

THE HIVE SILSDEN CIO

England & Wales · Charity number 1182526

Details

Other names	SILSDEN YOUTH COMMUNITY INTEREST COMPANY, THE HIVE, THE HIVE, SILSDEN
Status	Registered
Legal form	CIO
Registered	2019-03-19
Register	View on the Charity Commission register

Contact

Address
The Hive
53-55 Elliott Street
Silsden
Keighley
BD20 0DE

Phone 01535210006

Email hello@thehivesilsden.co.uk

Website www.thehivesilsden.co.uk

Activities

Objects: (A) TO FURTHER OR BENEFIT THE RESIDENTS OF SILSDEN, WEST YORKSHIRE 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 AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.(B) IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER:TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY RESOURCE CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A FACILITY FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: The Hive, Silsden CIO provides comfortable, safe, accessible spaces at affordable cost for local people to hold all kinds of events. We are particularly well equipped for youth and children's activities, with an outdoor multi use games area surrounded by a grassy area, and an indoor playroom well equipped for

children of pre-school age. Our large activities room has good audio visual equipment.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£235,166	£221,901	-	-
2024-04-30	£173,345	£160,874	-	-
2023-04-30	£123,003	£119,527	-	-
2022-04-30	£107,285	£119,523	-	-
2021-04-30	£93,737	£102,194	-	-

Trustees

Name	Role	Appointed
Janet Ann Russell M.A.	Chair	2018-08-28
Amanda Anne Hurst		2026-03-12
Janet Jones		2024-03-28
Mark Wogden		2023-05-17
Rachel Miller		2023-01-18

THE HIVE SILSDEN CIO

England & Wales - Charity number 1182526

Accounts

The Hive Silsden CIO

Charity number 1182526

Annual Report and Financial Statements for the year ended 30 April 2025



The Hive Silsden CIO

Annual Report and Financial Statements for the year ended 30 April 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

The Hive Silsden CIO

Trustees' report for the year ended 30 April 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Janet Russell	Chair	
Peter Marshall	Treasurer	Appointed 10 January 2025 Resigned 21 February 2025
Peter Britton	Treasurer	Resigned 17 June 2024
Stephanie Calvert-Smith		Resigned 21 February 2025
Rachel Miller		
Mark Wogden		
Mark Whitrod		Resigned 18 November 2024
Janet Jones		

Charity number	1182526	Registered in England and Wales
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Registered and principal address

The Hive
53-55 Elliott Street
Silsden
Keighley
BD20 0DE

Bankers

Co-operative Bank plc
Skelmersdale
WN8 6WT

Independent examiner

Rhys North ACA

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) foundation formed on 19 March 2019 and is governed by a constitution.

Method of recruitment and appointment of trustees

The charity is a foundation and therefore the members of the charity are its trustees. Trustees may be appointed at any time, however a trustee who has served for three consecutive terms (of three years) may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least one year.

The Hive Silsden CIO

Trustees' report (continued) for the year ended 30 April 2025

Objectives and activities

The charity's objects

To further or benefit the residents of Silsden, West Yorkshire 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 and leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects but not otherwise, the trustees shall have power: to establish or secure the establishment of a community resource centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a facility for activities promoted by the charity in furtherance of the above objects.

The charity's main activities

Running of a community centre, ensuring we have a venue for use by the community of Silsden and surrounding areas. We provide a venue to hire and provide additional events and activities for the community.

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.

Achievements and performance

During the year ended 30 April 2025, The Hive Silsden CIO continued to develop its role as a community resource centre supporting residents of Silsden and surrounding areas. The charity maintained a wide programme of activities for children, young people and families, alongside providing a well-used and accessible venue for community groups, events and private hire.

Early years provision remained a key area of activity. Bees Knees Pre-school continued to provide a small, nurturing environment for local families, with attendance levels remaining steady throughout the year. Alongside this, early years and family support activities including baby massage, stay and play sessions, sensory activities and parent-focused support groups continued to be well attended, reflecting ongoing demand for accessible provision for families with young children. Trustees recognise the continued commitment of staff and volunteers in maintaining the quality and consistency of this support.

The Hive also continued to provide activities and safe social spaces for older children and young people through its youth provision, alongside wider community activities and events delivered throughout the year. Community events such as seasonal celebrations and fundraising activities helped bring residents together and contributed towards the charity's unrestricted income, while also strengthening community engagement with the centre.

During the year a number of funded projects reached maturity and demonstrated clear evidence of local need and community benefit. Several of these funding streams are due to conclude during the 2025–2026 financial year. Trustees recognise that while these projects have been successful in meeting local demand, the ending of time-limited funding requires careful consideration of how services can continue in a sustainable way. As a result, trustees have begun planning for the future shape and scale of provision, with a focus on aligning activity with sustainable income and ensuring that core services can continue to meet community need over the longer term.

The charity continued to work in partnership with Silsden Town Council, Wharfedale and Silsden Community Partnership, local organisations and funders to support delivery of activities and maintain the building as a valued community asset. Trustees acknowledge that the continued support of local partners, grant funders, volunteers and users of the centre remains essential to the charity's ability to deliver its services.

The year also saw an increase in overall activity levels across the centre, reflecting the ongoing demand for community space and services. Trustees recognise that this growth has brought both opportunities and challenges and have undertaken a review of activities and operating costs to ensure that the charity's future development remains sustainable while continuing to meet local need.

The Hive Silsden CIO

Trustees' report (continued) for the year ended 30 April 2025

Achievements and performance continued

The trustees remain proud of the positive impact The Hive continues to have within the community and thank staff, volunteers, partners and supporters for their continued commitment during a period of growth and change. As the organisation moves into its next phase of development, trustees are focused on ensuring that services are delivered in a sustainable way, building on the strong foundations established in recent years while continuing to respond to the evolving needs of local families and the wider community.

Financial review

The net income for the year was £13,265, including net income of £17,871 on unrestricted funds and net expenditure of £4,606 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were negative £1,228.

The trustees recognise the importance of maintaining adequate free reserves to manage cashflow fluctuations and ensure continuity of services. At the year-end unrestricted free reserves were negative and below the level considered appropriate for an organisation of this size.

Following the year end, trustees reviewed the charity's financial position and have identified 2025–2026 as a stabilisation period, with a focus on aligning expenditure with available unrestricted income. The trustees have set an initial target of building unrestricted free reserves equivalent to approximately one month of core operating expenditure, estimated at £15,000 – £20,000, to be achieved gradually over the following 24 months through operating surpluses and increased unrestricted income. The reserves policy will be reviewed annually as the charity's financial position develops.

Approved by the board of trustees on 19/2/2026

Janet Russell (Trustee)

The Hive Silsden CIO

Independent examiner's report to the trustees of The Hive Silsden CIO

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 April 2025, which are set out on pages 6 to 13.

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.

Rhys North ACA

19/2/2026

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Hive Silsden CIO
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 April 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Grants and donations	(2)	64,695	39,928	104,623	80,523
General hire		25,076	-	25,076	20,065
Activities and events income		19,599	-	19,599	19,047
Pre-school income		73,545	-	73,545	43,544
Fundraising		3,206	-	3,206	1,526
Other income		8,939	-	8,939	8,640
Bank interest		178	-	178	-
Total income		195,238	39,928	235,166	173,345
Expenditure on:					
Salaries and NI	(3)	130,304	34,172	164,476	110,611
Staff training		855	102	957	1,190
Events and activities		7,619	766	8,385	7,498
Freelance and casual workers		619	-	619	2,591
Volunteer expenses		71	-	71	399
Marketing and publicity		630	-	630	1,045
Rates		348	-	348	319
Utilities		7,395	3,453	10,848	6,834
Insurance		1,605	600	2,205	1,653
Phone and broadband		1,549	-	1,549	1,257
Licences		1,080	-	1,080	1,405
Repairs, maintenance and cleaning		9,864	2,100	11,964	12,852
Equipment		1,032	269	1,301	681
Printing, postage and stationery		1,698	12	1,710	1,568
Software and IT		2,742	-	2,742	1,286
Other administrative costs		238	13	251	379
Food and refreshments		2,333	22	2,355	1,430
Memberships and subscriptions		883	25	908	1,459
Independent examination		1,620	-	1,620	1,620
Professional services		6,461	-	6,461	2,350
Banking charges		243	-	243	1,385
Depreciation		1,178	-	1,178	1,062
Total expenditure		180,367	41,534	221,901	160,874
Net income / (expenditure)		14,871	(1,606)	13,265	12,471
Transfers between funds		3,000	(3,000)	-	-
Net movement in funds		17,871	(4,606)	13,265	12,471
Fund balances brought forward		(16,479)	42,763	26,284	13,813
Fund balances carried forward	(4)	1,392	38,157	39,549	26,284

All incoming resources and resources expended derive from continuing activities.

