

# DEWSBURY & DISTRICT LEAGUE OF FRIENDSHIP

England & Wales · Charity number 1184667

## Details

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**Other names** HOWLANDS

**Status** Registered

**Legal form** CIO

**Registered** 2019-07-30

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Dewsbury League Of Friendship  
Howlands  
School Street  
Dewsbury  
WF13 1LD

**Phone** 01924463693

**Email** [howlandcentre@aol.co.uk](mailto:howlandcentre@aol.co.uk)

**Website** [howlands.org.uk](http://howlands.org.uk)

## Activities

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**Objects:** (1)TO PROMOTE AND ASSIST THE WELFARE OF PHYSICALLY DISABLED PERSONS IN AND AROUND KIRKLEES, WEST YORKSHIRE, AND IN PARTICULAR:(A)THE PROMOTION OF GOOD HEALTH, BOTH PHYSICAL AND MENTAL, AMONGST SUCH PERSONS;(B)THE RELIEF OF DISTRESS, SICKNESS AND POVERTY;(C)THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION FOR SUCH PERSONS IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITION OF LIFE.(2)AT THE DISCRETION OF THE EXECUTIVE COMMITTEE, TO PROMOTE THE RELIEF OF PEOPLE IN NEED BY REASON OF AGE, INFIRMITY, ILL-HEALTH, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE WHERE ENGAGEMENT IN SUCH ACTIVITY IS CONSIDERED COMPLEMENTARY TO THE LEAGUE'S PRIMARY PURPOSE.

**Activities:** The League of Friendship operates the Howlands Community Hub, which is open 5 days a week for its members, who are people with a wide range of disabilities. While it is important as a social venue, the main work of the Centre is to provide facilities and instruction in various arts and crafts. To that end the League employs 2 part-time teachers one of whom is an established local artist.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability
- **Who:** People With Disabilities

## Geography

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- Kirklees

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£79,920	£97,965	-	-
2023-12-31	£98,845	£80,652	-	-
2022-12-31	£40,539	£67,069	-	-
2021-12-31	£71,469	£51,399	-	-
2020-12-31	£0	£0	-	-

## Trustees

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Name	Role	Appointed
Andrew Douglas Young		2022-09-09
Dawn Field		2022-09-09
Stephen Readhead		2022-09-09
Victoria Emma Noele Ward		2022-09-09

## Linked charities

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- DEWSBURY AND DISTRICT LEAGUE OF FRIENDSHIP FOR DISABLED PERSONS (1184667-1)
- DEWSBURY AND DISTRICT LEAGUE OF FRIENDSHIP BUILDING FUND (1184667-2)

**DEWSBURY & DISTRICT LEAGUE OF FRIENDSHIP**

England & Wales - Charity number 1184667

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# Accounts

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# Dewsbury & District League of Friendship

CIO Registered Charity no. 1184667

## Annual Report and Accounts 2024

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*Version 1.00*

**Trustees' Report for the Year Ended 31 December 2024****Legal Details**

The League's founding purpose is to promote and assist the welfare of physically disabled persons in Dewsbury and the surrounding district. This is now extended to promoting the relief of people in need by reason of age, infirmity, ill-health, financial hardship or other disadvantage, consistent with the League's original primary purpose.

The League was established in 1952 and was simultaneously registered under the provisions of The National Assistance Act 1948. It was later registered with the Charity Commission, charity registration number 234785.

More recently, the League converted to a Charitable Incorporated Organisation (CIO), number 1184667, with an up-to-date constitution and protection of Trustees from unlimited liability. The CIO was registered on 30<sup>th</sup> July 2019 and became the substantive charity on 1<sup>st</sup> January 2023. The original charity 234785 has been linked to the CIO as subsidiary 1184667-1, but is no longer active.

**Registered Address and Contact Details**

**Address:** Howlands, School Street, Dewsbury, West Yorkshire WF13 1LD

**Telephone:** 01924-463693

**E-mail:** howlandcentre@aol.co.uk

**Bankers:** Virgin Money (Yorkshire Bank plc), 46 Market Place, Dewsbury WF13 1DN

**Objectives of the Charity**

The major objective of the Charity is to promote and assist the health and welfare of physically disabled and other disadvantaged persons in Dewsbury and its surrounding areas by:

1. Providing facilities for physical and mental recreation
2. Providing or helping to provide facilities for physical movement and improvement
3. Furthering health and relieving stress and sickness
4. Co-operating with other bodies which also provide accommodation, employment, education or training, for such persons

In particular, the Charity provides regular art and craft sessions with instruction suited to individual members.

**Premises**

The League of Friendship holds the building Howlands, with an original purchase price of £35,200, on a 125-year lease expiring in 2113, at an annual peppercorn rent from Kirklees Metropolitan Council. In 2017 Howlands underwent a major refurbishment at a cost of around £440,000, funded by the Big Lottery. The building is in the middle of Dewsbury, close to shops, bus and railway stations, and other facilities. It is equipped to meet the particular needs of our existing and potential members, with electric sliding doors to cater for wheelchairs, disabled toilets, central heating, two kitchens and carpets throughout. Our space can be divided flexibly and a wide range of users rent rooms when not in use for the Centre's own activities. We also have a small car park.

**Organisation**

As at 31<sup>st</sup> December 2024 the Trustees are supported by an Executive Committee and a Management Committee. Trustees and committee members are elected at general meetings of the League, normally the Annual General Meeting.

The Executive Committee comprises the Trustees and the Manager. The Management Committee comprises at least 5 Trustees, including the Chair, Secretary (if one is elected) and Treasurer (the Officers); the Manager; class craft teachers and class representatives (members). Both committees may co-opt additional members, such as volunteers or representatives of other local organisations.

Day-to-day running of the League is undertaken by the Manager and staff, with help and support from volunteers. The Officers and Manager ensure compliance with the law and internal policies.

Employed staff are the Centre Manager, who is also a class teacher, and two part-time teachers, who also perform support and cleaning tasks, together with volunteers. Since June 2023 we have also employed a part-time development officer to increase our external fundraising efforts. Trustees, other members of the Management Committee, class helpers and supporters are all volunteers.

There were 7 trustees at December 31<sup>st</sup> 2024: Catherine Longley (Chair), Gary Cox, Dawn Field, Tracey Mearns, Stephen Readhead, Victoria Ward and Andrew Young (Treasurer).

**Activities**

Craft classes are held each weekday throughout the year, led by two teachers. Members learn new skills, make friends and enjoy a sense of purpose in a safe environment with people who understand their needs. Instruction is provided in a wide range of crafts including oil and watercolour painting, sketching, tapestry, embroidery and mosaics.

Thanks to external funding added to our own resources, we are able to offer morning and afternoon classes 4½ days a week. This allows us to benefit as many existing and potential new members as possible. Further funding is continuously being sought to maintain this level of service to members.

As well as classes, our members enjoy games and social activities, at and away from Howlands.

**Fundraising**

The League's income from its central activities has never been enough to cover the essential costs of staff and the Howlands building, and has been supplemented by room rentals, fundraising events and external grants. In early 2023, with deteriorating finances, the Trustees decided to employ a specialist fundraiser. Mark Boocock joined us in June 2023 and led the raising of around £55,000 in 2023. The fundraising environment in 2024 was more difficult (more applicants chasing less money), but £38,000 was raised, a significant amount, although not enough to bring us to breakeven, as we also had some significant cost increases.

**Financial Report for the Year Ended 31<sup>st</sup> December 2024****Statement of Trustees' Responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the Charity SORP (FRS 102) and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is not appropriate to assume that the Charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity to enable them to ensure that the financial statements comply with the Charities Acts. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Accounting Policies and Presentation**

The accounts have been prepared in accordance with Charity SORP (FRS102) accounting standards and the Charities Acts.

Following professional advice, the accounts are simplified by being cash receipts and payments only. Also, we do not produce a full balance sheet, which is not necessary for the Annual Return to the Charity Commission. An asset register is maintained and kept in our office.

Intangible Income

Donated goods and services, and volunteer hours, have not been quantified.

