

Company Number: 07990661 (England and Wales)
Registered Charity Number: 1171973

UPTON AND NORTH ELMSALL COMMUNITY FORUM
REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2022

UPTON AND NORTH ELMSALL COMMUNITY FORUM

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2022

CONTENTS

	Page
Legal and Administrative Information	3
Trustees' Report	4- 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10- 14

UPTON AND NORTH ELMSALL COMMUNITY FORUM

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2022

Full Name: Upton And North Elmsall Community Forum

Registered Charity Number: 1171973

Registered Company Number: 07990661

Date of Incorporation: 14 March 2012

Registered office: Upton Community Library & Learning Centre
Waggon Lane
Upton
Pontefract
West Yorkshire
WF9 1JS

Directors/Trustees: S M Pallett
A Miles
S M Hodson
E Bradbury
L Pallett

Bankers: Virgin Money
81 Carlton Street
Castleford
WF10 1BW

Independent Examiner: Steph Tolson
Community Accountant
BCVS Services
Priory Campus
Pontefract Road
Barnsley
S71 5PN

The Trustees, who are also the Directors of the charitable company for the purpose of company law, submit their annual report and financial statements for the year ending 31st March 2022.

Structure, governance and management

Upton And North Elmsall Community Forum is a registered charity and a company, limited by guarantee, governed by its Articles of Association, dated March 2012, most recently amended February 2017. The company has no share capital and the liability of each member in the event of winding up is limited to a sum not exceeding £1. The Trustees are responsible for the management of the affairs of the company, for which purpose they may exercise all powers of the company.

The company was registered as a charity with the Charity Commission on 9th March 2017

Appointment of Trustees

Members are admitted at the invitation of the Trustees, upon admission as a member of the charity, a person shall be also appointed as a Trustee. The Board of Trustees must comprise of at least three persons.

Trustees who served during the year, and to the date of signing this report, are listed on page 3.

Trustee Induction & Training

Each new trustee is given a copy of the constitution and the latest trustee's annual report and accounts, on or before appointment. New trustees are given a full induction to the organisation which includes history, organisational structure, ethos, funding streams and policies & procedures.

Related parties

Related party transactions are detailed on page 12 of this report. The trustees consider that there are no other related parties to the charity.

Risk management

The trustees have ultimate responsibility for identifying and managing risk. The main risk to the organisation is the loss of funding to continue the operational running of the charity. The financial position and level of reserves is reviewed at each monthly trustees meeting and funding applications are ongoing. For other areas the charity has a risk management policy which is reviewed regularly by the trustees.

Charitable Objects

The company's objects are to further or benefit the residents of the Parish of Upton & North Elmsall and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

Public Benefit

In shaping the objectives for the year the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

Overview of the Year

The aims of the Charity are simple, "to enable local community groups to work together, with one objective, the benefit of the entire community, and to help and encourage this aim".

Activities undertaken for the public benefit

We carry out many seasonal events for children and other community members, these are helping to promote and increase library use. Some of our events are; Halloween Fun, Christmas and Easter activities, Poetry group, Book Club, Pie and Pea Suppers and we also organise and run Christmas Dinner for pensioners.

We have joined forces with Bless, a community services group, who offer much needed support to the community, which include; Dementia support, Meditation, Menopause group, plus many others. All this in the comfort of our library.

The library is a registered charity and a village hub, and a learning and development centre for all our community, young and old. We have computers for use, all with free internet access and a printing service .

Our cafe is open for teas and coffee's and also light snacks. We have exciting plans in this direction for the near future, funding permitting.

The charity's policy on reserves

Reserves are needed to meet the working capital requirements of the charity and to ensure that the charity is able to meet all statutory obligations if funding is abruptly altered or in the event of winding up. The trustees aim to keep a level of reserves equivalent to 3 months running costs. At the year end, the total reserves, represented by unrestricted funds, stand at £47,972 which exceeds the minimum agreed policy (2021: £39,769). Reserves are high due to unrestricted support grants during the pandemic. These will enable the Charity to stay open and build up it's income levels during the next financial year.

