a craft group run from Space.
Ukraine Appeal	Funds raised by staff and customers to be distributed to charities on the ground in Ukraine and to support Ukrainian families living in the Calderdale area.

These sums have been excluded from the accounts.

The Space@Field Lane Group
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	4,032	1,423	24,078	31,510	28,110	32,933
Room hire income	24,336	16,177	-	-	24,336	16,177
Café sales	16,583	7,008	-	-	16,583	7,008
Event sales	5,568	1,769	1,376	382	6,944	2,151
Other income	439	118	-	-	439	118
Total income	50,958	26,495	25,454	31,892	76,412	58,387
Expenditure						
Salaries	15,326	2,044	18,127	27,160	33,453	29,204
Project and event costs	4,242	1,277	17,573	3,317	21,815	4,594
Café expenses	7,953	2,648	36	1,383	7,989	4,031
Volunteer expenses	148	182	-	70	148	252
Training	93	36	-	-	93	36
Advertising and marketing	298	355	129	973	427	1,328
Insurance	1,604	1,779	-	-	1,604	1,779
Premises costs	6,528	4,508	-	-	6,528	4,508
Repairs, maint. and refurbishment	572	2,703	6,319	1,440	6,891	4,143
Cleaning and safety checks	2,220	1,366	-	811	2,220	2,177
Equipment and materials	2,404	748	1,436	984	3,840	1,732
Telephone and internet	934	900	-	-	934	900
Printing, postage and stationery	1,179	677	-	-	1,179	677
Subscriptions and licences	926	1,207	-	-	926	1,207
Website domain and hosting	103	101	-	-	103	101
Covid safe specific spends	-	33	-	-	-	33
Bank charges	113	23	-	-	113	23
Professional fees	-	692	2,100	8,674	2,100	9,366
Independent examination	780	600	-	-	780	600
Depreciation	25,419	25,419	-	-	25,419	25,419
Grants repayable	-	-	-	6,693	-	6,693
Total expenditure	70,842	47,298	45,720	51,505	116,562	98,803
Net income / (expenditure)	(19,884)	(20,803)	(20,266)	(19,613)	(40,150)	(40,416)
Transfers between funds	12,470	4,005	(12,470)	(4,005)	-	-
Net movement in funds	(7,414)	(16,798)	(32,736)	(23,618)	(40,150)	(40,416)
Fund balances brought forward	445,805	462,603	53,036	76,654	498,841	539,257
Fund balances carried forward	438,391	445,805	20,300	53,036	458,691	498,841

THE SPACE @ FIELD LANE GROUP

England & Wales - Charity number 1170265

Accounts

The Space@Field Lane Group

Charity number 1170265

Annual Report and Financial Statements

for the year ended 31 March 2022



West Yorkshire Community Accounting Service

The Space@Field Lane Group

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

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Prepared by West Yorkshire Community Accountancy Service CIO

The Space@Field Lane Group

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	Dates
Anne Gomersal	Chair	
Mary Green	Treasurer	
Pauline Commons	Secretary	Appointed May 2022
Ian David Cockerill		Resigned September 2021
Catherine Richardson		
Alison Mitchell		
Warren Nicholls		Appointed May 2022
Jim Bridge		Appointed May 2022
Fraser Watson		Appointed April 2021
		Deceased April 2022
Charity number	1170265	Registered in England and Wales

Registered and principal address

Burnsall Road
Field Lane Estate
Brighouse
HD6 3JT

Bankers

HSBC
2 Cloth Hall Street
Huddersfield
HD1 2ES

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 18 Nov 2016 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.

The Space@Field Lane Group

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

Objectives and activities

The charity's objects

To promote the benefit and enable the residents of field lane and the wider community of Rastrick and the local authority, voluntary and other organisations in a common effort to advance learning, education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for residents in the area and in furthering these charitable purposes the trustees will: -

Encourage community members to participate in a wide range of activities for their benefit, without distinction of sex, sexual orientation, race or of political, religious or other opinions;

Help community members to participate in the life of the centre, to express their views and play an active part in the planning and management of the centre and their own activities creating a sense of community ownership.

The charity's main activities

Our charity runs and maintains a community hub at the centre of an estate of social housing in a deprived area of West Yorkshire. Following a major refurbishment of the building and the difficulties of two years of lockdowns, we are now running activities for the local community to help stay off loneliness and isolation, to promote community cohesion and to provide opportunities for volunteering and training.

We have run exercise classes, an art group, a needlecraft group, a youth club, a successful community lunch every Friday with quiz and bingo. We have also run seasonal events: Halloween family party, Christmas party and Christmas Fayre and an Easter Fayre.

We run a community café which is open two days per week and which provides low cost food. We have lots of regular customers.