The Hive Silsden CIO
Balance sheet
as at 30 April 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 2,620	-	2,620	2,994
Total fixed assets	<u>2,620</u>	<u>-</u>	<u>2,620</u>	<u>2,994</u>
Current assets				
Debtors and prepayments	(6) 6,516	1,103	7,619	19,437
Cash at bank and in hand	(7) 324	37,054	37,378	18,187
Total current assets	<u>6,840</u>	<u>38,157</u>	<u>44,997</u>	<u>37,624</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 8,068	-	8,068	8,628
Total current liabilities	<u>8,068</u>	<u>-</u>	<u>8,068</u>	<u>8,628</u>
Net current assets / (liabilities)	<u>(1,228)</u>	<u>38,157</u>	<u>36,929</u>	<u>28,996</u>
Total assets less current liabilities	<u>1,392</u>	<u>38,157</u>	<u>39,549</u>	<u>31,990</u>
Creditors: amounts falling due after one year	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,706</u>
Net assets	<u>1,392</u>	<u>38,157</u>	<u>39,549</u>	<u>26,284</u>
Funds				
Unrestricted funds	1,392	-	1,392	(16,479)
Restricted funds	<u>-</u>	<u>38,157</u>	<u>38,157</u>	<u>42,763</u>
Total funds	<u>1,392</u>	<u>38,157</u>	<u>39,549</u>	<u>26,284</u>

The financial statements were approved by the board of trustees on 19/2/2026

Janet Russell (Trustee)

The Hive Silsden CIO

Notes to the accounts

for the year ended 30 April 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 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:

Project and office equipment: over 4 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 Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2025

2 Grants and donations	2025	2025	2025	2024
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bradford Metropolitan District Council (BMDC)	-	4,503	4,503	4,726
Co-op Community Fund	-	500	500	-
Morrisons Foundation	-	10,000	10,000	-
MUGA Crowdfunder	-	120	120	-
Sainsburys	-	500	500	-
Silsden Town Council	60,000	-	60,000	15,000
Sir George Martin Trust	-	2,500	2,500	-
Skipton Building Society	600	-	600	-
The Arnold Clark Community Fund	1,000	-	1,000	-
The Craven Trust	-	900	900	-
Wharfedale and Silsden Community Partnership	-	20,185	20,185	15,000
Yorkshire Housing	-	720	720	-
Leeds Community Foundation (LCF)	-	-	-	10,000
NHS Integrated Care Board	-	-	-	16,547
Silsden Aid in Sickness	-	-	-	2,474
Sovereign Healthcare	-	-	-	5,000
The Albert Hunt Trust	-	-	-	2,000
VCS Alliance	-	-	-	2,735
Other donations	3,095	-	3,095	7,041
	<u>64,695</u>	<u>39,928</u>	<u>104,623</u>	<u>80,523</u>

3 Staff costs and numbers	2025	2024
	£	£
Gross salaries	157,235	107,956
Social security costs	9,822	6,425
Employment allowance	(5,194)	(5,534)
Pensions	2,613	1,764
	<u>164,476</u>	<u>110,611</u>

The average number of employees during the year was 11.3, being an average of 7.1 full time equivalent (2024: 7.7, 5.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025	2024
	£	£
Costs of the scheme to the charity for the year	2,613	1,764
Amount of any contributions outstanding at the year end	422	188

The Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2025

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
VCS Alliance - ABCD Fund 2024	2,485	-	2,485	-	-
VCS Alliance - ABCD Fund 2025	-	3,000	680	-	2,320
BMDC - Food Support	-	1,350	-	-	1,350
Co-op Community Fund	-	500	-	-	500
BMDC - Book Club	-	500	-	-	500
BMDC - Lets Roll Silsden	-	500	-	-	500
BMDC - Silsden Rocks	-	500	-	-	500
BMDC - Sports Equipment	753	-	269	-	484
Community Led Gardening and Growing	1,988	-	1,955	-	33
Give Brandford	7,570	-	7,570	-	-
Morrisons Foundation	-	10,000	-	-	10,000
Playspace	4,055	-	2,400	-	1,655
Sainsburys Good Food	-	500	-	-	500
Silsden Sickness in Aid	150	-	-	-	150
Sir George Martin Trust	-	2,500	-	-	2,500
Sovereign Healthcare	5,000	-	11	-	4,989
Wharfedale & Silsden CP - Coordinator Role	11,490	7,000	10,491	(3,000)	4,999
Wharfedale & Silsden CP - Peri-Natal Project	9,272	3,828	13,100	-	-
Wharfedale & Silsden CP - Youth Project	-	6,357	-	-	6,357
Yorkshire Housing	-	720	20	-	700
BMDC - Welcoming Spaces	-	1,653	1,653	-	-
MUGA Crowdfunder	-	120	-	-	120
The Craven Trust	-	900	900	-	-
	<u>42,763</u>	<u>39,928</u>	<u>41,534</u>	<u>(3,000)</u>	<u>38,157</u>

Fund name	Purpose of restriction
VCS Alliance - ABCD Fund 2024	To fund a youth project.
VCS Alliance - ABCD Fund 2025	Towards the costs of the Buzz youth Club for 8-12 year olds.
BMDC - Food Support	Towards providing a food bank
Co-op Community Fund	Towards the costs of the Buzz youth Club for 8-12 year olds.
BMDC - Book Club	Community Chest funding towards the youth group book club.
BMDC - Lets Roll Silsden	Community Chest funding towards the costs of the Let's Roll Silsden.
BMDC - Silsden Rocks	Community Chest funding towards the costs of the Silsden Rocks.
BMDC - Sports Equipment	Community Chest funding tunding towards sports equipment.
Community Led Gardening and Growing	To build the first seating pod for the sensory garden.
Give Brandford	To cover the cost of an apprentice salary for 1 year and towards the centre managers salary.
Morrisons Foundation	To support costs for the refurbishment of the Centre's hall.
Playspace	To support work with disadvantaged young people.
Sainsburys Good Food	To purchase food for families in poverty
Silsden Sickness in Aid	To purchase a new metal shed to house the pre-loved uniform shop.
Sir George Martin Trust	Towards the costs of a community garden.
Sovereign Healthcare	To enable purchase of sensory equipment and new furniture.

The Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2025

4 Restricted funds continued

Fund name	Purpose of restriction
Wharfedale & Silsden CP - Coordinator Role	Towards salary for Wharfedale & Silsden Community Partnership Co-ordinator. The transfer is for a contribution towards overhead costs.
Wharfedale & Silsden CP - Peri-Natal Project	For costs associated with the Peri-natal project.
Wharfedale & Silsden CP - Youth Project	For costs associated with the youth project.
Yorkshire Housing	Towards food for youth.
BMDC - Welcoming Spaces	To contribute towards the cost of providing a warm and welcoming space.
MUGA Crowdfunder	To raise funds toward improvements to the MUGA facility.
The Craven Trust	To contribute towards the costs of improving windows at the centre.

5 Tangible assets

	Equipment	Total
Cost	£	£
At 1 May 2024	4,908	4,908
Additions	804	804
At 30 April 2025	<u>5,712</u>	<u>5,712</u>
Depreciation		
At 1 May 2024	1,914	1,914
Charge for year	1,178	1,178
At 30 April 2025	<u>3,092</u>	<u>3,092</u>
Net book value		
At 30 April 2025	<u>2,620</u>	<u>2,620</u>
At 30 April 2024	<u>2,994</u>	<u>2,994</u>

6 Debtors and prepayments

	2025	2024
	£	£
Debtors	4,866	17,107
Prepayments	2,753	2,330
	<u>7,619</u>	<u>19,437</u>

7 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	36,198	18,117
Cash in hand	1,180	70
	<u>37,378</u>	<u>18,187</u>

The Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2025

8 Creditors and accruals	2025	2024
	£	£
Creditors	3,795	5,245
Accruals	1,620	1,620
Deferred income	1,250	-
Taxation and social security	981	1,323
Other creditors	422	440
	<u>8,068</u>	<u>8,628</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.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £29,121 (previous year: £22,642).

The Hive Silsden CIO
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 30 April 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Grants and donations	64,695	23,351	39,928	57,172	104,623	80,523
General hire	25,076	20,065	-	-	25,076	20,065
Activities and events income	19,599	19,047	-	-	19,599	19,047
Pre-school income	73,545	43,544	-	-	73,545	43,544
Fundraising	3,206	1,526	-	-	3,206	1,526
Other income	8,939	8,640	-	-	8,939	8,640
Bank interest	178	-	-	-	178	-
Total income	195,238	116,173	39,928	57,172	235,166	173,345
Expenditure						
Salaries and NI	130,304	96,579	34,172	14,032	164,476	110,611
Staff training	855	640	102	550	957	1,190
Events and activities	7,619	6,611	766	887	8,385	7,498
Freelance and casual workers	619	2,591	-	-	619	2,591
Volunteer expenses	71	399	-	-	71	399
Marketing and publicity	630	1,045	-	-	630	1,045
Rates	348	319	-	-	348	319
Utilities	7,395	4,096	3,453	2,738	10,848	6,834
Insurance	1,605	1,653	600	-	2,205	1,653
Phone and broadband	1,549	1,257	-	-	1,549	1,257
Licences	1,080	1,405	-	-	1,080	1,405
Repairs, maintenance and cleaning	9,864	12,852	2,100	-	11,964	12,852
Equipment	1,032	430	269	251	1,301	681
Printing, postage and stationery	1,698	1,216	12	352	1,710	1,568
Software and IT	2,742	1,286	-	-	2,742	1,286
Other administrative costs	238	379	13	-	251	379
Food and refreshments	2,333	1,430	22	-	2,355	1,430
Memberships and subscriptions	883	1,459	25	-	908	1,459
Independent examination	1,620	1,620	-	-	1,620	1,620
Professional services	6,461	2,350	-	-	6,461	2,350
Banking charges	243	1,385	-	-	243	1,385
Depreciation	1,178	1,062	-	-	1,178	1,062
Total expenditure	180,367	142,064	41,534	18,810	221,901	160,874
Net income / (expenditure)	14,871	(25,891)	(1,606)	38,362	13,265	12,471
Transfers between funds	3,000	3,813	(3,000)	(3,813)	-	-
Net movement in funds	17,871	(22,078)	(4,606)	34,549	13,265	12,471
Fund balances brought forward	(16,479)	5,599	42,763	8,214	26,284	13,813
Fund balances carried forward	1,392	(16,479)	38,157	42,763	39,549	26,284