Statement of trustees' responsibilities

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the company, and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2019). The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Exemptions

The directors have taken advantage of the exemptions available to small companies, including the audit exemption.

Financial Position

The financial statements are set out in pages 8 to 14. The Statement of Financial Activities shows a surplus for the year of £8,669 (2021: £15,719). The total funds at the year end stand at £48,438 (2021: £37,769). The trustees consider the financial performance of the company during the year and its financial position at the end of the year to be satisfactory.

Small company provisions:

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the report above.

Signed on behalf of the Board of Trustees:

Signed: _____ Date: 14th September 2022

A Miles, Trustee/ Director

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF
UPTON AND NORTH ELMSALL COMMUNITY FORUM
YEAR ENDED 31 MARCH 2022**

I report on the accounts of the charity, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report


My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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  _____

Date: 14th September 2022

Steph Tolson
Community Accountant
BCVS Services
Priory Campus
Pontefract Road
Lundwood
Barnsley S71 5PN

UPTON AND NORTH ELMSALL COMMUNITY FORUM

**STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)**

FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income					
Grants & Donations	16,382	-	-	16,382	27,208
Room Hire	-	-	-	-	300
Library Services	226	-	-	226	34
Catering	5,090	-	-	5,090	600
Total Incoming Resources	21,698	-	-	21,698	28,142
Expenditure					
Utilities	3,301	-	-	3,301	2,778
Insurance	1,409	-	-	1,409	1,263
Repairs & Maintenance	1,961	-	-	1,961	1,470
Equipment	433	-	-	433	224
Office Supplies, Printing & Telephone	1,418	-	-	1,418	1,306
IT, Internet & Software	2,247	-	-	2,247	-
Subscriptions & Licences	179	-	-	179	287
Library Resources	38	-	-	38	134
Activities & projects	123	-	-	123	3,738
Donations	-	-	-	-	373
Café Supplies	977	-	-	977	140
Accountancy Fee	575	-	-	575	550
Bank Charges	134	-	-	134	123
Depreciation	-	233	-	233	-
Other Expenses	1	-	-	1	37
Total Expenditure	12,796	233	-	13,029	12,423
Net Income(expenditure)	8,902	(233)	-	8,669	15,719
Total Funds Brought Forward	39,769	-	-	39,769	24,050
Transfers Between Funds 11	(699)	699	-	-	-
Total Funds Carried Forward	47,972	466	-	48,438	39,769

The Statement of Financial Activities includes all gains and losses recognised in the year.

All prior year income is unrestricted.

Comparative Figures for prior year expenditure by fund are detailed in note 2 to the accounts (page 11).

UPTON AND NORTH ELMSALL COMMUNITY FORUM

BALANCE SHEET AS @ 31 MARCH 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	4		466		-
Current assets					
Debtors			-		-
Cash at bank and in hand			48,547		40,319
Total current assets			48,547		40,319
Current liabilities					
Creditors :					
amounts falling due within one year	3		(575)		(550)
Net current assets			47,972		39,769
Net assets			48,438		39,769
The funds of the company					
Unrestricted funds	10		47,972		39,769
Designated funds (Fixed Assets)			466		-
Restricted funds			-		-
Total funds			48,438		39,769

Exemption from audit

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;*
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.*

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The trustees declare that they have approved the accounts above.

.....
A Miles, Trustee/ Director

Date: 14th September 2022

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – ((Charities SORP (FRS102)) and the Companies Act 2006. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure have been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption from preparing a statement of cash flows.