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 and in particular the advancement of learning and education and to provide facilities, in the interests of social welfare, for recreation and leisure time occupation with the object of improving well-being.

Achievements and performance

Despite a difficult first half of the year due to Covid lockdowns, in the second half we were able to get our building open again and to re-develop our relationship with the community.

Our first success was with the Friday lunch club. Recruitment of a Amanda Benn to cook for us supported by our regular volunteers really enabled us to grow this community offering and we have a number of Friday regulars, many who come on their own and many in wheelchairs. Lots of fun with a quiz and bingo as well as the lovely lunch. We are now also growing our Wednesday lunch time offering too and are open from 9am for breakfast.

One regular in particular who doesn't venture beyond the estate has talked about how she never went anywhere before and now she comes to The Space whenever she can because she likes it so much. We also have a couple of regulars who come from further afield.

Thanks mostly to funding from the Co-op Community Fund, we have been able to start up new activities which we hope will develop into permanent groups where people have a choice of exercise groups. We also have an Art for mindfulness group run by someone who came along as a volunteer two years ago. She said that coming to The Space was the best thing she has ever done. We have a needlecraft group too, all self run.

We have run a number of seasonal events which although they are not yet making a profit, enable us to promote The Space and engage with a wider range of local residents.

The Space@Field Lane Group

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

Achievements and performance (continued)

The Monday night Youth Club run by Newground Together under contract from CMBC is a big success with a regular attendance of around forty 13-18 year olds.

Funded partly by ourselves and partly by Newground, we have now established a Junior Youth Club for 3-12 year olds. The challenge with this is to find new funding to give the group some longevity.

We have recruited new volunteers and trustees and one volunteer has gone on to full time employment due to the confidence gained in volunteering with us.

Financial review

The net expenses for the year was £40,416, including net expenses of £16,798 on unrestricted funds and net expenses of £23,618 on restricted funds after transfers.

The Space was opened in September 2019 and in March 2020 closed due to the first Covid lockdown. After that, the Space closed and re-opened several times as restrictions and rules changed and as people dared to venture out again but then once again had to close themselves away. As a result, it wasn't really until the autumn of 2021 that our groups were really able to start operating properly again with our Friday lunch club growing in popularity and with new activities starting in the Spring of 2022 with funding from the Co-op Community Fund to help support those activities.

It is thanks to revenue funding (funding which supports core costs rather than specific projects) from Rastrick Big Local, the Government's Job Retention Scheme and Covid Emergency funding plus a one-off grant from the National Lottery via Power to Change, that we have emerged able to re-establish our Group, our building and its activities.

Earned income in the 2020/2021 year was just £4,546, in the 2021/2022 year was just over £25,000 and we are forecasting £32,000 for the coming year, growth of 28% and it may be more. Additional room hire, additional use of not just our premises but the excellent skills of our café co-ordinator and her team of volunteers, are already yielding additional income from meetings.

All this is vital as the activities we are running, whilst popular and very much serving their purpose of reducing social isolation, bringing the community together and improving health and well-being, continue to need financial support. It may be that this will always be the case.

During the 2021/22 year, with no more access to Covid emergency funding and the like, our grants and donations income was down from £71,063 to £32,933. Supporting activities, staffing costs and all the general running expenses of the building and especially utility costs, have meant that our expenses did exceed our income but we had sufficient residual funds to cover the loss.

This coming year grant income will be further reduced but again we have sufficient cash to cover us for this year into next year.

Earned income alone will not be sufficient to sustain us beyond that point, however. If we are to continue to provide services, activities and to run our building with paid staffing, then grant funding will continue to play a major role in the sustainability of The Space.

To grow our earned income, we have set up a new marketing group and using the marketing strategy of our original business plan, we are re-examining all our material, where we promote our activities and so on. New photographs, a direct approach to local organisations and businesses, closer partnership working and so on will all play a role in this.

It is no good filling the diary with income generating activities though and leaving no time for us to fulfil our objectives with the local community.

In addition, therefore, to growing revenue funding, we will be working hard on growing our grant income. To that end, we will be completing a funding bid to the National Lottery Reaching Communities Fund (from where the major part of our capital refurbishment funding came). We have met with our contacts there and they were very pleased with our progress thus far.

The Space@Field Lane Group

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

Financial review (continued)

Overall, whilst we must be diligent in our financial management and ambitious in our grant applications, we are optimistic that we can continue to grow the opportunities which The Space offers to the local community and that we will continue to meet the objects of our governing document.

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 £15,702.

Reserves Policy: In order to ensure sufficient funds to:

1. Manage any shortfall in our income streams to cover regular costs
2. Give confidence to funders of good stewardship and financial control
3. To support our staff through a period of financial instability or to cover redundancy payments

The Group will maintain a level of unrestricted funds as our Reserves fund

Our aim is that our Reserves fund should grow to reach a level of four months of average costs.