THE HIVE SILSDEN CIO

England & Wales - Charity number 1182526

Accounts

The Hive Silsden CIO

Charity number 1182526

Annual Report and Financial Statements for the year ended 30 April 2024



The Hive Silsden CIO

Annual Report and Financial Statements for the year ended 30 April 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

The Hive Silsden CIO

Trustees' report for the year ended 30 April 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
Janet Russell	Chair	
Peter Marshall	Treasurer	Appointed 10 January 2025 Resigned 21 February 2025
Peter Britton	Treasurer	Appointed 27 June 2023 Resigned 17 June 2024
Stephanie Calvert-Smith		Resigned 21 February 2025
Rachel Miller		
Andrew Robertson		Resigned 31 October 2023
Mark Wogden		Appointed 17 May 2023
Mark Whitrod		Appointed 15 January 2024 Resigned 18 November 2024
Janet Jones		Appointed 28 March 2024

Charity number 1182526 Registered in England and Wales

Registered and principal address

The Hive
53-55 Elliott Street
Silsden
Keighley
BD20 0DE

Bankers

Co-operative Bank plc
Skelmersdale
WN8 6WT

Independent examiner

Rhys North ACA

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) foundation formed on 19 March 2019 and is governed by a constitution.

Method of recruitment and appointment of trustees

The charity is a foundation and therefore the members of the charity are its trustees. Trustees may be appointed at any time, however a trustee who has served for three consecutive terms (of three years) may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least one year.

The Hive Silsden CIO

Trustees' report (continued) for the year ended 30 April 2024

Objectives and activities

The charity's objects

To further or benefit the residents of Silsden, West Yorkshire 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 and leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects but not otherwise, the trustees shall have power: to establish or secure the establishment of a community resource centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a facility for activities promoted by the charity in furtherance of the above objects.

The charity's main activities

Running of a community centre, ensuring we have a venue for use by the community of Silsden and surrounding areas. We provide a venue to hire and provide additional events and activities for the community.

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.

Achievements and performance

As we moved into 2024 the run of Covid had still not disappeared, and the cost of living was still hurting a lot of families. We were keeping a wary eye on the costs of utilities for the building, whilst continuing to help our community through difficult times.

Our Preschool was growing, making sure that more people whose families were still very young could go out to work. Bradford's midwives and health visitors continued to run services from our healthcare room, and we took on an apprentice employee early in 2024 to assist with the Administration.

During the financial year 2023-2024 Peter Britton joined us as our new Treasurer, and Mark Wogden, who took a special interest in the building and its insulation and energy, and Mark Whitrod, who offered much needed help with bid writing both joined the Board. Trustee Rachel Miller continued her valuable work on our policies, and with Stephanie Calvert-Smith on employee terms and conditions and pay scales, amongst other tasks. Sadly, due to a change in work commitments, Andrew Robertson had to step down.

In partnership with Bradford Youth Services, we were able to reinstate some provision for young people, with twice weekly evening youth clubs for young people in two different age groups, providing leisure activities both in our activity room and outside in the Multi Use Games Area (MUGA). We also introduced a monthly Saturday morning youth group for 8–12-year-olds, which we hope to increase in the coming year.

With Bradford Metropolitan District Council (BMDC) giving permission to use the field reaching down to the canal, we planned more activities which could include team games, a woodland walk, gardening, and forest school activities.

Our Centre Manager, Jill Cook, was taken on as an Anchor worker for our local Community Partnerships group, concentrating on health outcomes. We also became the 'host' organisation for another Community Partnership worker. This was a huge step forward in terms of financial stability.

Due to the continued and dedicated hard work of the management team and Preschool workers, the Preschool established itself within the community, and numbers rose to the point where we needed to, and did invest in an extra member of staff to care for more children. We were delighted to note that in February 2024 the Preschool received an Ofsted rating of "Good".

The Hive Silsden CIO

Trustees' report (continued) for the year ended 30 April 2024

Achievements and performance continued

Our continued service to the community certainly depends on the success of our plans for financial sustainability. We continued to work on our community asset transfer application. The management team and Trustees worked together to produce a Business Plan not only for the building, car park, and MUGA, but also the field between the MUGA and the canal, which was submitted to BMDC in March 2024. The Business Plan explains what our plans for use of the field will look like, and how it will contribute to the income of the charity, and its charitable aims.

The Trustees took the charity forward and a lot was achieved during the year. We do acknowledge the negative value of the unrestricted reserves at year end. Unrestricted grant income of £30,000 was received in May 2024 which brought the unrestricted reserves back into surplus. Actions are being taken now to ensure an annual surplus in unrestricted funds can be achieved to build reserves and to enable the charity to move towards a better level of financial security.

Financial review

The net income for the year was £12,471, including net expenditure of £22,078 on unrestricted funds and net income of £34,549 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were negative £13,767.

In the year ending 30 April 2024 the CIO has been able to secure additional income with pre-school fees having grown by 25%. However, much of the grant income was restricted and/or was received late in the financial year, meaning the income could not be utilised towards the CIO's core costs. This has resulted in the unrestricted funds ending with a negative balance at the year end.

Since the year end additional unrestricted grant income has been secured which has enabled the CIO to restore its reserves and our financial plans show these reserves being maintained at a positive level. For this reason we are satisfied that we can treat the CIO as a going concern.

We are working towards adopting a formal reserves policy. The immediate goal is to ensure that our financial plans are monitored so that our unrestricted funds remain positive and that we are operating with an ongoing surplus.

We aim to adopt a formal reserves policy before our next financial year end.

Approved by the board of trustees on 26/02/2025

Janet Russell (Trustee)

The Hive Silsden CIO

Independent examiner's report to the trustees of The Hive Silsden CIO

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 April 2024, which are set out on pages 6 to 13.

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 - matter of concern identified

I have completed my examination. I have identified a matter of concern in my report in relation to the CIO's negative unrestricted funds position at 30 April 2024.

The trustees annual report on page 4 of the accounts recognises: the negative unrestricted funds position of £13,767 at 30 April 2024; that the receipt of £30,000 in May 2024 will allow unrestricted funds to become positive; and that plans are in place to ensure unrestricted funds remain positive throughout 2025. I am satisfied that the trustees are aware of the CIO's financial position and have plans to address this that, if successful, will allow unrestricted funds to remain positive thereby also protecting any restricted funds held by the CIO.

Independent examiner's statement

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Rhys North ACA

26/02/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Hive Silsden CIO
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 April 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	23,351	57,172	80,523	48,897
General hire		20,065	-	20,065	24,211
Activities and events income		19,047	-	19,047	15,011
Pre-school income		43,544	-	43,544	34,884
Fundraising		1,526	-	1,526	-
Other income		8,640	-	8,640	-
Total income		116,173	57,172	173,345	123,003
Expenditure on:					
Salaries and NI	(3)	96,579	14,032	110,611	82,397
Staff training		640	550	1,190	1,263
Events and activities		6,611	887	7,498	6,534
Freelance and casual workers		2,591	-	2,591	-
Volunteer expenses		399	-	399	30
Marketing and publicity		1,045	-	1,045	2,734
Rates		319	-	319	684
Utilities		4,096	2,738	6,834	5,568
Insurance		1,653	-	1,653	1,982
Phone and broadband		1,257	-	1,257	1,203
Licences		1,405	-	1,405	1,392
Repairs and maintenance		7,895	-	7,895	4,602
Cleaning and waste		1,726	-	1,726	2,788
Health and safety		3,231	-	3,231	1,792
Equipment		430	251	681	161
Printing, postage and stationery		1,216	352	1,568	966
Software and IT		1,286	-	1,286	575
Other administrative costs		379	-	379	185
Food and refreshments		1,430	-	1,430	874
Memberships and subscriptions		2,057	-	2,057	1,561
Independent examination		1,620	-	1,620	1,200
Professional services		1,752	-	1,752	-
Banking charges		1,385	-	1,385	692
Depreciation		1,062	-	1,062	344
Total expenditure		142,064	18,810	160,874	119,527
Net income / (expenditure)		(25,891)	38,362	12,471	3,476
Transfers between funds		3,813	(3,813)	-	-
Net movement in funds		(22,078)	34,549	12,471	3,476
Fund balances brought forward		5,599	8,214	13,813	10,337
Fund balances carried forward	(4)	(16,479)	42,763	26,284	13,813

All incoming resources and resources expended derive from continuing activities.