Grants and Funded Projects

External funding may be a general contribution towards costs or awarded for a specific purchase or project. Money that is unrestricted or for core activities is classed as a grant and counted as income when received. Funds restricted to specific purposes or projects are spread across the life of the project, matched to designated expenses (in particular staff) as appropriate, or released as income like grants. If more detailed reporting is required by the funder then we draw up a separate report and statement of expenditures, allocations and outcomes. The accounts show separately Howlands funds (unrestricted) and funded projects (restricted) in order to give a clearer view of current resources and commitments. Unallocated restricted funds appear in the balances and in the bank but are not part of the League's assets.

Fixed Assets

Items of furniture, equipment and machinery are recorded on a register, without a formal balance sheet. Our major asset is the Howlands building; the lease dates from 1988 and was last valued at £107,170 in December 2014.

One major capital item was acquired in 2024 – a space heater for our largest room, costing £4,716. This was paid for with a grant from Sovereign Healthcare.

**Summary of the Year's Finances for the Year Ended 31<sup>st</sup> December 2024**Internal Activities and Rents

Regular activity – classes, sales, coffee mornings, raffles &c – showed a small decrease (prices remained the same and members experienced increasing financial pressure). Rentals continued at a similar level to 2023, and thanks are due to staff and volunteers for preparing and cleaning the rooms to a high standard so they continue to be popular. Fundraising events comprised the annual Easter and Christmas fairs, two fashion shows, and a sponsored walk up Pen-y-Ghent.

Donations Grants and Funding

Development Manager Mark continued to raise substantial funds, and although the second half of the year was barren, we have several pending applications. Some of these take several months to process or are only available at particular times of the year. Smaller donations (under £200 each) amounted to just under £3,000

Grants and Funding 2024 – Receipts

<b>Total Received</b>		<b>£38,166</b>
<b>Grants</b>		<b>£7,350</b>
Sir George Martin Trust	Jun	£3,500
Yorkshire Building Society	Aug	£850
A M Fenton Trust	Jun	£3,000
<b>Funded Projects</b>		<b>£30,816</b>
KiNETIC Disability Network Support	Jan-Feb	£2,000
KMC Community Plus 'Inside Out' phase 2	Mar	£4,500
Sovereign Healthcare (for Heater)	Apr	£4,716
National Lottery Community Fund	Jun	£19,600

Of the (restricted) project funding, £8,000 is carried forward to 2025.

Expenses

Our main operating cost is staffing; 2024 saw an increase of about £9,000 (15%), reflecting the increase in the living wage, and Mark being with us for the full 12 months.

General building costs also increased by about 15%, mainly because of energy prices. In addition, we acquired the new heater, which was funded but is accounted as a cost.

Summary

After a financial revival in 2023, we suffered an overall deficit in 2024, going from a surplus of £18,000 to a deficit of a similar amount. This is largely explained by the drop in external funding and the increases in staffing and premises costs.

Once again, on behalf of the League, the Trustees would like to thank our staff for their work and their positivity and support, and all the professional advisors, fundraisers, volunteers and members themselves who give their time and energy to keep us able to provide the services we do.

<u>Income and Expenditure Comparisons</u>		<u>2024</u>	<u>2023</u>	<u>2022</u>
Income:	Internal Activities	£20.6K	£22.7K	£20.2K
	Rents	£18.2K	£17.3K	£6.1K
	Donations & Grants	£10.3K	£36.9K	£13.7K
	Funding	£30.8K	£21.9K	£0.5K
	Total	£79.9K	£98.8K	£40.5K
Expenses:	Staff & Volunteers	£67.9K	£58.9K	£47.1K
	Building	£26.1K	£18.6K	£13.8K
	Other Expenses	£4.0K	£3.1K	£6.1K
	Total	£98.0K	£80.6K	£67.0K
Net Surplus (Deficit)		– £18.1K	£18.2K	– £26.5K
Reserves		£21.7K	£39.8K	£21.6K

*Andrew D Young*

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**Andrew Young, Treasurer & Trustee**

*for Approval at the Annual General Meeting*

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Dated: **31<sup>st</sup> July 2025**

Dated: **29<sup>th</sup> October 2025**

**Independent Examiner’s Report**

**To the Trustees of the Dewsbury & District League of Friendship for Disabled Persons:**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2024 which are set out on the following pages.

**Respective Responsibilities of Trustees and Examiner**

The Charity’s Trustees are responsible for the preparation of the accounts. The Charity’s Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

**Basis of Independent Examiner’s Report**

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

**Independent Examiner’s Statement**

In connection with my examination, no matter had come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met;
- or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Dated: \_\_\_\_\_

## Receipts and Payments – Unrestricted Funds (Howlands)

	<u>2024</u>	<u>2023</u>
<b>Receipts</b>		
Classes	£10,065	£11,356
Donations & Legacies	£2,930	£3,695
Grants	£7,350	£33,235
Sales	£1,779	£2,845
Raffles & Lotteries	£1,207	£1,067
Coffee Mornings	£2,589	£2,425
Special Fundraising	£5,005	£5,021
Rents	£18,166	£17,250
Miscellaneous, Interest &c.	£13	£78
<b>Total Receipts</b>	<b>£49,104</b>	<b>£76,972</b>
<b>Payments</b>		
Staff & Volunteers	£46,722	£50,526
Craft Materials	£251	£305
Catering	£517	£453
Centre Maintenance	£21,347	£18,609
Rates and Utilities	£15,269	
Centre Upkeep	£2,591	
Repairs & Renewals	£326	
Insurance	£2,746	
Cleaning & Supplies	£415	
Administration Expenses	£2,076	£1,271
Telecommunications	£2,016	
Printing, Stationery, Postage	£60	
Marketing & Events		£183
<b>Total Payments</b>	<b>£70,913</b>	<b>£71,347</b>
<b>Net Receipts / Payments</b>	<b>– £21,809</b>	<b>£5,625</b>
Exceptional Item: CIO Conversion Overrun		– £867
Funding Transfers/Released	£5,876	£3,323
<b>Net Change to Cash Reserves</b>	<b>– £15,933</b>	<b>£8,081</b>

**Receipts and Payments – Restricted Funds (Funded Projects)**

	<u>2024</u>	<u>2023</u>
<b>Total Receipts</b>	<b>£30,816</b>	<b>£21,873</b>
<b>Payments</b>		
Staff & Volunteers	£21,173	£8,438
Craft Materials	£1,086	
Centre Maintenance (Repairs & Renewals)	£4,752	
Administration Expenses (Printing &c)	£27	
Catering	£14	
<b>Total Payments</b>	<b>£27,052</b>	<b>£8,438</b>
<b>Net Receipts / Payments</b>	<b>£3,764</b>	<b>£13,435</b>
Funding Transfers/Released	– £5,876	– £3,323
<b>Net Change to Cash Reserves</b>	<b>– £2,112</b>	<b>£10,112</b>

## Receipts and Payments – 2024 Totals

<b>Receipts</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted Funding</b>
Classes & Sales	£11,844	£11,844	
Donations and Grants	£10,280	£10,280	
Coffee Mornings, Raffles & Lotteries	£3,796	£3,796	
Special Fundraising	£5,005	£5,005	
Rents	£18,166	£18,166	
Miscellaneous, Interest &c.	£13	£13	
Funded Projects	£30,816		£30,816
<b>Total Receipts</b>	<b>£79,920</b>	<b>£49,104</b>	<b>£30,816</b>
<b>Payments</b>			
Staff & Volunteers	£67,895	£46,722	£21,173
Craft Materials	£1,337	£251	£1,086
Catering	£531	£517	£14
Centre Maintenance	£26,099	£21,347	£4,752
Administration Expenses	£2,103	£2,076	£27
<b>Total Payments</b>	<b>£97,965</b>	<b>£70,913</b>	<b>£27,052</b>
<b>Net Receipts / Payments</b>	<b>- £18,045</b>	<b>- £21,809</b>	<b>£3,764</b>
Funding Transfers/Releases		£5,876	- £5,876
<b>Net Change to Cash Reserves</b>	<b>- £18,045</b>	<b>- £15,933</b>	<b>- £2,112</b>

## Statement of Financial Assets and Liabilities

	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted Funding</b>
<b>Balances at the Start of the Year</b>	<b>£39,803</b>	<b>£29,691</b>	<b>£10,112</b>
Current Accounts	£36,067		
Deposit Account	£204		
Cash	£36		
Outstanding Items net	£3,496		
<b>Net Change to Reserves</b>	<b>- £18,045</b>	<b>- £15,933</b>	<b>- £2,112</b>
<b>Balances at the End of the Year</b>	<b>£21,758</b>	<b>£13,758</b>	<b>£8,000</b>
Current Accounts	£19,878		
Deposit Account	£206		
Cash	£46		
Outstanding Items net	£1,628		

**DEWSBURY & DISTRICT LEAGUE OF FRIENDSHIP**

England & Wales - Charity number 1184667

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# Accounts

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# Dewsbury & District League of Friendship

CIO Registered Charity no. 1184667

## Annual Report and Accounts 2023

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**Registered Address and Contact Details**

**Address:** Howlands, School Street, Dewsbury, West Yorkshire WF13 1LD

**Telephone:** 01924-463693

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## **Organisation**

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As well as classes, our members enjoy games and social activities, at and away from Howlands.