Our expenditure forecast for the 2022/23 year is £80,000. We are therefore working to grow our reserves to £25,000.

Signed on behalf of the board of trustees on 6/8/2022

Pauline Commons (Trustee)

The Space@Field Lane Group

Independent examiner's report to the trustees of The Space@Field Lane Group

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 7 to 14.

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.

Simon Bostrom FCIE

9/9/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Space@Field Lane Group
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)	1,423	31,510	32,933	71,063
Room hire income		16,177	-	16,177	2,731
Café sales		7,008	-	7,008	1,815
Event sales		1,769	382	2,151	-
Other income		118	-	118	341
Total income		26,495	31,892	58,387	75,950
Expenditure on:					
Salaries	(3)	2,044	27,160	29,204	23,790
Training		36	-	36	30
Project and event costs		1,277	3,317	4,594	643
Insurance		1,779	-	1,779	936
Premises costs		4,508	-	4,508	2,214
Repairs and maintenance		2,703	1,440	4,143	545
Cleaning and safety checks		1,366	811	2,177	903
Refurbishment costs		-	-	-	789
Depreciation		25,419	-	25,419	25,419
Café expenses		2,648	1,383	4,031	7,072
Equipment		376	984	1,360	3,827
Advertising and marketing		355	973	1,328	1,176
Independent examination		600	-	600	600
Printing, postage and stationery		677	-	677	298
Subscriptions and licences		1,207	-	1,207	728
Website domain and hosting		101	-	101	8
Telephone and internet		900	-	900	1,027
Volunteer expenses		182	70	252	-
Other expenses		395	-	395	202
Covid safe specific spends		33	-	33	1,902
Professional fees		692	8,674	9,366	-
Grants repayable		-	6,693	6,693	-
Total expenditure		47,298	51,505	98,803	72,109
Net income / (expenditure)		(20,803)	(19,613)	(40,416)	3,841
Transfers between funds		4,005	(4,005)	-	-
Net movement in funds		(16,798)	(23,618)	(40,416)	3,841
Fund balances brought forward		462,603	76,654	539,257	535,416
Fund balances carried forward	(4)	445,805	53,036	498,841	539,257

All incoming resources and resources expended derive from continuing activities.

The Space@Field Lane Group

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 430,103	-	430,103	455,522
Total fixed assets	<u>430,103</u>	<u>-</u>	<u>430,103</u>	<u>455,522</u>
Current assets				
Debtors and prepayments	(6) 2,767	-	2,767	26,252
Cash at bank and in hand	(7) 14,302	59,729	74,031	71,088
Total current assets	<u>17,069</u>	<u>59,729</u>	<u>76,798</u>	<u>97,340</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(8) 1,367	6,693	8,060	13,605
Total current liabilities	<u>1,367</u>	<u>6,693</u>	<u>8,060</u>	<u>13,605</u>
Net current assets	<u>15,702</u>	<u>53,036</u>	<u>68,738</u>	<u>83,735</u>
Net assets	<u>445,805</u>	<u>53,036</u>	<u>498,841</u>	<u>539,257</u>
Funds				
Unrestricted funds	445,805	-	445,805	462,603
Restricted funds	-	53,036	53,036	76,654
Total funds	<u>445,805</u>	<u>53,036</u>	<u>498,841</u>	<u>539,257</u>

The financial statements were approved by the board of trustees on 6/8/2022

Pauline Commons (Trustee)

The Space@Field Lane Group

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.

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 £5,000 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

Leasehold improvements: over 20 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

The Space@Field Lane Group

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.

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
	£	£	£	£
Calderdale Council (CMBC)	-	4,894	4,894	11,950
Co-op Community Fund	-	1,355	1,355	1,192
HM Revenue & Customs	-	899	899	7,901
Local Giving Foundation	-	500	500	-
Rastrick Big Local	-	18,010	18,010	25,000
The Arnold Clark Community Fund	-	1,000	1,000	-
West Yorkshire Combined Authority	-	4,852	4,852	-
Community Foundation for Calderdale (CFFC)	-	-	-	2,335
Halifax Children's Welfare League	-	-	-	6,019
North Halifax Partnership	-	-	-	2,751
Power to Change Trust	-	-	-	9,343
SSE	-	-	-	4,000
Donations	1,423	-	1,423	572
	<u>1,423</u>	<u>31,510</u>	<u>32,933</u>	<u>71,063</u>

3 Staff costs and numbers	2022	2021
	£	£
Gross salaries	28,861	23,542
Social security costs	1,128	804
Employment allowance	(1,128)	(804)
Pensions	343	248
	<u>29,204</u>	<u>23,790</u>

The average number of employees during the year was 3, being an average of 1.2 full time equivalent (2021: 2.5, 1.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022	2021
	£	£
Costs of the scheme to the charity for the year	343	248
Amount of any contributions outstanding at the year end	60	80