The Hive Silsden CIO
Balance sheet
as at 30 April 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 2,994	-	2,994	764
Total fixed assets	<u>2,994</u>	<u>-</u>	<u>2,994</u>	<u>764</u>
Current assets				
Debtors and prepayments	(6) 2,690	16,747	19,437	3,185
Cash at bank and in hand	(7) (7,829)	26,016	18,187	22,060
Total current assets	<u>(5,139)</u>	<u>42,763</u>	<u>37,624</u>	<u>25,245</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 8,628	-	8,628	12,196
Total current liabilities	<u>8,628</u>	<u>-</u>	<u>8,628</u>	<u>12,196</u>
Net current assets / (liabilities)	<u>(13,767)</u>	<u>42,763</u>	<u>28,996</u>	<u>13,049</u>
Total assets less current liabilities	<u>(10,773)</u>	<u>42,763</u>	<u>31,990</u>	<u>13,813</u>
Creditors: amounts falling due after one year	<u>5,706</u>	<u>-</u>	<u>5,706</u>	<u>-</u>
Net assets	<u>(16,479)</u>	<u>42,763</u>	<u>26,284</u>	<u>13,813</u>
Funds				
Unrestricted funds	(16,479)	-	(16,479)	5,599
Restricted funds	-	42,763	42,763	8,214
Total funds	<u>(16,479)</u>	<u>42,763</u>	<u>26,284</u>	<u>13,813</u>

The financial statements were approved by the board of trustees on 26/02/2025

Janet Russell (Trustee)

The Hive Silsden CIO

Notes to the accounts

for the year ended 30 April 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 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:

Project and office equipment: over 4 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

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

The Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bradford Metropolitan District Council (BMDC)	-	4,726	4,726	4,250
Leeds Community Foundation (LCF)	-	10,000	10,000	-
NHS Integrated Care Board	-	16,547	16,547	-
Silsden Aid in Sickness	-	2,474	2,474	-
Silsden Town Council	15,000	-	15,000	30,000
Sovereign Healthcare	-	5,000	5,000	-
The Albert Hunt Trust	2,000	-	2,000	-
VCS Alliance	-	2,735	2,735	3,000
Wharfedale and Silsden Community Partnership	-	15,000	15,000	-
Asda Foundation	-	-	-	1,500
Tesco/Groundwork UK	-	-	-	1,000
The Craven Trust	-	-	-	1,394
Other donations	6,351	690	7,041	7,753
	<u>23,351</u>	<u>57,172</u>	<u>80,523</u>	<u>48,897</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	107,956	81,132
Social security costs	6,425	4,465
Employment allowance	(5,534)	(4,465)
Pensions	1,764	1,265
	<u>110,611</u>	<u>82,397</u>

The average number of employees during the year was 7.7, being an average of 4.9 full time equivalent (2023: 7.7, 4.2 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	1,764	1,265
Amount of any contributions outstanding at the year end	188	218

The Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2024

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
VCS Alliance - ABCD Fund 2023	3,000	-	3,000	-	-
VCS Alliance - ABCD Fund 2024	-	2,735	250	-	2,485
Asda Foundation	361	-	361	-	-
BMDC Coronation Fund	-	200	200	-	-
BMDC Sports Equipment	753	-	-	-	753
BMDC Community Gardening	-	1,988	-	-	1,988
LCF Give Bradford	-	10,000	2,430	-	7,570
Playspace Association	4,100	-	45	-	4,055
Silsden Sickness in Aid	-	2,474	-	(2,324)	150
Sovereign Healthcare	-	5,000	-	-	5,000
Wharfedale & Silsden CP	-	15,000	3,010	(500)	11,490
Donations for fireworks event	-	490	490	-	-
NHS Integrated Care Board	-	16,547	6,286	(989)	9,272
BMDC Warm Spaces	-	2,738	2,738	-	-
	<u>8,214</u>	<u>57,172</u>	<u>18,810</u>	<u>(3,813)</u>	<u>42,763</u>

Fund name	Purpose of restriction
VCS Alliance - ABCD Fund 2023	Towards improving children's mental health and supporting disadvantaged children.
VCS Alliance - ABCD Fund 2024	To fund a youth project.
Asda Foundation	To purchase items to improve the Youth Club.
BMDC Coronation Fund	Towards Coronation celebration activities.
BMDC Sports Equipment	Funding towards sports equipment.
BMDC Community Gardening	To build the first seating pod for the sensory garden.
LCF Give Bradford	To cover the cost of an apprentice salary for 1 year and towards the centre managers salary.
Playspace Association	To support work with disadvantaged young people.
Silsden Sickness in Aid	To purchase a new metal shed to house the pre-loved uniform shop. The transfer is for the capitalised value of the shed.
Sovereign Healthcare	To enable purchase of sensory equipment and new furniture.
Wharfedale & Silsden CP	Towards salary for Wharfedale & Silsden Community Partnership Co-ordinator. The transfer is for a contribution towards overhead costs.
Donations for fireworks event	Towards the cost of family fireworks event.
NHS Integrated Care Board	For costs associated with the Prenatal project. The transfer is for a contribution towards overhead costs.
BMDC Warm Spaces	To provide a warm and welcoming space for anyone to attend offering refreshments, wifi and warmth.

The Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2024

5 Tangible assets	Equipment	Total
	£	£
Cost		
At 1 May 2023	1,616	1,616
Additions	3,292	3,292
At 30 April 2024	<u>4,908</u>	<u>4,908</u>
Depreciation		
At 1 May 2023	852	852
Charge for year	1,062	1,062
At 30 April 2024	<u>1,914</u>	<u>1,914</u>
Net book value		
At 30 April 2024	<u>2,994</u>	<u>2,994</u>
At 30 April 2023	<u>764</u>	<u>764</u>
6 Debtors and prepayments	2024	2023
	£	£
Debtors	17,107	2,653
Prepayments	2,330	532
	<u>19,437</u>	<u>3,185</u>
7 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	18,117	21,369
Cash in hand	70	691
	<u>18,187</u>	<u>22,060</u>
8 Creditors and accruals	2024	2023
	£	£
Creditors	5,245	8,235
Accruals	1,620	1,328
Income received in advance	-	941
Taxation and social security	1,323	1,474
Other creditors	440	218
	<u>8,628</u>	<u>12,196</u>

The Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2024

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.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £21,052 (previous year: £19,032).

The Hive Silsden CIO
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 30 April 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	23,351	36,753	57,172	12,144	80,523	48,897
General hire	20,065	24,211	-	-	20,065	24,211
Activities and events income	19,047	15,011	-	-	19,047	15,011
Pre-school income	43,544	34,884	-	-	43,544	34,884
Fundraising	1,526	-	-	-	1,526	-
Other income	8,640	-	-	-	8,640	-
Total income	116,173	110,859	57,172	12,144	173,345	123,003
Expenditure						
Salaries and NI	96,579	82,397	14,032	-	110,611	82,397
Staff training	640	1,263	550	-	1,190	1,263
Events and activities	6,611	4,916	887	1,618	7,498	6,534
Freelance and casual workers	2,591	-	-	-	2,591	-
Volunteer expenses	399	30	-	-	399	30
Marketing and publicity	1,045	734	-	2,000	1,045	2,734
Rates	319	684	-	-	319	684
Utilities	4,096	2,568	2,738	3,000	6,834	5,568
Insurance	1,653	1,982	-	-	1,653	1,982
Phone and broadband	1,257	1,203	-	-	1,257	1,203
Licences	1,405	1,392	-	-	1,405	1,392
Repairs and maintenance	7,895	1,724	-	2,878	7,895	4,602
Cleaning and waste	1,726	2,788	-	-	1,726	2,788
Health and safety	3,231	1,558	-	234	3,231	1,792
Equipment	430	161	251	-	681	161
Printing, postage and stationery	1,216	966	352	-	1,568	966
Software and IT	1,286	575	-	-	1,286	575
Other administrative costs	379	185	-	-	379	185
Food and refreshments	1,430	874	-	-	1,430	874
Memberships and subscriptions	2,057	1,561	-	-	2,057	1,561
Independent examination	1,620	1,200	-	-	1,620	1,200
Professional services	1,752	-	-	-	1,752	-
Banking charges	1,385	692	-	-	1,385	692
Depreciation	1,062	344	-	-	1,062	344
Total expenditure	142,064	109,797	18,810	9,730	160,874	119,527
Net income / (expenditure)	(25,891)	1,062	38,362	2,414	12,471	3,476
Transfers between funds	3,813	-	(3,813)	-	-	-
Net movement in funds	(22,078)	1,062	34,549	2,414	12,471	3,476
Fund balances brought forward	5,599	4,537	8,214	5,800	13,813	10,337
Fund balances carried forward	(16,479)	5,599	42,763	8,214	26,284	13,813

THE HIVE SILSDEN CIO

England & Wales - Charity number 1182526

Accounts

The Hive Silsden CIO

Charity number 1182526

Annual Report and Financial Statements for the year ended 30 April 2023



The Hive Silsden CIO

Annual Report and Financial Statements for the year ended 30 April 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

The Hive Silsden CIO

Trustees' report for the year ended 30 April 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Janet Russell	Chair	
Helen Aked	Treasurer	Resigned 29 March 2023
Piers Lane		Resigned 21 October 2022
Jana Young		Resigned 21 October 2022
Andrew Robertson		Resigned 31 October 2023
Mark Wogden		Appointed 17 May 2023
Peter Britton	Treasurer	Appointed 27 June 2023
Stephanie Calvert-Smith		Appointed 16 November 2022
Rachel Miller		Appointed 18 January 2023
Mark Whitrod		Appointed 15 January 2024

Charity number	1182526	Registered in England and Wales
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Registered and principal address

The Hive
53-55 Elliott Street
Silsden
Keighley
BD20 0DE

Bankers

Co-operative Bank plc
Skelmersdale
WN8 6WT

Independent examiner

Rhys North ACA

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) foundation formed on 19 March 2019 and is governed by a constitution.

