

# **Ossett War Memorial Community Centre CIO**

Charity number 1184598

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



# **Ossett War Memorial Community Centre CIO**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Ossett War Memorial Community Centre CIO

## Trustees' report for the year ended 31 March 2023

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

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

Name	Position	Dates
Nigel Drayson	Chair	Appointed 3 April 2023
Julia Roebuck	Treasurer	Appointed 21 February 2022
Cllr Nick Farmer		
Bryan Coe		
Heather Waring		
Richard Taylor		
Angela Taylor		
Margaret Hemingway		
Elaine Murray		Appointed 21 February 2022
Joan Goodridge		Appointed 21 February 2022
Ruth Amos		Appointed 21 February 2022

**Charity number** 1184598 Registered in England and Wales

Registered and principal address	Bankers
Prospect Road	Virgin Money
Ossett	6-10 Northgate
West Yorkshire	Wakefield
WF5 8AN	WF1 1TA

### Independent examiner

Alan Dodd FCCA

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) association formed on 25 July 2019 and is governed by a constitution. Prior to this date, the activities of the charity were undertaken through an unincorporated charity 'Ossett War Memorial Community Centre' (registered number 523792).

### Method of recruitment and appointment of trustees

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

# **Ossett War Memorial Community Centre CIO**

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

### **Objectives and activities**

#### **The charity's objects**

The object of the CIO is to further or benefit the residents of Ossett and surrounding areas, without distinction of gender, sexual orientation, race or 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 centre and to maintain or manage or co-operate with any statutory authority and/or other relevant organisations in the maintenance of such a centre for activities promoted by the CIO in furtherance of the above object.

#### **The charity's main activities**

We offer a wide range of facilities and host events. Whether that be Weddings, Children's birthday parties, Live music, Dances and much more. We hold regular group events on a weekly basis and we also have a well being garden for rest and relaxation and a garden club who help to maintain it on a regular basis.

#### **Public benefit statement**

In setting our objectives our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of community development through the hire of rooms for health and wellbeing.

#### **Achievements and performance**

Our charity and its linked business were hit hard during the Covid-19 virus. Particularly so because we lost our treasurer who could not continue in her role and who has now sadly passed away and also our chairperson had to resign due to ill health.

It has been extremely difficult to find people to replace these roles, people who could look after the interests of the charity as these did during most of the time the country was in lockdown.

Coming back after lockdown proved even more difficult as in general people were scared to leave their homes where they had been in safe seclusion for so long in order to interact with others in case the risk of Covid was still a threat.

The charity has benefitted the community this year by keeping afloat during uncertain times, re assessing our finances to enable the centre to stay open and so providing access to the many groups that it serves.

It continues to offer social opportunities as well as health and wellbeing through those groups.

Our events committee arranged a fashion show and Christmas fayre which brought in extra funds for the centre.

Our community garden continues to thrive with a turnout of around 15 volunteers turning up each week to maintain the centre's grounds.

A luncheon club provides a social outlet and a warm lunch one day a week for those who otherwise would become isolated.

Our regular income has steadily increased over the financial year reaching around £80,000 for the year which is where we were before the pandemic struck.

By cutting out unnecessary expenditure we are facing the future with a lot more optimism than we were at this time last year despite the large spike in the cost of our utility bills due to Russia's invasion of Ukraine.

# **Ossett War Memorial Community Centre CIO**

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

### **Financial review**

The net receipts for the year were £183, including net receipts of £354 on unrestricted funds and net expenditure of £171 on restricted funds after transfers.

Our former treasurer was wise to apply for a Bounce Back Loan of £25,000 to help with expenses while the charity got back on its feet, but because our income was around 50 percent lower than it was before the pandemic due to us losing a great deal of business, the loan didn't last very long.

A member of our staff retired and the centre has managed without getting a replacement, the existing staff and volunteers, taking on extra duties, without having an increase in wages.

For the 10 months that the charity was forced to function without a treasurer and for a short time during the transition of our new treasurer, we faced many difficulties and experienced problems paying our bills and dealing with utility companies but thanks to help from other organisations, the actions of the committee, treasurer and chairperson they are now under control.

We have eliminated all our unnecessary expenditure and a gradual increase in bookings in the new year and renewed contracts, means our monthly expenses have decreased and our income is on the increase, making it possible to pay off some arrears.

We have had a significant number of urgent repairs and necessary maintenance done on the building which has put a strain on our finances. Renewed contracts with energy suppliers have also caused a rise in our utility bills (at least 3 times higher than the previous years) however our creditors have been very understanding in arranging split payments and payment plans in order for us to effectively settle our bills.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to meet its liabilities as they fall due.

### **Reserves policy**

The charity's free reserves, at the year end were £4,225.

The trustees are in the process of establishing a reserves policy for the charity and intend to adopt and implement a suitable policy in due course. We are unable to formally adopt a reserves policy at this time due to the cost of maintenance of the premises combined with the high energy bills.