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2022

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
The National Lottery	10,522	-	318	-	10,204
Rastrick Big Local	17,095	15,000	24,501	10,000	17,594
RBL Cafe Support Fund	13,975	-	3,975	(10,000)	-
Garfield Weston Fund	1,989	-	645	-	1,344
CFFC iWill Youth Social Action	3,970	-	3,970	-	-
CFFC Accessibility	1,546	-	-	-	1,546
CMBC Lunch Club Grant	3,600	1,950	-	(3,150)	2,400
SSE training	9,647	-	9,647	-	-
SSE Finance	420	-	-	-	420
PCC Safer Communities	3,928	-	18	360	4,270
Co-op Community Grant	1,192	1,355	180	(450)	1,917
Hx Children's Welfare	6,019	-	-	-	6,019
Staying Well Garden Project	2,751	-	-	-	2,751
HMRC- Job Retention Scheme	-	899	899	-	-
RBL Tidy up	-	1,510	1,510	-	-
RBL Art Group	-	1,882	690	(765)	427
WYCA Walking and History	-	4,852	4,852	-	-
The Arnold Clark Comm. Fund	-	1,000	-	-	1,000
Local Giving Magic Grant	-	500	300	-	200
CMBC Ward Forum	-	344	-	-	344
CMBC Bounce Back Day	-	2,600	-	-	2,600
	<u>76,654</u>	<u>31,892</u>	<u>51,505</u>	<u>(4,005)</u>	<u>53,036</u>

Fund name	Purpose of restriction
The National Lottery	Towards the capital refurbishment
Rastrick Big Local	Towards revenue funding Transfer relates to moving costs between Rastrick Big Local funds as agreed by the funder
RBL Cafe Support Fund	To support the running of the café Transfer relates to moving costs between Rastrick Big Local funds as agreed by the funder
Garfield Weston Fund	Towards the capital refurbishment
CFFC iWill Youth Social Action	For the young people working as Engagement Champions to deliver the Christmas Lunch and the Summer coach outing
CFFC Accessibility	Towards capital works to improve 'accessibility'
CMBC Lunch Club Grant	To pay premises costs for the lunch club As the activity was held at The Space premises, the transfer is the amount agreed in the grant for rent which can move into our general unrestricted fund each time the activity is run
SSE training	For expenses to attend SSE training sessions and to fund a development worker
SSE Finance	Towards financial training and systems improvement
PCC Safer Communities	Towards children's youth club. The transfer is to restore the fund with £360 which was transferred out the previous year in error.
Co-op Community Grant	To fund activities to combat isolation and loneliness As the activity was held at The Space premises, the transfer is the amount agreed in the grant for rent which can move into our general unrestricted fund each time the activity is run
Hx Children's Welfare	Towards any activity to support children and young people in the area

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2022

4 Restricted funds (continued)

Fund name	Purpose of restriction
Staying Well Garden Project	To fund development costs of garden project
HMRC-Job Retention Scheme	For staff who have been furloughed due to Covid-19
RBL Tidy up	To pay for skip hire for general use on the estate
RBL Art Group	To pay for establishment of an art group run by volunteer As the activity was held at The Space premises, the transfer is the amount agreed in the grant for rent which can move into our general unrestricted fund each time the activity is run
WYCA Walking and History	To fund a walking group with paid leader
The Arnold Clark Comm. Fund	To support Junior Youth Club
Local Giving Magic Grant	Towards setup costs for Yoga group
CMBC Ward Forum	To cover some of the costs of the Christmas party
CMBC Bounce Back Day	To cover some of the costs of a community summer fayre on 3rd September 2022

5 Tangible assets

	Leasehold improvements	Total
<u>Cost</u>	£	£
At 1 April 2021	508,350	508,350
Additions	-	-
At 31 March 2022	<u>508,350</u>	<u>508,350</u>
 <u>Depreciation</u>		
At 1 April 2021	52,828	52,828
Charge for year	25,419	25,419
At 31 March 2022	<u>78,247</u>	<u>78,247</u>
 <u>Net book value</u>		
At 31 March 2022	<u>430,103</u>	<u>430,103</u>
At 31 March 2021	<u>455,522</u>	<u>455,522</u>

6 Debtors and prepayments

	2022	2021
	£	£
Debtors	1,583	24,760
Prepayments	1,184	1,492
	<u>2,767</u>	<u>26,252</u>

7 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	73,302	70,817
Cash in hand	729	271
	<u>74,031</u>	<u>71,088</u>

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2022

8 Creditors and accruals	2022	2021
	£	£
Accruals for grants repayable	6,693	-
Creditors	767	12,715
Accruals	600	600
	<u>8,060</u>	<u>13,315</u>