Method of recruitment and appointment of trustees

The charity is a foundation and therefore the members of the charity are its trustees. Trustees may be appointed at any time, however a trustee who has served for three consecutive terms (of three years) may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least one year.

The Hive Silsden CIO

Trustees' report (continued) for the year ended 30 April 2023

Objectives and activities

The charity's objects

To further or benefit the residents of Silsden, West Yorkshire 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 and leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects but not otherwise, the trustees shall have power: to establish or secure the establishment of a community resource centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a facility for activities promoted by the charity in furtherance of the above objects.

The charity's main activities

Running of a community centre, ensuring we have a venue for use by the community of Silsden and surrounding areas. We provide a venue to hire and provide additional events and activities for the community.

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.

Achievements and performance

This year most of our Board of five trustees have been working on our campaign to "Save the Field", a stretch of open grass running from one side of our MUGA down to the Leeds Liverpool Canal. This has been a fun campaign, with trustees, volunteers and management working together to gather over 1,500 signatures for a petition to Bradford Council to include the field in our Community Asset Transfer. We had games of rounders, tai chi, and a big gathering of children and adults standing in formation to spell "Save Our Field" and filmed by an overhead drone. This campaign was successful, and we have 80% of the field for community leisure and play activities. We were then asked to rewrite our CAT stage 2 application to include the field, and that work has been ongoing in Spring '23.

Jana Young left the Trustees to enjoy her retirement in October 2022 and Piers Lane also left in October due to work commitments. Stephanie Calvert Smith joined us in November 2022 and Rachel Miller joined January 2023.

Numbers at Preschool have been meeting targets this year, but we are expecting a fall as some children reach school age, and we are working hard to attract families to this small but friendly and caring preschool provision. Groups for preschool children in the activities room, including baby massage classes, soft play for toddlers, baby sensory sessions, and stay and play groups for mixed ages, have all been popular and well attended. The trustees salute the hard work of the management team for their huge contribution to activities for young families in the local community. This year, the Hive also opened its doors as a "warm space" from 4pm – 6pm every weekday in the winter months. There can be no doubt that the Hive is a popular, much needed resource.

These activities, and larger community events such as our fireworks night in November, and Halloween and Christmas parties add useful amounts to the charity's coffers, however, without the help of our Town Council, grants from various sources, and material and financial support from our local supermarkets, the Hive would not survive. These are difficult times for a charity, but the Hive continues to keep its head above water.

The Hive Silsden CIO

Trustees' report (continued) for the year ended 30 April 2023

Financial review

The net income for the year was £3,476, including net income of £1,062 on unrestricted funds and net income of £2,414 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £4,835.

We are still working towards adopting a formal reserves policy. This is part of our business improvement plan and will be completed before our next financial year end.

Approved by the board of trustees on 19/02/2024

Peter Britton (Trustee)

The Hive Silsden CIO

Independent examiner's report to the trustees of The Hive Silsden CIO

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 April 2023, which are set out on pages 6 to 12.

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.

Rhys North ACA

26/02/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Hive Silsden CIO
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 April 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	36,753	12,144	48,897	69,889
General hire		24,211	-	24,211	17,924
Events income		15,011	-	15,011	13,474
Playgroup fees		34,884	-	34,884	5,998
Total income		<u>110,859</u>	<u>12,144</u>	<u>123,003</u>	<u>107,285</u>
Expenditure on:					
Salaries and NI	(3)	82,397	-	82,397	71,299
Staff training		1,263	-	1,263	265
Events and activities		4,916	1,618	6,534	4,193
Volunteer expenses		30	-	30	40
Marketing and publicity		734	2,000	2,734	1,933
Rates		684	-	684	7,932
Utilities		2,568	3,000	5,568	8,882
Insurance		1,982	-	1,982	2,689
Phone and broadband		1,203	-	1,203	1,021
Licences		1,392	-	1,392	1,408
Repairs and maintenance		1,724	2,878	4,602	11,467
Cleaning and waste		2,788	-	2,788	1,119
Health and safety		1,558	234	1,792	641
Equipment		161	-	161	688
Printing, postage and stationery		966	-	966	649
Software and IT		575	-	575	699
Other administrative costs		185	-	185	1,461
Food and refreshments		874	-	874	675
Memberships and subscriptions		1,561	-	1,561	1,108
Independent examination		1,200	-	1,200	720
Banking charges		692	-	692	376
Depreciation		344	-	344	258
Total expenditure		<u>109,797</u>	<u>9,730</u>	<u>119,527</u>	<u>119,523</u>
Net income / (expenditure)		<u>1,062</u>	<u>2,414</u>	<u>3,476</u>	<u>(12,238)</u>
Fund balances brought forward		<u>4,537</u>	<u>5,800</u>	<u>10,337</u>	<u>22,575</u>
Fund balances carried forward	(4)	<u>5,599</u>	<u>8,214</u>	<u>13,813</u>	<u>10,337</u>

All incoming resources and resources expended derive from continuing activities.

The Hive Silsden CIO
Balance sheet
as at 30 April 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 764	-	764	624
Total fixed assets	<u>764</u>	<u>-</u>	<u>764</u>	<u>624</u>
Current assets				
Debtors and prepayments	(6) 3,185	-	3,185	5,100
Cash at bank and in hand	(7) 13,846	8,214	22,060	22,083
Total current assets	<u>17,031</u>	<u>8,214</u>	<u>25,245</u>	<u>27,183</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 12,196	-	12,196	17,470
Total current liabilities	<u>12,196</u>	<u>-</u>	<u>12,196</u>	<u>17,470</u>
Net current assets / (liabilities)	<u>4,835</u>	<u>8,214</u>	<u>13,049</u>	<u>9,713</u>
Net assets	<u>5,599</u>	<u>8,214</u>	<u>13,813</u>	<u>10,337</u>
Funds				
Unrestricted funds	5,599	-	5,599	4,537
Restricted funds	-	8,214	8,214	5,800
Total funds	<u>5,599</u>	<u>8,214</u>	<u>13,813</u>	<u>10,337</u>

The financial statements were approved by the board of trustees on 19/02/2024

Peter Britton (Trustee)

The Hive Silsden CIO

Notes to the accounts

for the year ended 30 April 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets 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:

Project and office equipment: over 4 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 Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Asda Foundation	-	1,500	1,500	-
Bradford Metropolitan District Council (BMDC)	-	4,250	4,250	8,367
Silsden Town Council	30,000	-	30,000	38,000
Tesco/Groundwork UK	-	1,000	1,000	-
The Craven Trust	-	1,394	1,394	-
VCS Alliance	-	3,000	3,000	-
Arnold Clark	-	-	-	3,000
Charities Trust	-	-	-	1,000
HMRC Job Retention Scheme	-	-	-	4,732
Playspace	-	-	-	5,000
Silsden Aid in Sickness	-	-	-	5,421
Other donations	6,753	1,000	7,753	4,369
	<u>36,753</u>	<u>12,144</u>	<u>48,897</u>	<u>69,889</u>

3 Staff costs and numbers	2023 £	2022 £
Gross salaries	81,132	70,700
Social security costs	4,465	3,038
Employment allowance	(4,465)	(3,038)
Pensions	1,265	599
	<u>82,397</u>	<u>71,299</u>

The average number of employees during the year was 7.7, being an average of 4.4 full time equivalent (2022: 7.1, 3.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023 £	2022 £
Costs of the scheme to the charity for the year	1,265	599
Amount of any contributions outstanding at the year end	218	93

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
ABCD Fund	-	3,000	-	-	3,000
Asda Foundation	-	1,500	1,139	-	361
BMDC CC Sports Equipment	800	-	47	-	753
The Craven Trust	-	1,394	1,394	-	-
Playspace Association	5,000	-	900	-	4,100
BMDC Transformation Fund	-	2,000	2,000	-	-
BMDC Community Buildings	-	1,250	1,250	-	-
Tesco Groundworks	-	1,000	1,000	-	-
BMDC Warm Spaces	-	1,000	1,000	-	-
Warm Spaces donation	-	1,000	1,000	-	-
	<u>5,800</u>	<u>12,144</u>	<u>9,730</u>	<u>-</u>	<u>8,214</u>

The Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2023

4 Restricted funds continued

Fund name	Purpose of restriction
ABCD Fund	Towards improving children's mental health and supporting disadvantaged children.
Asda Foundation	To purchase items to improve the Youth Club.
BMDC CC Sports Equipment	Funding towards sports equipment.
The Craven Trust	To purchase new bollards and to fit as well as remove cycling racks.
Playspace Association	To support work with disadvantaged young people.
BMDC Transformation Fund	For marketing training.
BMDC Community Buildings	To support running costs of the centre.
Tesco Groundworks	To support the running costs of the Community Wellbeing Café.
BMDC Warm Spaces	To provide a warm space for anyone to attend offering refreshments, wifi and warmth.
Warm Spaces donation	To provide a warm space for anyone to attend offering refreshments, wifi and warmth.