For most of 2020 and 2021, Covid-19 forced Howlands to close for regular classes. Members were kept in touch with a newsletter and activity kits delivered to their homes. Classes restarted at the end of 2021 and, while recovery was not quick, by the start of 2023 activity levels had returned to what was customary before Covid struck.

## **Fundraising**

The League's income from its central activities has never been enough to cover the essential costs of staff and the Howlands building, and has been supplemented by room rentals, fundraising events and external grants. Following the reduced activity of 2022, in early 2023 we found ourselves in an unsustainable financial position. The trustees decided that a concentrated effort should be made to obtain more external funding and grants, and that we should employ someone specifically to do this. Mark Boocock started with us in June and succeeded in raising around £50,000, giving us a healthy surplus for the year and replenishing our reserves. We are now (at December 2023) in a considerably better position than 12 months previously; meanwhile the fundraising to cover the structural deficit continues.

## Financial Report for the Year Ended 31<sup>st</sup> December 2023

### Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities. In preparing those financial statements the Trustees are required to:

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#### Intangible Income

Donated goods and services, and volunteer hours, have not been quantified.

#### Grants and Funded Projects

External funding may be a general contribution towards costs or awarded for a specific purchase or project. Money that is unrestricted or for core activities is classed as a grant and counted as income when received. Funds restricted to specific purposes or projects are spread across the life of the project, matched to designated expenses (in particular staff) as appropriate, or released as income like grants. If more detailed reporting is required by the funder then we draw up a separate report and statement of expenditures, allocations and outcomes. The accounts show separately Howlands funds (unrestricted) and funded projects (restricted) in order to give a clearer view of current resources and commitments. Unallocated restricted funds appear in the balances and in the bank but do not count towards the League's assets. All remaining funding from the 2017 Big Lottery refurbishment project and CIO conversion was spent in 2022; we paid the final legal bill in 2023.

#### Fixed Assets

Items of furniture, equipment and machinery are recorded on a register, without a formal balance sheet. Our major asset is the Howlands building; the lease dates from 1988 and was last valued at £107,170 in December 2014.

The refurbishment construction of 2017-18 was settled in 2019; the total cost was £460,283 – £386,828 for construction, £32,054 for furniture and £41,401 for professional fees and services.

Since then, there have been no significant asset purchases.

**Summary of the Year's Finances for the Year Ended 31<sup>st</sup> December 2023**

<u>Income and Expenditure Comparisons</u>		<u>2023</u>	<u>2022</u>	<u>2019</u>
Income:	Internal Activities	£22.7K	£20.2K	£24.4K
	Rents	£17,3K	£6,1K	£8.4K
	Donations & Grants	£36.9K	£13.7K	£10.2K
	Funding	£21.9K	£0.5K	£12.6K
	Total	£98.8K	£40.5K	£55.6K
Expenses:	Staff & Volunteers	£58.9K	£47.1K	£43.0K
	Building	£18.6K	£13.8K	£11.5K
	Other Expenses	£3.1K	£6.1K	£2.8K
	Total	£80.6K	£67.0K	£57.3K
Net Surplus (Deficit)		£18.2K	– £26.5K	– £1.7K
Reserves		£39.8K	£21.6K	£28.3K

Note: 2019 is included as the last pre-Covid 'normal' year.

Internal Activities and Rents

Regular activity – classes, sales, coffee mornings, raffles &c – showed a small increase (prices remained the same). Rentals grew substantially, thanks to several regular and long-term clients. The facilities Howlands offers are increasingly popular and we expect to maintain this level of rental income in future. Fundraising events comprised the annual Easter and Christmas fairs, a fashion show, and a sponsored paraglide by Mark Eastwood MP, facilitated by Sam Cullingworth of the Muscle Pit.

Donations Grants and Funding

With the appointment of Mark Boocock as Development Manager, we gained more time and expertise for applying for grants and funding, as evidenced by the table. Small and medium donations (up to £800) amounted to about £3,700. One grant from KMC of £9,400 was received in January, the remaining grants and funding after Mark's appointment. Particular thanks are due to our Kirklees Councillors, who voted us £6,000 in all when we were still uncertain about our sustainability.

Grants and Funding 2023 – Receipts

Total Received **£55,108**

**Grants £33,235**

National Lottery Community Fund	Jan	£9,400
Albert Hunt Trust	Aug	£3,000
Dewsbury East Councillors	Sep	£3,000
Garfield Weston	Oct	£7,500
KMC Members Local Project Fund	Nov	£3,000
Jimmy Dickinson Fund	Nov	£835
Scurrah Wainwright	Dec	£4,000
Wharfedale Foundation	Dec	£2,500

**Funded Projects £21,873**

TSL (3 <sup>rd</sup> Sector Leaders) Health Your Way	Jul	£1,850
SportEngland ESC Lottery Fund	Sep	£13,170
One Community	Sep	£1,000
TSL Core20Plus5	Oct	£853
TSL Winter Immunity	Oct	£500
KMC Community Plus Upcycling project ph 1	Dec	£4,500

Expenses

Our main operating cost is staffing; 2023 was a return to a full year's wages, with the addition of Mark and including increases in line with the minimum wage. Building costs also increased, mainly because of energy prices. Altogether costs rose by around 20%, substantial but not out of control.

Summary

From a poor position at the start of the year, we recovered to a surplus of £18,000 and reserves of nearly £40,000. The decision to employ a fundraiser was thoroughly vindicated and we look forward with some confidence that we can continue to bridge the gap between regular income and costs

Once again, on behalf of the League, the Trustees would like to thank our staff for their work and their positivity and support, and all the professional advisors, fundraisers, volunteers and members themselves who give their time and energy to keep us able to provide the services we do.

*Andrew D Young*

*Approved by Annual General Meeting*

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**Andrew Young, Treasurer & Trustee**

Dated: **30<sup>th</sup> July 2024**

Dated: **3<sup>rd</sup> October 2024**

**Independent Examiner’s Report**

**To the Trustees of the Dewsbury & District League of Friendship for Disabled Persons:**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2023 which are set out on the following pages.

