

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	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 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

Active Champion Hub

CMBC - Choir 23

CMBC - Elvis Presley event

Local Giving Creative Workshops

Mindfulness

National Lottery Fund

North Halifax Lunch club

RBL - Anxiety workshop

RBL - Sept Event

RBL Art Group

Staying Well- Love Yourself

Staying Well Men's Group

Active Calderdale Rastrick Fund

CFFC Sat Hub

CFFC Winter Warmth Fund

CFFC Winter Warmth Resilience

CMBC September Event

Purpose of restriction

Towards recruiting part time active champion role for 6 months. Also to fund branding and signage material.

To support the running costs of the Choir whilst it becomes sustainable.

To celebrate the international day of older people.

Funds to run a series of 3 creative workshops.

To fund a series of courses around mindfulness and relaxation.

Towards the capital refurbishment.

To cover premises costs of running community lunch club every Friday.

To fund two half day workshops for anxiety management.

To fund an annual community fun day.

To pay for establishment of an art group run by volunteer.

To fund a series of courses around self development.

To form a men's group.

To promote a walking challenge for the area and encourage community centre users to become more active.

To run a series of evening social events.

Support to open cafe with subsidized food for additional hours.

Funds to engage an additional engagement /support manager .

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 improvements	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 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total 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	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 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

Active Champion Hub

CMBC - Choir 23

CMBC - Elvis Presley event

Local Giving Creative Workshops

Mindfulness

National Lottery Fund

North Halifax Lunch club

RBL - Anxiety workshop

RBL - Sept Event

RBL Art Group

Staying Well- Love Yourself

Staying Well Men's Group

Active Calderdale Rastrick Fund

CFFC Sat Hub

CFFC Winter Warmth Fund

CFFC Winter Warmth Resilience

CMBC September Event

Purpose of restriction

Towards recruiting part time active champion role for 6 months. Also to fund branding and signage material.

To support the running costs of the Choir whilst it becomes sustainable.

To celebrate the international day of older people.

Funds to run a series of 3 creative workshops.

To fund a series of courses around mindfulness and relaxation.

Towards the capital refurbishment.

To cover premises costs of running community lunch club every Friday.

To fund two half day workshops for anxiety management.

To fund an annual community fun day.

To pay for establishment of an art group run by volunteer.

To fund a series of courses around self development.

To form a men's group.

To promote a walking challenge for the area and encourage community centre users to become more active.

To run a series of evening social events.

Support to open cafe with subsidized food for additional hours.

Funds to engage an additional engagement /support manager .

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 improvements	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 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total 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

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Responsibilities and basis of report

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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