5 Tangible assets

	Office equipment	Total
<u>Cost</u>	£	£
At 1 May 2022	1,132	1,132
Additions	484	484
At 30 April 2023	<u>1,616</u>	<u>1,616</u>
<u>Depreciation</u>		
At 1 May 2022	508	508
Charge for year	344	344
At 30 April 2023	<u>852</u>	<u>852</u>
<u>Net book value</u>		
At 30 April 2023	<u>764</u>	<u>764</u>
At 30 April 2022	<u>624</u>	<u>624</u>

6 Debtors and prepayments

	2023	2022
	£	£
Debtors	2,653	4,219
Prepayments	532	881
	<u>3,185</u>	<u>5,100</u>

7 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank	21,369	22,003
Cash in hand	691	80
	<u>22,060</u>	<u>22,083</u>

The Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2023

8 Creditors and accruals	2023	2022
	£	£
Creditors	8,235	9,118
Accruals	1,328	2,868
Deferred income (see note below for analysis)	941	1,815
Taxation and social security	1,474	3,576
Other creditors	218	93
	<u>12,196</u>	<u>17,470</u>

Deferred income	Deferred to next year	Released from last year
	£	£
Room hire	163	1,815
First aid training course	778	-
	<u>941</u>	<u>1,815</u>

Item name	Reason for deferral
Room hire	Income received in advance.
First aid training course	Income received in advance.

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.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £19,032 (previous year: £19,202).

Other related party transactions

Helen Aked (who was a Trustee, but resigned during the year) is a principal in a firm which has provided the use of Quickbooks software at cost to the charity.

The Hive Silsden CIO
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 30 April 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Grants and donations	36,753	8,369	12,144	61,520	48,897	69,889
General hire	24,211	17,924	-	-	24,211	17,924
Events income	15,011	13,474	-	-	15,011	13,474
Playgroup fees	34,884	5,998	-	-	34,884	5,998
Total income	110,859	45,765	12,144	61,520	123,003	107,285
Expenditure						
Salaries and NI	82,397	24,750	-	46,549	82,397	71,299
Staff training	1,263	265	-	-	1,263	265
Events and activities	4,916	2,193	1,618	2,000	6,534	4,193
Volunteer expenses	30	40	-	-	30	40
Marketing and publicity	734	1,933	2,000	-	2,734	1,933
Rates	684	6,682	-	1,250	684	7,932
Utilities	2,568	8,882	3,000	-	5,568	8,882
Insurance	1,982	2,689	-	-	1,982	2,689
Phone and broadband	1,203	1,021	-	-	1,203	1,021
Licences	1,392	1,408	-	-	1,392	1,408
Repairs and maintenance	1,724	5,678	2,878	5,789	4,602	11,467
Cleaning and waste	2,788	1,119	-	-	2,788	1,119
Health and safety	1,558	641	234	-	1,792	641
Equipment	161	688	-	-	161	688
Printing, postage and stationery	966	649	-	-	966	649
Software and IT	575	699	-	-	575	699
Other administrative costs	185	261	-	1,200	185	1,461
Food and refreshments	874	675	-	-	874	675
Memberships and subscriptions	1,561	1,108	-	-	1,561	1,108
Independent examination	1,200	720	-	-	1,200	720
Banking charges	692	376	-	-	692	376
Depreciation	344	258	-	-	344	258
Total expenditure	109,797	62,735	9,730	56,788	119,527	119,523
Net income / (expenditure)	1,062	(16,970)	2,414	4,732	3,476	(12,238)
Transfers between funds	-	132	-	(132)	-	-
Net movement in funds	1,062	(16,838)	2,414	4,600	3,476	(12,238)
Fund balances brought forward	4,537	21,375	5,800	1,200	10,337	22,575
Fund balances carried forward	5,599	4,537	8,214	5,800	13,813	10,337

THE HIVE SILSDEN CIO

England & Wales - Charity number 1182526

Accounts

The Hive Silsden CIO

Charity number 1182526

Annual Report and Financial Statements for the year ended 30 April 2022



The Hive Silsden CIO

Annual Report and Financial Statements for the year ended 30 April 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

The Hive Silsden CIO

Trustees' report for the year ended 30 April 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Janet Russell	Chair	
Helen Aked	Treasurer	
Keith Moran		Resigned 18 November 2021
Piers Lane		Resigned 21 October 2022
Jana Young		Resigned 21 October 2022
Andrew Robertson		
Charity number	1182526	Registered in England and Wales
Registered and principal address	Bankers	
The Hive	Co-operative Bank plc	
53-55 Elliott Street	Skelmersdale	
Silsden	WN8 6WT	
Keighley BD20 0DE		

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) formed on 19 Mar 2019 and is governed by a constitution.

Method of recruitment and appointment of trustees

The charity is a foundation and therefore the members of the charity are its trustees. Trustees may be appointed at any time, however a trustee who has served for three consecutive terms (of three years) may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least one year.

The Hive Silsden CIO

Trustees' report (continued) for the year ended 30 April 2022

Objectives and activities

The charity's objects

To further or benefit the residents of Silsden, West Yorkshire 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 and leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects but not otherwise, the trustees shall have power: to establish or secure the establishment of a community resource centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a facility for activities promoted by the charity in furtherance of the above objects.

The charity's main activities

Running of a community centre, ensuring we have a venue for use by the community of Silsden and surrounding areas. We provide a venue to hire and provide additional events and activities for the community.

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.

Achievements and performance

This has been another challenging year for The Hive as we moved out of lockdown into some activities limited by permitted numbers and spacing in light of the continuing Covid 19 pandemic. Our Preschool opening was delayed from spring to autumn, and finally achieved in October '21, rather than the beginning of term in September. This led to low starting numbers, and therefore lower income. Government funding is paid 3 months in arrears, and we had to act quickly to get the funding in place to tide us over this lean period, where government grants were closing down. We received financial support from Silsden Town Council, who remain positive about our contribution to local residents. Regular hirers started to return, holding groups with carefully controlled spacing (reducing the number of possible participants) and leaving doors and windows open for ventilation. These groups included Weight Watchers, Patchwork Group, Silsden Singers, baby and toddler groups and kids summer holiday activities.

Financial review

The net expenditure for the year was £12,238, including net expenditure of £16,838 on unrestricted funds and net income of £4,600 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £3,913.

We are still working towards adopting a formal reserves policy. This is part of our business improvement plan and will be completed before our next financial year end.

Approved by the board of trustees on 15/2/2023

Helen Aked (Trustee)

The Hive Silsden CIO

Independent examiner's report to the trustees of The Hive Silsden CIO

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 April 2022, which are set out on pages 5 to 11.

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

22/2/23

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Hive Silsden CIO

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 30 April 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	8,369	61,520	69,889	82,038
General hire		17,924	-	17,924	10,345
Events income		13,474	-	13,474	1,354
Other fees and charges		5,998	-	5,998	-
Total income		45,765	61,520	107,285	93,737
Expenditure on:					
Salaries and NI	(3)	24,750	46,549	71,299	57,294
Staff training		265	-	265	268
Events and activities		2,193	2,000	4,193	1,168
Volunteer expenses		40	-	40	20
Marketing and publicity		1,933	-	1,933	770
Rates		6,682	1,250	7,932	1,002
Utilities		8,882	-	8,882	12,303
Insurance		2,689	-	2,689	2,415
Phone and broadband		2,269	-	2,269	958
Licences		160	-	160	1,263
Repairs and maintenance		5,678	5,789	11,467	10,830
Cleaning and waste		1,119	-	1,119	2,154
Health and safety		641	-	641	804
Equipment		688	-	688	1,129
Printing, postage and stationery		649	-	649	625
Software and IT		699	-	699	940
Other administrative costs		261	1,200	1,461	6,411
Food and refreshments		675	-	675	203
Memberships and subscriptions		1,108	-	1,108	667
Independent examination		720	-	720	720
Banking charges		376	-	376	-
Depreciation		258	-	258	250
Total expenditure		62,735	56,788	119,523	102,194
Net income / (expenditure)		(16,970)	4,732	(12,238)	(8,457)
Transfers between funds		132	(132)	-	-
Net movement in funds		(16,838)	4,600	(12,238)	(8,457)
Fund balances brought forward		21,375	1,200	22,575	31,032
Fund balances carried forward	(4)	4,537	5,800	10,337	22,575

All incoming resources and resources expended derive from continuing activities.

The Hive Silsden CIO

Balance sheet

as at 30 April 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 624	-	624	750
Total fixed assets	<u>624</u>	<u>-</u>	<u>624</u>	<u>750</u>
Current assets				
Debtors and prepayments	(6) 5,100	-	5,100	8,464
Cash at bank and in hand	(7) 16,283	5,800	22,083	21,750
Total current assets	<u>21,383</u>	<u>5,800</u>	<u>27,183</u>	<u>30,214</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 17,470	-	17,470	8,389
Total current liabilities	<u>17,470</u>	<u>-</u>	<u>17,470</u>	<u>8,389</u>
Net current assets / (liabilities)	<u>3,913</u>	<u>5,800</u>	<u>9,713</u>	<u>21,825</u>
Net assets	<u>4,537</u>	<u>5,800</u>	<u>10,337</u>	<u>22,575</u>
Funds				
Unrestricted funds	4,537	-	4,537	21,375
Restricted funds	-	5,800	5,800	1,200
Total funds	<u>4,537</u>	<u>5,800</u>	<u>10,337</u>	<u>22,575</u>

The financial statements were approved by the board of trustees on 15/2/2023

Helen Aked (Trustee)

The Hive Silsden CIO

Notes to the accounts

for the year ended 30 April 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 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:

Computer equipment: over 4 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 Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2022