Funds held as agent	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Ukraine appeal	-	1,434	1,434	-
Rastrick Craft Group	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
	<u>1,500</u>	<u>1,434</u>	<u>2,934</u>	<u>-</u>

9 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

The Space@Field Lane Group

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	1,423	10,572	31,510	60,491	32,933	71,063
Room hire income	16,177	2,731	-	-	16,177	2,731
Café sales	7,008	1,815	-	-	7,008	1,815
Event sales	1,769	-	382	-	2,151	-
Other income	118	341	-	-	118	341
Total income	26,495	15,459	31,892	60,491	58,387	75,950
Expenditure						
Salaries	2,044	-	27,160	23,790	29,204	23,790
Training	36	-	-	30	36	30
Project and event costs	1,277	319	3,317	324	4,594	643
Insurance	1,779	936	-	-	1,779	936
Premises costs	4,508	2,214	-	-	4,508	2,214
Repairs and maintenance	2,703	123	1,440	422	4,143	545
Cleaning and safety checks	1,366	333	811	570	2,177	903
Refurbishment costs	-	-	-	789	-	789
Depreciation	25,419	25,419	-	-	25,419	25,419
Café expenses	2,648	5,718	1,383	1,354	4,031	7,072
Equipment	376	209	984	3,618	1,360	3,827
Advertising and marketing	355	36	973	1,140	1,328	1,176
Accountancy fees	600	600	-	-	600	600
Printing, postage and stationery	677	188	-	110	677	298
Subscriptions and licences	1,207	625	-	103	1,207	728
Website domain and hosting	101	8	-	-	101	8
Telephone and internet	900	1,027	-	-	900	1,027
Volunteer expenses	182	-	70	-	252	-
Other expenses	395	122	-	80	395	202
Covid safe specific spends	33	27	-	1,875	33	1,902
Professional fees	692	-	8,674	-	9,366	-
Grants repayable	-	-	6,693	-	6,693	-
Total expenditure	47,298	37,904	51,505	34,205	98,803	72,109
Net income / (expenditure)	(20,803)	(22,445)	(19,613)	26,286	(40,416)	3,841
Transfers between funds	4,005	653	(4,005)	(653)	-	-
Net movement in funds	(16,798)	(21,792)	(23,618)	25,633	(40,416)	3,841
Fund balances brought forward	462,603	484,395	76,654	51,021	539,257	535,416
Fund balances carried forward	445,805	462,603	53,036	76,654	498,841	539,257

THE SPACE @ FIELD LANE GROUP

England & Wales - Charity number 1170265

Accounts

The Space@Field Lane Group

Charity number 1170265

Annual Report and Financial Statements

for the year ended 31 March 2021



West Yorkshire Community Accounting Service

The Space@Field Lane Group

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

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Prepared by West Yorkshire Community Accounting Service

The Space@Field Lane Group

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
Ian David Cockerill	Chair	
Anne Gomersal	Vice-Chair	
Catherine Richardson	Secretary	
Mary Green	Treasurer	
Alison Mitchell	Trustee	
Christine Beal	Vice-Chair	Resigned September 2020
Derek Dodkins	Trustee	Resigned September 2020
Deborah Adamson	Trustee	Resigned September 2020
Charity number	1170265	Registered in England and Wales

Registered and principal address

Burnsall Road
Field Lane Estate
Brighouse
HD6 3JT

Bankers

HSBC
2 Cloth Hall Street
Huddersfield
HD1 2ES

Independent examiner

Helen Galvin 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 18 Nov 2016.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

The Space@Field Lane Group

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

Objectives and activities

The charity's objects

To encourage community members to participate in a wide range of activities to benefit the residents of Field Lane and the wider community of Rastrick, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together.

To enable residents and the local authorities, voluntary and other organisations in a common effort to advance learning, education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the wellbeing for residents and the area.

To help community members to participate in the life of the centre, to express their views and play an active part in the planning and management of the centre and their own activities creating a sense of community ownership.

The charity's main activities

Following the total refurbishment of The Space, completed in June 2019, The Space @ Field Lane Group now runs The Space with a view to:

Encouraging participation in a wide range of activities to benefit the residents of the Field Lane Estate and the wider community of Rastrick.

Enabling residents, in partnership with local authorities, voluntary and other organisations, in a common effort, to advance learning and education.

Providing facilities in the interests of social welfare for recreation and leisure time occupation to improve the well-being of residents and the area as a whole.

Helping the community to participate in the life of the centre, to express their views and play an active part in the planning and management of the centre and their own activities creating a sense of community ownership.

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 and in particular the advancement of learning and education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving wellbeing.

Achievements and performance

This was a sad year for the Group, as the building was forced to close because of the Covid lockdown, and most activities had to be put on hold, just at the moment that there had been significant uptake in the use of the facility and in the engagement of local residents.