Approved by the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# **Ossett War Memorial Community Centre CIO**

## **Independent examiner's report to the trustees of Ossett War Memorial Community Centre CIO**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2023, which are set out on pages 6 to 9.

### **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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: .....

Name: Alan Dodd FCCA

Date: .....

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

# Ossett War Memorial Community Centre CIO

## Receipts and payments account

for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Receipts</b>					
Grants and donations	(2)	2,606	16,225	18,831	44,959
Room hire and catering		78,276	-	78,276	55,303
Bank interest		153	-	153	3
Water charges refunded		-	-	-	2,377
Sales and fees		1,515	-	1,515	754
Received from OCCS Ltd		1,500	-	1,500	-
<b>Total receipts</b>		<b>84,050</b>	<b>16,225</b>	<b>100,275</b>	<b>103,396</b>
<b>Payments</b>					
Salaries NI and pensions		60,360	-	60,360	65,438
Cleaning materials		486	-	486	541
Rates and water		729	-	729	498
Heat and light		4,736	-	4,736	5,936
Insurance		1,884	-	1,884	2,040
Repairs and garden expense		7,273	728	8,001	13,648
Coach House flooring		-	10,303	10,303	-
Coach House boiler		-	2,246	2,246	-
Coach House external lighting		-	3,119	3,119	-
Printing, postage and stationery		128	-	128	891
Telephone		607	-	607	526
Licences and subscriptions		323	-	323	713
Photocopier lease		713	-	713	930
Bank charges		16	-	16	-
Payroll fees		2,331	-	2,331	1,676
Sundry expenses		56	-	56	3,370
Professional fees		-	-	-	481
Loan repayments		2,917	-	2,917	3,750
Loan interest		295	-	295	425
Payments for OCCS Ltd		532	-	532	500
Website and marketing		115	-	115	-
Travel expenses		75	-	75	-
IT costs		120	-	120	-
<b>Total payments</b>		<b>83,696</b>	<b>16,396</b>	<b>100,092</b>	<b>101,363</b>
<b>Net receipts / (payments)</b>		<b>354</b>	<b>(171)</b>	<b>183</b>	<b>2,033</b>
<b>Fund balances brought forward</b>		<b>3,871</b>	<b>728</b>	<b>4,599</b>	<b>2,566</b>
<b>Fund balances carried forward</b>	(3)	<b>4,225</b>	<b>557</b>	<b>4,782</b>	<b>4,599</b>

# Ossett War Memorial Community Centre CIO

## Statement of assets and liabilities

as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	3,880	557	4,437	4,444
Cash in hand	345	-	345	155
<b>Total cash funds</b>	<u>4,225</u>	<u>557</u>	<u>4,782</u>	<u>4,599</u>

<b>Debtors and prepayments</b>	2023	2022
	£	£
Debtor - Ossett Community Centre Services Ltd	-	750
	<u>-</u>	<u>750</u>

### Assets retained for the charity's own use

The land and buildings of the Community Centre are freehold and owned by the Community Centre under a trust deed. This is currently in the name of the predecessor charity, and the trustees are taking appropriate legal advice to secure the transfer of the property to the CIO.

<b>Liabilities</b>	2023	2022
	£	£
Bank loans and overdrafts	18,333	21,250
Creditors	27,043	-
Accruals	840	720
Taxation and social security	1,041	1,143
Other creditors	542	-
	<u>47,799</u>	<u>23,113</u>

The financial statements were approved by the board of trustees on .....

Signed: ..... (Trustee)

Name: .....



# **Ossett War Memorial Community Centre CIO**

## **Notes to the accounts**

### **for the year ended 31 March 2023**

#### **1 Accounting policies**

##### **Basis of accounting**

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

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

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

##### **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.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

# Ossett War Memorial Community Centre CIO

## Notes to the accounts continued

for the year ended 31 March 2023

### 2 Grants and donations

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
HMRC Job Retention scheme	-	-	-	20,885
Wakefield MDC	-	16,225	16,225	11,648
FCC Communities Foundation	-	-	-	9,600
Arnold Clark	-	-	-	500
Other donations	2,606	-	2,606	2,326
	<u>2,606</u>	<u>16,225</u>	<u>18,831</u>	<u>44,959</u>

### 3 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Coach House floor	-	10,303	10,303	-	-
Boiler grant	-	2,246	2,246	-	-
Coach House refurbishment	-	557	-	-	557
Outside lighting grant	-	3,119	3,119	-	-
Wellbeing grant	728	-	728	-	-
	<u>728</u>	<u>16,225</u>	<u>16,396</u>	<u>-</u>	<u>557</u>

#### Fund name

#### Purpose of restriction

Coach House floor

For renewal of flooring.

Boiler grant

For purchase and installation of new boiler.

Coach House refurbishment

To enhance the Coach House and other parts of the garden and buildings.

Outside lighting grant

For lighting at the rear of the car park.

Wellbeing grant

To enhance the coach house and other parts of the garden and building.

### 4 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.