2 Grants and donations	2022	2022	2022	2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Arnold Clark	3,000	-	3,000	-
Charities Trust	1,000	-	1,000	-
Bradford Met. Dist. Council (BMDC)	-	8,367	8,367	20,430
HMRC Job Retention Scheme grant (JRS)	-	4,732	4,732	18,676
Playspace	-	5,000	5,000	-
Silsden Aid in Sickness	-	5,421	5,421	5,000
Silsden Town Council	-	38,000	38,000	-
Warburtons	-	-	-	400
Woodward Trust	-	-	-	1,000
Charities Aid Foundation (CAF)	-	-	-	11,000
Co-op Community fund	-	-	-	2,337
Leeds Community Foundation	-	-	-	10,000
National Lottery Community Fund (NLCF)	-	-	-	9,900
Other grants and donations	4,369	-	4,369	3,295
	<u>8,369</u>	<u>61,520</u>	<u>69,889</u>	<u>82,038</u>

3 Staff costs and numbers	2022	2021
	£	£
Gross salaries	70,700	56,944
Pensions	599	350
	<u>71,299</u>	<u>57,294</u>

The average number of employees during the year was 7.1, being an average of 3.4 full time equivalent (2021: 5.9, 2.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022	2021
	£	£
Costs of the scheme to the charity for the year	599	350
Amount of any contributions outstanding at the year end	93	143

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Groundwork UK	1,200	-	1,200	-	-
BMDC Community Fund	-	1,250	1,250	-	-
BMDC Omicron Sport & Leisure	-	3,817	3,817	-	-
BMDC Community Chest (CC)	-	500	368	(132)	-
BMDC CC Sports Eqpmt	-	800	-	-	800
BMDC Keighley Coordinators	-	2,000	2,000	-	-
Silsden Town Council Core	-	30,000	30,000	-	-
HMRC JRS	-	4,732	4,732	-	-
Youth Club	-	8,000	8,000	-	-
Silsden Aid in Sickness	-	5,421	5,421	-	-
Playspace	-	5,000	-	-	5,000
	<u>1,200</u>	<u>61,520</u>	<u>56,788</u>	<u>(132)</u>	<u>5,800</u>

The Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2022

4 Restricted funds continued

Fund name	Purpose of restriction
Groundwork UK	Towards the pre-school start-up and business development
BMDC Community Fund	Funding from Bradford Metropolitan District Council (BMDC) towards the costs of operating the property
BMDC Omicron Sport & Leisure	funding to support to hospitality, leisure and accommodation businesses
BMDC Community Chest (CC)	Funding towards community based leisure/cultural activities in the Bradford West area
BMDC CC Sports Eqpmt	Funding towards sports equipment
BMDC Keighley Coordinators	Funding to promote engagement with communities after Covid 19
Silsden Town Council Core	To support the charity's running costs
HMRC JRS	To cover salaries of furloughed staff
Youth Club	Funding to support the Youth Club activities
Silsden Aid in Sickness	Funding from Harry Tilotson Trust for essential electrical works
Playspace	To support work with disadvantaged young people

5 Tangible assets

	Office equipment	Total
<u>Cost</u>	£	£
At 1 May 2021	1,000	1,000
Additions	132	132
At 30 April 2022	<u>1,132</u>	<u>1,132</u>
<u>Depreciation</u>		
At 1 May 2021	250	250
Charge for year	258	258
At 30 April 2022	<u>508</u>	<u>508</u>
<u>Net book value</u>		
At 30 April 2022	<u>624</u>	<u>624</u>
At 30 April 2021	<u>750</u>	<u>750</u>

6 Debtors and prepayments

	2022	2021
	£	£
Debtors	4,219	7,393
Prepayments	881	1,071
	<u>5,100</u>	<u>8,464</u>

7 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	22,003	21,375
Cash in hand	80	375
	<u>22,083</u>	<u>21,750</u>

The Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2022

8 Creditors and accruals	2022	2021
	£	£
Creditors	9,118	6,725
Accruals	2,868	1,664
Taxation and social security	3,576	-
Other creditors	1,908	-
	<u>17,470</u>	<u>8,389</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.

Remuneration and benefits received by key management personnel

The total employee benefits received were £19,202 (previous year: £15,253).

Other related party transactions

Helen Aked (Trustee) is a principal in a firm which has provided the use of Quickbooks software at cost to the charity.

The Hive Silsden CIO

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 April 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	8,369	20,906	61,520	61,132	69,889	82,038
General hire	17,924	10,345	-	-	17,924	10,345
Events income	13,474	1,354	-	-	13,474	1,354
Other fees and charges	5,998	-	-	-	5,998	-
Total income	45,765	32,605	61,520	61,132	107,285	93,737
Expenditure						
Salaries and NI	24,750	15,251	46,549	42,043	71,299	57,294
Staff training	265	-	-	268	265	268
Events and activities	2,193	-	2,000	1,168	4,193	1,168
Volunteer expenses	40	-	-	20	40	20
Marketing and publicity	1,933	-	-	770	1,933	770
Rates	6,682	-	1,250	1,002	7,932	1,002
Utilities	8,882	-	-	12,303	8,882	12,303
Insurance	2,689	-	-	2,415	2,689	2,415
Phone and broadband	2,269	-	-	958	2,269	958
Licences	160	-	-	1,263	160	1,263
Repairs and maintenance	5,678	4,750	5,789	6,080	11,467	10,830
Cleaning and waste	1,119	2,154	-	-	1,119	2,154
Health and safety	641	387	-	417	641	804
Equipment	688	1,000	-	129	688	1,129
Printing, postage and stationery	649	-	-	625	649	625
Software and IT	699	-	-	940	699	940
Other administrative costs	261	-	1,200	6,411	1,461	6,411
Food and refreshments	675	-	-	203	675	203
Memberships and subscriptions	1,108	-	-	667	1,108	667
Independent examination	720	-	-	720	720	720
Banking charges	376	-	-	-	376	-
Depreciation	258	250	-	-	258	250
Total expenditure	62,735	23,792	56,788	78,402	119,523	102,194
Net income / (expenditure)	(16,970)	8,813	4,732	(17,270)	(12,238)	(8,457)
Transfers between funds	132	1,000	(132)	(1,000)	-	-
Net movement in funds	(16,838)	9,813	4,600	(18,270)	(12,238)	(8,457)
Fund balances brought forward	21,375	11,562	1,200	19,470	22,575	31,032
Fund balances carried forward	4,537	21,375	5,800	1,200	10,337	22,575

THE HIVE SILSDEN CIO

England & Wales - Charity number 1182526

Accounts

The Hive Silsden CIO

Charity number 1182526

Annual Report and Financial Statements for the year ended 30 April 2021



West Yorkshire Community Accounting Service

The Hive Silsden CIO

Annual Report and Financial Statements for the year ended 30 April 2021

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Prepared by West Yorkshire Community Accounting Service

The Hive Silsden CIO

Trustees' report for the year ended 30 April 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
Janet Russell	Chair	
Helen Aked	Treasurer	
Keith Moran		
Piers Lane		Appointed October 2020
Jana Young		
Andrew Robertson		

Charity number 1182526 Registered in England and Wales

Registered and principal address	Bankers
The Hive	Co-operative Bank plc
53-55 Elliott Street	Skelmersdale
Silsden	WN8 6WT
Keighley BD20 0DE	

Independent examiner

Simon Bostrom FCIE

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 19 Mar 2019 and is governed by a constitution.

Method of recruitment and appointment of trustees

The charity is a foundation and therefore the members of the charity are its trustees. Trustees may be appointed at any time, however a trustee who has served for three consecutive terms (of three years) may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least one year.

The Hive Silsden CIO

Trustees' report (continued) for the year ended 30 April 2021

Objectives and activities

The charity's objects

To further or benefit the residents of Silsden, West Yorkshire 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 and leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects but not otherwise, the trustees shall have power: to establish or secure the establishment of a community resource centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a facility for activities promoted by the charity in furtherance of the above objects.

The charity's main activities

Running of a community centre, ensuring we have a venue for use by the community of Silsden and surrounding areas. We provide a venue to hire and provide additional events and activities for the community.

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.

Achievements and performance

This has been a challenging year for The Hive as it has for many organisations due to the Covid 19 pandemic. The centre has been closed for much of the year due to national lockdowns and has operated under the highest restrictions for non lockdown periods due to its location in a Tier 3 area.

There has been pent up demand for our services though so when restrictions permitted we opened for a number of our regular groups including Weight Watchers, Patchwork Group, Silsden Singers, baby and toddler groups and kids summer holiday activities.

We have relied on grants from Bradford Council, the CAF Resilience Fund and government support via the Coronavirus Job Retention Scheme together with a number of smaller grants to maintain our cash flow during the year although our income statement shows a deficit of over £9k despite that support.

Financial review

The net expenditure for the year was £8,457, including net income of £9,813 on unrestricted funds and net expenditure of £18,270 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £20,625.

We have not yet adopted a formal reserves policy. This is part of our business improvement plan for this year.

Signed on behalf of the board of trustees on 17/11/2021

Janet Russell (Trustee)

The Hive Silsden CIO

Independent examiner's report to the trustees of The Hive Silsden CIO

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 April 2021, which are set out on pages 5 to 12.