At the end of the first lockdown, and following equipping the premises with all that was needed to make it 'Covid Safe', the Space re-opened in August and functioned, albeit in a limited way, until it was forced to close again at the end of October. During that time a 'socially distanced' café operated two days per week developing a regular clientele. In addition, a large and successful Halloween event was held.

A new member of staff was recruited to run the café and he has been instrumental in organising support phone calls whilst the Space has been closed over the winter. This support activity has included running a quiz on Zoom and a virtual Cookery Class.

Separately during the first lockdown, the Space played host to local foodbank Focus 4 Hope when they needed a base for their distribution operation. This could only be a short term operation and the group has now gone on to find alternative premises. It was good that The Space could support them at a time when they needed it.

A connection has been set up with Fare Share and as a result of this The Space has been collecting surplus food from Tesco either for use in the café or for collection as needed by local residents which has been done in partnership with the local school.

The Space@Field Lane Group

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

Achievements and performance (Continued)

Rastrick Big Local, one of the Group's primary funders, has become much more involved in the management of The Space and has promised support going forwards. Rastrick Big Local has also supplied additional financial support to allow the cafe to run without overly worrying about a profit. They have also provided funding for a separate subsidiary Rastrick Craft Group.

Financial review

The net income for the year was £3,841, including net payment of £21,792 on unrestricted funds and net income of £25,633 on restricted funds after transfers.

At the start of the financial year, April 2020, it was the beginning of the first lockdown so at that stage we carried out a review of our forthcoming obligations, prepared a cash flow forecast and took the following action:

Applied for the Government's Discretionary Grant for £10,000 to help with fixed costs

Deferred certain contracts for the period when our building was closed (e.g. computer support)

Applied for the Power 2 Change Covid Emergency Grant Fund

Applied to the Government's Job Retention scheme for, in the first instance, full furlough for our staff, and later partial furlough.

In addition to the financial support these actions gave us, we have also been fortunate in receiving much closer support from Rastrick Big Local (RBL) who were already providing revenue funding for our first three years. RBL gave us £10,000 to support the running of the café over this difficult time.

All this has meant that we have not had to spend monies previously allocated for specific projects on supporting core costs.

This means that, so as soon as we can do so, these previously planned activities can take place and at the same time our funding from RBL ensures that we can continue to pay our fixed costs, and especially our staff, until we can start to generate room hire again.

Going forwards, the hire of our rooms for a variety of users will once again build a level of financial self-sustainability.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £7,081.

In order to ensure sufficient funds to:

1. manage any shortfall in our income streams to cover regular costs
2. give confidence to funders of good stewardship and financial management
3. to support our staff through a period of financial instability or to cover redundancy payments

the Group will maintain a level of unrestricted funds as our 'Reserves' fund.

Our aim is that our Reserves fund should grow to reach a level of 3 months of average costs, which we have estimated to be £12,000.

The Space@Field Lane Group

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

Coronavirus impact statement

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.

Funds held as custodian trustee on behalf of others

Grant income of £1,500 was received from Rastrick Big Local for the Rastrick Craft Group which is a newly formed constituted group. The Space@Field Lane acts as an agent in relation to these funds therefore the income is excluded from the accounts.

Signed on behalf of the board of trustees on 9/8/2021

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The Space@Field Lane Group

Independent examiner's report to the trustees of The Space@Field Lane Group

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 7 to 14.

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.

Signed:  Name: Helen Galvin FCCA

26/8/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Space@Field Lane Group
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)	10,572	60,491	71,063	514,819
Room hire income		2,731	-	2,731	6,426
Fundraising		-	-	-	34
Café sales		1,815	-	1,815	2,315
Lunch club income		-	-	-	464
Event sales		-	-	-	701
Other income		341	-	341	659
Total income		15,459	60,491	75,950	525,418
Expenditure on:					
Salaries	(3)	-	23,790	23,790	16,772
Travel		-	-	-	228
Training		-	30	30	439
Project and event costs		319	324	643	4,956
Lunch club expenses		-	-	-	204
Insurance		936	-	936	1,949
Premises costs		2,214	-	2,214	4,256
Repairs and maintenance		123	422	545	463
Cleaning and safety checks		333	570	903	580
Refurbishment costs		-	789	789	3,064
Depreciation		25,419	-	25,419	25,419
Café expenses		5,718	1,354	7,072	2,641
Equipment		209	3,618	3,827	12,392
Advertising and marketing		36	1,140	1,176	625
Accountancy fees		600	-	600	600
Postage, freight and courier		-	-	-	35
Printing and stationery		188	110	298	608
Subscriptions and licences		625	103	728	562
Computer support and consumables		-	-	-	1,187
Website domain and hosting		8	-	8	165
Telephone and internet		1,027	-	1,027	1,064
Volunteer expenses		-	-	-	716
Other expenses		122	80	202	68
Covid safe specific spends		27	1,875	1,902	-
Total expenditure		37,904	34,205	72,109	78,993
Net (expenditure) / income		(22,445)	26,286	3,841	446,425
Transfers between funds		653	(653)	-	-
Net movement in funds		(21,792)	25,633	3,841	446,425
Fund balances brought forward		484,395	51,021	535,416	88,991
Fund balances carried forward	(4)	462,603	76,654	539,257	535,416

All incoming resources and resources expended derive from continuing activities.