**Respective Responsibilities of Trustees and Examiner**

The Charity’s Trustees are responsible for the preparation of the accounts. The Charity’s Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

**Basis of Independent Examiner’s Report**

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

**Independent Examiner’s Statement**

In connection with my examination, no matter had come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met;
- or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Dated: \_\_\_\_\_

## Receipts and Payments – Unrestricted Funds (Howlands)

	<u>2023</u>	<u>2022</u>
<b>Receipts</b>		
Classes	£11,356	£10,520
Donations & Legacies	£3,695	£3,456
Grants	£33,235	£10,281
Sales	£2,845	£2,620
Raffles & Lotteries	£1,067	£1,308
Coffee Mornings	£2,425	£1,248
Special Fundraising	£5,021	£4,370
Rents	£17,250	£6,148
Miscellaneous, Interest &c.	£78	£88
<b>Total Receipts</b>	<b>£76,972</b>	<b>£40,039</b>
<b>Payments</b>		
Staff & Volunteers	£50,526	£47,113
Craft Materials	£305	£67
Catering	£453	£303
Centre Maintenance	£18,609	£13,857
Rates and Utilities	£12,731	
Centre Upkeep	£2,915	
Repairs & Renewals	£65	
Insurance	£2,430	
Cleaning & Supplies	£468	
Administration Expenses	£1,271	£2,593
Telecommunications	£1,222	
Printing, Stationery, Postage	£49	
Marketing & Events	£183	£1,300
<b>Total Payments</b>	<b>£71,347</b>	<b>£65,233</b>
<b>Net Receipts / Payments</b>	<b>£5,625</b>	<b>– £25,194</b>
Exceptional Item: CIO Conversion Overrun	– £867	– £617
Funding Transfers/Released		£239
<b>Net Change to Cash Reserves</b>	<b>£4,758</b>	<b>– £25,572</b>

**Receipts and Payments – Restricted Funds (Funded Projects)**

	<u>2023</u>	<u>2022</u>
<b>Total Receipts</b>	<b>£21,873</b>	<b>£500</b>
<b>Payments</b>		
Staff & Volunteers	£8,438	
Administration Expenses		£958
Marketing & Events		£261
<b>Total Payments</b>	<b>£8,438</b>	<b>£1,219</b>
<b>Net Receipts / Payments</b>	<b>£13,435</b>	<b>– £719</b>
Funding Transfers/Released	–£3,323	– £239
<b>Net Change to Cash Reserves</b>	<b>£10,112</b>	<b>– £958</b>

**Receipts and Payments – Refurbishment and CIO Conversion**

Our Big Lottery funded refurbishment took place mainly in 2017, concluding in 2019. Ancillary to this was the conversion of the League of Friendship to a Charitable Incorporated Organisation (CIO). This was a drawn-out legal process, extended by Covid, in particular the reassigning of the lease on the Howlands building. In 2022 we exhausted the funding and cleared the separate bank account set up for the project. The conversion and transfers were completed and settled in 2023, with final fees paid from our own funds. (The transactions in 2022 include an accrual of £367 so the actual cash paid out in 2023 was £1,234.)

	<u>2023</u>	<u>2022</u>
<b>Funding Brought Forward</b>		<b>£2,990</b>
CIO Conversion, Wrigleys Solicitors	– £867	– £3,607
Balance paid from General Funds	£867	£617
<b>Carried Forward</b>	<b>N/A</b>	<b>£0</b>

## Receipts and Payments – 2023 Totals

<b>Receipts</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted Funding</b>
Classes & Sales	£14,201	£14,201	
Donations and Grants	£36,930	£36,930	
Coffee Mornings, Raffles & Lotteries	£3,492	£3,492	
Special Fundraising	£5,021	£5,021	
Rents	£17,250	£17,250	
Miscellaneous, Interest &c.	£78	£78	
Funded Projects	£21,873		£21,873
<b>Total Receipts</b>	<b>£98,845</b>	<b>£76,972</b>	<b>£21,873</b>
<b>Payments</b>			
Staff & Volunteers	£58,964	£50,526	£8,438
Craft Materials	£305	£305	
Catering	£453	£453	
Centre Maintenance	£18,609	£18,609	
Administration Expenses	£1,271	£1,271	
Marketing & Events	£183	£183	
<b>Total Payments</b>	<b>£79,785</b>	<b>£71,347</b>	<b>£8,438</b>
<b>Net Receipts / Payments</b>	<b>£19,060</b>	<b>£5,625</b>	<b>£13,435</b>
CIO Conversion excess from general fund	– £867	– £867	
Funding Transfers/Releases		£3,323	– £3,323
<b>Net Change to Reserves</b>	<b>£18,193</b>	<b>£8,081</b>	<b>£10,112</b>

## Statement of Financial Assets and Liabilities

	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted Funding</b>
<b>Balances at the Start of the Year</b>	<b>£21,610</b>	<b>£21,610</b>	<b>£0</b>
Current Accounts	£11,585		
Deposit Account	£9,671		
Cash	£384		
Outstanding Items net	– £30		
<b>Net Change to Reserves</b>	<b>£18,193</b>	<b>£8,081</b>	<b>£10,112</b>
<b>Balances at the End of the Year</b>	<b>£39,803</b>	<b>£29,691</b>	<b>£10,112</b>
Current Accounts	£36,067		
Deposit Account	£204		
Cash	£36		
Outstanding Items net	£3,496		

**DEWSBURY & DISTRICT LEAGUE OF FRIENDSHIP**

England & Wales - Charity number 1184667

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# Accounts

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# Dewsbury & District League of Friendship

CIO Registered Charity no. 1184667

## Annual Report and Accounts 2022

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**Trustees' Report for the Year Ended 31 December 2022****Legal Details**

The League's founding purpose is to promote and assist the welfare of physically disabled persons in Dewsbury and the surrounding district. This is now extended to promoting the relief of people in need by reason of age, infirmity, ill-health, financial hardship or other disadvantage, consistent with the league's original primary purpose.

The League was established in 1952 and was simultaneously registered under the provisions of The National Assistance Act 1948. It was later registered with the Charity Commission, charity registration number 234785.

The League converted to a Charitable Incorporated Organisation (CIO), number 1184667, with an up-to-date constitution and protection of trustees from unlimited liability. The CIO was registered on 30<sup>th</sup> July 2019 and became the substantive charity on 1<sup>st</sup> January 2021. The original charity 234785 has been linked to the CIO as a subsidiary 1184667-1; some legal details to do with our building lease remain outstanding, meanwhile the subsidiary charity is inactive and will be closed in due course.

**Registered Address and Contact Details**

**Address:** Howlands, School Street, Dewsbury, West Yorkshire WF13 1LD

**Telephone:** 01924-463693

**E-mail:** howlandcentre@aol.co.uk

**Bankers:** Yorkshire Bank plc, 46 Market Place, Dewsbury WF13 1DN

**Objectives of the Charity**

The major objective of the Charity is to promote and assist the health and welfare of physically disabled and other disadvantaged persons in Dewsbury and its surrounding areas by:

1. Providing facilities for physical and mental recreation
2. Providing or helping to provide facilities for physical movement and improvement
3. Furthering health and relieving stress and sickness
4. Co-operating with other bodies which also provide accommodation, employment, education or training, for such persons

In particular, the Charity provides regular art and craft sessions with instruction suited to individual members.

**Premises**

The League of Friendship holds the building Howlands, with an original purchase price of £35,200, on a 125-year lease expiring in 2113 at an annual peppercorn rent from Kirklees Metropolitan Council. In 2017 Howlands underwent a major refurbishment at a cost of around £440,000. The building is in the middle of Dewsbury, close to shops, bus and railway stations, and other facilities. It has electric sliding doors to cater for wheelchairs, disabled toilets, central heating, a kitchen and carpets throughout, which meet the specific needs of our members, and flexible spaces which allow a wide range of users to rent rooms not in use for the Centre's main activities. We also have a small car park.

**Organisation**

As at 31<sup>st</sup> December 2022 the Trustees are supported by an Executive Committee and a Management Committee. Trustees and committee members are elected at General meetings of the League, normally the Annual General Meeting.

The Executive Committee comprises the Trustees and the Manager. The Management Committee comprises at least 5 Trustees, including the Chair, Secretary (if one is elected) and Treasurer (the Officers); the Manager; class craft teachers and class representatives (members). Both committees may co-opt additional members such as volunteers or representatives of other local organisations.

Day-to-day running of the League is undertaken by the Manager and staff, with help and support from volunteers. The Officers and Manager ensure compliance with the law and internal policies.

Employed staff are the Centre Manager, who is also a class teacher, and two part-time teachers, who also perform support and cleaning tasks, together with volunteers. Trustees, the other members of the Management Committee, class helpers and supporters are all volunteers.

There were 7 trustees at December 31<sup>st</sup> 2022: Catherine Longley (Chair), Gary Cox, Dawn Field, Izaaz Mohammed, Stephen Readhead, Victoria Ward and Andrew Young (Treasurer).

