

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

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	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	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
<u>Cost</u>	£	£
At 1 April 2020	508,350	508,350
Additions / disposals	-	-
At 31 March 2021	<u>508,350</u>	<u>508,350</u>
 <u>Depreciation</u>		
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>
 <u>Net book value</u>		
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