The Space@Field Lane Group

Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 455,522	-	455,522	480,941
Total fixed assets	<u>455,522</u>	<u>-</u>	<u>455,522</u>	<u>480,941</u>
Current assets				
Debtors and prepayments	(6) 26,252	-	26,252	1,084
Cash at bank and in hand	(7) (5,566)	76,654	71,088	66,167
Total current assets	<u>20,686</u>	<u>76,654</u>	<u>97,340</u>	<u>67,251</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(8) 13,315	-	13,315	12,776
Deferred income	290	-	290	-
Total current liabilities	<u>13,605</u>	<u>-</u>	<u>13,605</u>	<u>12,776</u>
Net current assets	<u>7,081</u>	<u>76,654</u>	<u>83,735</u>	<u>54,475</u>
Net assets	<u>462,603</u>	<u>76,654</u>	<u>539,257</u>	<u>535,416</u>
Funds				
Unrestricted funds	462,603	-	462,603	484,395
Restricted funds	-	76,654	76,654	51,021
Total funds	<u>462,603</u>	<u>76,654</u>	<u>539,257</u>	<u>535,416</u>

The financial statements were approved by the board of trustees on 9/8/2021

C. Richardson (Trustee)

The Space@Field Lane Group

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.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

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 £5,000 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

Leasehold improvements: over 20 years

The Space@Field Lane Group

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies (Continued)

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

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.

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
The Tudor Trust	-	-	-	111,000
The National Lottery	-	-	-	264,366
Rastrick Big Local	-	25,000	25,000	110,000
Community Foundation for Calderdale (CFFC)	-	2,335	2,335	4,466
Calderdale MBC (CMBC)	10,000	1,950	11,950	2,450
Co-op Community Fund	-	1,192	1,192	2,886
Foyle Foundation	-	-	-	5,000
SSE	-	4,000	4,000	6,750
PCC Safer Communities	-	-	-	5,913
Halifax Children's Welfare League	-	6,019	6,019	-
Power to change	-	9,343	9,343	-
North Halifax Partnership	-	2,751	2,751	-
HMRC - Covid19 Job Retention Scheme	-	7,901	7,901	-
Donations	572	-	572	1,988
	<u>10,572</u>	<u>60,491</u>	<u>71,063</u>	<u>514,819</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	23,542	16,670
Social security costs	804	600
Employment allowance	(804)	(600)
Pensions	248	102
	<u>23,790</u>	<u>16,772</u>

The average number employees during the year was 2.5, being an average of 1.2 full time equivalent (2020: 2, 1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	248	102
Amount of any contributions outstanding at the year end	80	-
Amount of any contributions prepaid at the year end	-	-

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2021

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
The National Lottery	10,522	-	-	-	10,522
Rastrick Big Local	19,551	15,000	6,536	(10,920)	17,095
RBL Cafe Support Fund	-	10,000	6,945	10,920	13,975
Garfield Weston Fund	3,668	-	1,679	-	1,989
CFFC (1)	630	-	635	5	-
CFFC (2)	3,970	-	-	-	3,970
CFFC Accessibility	-	2,335	789	-	1,546
CMBC	1,950	1,950	-	(300)	3,600
SSE (1)	5,647	4,000	-	-	9,647
SSE (2)	750	-	330	-	420
PCC Safer Communities	4,333	-	45	(360)	3,928
Co-op Community Grant	-	1,192	-	-	1,192
Hx Children's Welfare	-	6,019	-	-	6,019
P2C Covid Emergency Fund	-	9,343	9,345	2	-
Staying Well Garden Project	-	2,751	-	-	2,751
HMRC- Job Retention Scheme	-	7,901	7,901	-	-
	<u>51,021</u>	<u>60,491</u>	<u>34,205</u>	<u>(653)</u>	<u>76,654</u>