**Activities**

Craft classes are held each weekday throughout the year, led by two teachers. Members learn new skills, make friends and enjoy a sense of purpose in a safe environment with people who understand their needs. Instruction is provided in a wide range of crafts including oil and watercolour painting, sketching, tapestry, embroidery and mosaics.

Thanks to external funding added to our own resources, we are able to offer morning and afternoon classes 4½ days a week. This allows us to benefit as many existing and potential new members as possible. Further funding is continuously being sought to maintain this level of service to members.

As well as classes, our members enjoy games and social activities, at and away from Howlands.

For most of 2020 and 2021, Covid-19 forced Howlands to close for regular classes. Members were kept in touch with a newsletter and activity kits delivered to their homes. By the start of 2022 classes had restarted and members and other users were returning to the centre. By the end of 2022 we could say that we had returned to 'normal.'

Once again, on behalf of the League, the Trustees would like to thank our staff for their positivity and support, and all the professional advisors, fundraisers, volunteers and members themselves who give their time and energy to support and enrich us in many different ways.

## Financial Report for the Year Ended 31<sup>st</sup> December 2022

### Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with SORP 2 and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the Charity will continue in business

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity to enable them to ensure that the financial statements comply with the Charities Acts. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Accounting Policies and Presentation

The accounts have been prepared in accordance with Charity SORP (FRS102) accounting standards and the Charities Acts.

Following professional advice, the accounts are simplified by being cash receipts and payments only. Also, we do not produce a full balance sheet, which is not necessary for the Annual Return to the Charity Commission. An asset register is maintained and kept in our office.

#### Intangible Income

Donated goods and services, and volunteer hours, have not been quantified.

#### Funded Projects

Funds received for specific purposes are accounted for separately; the accounts show the split between Howlands funds (unrestricted) and funded projects (restricted), in order to give a clearer view of resources and commitments. Unspent funds appear in the balances and in the bank but do not count towards the League's assets. All funding from the 2017 Big Lottery refurbishment project has now been spent; a small final commitment remains, to complete the CIO conversion.

#### Fixed Assets

Items of furniture, equipment and machinery are recorded on a register, without a formal balance sheet. Our major asset is the Howlands building; the lease dates from 1988 and was last valued at £107,170 in December 2014.

The refurbishment construction of 2017-18 was settled in 2019; the total cost was £460,283 – £386,828 for construction, £32,054 for furniture and £41,401 for professional fees and services.

Since then, there have been no significant asset purchases.

**Summary of the Year's Finances for the Year Ended 31<sup>st</sup> December 2022**

<u>Income and Expenditure Comparisons</u>		<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Income:	Internal Activities	£26.3K	£12.5K	£5.5K	£32.8K
	Donations & Grants	£13.7K	£58.6K	£21.3K	£10.2K
	Funding	£0.5K	£0.3K	£26.9K	£12.6K
	Total	£40.5K	£71.4K	£53.7K	£55.6K
Expenses:	Staff & Volunteers	£47.1K	£36.9K	£34.9K	£43.0K
	Building	£13.8K	£11.6K	£11.0K	£11.5K
	Other Expenses	£6.1K	£5.3K	£5.6K	£2.8K
	Total	£67.0K	£53.8K	£51.5K	£57.3K
Net Surplus (Deficit)		<b>- £26.5K</b>	£17.6K	£2.2K	<b>- £1.7K</b>
Reserves (excluding Big Lottery)		£21.6K	£48.1K	£30.5K	£28.3K

Internal Activities

Regular activity – classes, sales, coffee mornings, raffles &c – resumed in September 2021 after the Covid shutdown. Recovery took time, but by the end of the year we were broadly back to pre-Covid levels. Rents increased too, to a total around £6,000, including £2,500 from the Muscle Pit. We had several fundraising events, in particular a concert, which made £1,600, and the usual successful Christmas fair, which raised nearly £2,000.

Donations and Grants

We received small and medium donations totalling about £3,500, but none over £650. In particular, we did not get anything from the A M Fenton Trust, which had donated annually with £6,000 in each of the previous 4 years. We received one major grant of £10,000.

Funding

Funding refers to restricted grants, designated for a specific purpose or project. The only new funding in 2022 was a small bid of £500 for Platinum Jubilee celebrations (the Queen's and ours). Funding carried over from 2021 was spent on new computers as planned.

Expenses

Our main operating cost is staffing; 2022 was a return to a full year's wages, including increases in line with the minimum wage. Building costs also increased, mainly because of energy prices.

Summary

2021's reduced activity and high level of income support meant that we recorded a surplus of over £17,000. In 2022 donations and grants were much reduced, while self-generated income took time to recover. The net result was that our own reserves went down from about £48,000 to £21,500. Clearly this is unsustainable, and the trustees are working to stabilise our finances, primarily by stepping up applications for grants and funding.

*Andrew D Young*

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**Andrew Young, Treasurer & Trustee**

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**Trustee**

Dated: **30<sup>th</sup> September 2023**

Dated: **30<sup>th</sup> September 2023**

**Independent Examiner’s Report**

**To the Trustees of the Dewsbury & District League of Friendship for Disabled Persons:**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2022 which are set out on the following pages.

**Respective Responsibilities of Trustees and Examiner**

The Charity’s Trustees are responsible for the preparation of the accounts. The Charity’s Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

**Basis of Independent Examiner’s Report**

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

**Independent Examiner’s Statement**

In connection with my examination, no matter had come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met;
- or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Dated: \_\_\_\_\_

## Receipts and Payments – Unrestricted Funds (Howlands)

	<u>2022</u>	<u>2021</u>
<b>Receipts</b>		
Classes	£10,520	£4,245
Donations & Legacies	£3,456	£16,828
Grants	£10,281	£41,791
Sales	£2,620	£598
Raffles & Lotteries	£1,308	£120
Coffee Mornings	£1,248	£399
Special Fundraising	£4,370	£1,982
Rents	£6,148	£5,058
Miscellaneous, Interest &c.	£88	£98
<b>Total Receipts</b>	<b>£40,039</b>	<b>£71,119</b>
<b>Payments</b>		
Staff & Volunteers	£47,113	£28,684
Craft Materials	£67	£4
Catering	£303	£418
Centre Maintenance	£13,857	£11,455
Rates and Utilities	£7,490	
Centre Upkeep	£3,020	
Repairs & Renewals	£664	
Insurance	£2,358	
Cleaning & Supplies	£325	
Administration Expenses	£2,593	£873
Telecommunications	£1,090	
Office Expenses	£508	
Printing, Stationery, Postage	£995	
Marketing & Events	£1,300	£359
<b>Total Payments</b>	<b>£65,233</b>	<b>£41,793</b>
<b>Net Receipts / Payments</b>	<b>– £25,194</b>	<b>£29,326</b>
Exceptional Item: CIO Conversion Overrun	– £617	
Funding Transfers/Released	£239	£3,275
<b>Net Change to Cash Reserves</b>	<b>– £25,572</b>	<b>£32,601</b>

**Receipts and Payments – Restricted Funds (Funded Projects)**

	<u>2022</u>	<u>2021</u>
<b>Total Receipts</b>	<b>£500</b>	<b>£350</b>
<b>Payments</b>		
Staff & Volunteers		£8,206
Craft Materials		£1,192
Centre Maintenance		
Administration Expenses	£958	£208
Marketing & Events	£261	
<b>Total Payments</b>	<b>£1,219</b>	<b>£9,606</b>
<b>Net Receipts / Payments</b>	<b>– £719</b>	<b>– £9,256</b>
Funding Transfers/Released	– £239	– £3,275
<b>Net Change to Cash Reserves</b>	<b>– £958</b>	<b>– £12,531</b>

**Receipts and Payments – Big Lottery Refurbishment Project**

During the project money was passed from the Lottery, via our specific bank account, to pay suppliers' pre-approved invoices. The main building work concluded in 2019, but there remained an amount for professional fees to assist our conversion to a CIO. This has been a drawn-out process, in particular settling the lease on the Howlands building. With additional delays due to Covid restrictions, no transactions took place in 2020; the process resumed in 2021 but had not completed by the end of 2022, although the funding had run out. Shortfall payments were made from our general fund, with an expected final charge less than £1,000 to come in 2023.