Going Concern Note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future, albeit on a voluntary basis. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Depreciation

Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £500, over their expected useful lives. In the year of acquisition, assets are depreciated over the full year. The rates applicable are:

Computer Equipment –	33.333% pa on a straight line basis
Office Equipment -	20% pa on a straight line basis
Furniture, Fixtures & Fittings -	20 %pa on a straight line basis

UPTON AND NORTH ELMSALL COMMUNITY FORUM

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

2. Expenditure analysis by fund

	2022	2021
	£	£
Unrestricted funds		
Utilities	3,301	2,778
Insurance	1,409	1,263
Repairs & Maintenance	1,961	1,470
Equipment	433	224
Office Supplies, Printing & Telephone	1,418	1,306
IT, Internet & Software	2,247	-
Subscriptions & Licences	179	287
Library Resources	38	134
Donations	-	373
Café Supplies	977	140
Activities and projects	123	332
Accountancy Fee	575	550
Bank Charges	134	123
Other Expenses	1	37
Total	<u>12,796</u>	<u>9,017</u>
Restricted funds		
Salaries Cost	-	-
Utilities	-	-
Insurance	-	-
Repairs & Maintenance	-	-
Equipment	-	-
Office Supplies, Printing & Telephone	-	-
IT, Internet & Software	-	-
Subscriptions & Licences	-	-
Library Resources	-	-
Activities	-	3,406
Bookkeeping & Payroll Services	-	-
Publicity & Promotion	-	-
Bank Charges	-	-
Other Expenses	-	-
Total	<u>-</u>	<u>3,406</u>

3. Creditors

	2022	2021
	£	£
Creditors/Accruals	575	550
Total	<u>575</u>	<u>550</u>

UPTON AND NORTH ELMSALL COMMUNITY FORUM

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2022

4. Fixed Assets

	Computer Equipment	Office Equipment	Fixtures & Fittings	Total
Cost	£	£	£	£
as @ 01-Apr-2021	7,642	2,240	4,581	14,463
Additions	699	-	-	699
Disposals	-	-	-	-
as @ 31-Mar-2022	8,341	2,240	4,581	15,162
Depreciation				
as @ 01-Apr-2021	7,642	2,240	4,581	14,463
Disposals	-	-	-	-
Charge this period	233	-	-	233
as @ 31-Mar-2022	7,875	2,240	4,581	14,696
Net book value				
as @ 31-Mar-2022	466	-	-	466
as @ 31-Mar-2021	-	-	-	-

5. Independent examination and accountancy services

During the period, the cost of accounts preparation & independent examination of accounts was £575. (2021: £550).

6. Land & Buildings

A 30-year lease exists between Upton and North Elmsall Community Forum and Wakefield MDC for the use of the community building on Waggon Lane, Upton.

7. Trustees' remuneration, benefits & expenses

Other than reimbursement of items purchased on behalf of the charity, there were no payments, remuneration or benefits made to trustees during this accounting period. (2021: none)

8. Related party transactions

There were no related party payments during this accounting period. (2021: none).

UPTON AND NORTH ELMSALL COMMUNITY FORUM

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2022

9. Analysis of net assets by fund

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
<u>31 March 2022</u>				
Fixed assets	-	466	-	466
Current assets	48,547	-	-	48,547
Current liabilities	(575)	-	-	(575)
	47,972	466	-	48,438
<u>31 March 2021:</u>				
Fixed assets	-	-	-	-
Current assets	40,319	-	-	40,319
Current liabilities	(550)	-	-	(550)
	39,769	-	-	39,769

10. Movement in funds

	Opening balance £	Income £	(Expenditure) £	Fund Transfers £	Closing balance £
Unrestricted Funds					
General Fund	30,973	21,698	(12,796)	(699)	39,176
Reserve Fund	8,796	-	-	-	8,796
Total	39,769	21,698	(12,796)	(699)	47,972
Designated Funds					
Fixed Assets	-	-	(233)	699	466
Total	-	-	(233)	699	466
Restricted Funds	-	-	-	-	-
Total	-	-	-	-	-
TOTAL FUNDS	39,769	21,698	(13,029)	-	48,438

11. Fund Transfers

- A fund transfer from general to designated funds of £699 to cover the purchase of computer equipment.

12. Restricted Funds

- There were no restricted grants received during the year.