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

16/12/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

The Hive Silsden CIO

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 30 April 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	20,906	61,132	82,038	46,743
General hire		10,345	-	10,345	27,189
Events income		1,354	-	1,354	1,447
Other fees and charges		-	-	-	4,846
Total income		32,605	61,132	93,737	80,225
Expenditure on:					
Salaries and NI	(3)	15,251	42,043	57,294	29,644
Staff training		-	268	268	524
Events and activities		-	1,168	1,168	3,400
Volunteer expenses		-	20	20	116
Marketing and publicity		-	770	770	537
Rates		-	1,002	1,002	1,790
Utilities		-	12,303	12,303	6,078
Insurance		-	2,415	2,415	2,318
Phone and broadband		-	958	958	1,001
Licences		-	1,263	1,263	710
Repairs and maintenance		4,750	6,080	10,830	3,654
Cleaning and waste		2,154	-	2,154	2,866
Health and safety		387	417	804	1,320
Equipment		1,000	129	1,129	1,289
Printing, postage and stationery		-	625	625	545
Software and IT		-	940	940	478
Other administrative costs		-	6,411	6,411	1,165
Food and refreshments		-	203	203	429
Memberships and subscriptions		-	667	667	586
Independent examination		-	720	720	720
Depreciation		250	-	250	-
Total expenditure		23,792	78,402	102,194	59,170
Net income / (expenditure)		8,813	(17,270)	(8,457)	21,055
Transfers between funds	(4)	1,000	(1,000)	-	-
Net movement in funds		9,813	(18,270)	(8,457)	21,055
Fund balances brought forward		11,562	19,470	31,032	9,977
Fund balances carried forward	(4)	21,375	1,200	22,575	31,032

All incoming resources and resources expended derive from continuing activities.

The Hive Silsden CIO

Balance sheet

as at 30 April 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 750	-	750	-
Total fixed assets	<u>750</u>	<u>-</u>	<u>750</u>	<u>-</u>
Current assets				
Debtors and prepayments	(6) 7,382	1,082	8,464	7,868
Cash at bank and in hand	(7) 21,632	118	21,750	24,671
Total current assets	<u>29,014</u>	<u>1,200</u>	<u>30,214</u>	<u>32,539</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 8,389	-	8,389	1,507
Total current liabilities	<u>8,389</u>	<u>-</u>	<u>8,389</u>	<u>1,507</u>
Net current assets / (liabilities)	<u>20,625</u>	<u>1,200</u>	<u>21,825</u>	<u>31,032</u>
Net assets	<u>21,375</u>	<u>1,200</u>	<u>22,575</u>	<u>31,032</u>
Funds				
Unrestricted funds	21,375	-	21,375	11,562
Restricted funds	-	1,200	1,200	19,470
Total funds	<u>21,375</u>	<u>1,200</u>	<u>22,575</u>	<u>31,032</u>

The financial statements were approved by the board of trustees on 17/11/2021

Janet Russell (Trustee)

The Hive Silsden CIO

Notes to the accounts

for the year ended 30 April 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.

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 £500 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.

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 Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Charities Aid Foundation (CAF)	-	11,000	11,000	-
City of Bradford Met. Dist. Council (CBMDC)	17,431	2,999	20,430	12,500
Co-op Community fund	-	2,337	2,337	1,196
HMRC Job Retention Scheme grant (JRS)	-	18,676	18,676	823
Leeds Community Foundation	-	10,000	10,000	-
National Lottery Community Fund (NLCF)	-	9,900	9,900	-
Silsden Aid in Sickness	-	5,000	5,000	-
Warburtons	400	-	400	250
Woodward Trust	-	1,000	1,000	-
ABCD funding	-	-	-	480
Asda	-	-	-	350
Groundwork UK	-	-	-	10,185
Keighley Community Chest	-	-	-	500
Neighbourly	-	-	-	400
Silsden Town Council	-	-	-	15,500
Yorkshire Building Society	-	-	-	1,884
Other grants and donations	3,075	220	3,295	2,675
	<u>20,906</u>	<u>61,132</u>	<u>82,038</u>	<u>46,743</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	56,944	29,529
Social security costs	-	-
Pensions	350	115
	<u>57,294</u>	<u>29,644</u>

The average number employees during the year was 5.9, being an average of 2.3 full time equivalent (2020: 4, 1.3 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	350	115
Amount of any contributions outstanding at the year end	143	19

The Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2021

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
ABCD soft play	64	-	64	-	-
Groundwork UK	9,960	-	8,760	-	1,200
Co-op Community Fund	1,196	2,337	3,533	-	-
CBMDC Community Fund	1,260	2,500	3,760	-	-
Yorkshire Building Society	1,558	-	1,558	-	-
Silsden Town Council core	5,432	-	5,432	-	-
HMRC JRS	-	18,676	18,676	-	-
CAF Resilience	-	11,000	11,000	-	-
NLCF	-	9,900	9,400	(500)	-
Silsden Aid in Sickness	-	5,000	5,000	-	-
Leeds Community Foundation	-	10,000	9,500	(500)	-
Woodward Trust	-	1,000	1,000	-	-
CBMDC small grants	-	499	499	-	-
Silsden Christmas donations	-	220	220	-	-
	<u>19,470</u>	<u>61,132</u>	<u>78,402</u>	<u>(1,000)</u>	<u>1,200</u>

Fund name	Purpose of restriction
ABCD soft play	Towards the purchase of soft play equipment
Groundwork UK	Towards the Pre-school start-up and business development
Co-op Community Fund	Originally towards the resurfacing of the MUGA, however, due to COVID it was suggested we could use it for core costs
CBMDC Community Fund	Community Buildings funding towards the costs of operating the property
Yorkshire Building Society	Towards running costs
Silsden Town Council core	Towards the charity's running costs
HMRC JRS	Job Retention Scheme funding to cover furloughed staff salaries
CAF Resilience	Towards salaries for 1 employee not on furlough along with additional costs for working at home and running costs.
NLCF	To support the role of a Resilience Co-ordinator to enable us to adapt to an alternative way of offering services (the transfer relates to the purchase of equipment for the general purpose of the charity).
Silsden Aid in Sickness	Towards replacement of the shutters
Leeds Community Foundation	To support the role of a Resilience Co-ordinator to enable us to adapt to an alternative way of offering services (the transfer relates to the purchase of equipment for the general purpose of the charity).
Woodward Trust	Towards playscheme activities
CBMDC small grants	Towards equipment costs
Silsden Christmas donations	Donations towards Christmas activities

The Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2021

5 Tangible assets

	Office equipment £	Total £
<u>Cost</u>		
At 1 May 2020	-	-
Additions	1,000	1,000
At 30 April 2021	<u>1,000</u>	<u>1,000</u>
<u>Depreciation</u>		
At 1 May 2020	-	-
Charge for year	250	250
At 30 April 2021	<u>250</u>	<u>250</u>
<u>Net book value</u>		
At 30 April 2021	<u>750</u>	<u>750</u>
At 30 April 2020	<u>-</u>	<u>-</u>

6 Debtors and prepayments

	2021 £	2020 £
Debtors	7,393	7,576
Prepayments	1,071	292
	<u>8,464</u>	<u>7,868</u>

7 Cash at bank and in hand

	2021 £	2020 £
Cash at bank	21,375	24,621
Cash in hand	375	50
	<u>21,750</u>	<u>24,671</u>

8 Creditors and accruals

	2021 £	2020 £
Creditors	6,725	787
Accruals	1,664	720
	<u>8,389</u>	<u>1,507</u>

The Hive Silsden CIO
Notes to the accounts continued
for the year ended 30 April 2021

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.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Centre Manager. The total employee benefits received by the Centre Manager were £15,253 (2020: £10,400).

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

The Hive Silsden CIO

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 April 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	20,906	13,075	61,132	33,668	82,038	46,743
General hire	10,345	27,189	-	-	10,345	27,189
Events income	1,354	1,447	-	-	1,354	1,447
Other fees and charges	-	4,846	-	-	-	4,846
Total income	32,605	46,557	61,132	33,668	93,737	80,225
Expenditure						
Salaries and NI	15,251	28,821	42,043	823	57,294	29,644
Staff training	-	274	268	250	268	524
Events and activities	-	2,550	1,168	850	1,168	3,400
Volunteer expenses	-	116	20	-	20	116
Marketing and publicity	-	312	770	225	770	537
Rates	-	-	1,002	1,790	1,002	1,790
Utilities	-	-	12,303	6,078	12,303	6,078
Insurance	-	-	2,415	2,318	2,415	2,318
Phone and broadband	-	-	958	1,001	958	1,001
Licences	-	573	1,263	137	1,263	710
Repairs and maintenance	4,750	-	6,080	3,654	10,830	3,654
Cleaning and waste	2,154	-	-	2,866	2,154	2,866
Health and safety	387	331	417	989	804	1,320
Equipment	1,000	84	129	1,205	1,129	1,289
Printing, postage and stationery	-	533	625	12	625	545
Software and IT	-	478	940	-	940	478
Other administrative costs	-	1,165	6,411	-	6,411	1,165
Food and refreshments	-	429	203	-	203	429
Memberships and subscriptions	-	586	667	-	667	586
Independent examination	-	720	720	-	720	720
Depreciation	250	-	-	-	250	-
Total expenditure	23,792	36,972	78,402	22,198	102,194	59,170
Net income / (expenditure)	8,813	9,585	(17,270)	11,470	(8,457)	21,055
Transfers between funds	1,000	-	(1,000)	-	-	-
<u>Other recognised gains/(losses):</u>						
Gains/(losses) on revaluation of fixed assets	-	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-	-
Net movement in funds	9,813	9,585	(18,270)	11,470	(8,457)	21,055
Fund balances brought forward	11,562	1,977	19,470	8,000	31,032	9,977
Fund balances carried forward	21,375	11,562	1,200	19,470	22,575	31,032