	<u>2022</u>	<u>2021</u>
<b>Brought Forward</b>	<b>£2,990</b>	<b>£7,011</b>
CIO Conversion, Wrigleys Solicitors	– £3,607	– £4,021
Balance paid from General Funds	£617	
<b>Carried Forward</b>	<b>£0</b>	<b>£2,990</b>

## Receipts and Payments – 2022 Totals

<b>Receipts</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted Funding</b>
Classes & Sales	£13,140	£13,140	
Donations and Grants	£13,737	£13,737	
Coffee Mornings, Raffles & Lotteries	£2,556	£2,556	
Special Fundraising	£4,370	£4,370	
Rents	£6,148	£6,148	
Miscellaneous, Interest &c.	£88	£88	
Funding	£500		£500
<b>Total Receipts</b>	<b>£40,539</b>	<b>£40,039</b>	<b>£500</b>
<b>Payments</b>			
Staff & Volunteers	£47,113	£47,113	
Craft Materials	£67	£67	
Catering	£303	£303	
Centre Maintenance	£13,857	£13,857	
Administration Expenses	£3,551	£2,593	£958
Marketing & Events	£1,561	£1,300	£261
<b>Total Payments</b>	<b>£66,452</b>	<b>£65,233</b>	<b>£1,219</b>
<b>Net Receipts / Payments</b>	<b>- £25,913</b>	<b>- £25,194</b>	<b>- £719</b>
CIO Conversion excess from general fund	- £617	- £617	
Funding Transfers/Releases		£239	- £239
<b>Net Change to Reserves</b>	<b>- £26,530</b>	<b>- £25,572</b>	<b>- £958</b>

## Statement of Financial Assets and Liabilities

	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted Funding</b>	<b>Restricted Big Lottery</b>
<b>Balances at the Start of the Year</b>	<b>£51,130</b>	<b>£47,182</b>	<b>£958</b>	<b>£2,990</b>
Current Account	£12,469			
Deposit Account	£35,623			
Big Lottery Account	£2,990			
Cash	£48			
<b>Net Change to Reserves</b>	<b>- £29,520</b>	<b>- £25,572</b>	<b>- £958</b>	<b>- £2,990</b>
<b>Balances at the End of the Year</b>	<b>£21,610</b>	<b>£21,610</b>	<b>£0</b>	<b>(finished) £0</b>
Current Accounts	£11,585			
Deposit Account	£9,671			
Cash	£384			
Outstanding Items net	- £30			

**DEWSBURY & DISTRICT LEAGUE OF FRIENDSHIP**

England & Wales - Charity number 1184667

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# Accounts

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# **Dewsbury & District League of Friendship**

CIO Registered Charity no. 1184667

superseding Dewsbury & District League of Friendship registered charity 234785

## **Annual Report and Accounts 2021**

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**Trustees' Report for the Year Ended 31 December 2021****Legal Details**

The League's main purpose is to promote and assist the welfare of physically disabled persons in Dewsbury and the surrounding district; this has now been extended to promote the relief of people in need by reason of age, infirmity, ill-health, financial hardship or other disadvantage, where such activity is complementary to the league's primary purpose.

The League was established in 1952 and was simultaneously registered under the provisions of The National Assistance Act 1948. It was later registered with the Charity Commission, charity registration number 234785. The Trustees operate a Deed of Trust which was approved at the 1993 Annual General Meeting.

The League has converted to a Charitable Incorporated Organisation (CIO), no.1184667, with an up-to-date constitution and to protect trustees from unlimited liability. At the time of this report (30<sup>th</sup> September 2022) the original charity 234785 has been linked to the CIO as a subsidiary 1184667-1 while some legal details are finalised; it will be closed at the end of 2022.

**Registered Address and Contact Details**

**Address:** Howlands, School Street, Dewsbury, West Yorkshire WF13 1LD

**Telephone:** 01924-463693

**E-mail:** howlandcentre@aol.co.uk

**Bankers:** Yorkshire Bank plc, 46 Market Place, Dewsbury WF13 1DN

**Objectives of the Charity**

The major objective of the Charity is to promote and assist the health and welfare of physically disabled and other disadvantaged persons in Dewsbury and its surrounding areas by:

1. Providing facilities for physical and mental recreation
2. Providing or helping to provide facilities for physical movement and improvement
3. Furthering health and relieving stress and sickness
4. Co-operating with other bodies which also provide accommodation, employment, education or training, for such persons

In particular, the Charity provides regular art and craft sessions with instruction suited to individual members.

**Premises**

The League of Friendship holds the building Howlands, with an original purchase price of £35,200, on a 125-year lease expiring in 2113 at an annual peppercorn rent from Kirklees Metropolitan Council. The building is in the middle of Dewsbury, close to shops and bus and railway stations.

Howlands has electric sliding doors to cater for wheelchairs, disabled toilets, central heating, a kitchen and carpets throughout. These meet the specific needs of our current and prospective members, and also a wide range of other users who rent rooms not being used for the Centre's main work. We also have a small car park.

**Organisation**

As at 31<sup>st</sup> December 2021 the Trustees are supported by an Executive Committee and a Management Committee. Trustees and committee members are elected at General meetings of the League, normally the Annual General Meeting.

The Executive Committee comprises the Trustees and the Manager. The Management Committee comprises at least 5 Trustees, including the Chair, Secretary and Treasurer (the Officers); the Manager; class craft teachers and class representatives (members). Both committees may co-opt additional members such as volunteers or representatives of other local organisations.

Day-to-day running of the League is undertaken by the Manager and staff, with help and support from volunteers. The Officers and Manager ensure compliance with the law and internal policies.

Employed staff are the Centre Manager, who is also a class teacher, and two part-time teachers, who also perform support and cleaning tasks, together with volunteers. Trustees, the other members of the Management Committee, class helpers and supporters are all volunteers.

There were 6 trustees at December 31<sup>st</sup> 2021: Catherine Longley (Chair), Dawn Field, Angela Nixon, Stephen Readhead, Victoria Ward and Andrew Young (Treasurer).

**Activities 2021**Normal Activity: prior to Coronavirus and after reopening

Craft classes are held each weekday throughout the year, led by two teachers. Members learn new skills, make friends and enjoy a sense of purpose in a safe environment with people who understand their needs. Instruction is provided in a wide range of crafts including oil and watercolour painting, sketching, tapestry, embroidery and mosaics.

Thanks to external funding added to our own resources, we offer morning and afternoon classes 4½ days a week. This allows us to benefit as many existing and new members as possible. Further funding is continuously being sought to maintain this level of service to members.

As well as classes, our members enjoy games and social activities, at and away from Howlands.

Activity in 2021

The year split into 3 roughly equal parts. Classes and other activities had been closed in March 2020, as a consequence of Covid-19. Two staff were put onto the Government's furlough scheme and paid 80% of their regular wages. The Manager continued in post and, with the help of volunteers, sought fresh funding to maintain the Howlands building and to support our members in their homes. This support included production of a regular newsletter, visits, the distribution of art and craft kits so that members could continue their work while away, exercise plans, and other items to support their well-being.

This external support continued through the first 4-5 months of 2021. In May, the Centre was reopened on certain days for members to drop in for a social meeting. In September, normal classes were resumed as the furlough scheme ended. By the end of the year activity was near normal, with a successful Christmas Fair and celebrations.

Once again, on behalf of the League, the Trustees would like to thank our staff for their positivity and support, and all the professional advisors, fundraisers, volunteers and members themselves who give their time and energy to support us in so many different ways.

**Financial Report for the Year Ended 31<sup>st</sup> December 2021****Statement of Trustees' Responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial activities. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with SORP 2 and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the Charity will continue in business

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Accounting Policies and Presentation**

The accounts have been prepared in accordance with Charity SORP (FRS102) accounting standards and the Charities Act 2011.

Following professional advice, the accounts are simplified by being cash receipts and payments only. Also, we do not produce a full balance sheet, which is not necessary for the Annual Return to the Charity Commission. An asset register is maintained and kept in our office.