Fund name	Purpose of restriction
The National Lottery	Towards the capital refurbishment
Rastrick Big Local	Towards revenue funding
	Transfer relates to moving costs between Rastrick Big Local funds as agreed by the funder
RBL Cafe Support Fund	To support the running of the café
	Transfer relates to moving costs between Rastrick Big Local funds as agreed by the funder
Garfield Weston Fund	Towards the capital refurbishment
CFFC (1)	For the young people working as Engagement Champions to deliver the Christmas Lunch and Space Launch Family Fun Day
CFFC (2)	For the young people working as Engagement Champions to deliver the Christmas Lunch and the Summer coach outing
CFFC Accessibility	Towards capital works to improve 'accessibility'
CMBC	To pay premises costs for the lunch club
	As the activity was held at The Space premises, the transfer is the amount agreed in the grant for rent which can move into our general unrestricted fund each time the activity is run
SSE (1)	For expenses to attend SSE training sessions and to fund a development worker
SSE (2)	Towards financial training and systems improvement
PCC Safer Communities	To run after-school 'Fun and Learning Group' for 8-13 year olds centred around reading
	As the activity was held at The Space premises, the transfer is the amount agreed in the grant for rent which can move into our general unrestricted fund each time the activity is run
Co-op Community Grant	To fund activities to combat isolation and loneliness
Hx Children's Welfare	Towards any activity to support children and young people in the area
P2C Covid Emergency Fund	To support the running of the charity during Lockdown
Staying Well Garden Project	To fund development costs of garden project
HMRC-Job Retention Scheme	For staff who have been furloughed due to Covid-19

The Space@Field Lane Group
Notes to the accounts continued
for the year ended 31 March 2021

5 Tangible assets	Leasehold improvements	Total
	£	£
Cost		
At 1 April 2020	508,350	508,350
Additions / disposals	-	-
At 31 March 2021	<u>508,350</u>	<u>508,350</u>
Depreciation		
At 1 April 2020	27,409	27,409
Charge for year	25,419	25,419
At 31 March 2021	<u>52,828</u>	<u>52,828</u>
Net book value		
At 31 March 2021	<u>455,522</u>	<u>455,522</u>
At 31 March 2020	<u>480,941</u>	<u>480,941</u>
6 Debtors and prepayments	2021	2020
	£	£
Debtors	24,760	1,084
Prepayments	1,492	-
	<u>26,252</u>	<u>1,084</u>
7 Cash at bank and in hand	2021	2020
	£	£
Current account	70,817	65,537
PayPal	-	3
Petty cash	271	627
	<u>71,088</u>	<u>66,167</u>
8 Creditors and accruals	2021	2020
	£	£
Creditors	12,715	12,176
Accruals	600	600
	<u>13,315</u>	<u>12,776</u>

9 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

The Space@Field Lane Group

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	10,572	1,988	60,491	512,831	71,063	514,819
Room hire income	2,731	6,426	-	-	2,731	6,426
Fundraising	-	34	-	-	-	34
Café sales	1,815	2,315	-	-	1,815	2,315
Lunch club income	-	464	-	-	-	464
Event sales	-	701	-	-	-	701
Other income	341	659	-	-	341	659
Total income	15,459	12,587	60,491	512,831	75,950	525,418
Expenditure						
Salaries	-	-	23,790	16,772	23,790	16,772
Travel	-	-	-	228	-	228
Training	-	439	30	-	30	439
Project and event costs	319	409	324	4,547	643	4,956
Lunch club expenses	-	204	-	-	-	204
Insurance	936	1,949	-	-	936	1,949
Premises costs	2,214	1,010	-	3,246	2,214	4,256
Repairs and maintenance	123	463	422	-	545	463
Cleaning and safety checks	333	580	570	-	903	580
Refurbishment costs	-	-	789	3,064	789	3,064
Depreciation	25,419	25,419	-	-	25,419	25,419
Café expenses	5,718	2,567	1,354	74	7,072	2,641
Equipment	209	268	3,618	12,124	3,827	12,392
Advertising and marketing	36	583	1,140	42	1,176	625
Accountancy fees	600	600	-	-	600	600
Postage, freight and courier	-	35	-	-	-	35
Printing and stationery	188	608	110	-	298	608
Subscriptions and licences	625	562	103	-	728	562
Computer support and consumables	-	1,187	-	-	-	1,187
Website domain and hosting	8	165	-	-	8	165
Telephone and internet	1,027	668	-	396	1,027	1,064
Volunteer expenses	-	67	-	649	-	716
Other expenses	122	33	80	35	202	68
Covid safe specific spends	27	-	1,875	-	1,902	-
Total expenditure	37,904	37,816	34,205	41,177	72,109	78,993
Net (expenditure) / income	(22,445)	(25,229)	26,286	471,654	3,841	446,425
Transfers between funds	653	473,774	(653)	(473,774)	-	-
Net movement in funds	(21,792)	448,545	25,633	(2,120)	3,841	446,425
Fund balances brought forward	484,395	35,850	51,021	53,141	535,416	88,991
Fund balances carried forward	462,603	484,395	76,654	51,021	539,257	535,416