**Intangible Income**

Donated goods and services, and volunteer hours, have not been quantified.

**Funded Projects**

Funds received for specific purposes are accounted for separately; the accounts show the split between Howlands funds (unrestricted) and funded projects (restricted), in order to give a clearer view of resources and commitments. Unspent funds appear in the balances and in the bank but do not count towards the League's assets. There is also the residual fund from the 2017 Big Lottery refurbishment project, being used for professional services supporting the CIO conversion, and held in a separate bank account, as required by the Big Lottery.

**Fixed Assets**

Items of furniture, equipment and machinery are recorded on a register, without a formal balance sheet. Our major asset is the Howlands building; the lease dates from 1988 and was last valued at £107,170 in December 2014.

The refurbishment construction of 2017-18 was settled in 2019; the total cost was £460,283 – £386,828 for construction, £32,054 for furniture and £41,401 for professional fees and services.

Since then, there have been no significant asset purchases.

**Summary of the Year's Finances for the Year Ended 31<sup>st</sup> December 2021**

Income and Expenditure for 2019-21	2021	2020	2019
Income:			
Internal Activities	£12.4K	£5.5K	£32.8K
Donations	£16.8K	£7.9K	£10.2K
Grants	£41.8K	£13.4K	
Funding	£0.4K	£26.9K	£12.6K
Total	£71.3K	£53.7K	£55.6K
Expenses:			
Staff & Volunteers	£36.9K	£34.9K	£43.0K
Building	£11.6K	£11.0K	£11.5K
Other Expenses	£2.9K	£5.6K	£2.8K
Total	£51.4K	£51.5K	£57.3K
Net Cash	£20.0K	£2.2K	– £1.7K

**Internal Activities**

This includes classes, sales, coffee mornings, raffles &c., resumed in September, also donations from members' drop-ins in the summer. Rents were around £5,000, after ceasing for most of 2020, with the gym downstairs contributing about £2,000 of that. We also had some fundraising events and a successful Christmas Fair, which raised another £2,000.

**Donations**

Once again, our biggest single donation came from the A M Fenton Trust (£6,000, as in 2019 and 2020). The major boost to donations was One Community's Match-it scheme, where they would match the donations we raised. Thanks to the generosity of our supporters, we received a total of £7,000 after doubling up.

**Grants and Funding**

In 2020, we received a variety of funding and grants, mainly concerned with getting through the Covid crisis. This continued into 2021, with most now being in the form of grants, which meant less detailed allocation of costs to individual projects. Meanwhile, restricted funds granted in 2020 continued to be paid out. The largest part of this funding was for the Manager's remuneration. Major 2021 items were a continuity (post-Covid) grant from Kirklees MC (£16,800), the Government's Job Retention (furlough) scheme (£10,600) and two grants from the Co-op (£9,700).

In the early part of the year our emphasis was on continuing to support members in their homes, then later on smoothing the return to a full programme at Howlands while attendances built up again. At the end of the year, there were small residual amounts in these funds, plus two larger amounts from pre-Covid. All of the related projects are complete, so the remaining money was transferred to our unrestricted funds (to be used for much the same purposes).

**Expenses**

Our main operating cost is staffing, and with two staff placed on furlough scheme we were able to retain them until the restart. Building costs were similar to 2019 and 2020's, with only marginal savings on utilities.

**Outstanding Rentals**

At the end of 2020 we had £2,381 in outstanding rentals. Three-quarters of this was from two organisations which were in financial trouble and not co-operating; others had been impoverished by Covid. So it was decided to write them out of the accounts, although the debts are still being pursued.

**Summary**

With the continued high level of funding support, the increase in donations (mainly Match-it) and a partial return to 'normal' (i.e. pre-Covid) activity, we showed a substantial surplus of £20,000 for the year, reduced to £17,700 by discounting the rental debt. This meant an increase in our reserves (ignoring the Big Lottery) from £30,400 to £48,100. This is very healthy, but with Covid restrictions and support ending we still need to maintain our service, widen membership, attract renters and seek new funding to create a sustained future.

Andrew Young, Treasurer & Trustee  
September 2022

Andrew D Young

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**Andrew Young, Treasurer & Trustee**

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**Trustee**

Dated: **30<sup>th</sup> September 2022**

Dated: **30<sup>th</sup> September 2022**

## Independent Examiner's Report

### To the Trustees of the Dewsbury & District League of Friendship for Disabled Persons:

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2021 which are set out on the following pages.

### Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

### Basis of Independent Examiner's Report

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

### Independent Examiner's Statement

In connection with my examination, no matter had come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met;
- or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

---

Dated: \_\_\_\_\_

## Receipts and Payments – Unrestricted Funds (Howlands)

	<u>2021</u>	<u>2020</u>
<b>Receipts</b>		
Classes	£4,245	£2,645
Donations	£16,828	£7,895
Grants	£41,791	£13,381
Sales	£598	£376
Raffles & Lotteries	£120	£602
Coffee Mornings	£399	£470
Special Fundraising	£1,982	
Rents	£5,058	£1,389
Miscellaneous, Interest &c.	£98	£38
<b>Total Receipts</b>	<b>£71,119</b>	<b>£26,796</b>
<b>Payments</b>		
Staff & Volunteers	£28,684	£16,722
Craft Materials	£4	£7
Catering	£418	£99
Centre Maintenance	£11,649	£10,699
Rates and Utilities	£6,251	
Centre Upkeep	£3,022	
Repairs & Renewals	£12	
Insurance	£2,127	
Cleaning & Supplies	£237	
Administration Expenses	£679	£694
Telecommunications	£621	
Office Expenses		
Printing, Stationery, Postage	£58	
Marketing & Events	£359	£359
Sundry Expenses		£21
<b>Total Payments</b>	<b>£41,793</b>	<b>£28,601</b>
<b>Net Receipts / Payments</b>	<b>£29,326</b>	<b>- £1,805</b>
Funding Transfers/Released	£3,275	£4,539
<b>Net Change to Cash Reserves</b>	<b>£32,601</b>	<b>£2,734</b>

**Receipts and Payments – Restricted Funds (Funded Projects)**

	<u>2021</u>	<u>2020</u>
<b>Total Receipts</b>	<b>£350</b>	<b>£26,869</b>
<b>Payments</b>		
Staff & Volunteers	£8,206	£18,144
Craft Materials	£1,192	£3,157
Centre Maintenance		£323
Administration Expenses	£208	£1,290
Marketing & Events		
<b>Total Payments</b>	<b>£9,606</b>	<b>£22,914</b>
<b>Net Receipts / Payments</b>	<b>– £9,256</b>	<b>£3,955</b>
Funding Transfers/Released	– £3,275	– £4,539
<b>Net Change to Cash Reserves</b>	<b>– £12,531</b>	<b>– £584</b>

**Receipts and Payments – Big Lottery Refurbishment Project**

These receipts and payments passed money from the lottery, via our specific bank account, to our suppliers, to pay pre-approved invoices for approval. At the end of 2019 the building project had concluded, but there remained an amount for professional fees to assist our conversion to a CIO. Covid delayed that, no transactions took place in 2020, but the process resumed in 2021.

	<u>2021</u>	<u>2020</u>
<b>Brought Forward</b>	<b>£7,011</b>	<b>£7,011</b>
CIO Conversion, Wrigleys Solicitors	– £4,021	
<b>Carried Forward</b>	<b>£2,990</b>	<b>£7,011</b>

## Receipts and Payments – 2021 Totals

<b>Receipts</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted Funding</b>
Classes & Sales	£4,843	£4,843	
Donations and Grants	£58,619	£58,619	
Coffee Mornings, Raffles & Lotteries	£519	£519	
Special Fundraising	£1,982	£1,982	
Rents	£5,058	£5,058	
Miscellaneous, Interest &c.	£98	£98	
Funding	£350		£350
<b>Total Receipts</b>	<b>£71,469</b>	<b>£71,119</b>	<b>£350</b>
<b>Payments</b>			
Staff & Volunteers	£36,890	£28,684	£8,206
Craft Materials	£1,196	£4	£1,192
Catering	£418	£418	
Centre Maintenance	£11,649	£11,649	
Administration Expenses	£887	£679	£208
Marketing & Events	£359	£359	
<b>Total Payments</b>	<b>£51,399</b>	<b>£41,793</b>	<b>£9,606</b>
<b>Net Receipts / Payments</b>	<b>£20,070</b>	<b>£29,326</b>	<b>– £9,256</b>
Funding Transfers/Releases		£3,275	– £3,275
<b>Net Change to Cash Reserves</b>	<b>£20,070</b>	<b>£32,601</b>	<b>– £12,531</b>
Write-off of Rents Owing	– £2,381	– £2,381	
<b>Net Change to Total Reserves</b>	<b>£17,689</b>	<b>£30,220</b>	<b>– £12,531</b>

## Statement of Financial Assets and Liabilities

	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted Funding</b>	<b>Restricted Big Lottery</b>
<b>Balances at the Start of the Year</b>	<b>£37,462</b>	<b>£16,962</b>	<b>£13,489</b>	<b>£7,011</b>
Current Account	£16,737			
Deposit Account	£15,620			
Big Lottery Account	£7,011			
Debtors – Rents	£2,381			
Outstanding Items net	– £4,310			
Cash	£23			
<b>Net Change to Reserves</b>	<b>£13,668</b>	<b>£30,220</b>	<b>– £12,531</b>	<b>– £4,021</b>
<b>Balances at the End of the Year</b>	<b>£51,130</b>	<b>£47,182</b>	<b>£958</b>	<b>£2,990</b>
Current Account	£12,469			
Deposit Account	£35,623			
Big Lottery Account	£2,990			
Cash	£48			

## Report of Unincorporated Charity 234785, now 1184667-1

**Legal Details**

Following the decision to convert to a Charitable Incorporated Organisation (CIO) the legal processes are being finalised, and at 30<sup>th</sup> September 2022 the original charity 234785 has been linked and subsumed as 1184667-1. Covid-19 has considerably delayed the process.

During the conversion, all operations were unchanged and the two charities were deemed to be equivalent. For ease of reporting, all financial transactions for 2020 were reported under 234785, with the CIO 1184667 taking over from 1<sup>st</sup> January 2021.

Other details of the charity are the same as for 1184667, including the appointed trustees.

**Financial Report for the Year Ended 31<sup>st</sup> December 2021**

From 1<sup>st</sup> January 2021, all the League's activities and finances are reported under the CIO 1184667.

For cross-reference, this is a summary of the League's finances, reported under 234785 for 2020 and 1184667 for 2021.

	<u>2021</u>	<u>2020</u>		
<b>Unrestricted Funds</b>				
Total Receipts	£71,119	£26,796		
Total Payments	– £41,793	– £28,601		
	<hr/>	<hr/>		
Net Receipts / <b>Payments</b>	£29,326	– £1,805		
Funding Transfers/Released	£3,275	£4,539		
Write-Offs	– £2,381			
	<hr/>	<hr/>		
Net Change to Cash Reserves	£30,220	£2,734		
<b>Restricted Funds (Funded Projects)</b>				
Total Receipts	£350	£26,869		
Total Payments	– £9,606	– £22,914		
	<hr/>	<hr/>		
Net Receipts / <b>Payments</b>	– £9,256	£3,955		
Funding Transfers/Released	– £3,275	– £4,539		
	<hr/>	<hr/>		
Net Change to Cash Reserves	– £12,531	– £584		
<b>Balances</b>				
	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted Funding</u>	<u>Restricted Big Lottery</u>
Balances at the Start of the Year	£37,462	£16,962	£13,489	£7,011
Net Change to Reserves	£13,668	£30,220	– £12,531	– £4,021
Balances at the End of the Year	£51,130	£47,182	£958	£2,990

Note: The £7,011 residual fund from the Big Lottery refurbishment project is being used for professional services supporting the CIO conversion; it is held in a separate bank account, as required by the Big Lottery.

**DEWSBURY & DISTRICT LEAGUE OF FRIENDSHIP**

England & Wales - Charity number 1184667

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# Accounts

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School Street, Dewsbury,  
West Yorkshire WF13 1LD

T: 01924 463693

W: [thehowlandcentre.org.uk](http://thehowlandcentre.org.uk)

E: [howlandcentre@aol.co.uk](mailto:howlandcentre@aol.co.uk)

## **Dewsbury & District League of Friendship**

Registered Charitable Incorporated Organisation No. 1184667  
linked with former (unincorporated) Charity 234785

### **Trustees' Report for the Year Ended 31 December 2020**

#### **Legal Details**

The League of Friendship was established in 1952 and was later registered with the Charity Commission, charity registration number 234785. After major improvements to our premises in 2017 it was decided to convert to a Charitable Incorporated Organisation (CIO) to bring the constitution up to date and to protect trustees from unlimited liability. All operations are unchanged, the two charities are deemed equivalent and will be fully linked. Covid-19 has delayed the conversion process, and for ease of reporting, all financial transactions for 2020 (and 2021) will be reported under 234785, with CIO 1184667 taking over from 1<sup>st</sup> January 2022.

#### **Registered Address and Contact Details**

**Address:** Howlands, School Street, Dewsbury, West Yorkshire WF13 1LD

**Telephone:** 01924-463693

**E-mail:** [howlandcentre@aol.co.uk](mailto:howlandcentre@aol.co.uk)

**Bank:** Yorkshire Bank plc, 46 Market Place, Dewsbury WF13 1DN

#### **Objective of the Charity**

The major objective of the Charity is to promote and assist the health and welfare of physically disabled and other disadvantaged persons in Dewsbury and its surrounding areas by:

1. Providing facilities for physical and mental recreation
2. Providing or helping to provide facilities for physical movement and improvement
3. Furthering health and relieving stress and sickness
4. Co-operating with other bodies which also provide accommodation, employment, education or training, for such persons

In particular, the Charity provides regular art and craft sessions with instruction suited to individual members.

#### **Premises**

The League of Friendship holds the building Howlands, on a 125-year lease expiring in 2113, from Kirklees Metropolitan Council. The building received a major refurbishment in 2017, funded by the Big Lottery. The lease is being transferred from the old charity 234785 to the CIO.

# Dewsbury & District League of Friendship C.I.O. no. 1184667

## Annual Report 2020

### Organisation

As at 31<sup>st</sup> December 2020 there were 6 trustees: Catherine Longley (Chair), Dawn Field, Angela Nixon, Stephen Readhead, Victoria Ward and Andrew Young (Treasurer).

### Financial Report for the Year Ended 31<sup>st</sup> December 2020

As indicated above, the CIO remained dormant throughout 2020, with the League's activities and finances being reported under the old charity 234785.

For cross-reference, this is a summary of the League's finances, reported under 234785:

	<u>2020</u>	<u>2019</u>		
<b>Unrestricted Funds</b>				
Total Receipts	£26,796	£42,978		
Total Payments	– £28,601	– £52,179		
	<hr/>	<hr/>		
Net Receipts / <b>Payments</b>	– £1,805	– £9,201		
Funding Transfers/Released	£4,539	£138		
	<hr/>	<hr/>		
Net Change to Cash Reserves	£2,734	– £9,063		
<b>Restricted Funds (Funded Projects)</b>				
Total Receipts	£26,869	£12,640		
Total Payments	– £22,914	– £5,086		
	<hr/>	<hr/>		
Net Receipts / <b>Payments</b>	£3,955	£7,554		
Funding Transfers/Released	– £4,539	– £138		
	<hr/>	<hr/>		
Net Change to Cash Reserves	– £584	£7,416		
<b>Balances</b>				
	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted Funding</u>	<u>Restricted Big Lottery</u>
Balances at the Start of the Year	£35,313	£14,228	£14,074	£7,011
Net Change to Reserves	£2,150	£2,734	– £584	£0
Balances at the End of the Year	£37,463	£16,962	£13,490	£7,011

Note: The £7,011 residual fund from the Big Lottery refurbishment project is being used for professional services supporting the CIO conversion; it is held in a separate bank account, as required by the Big Lottery.

*Andrew D Young*

Andrew Young, Treasurer & Trustee

Dated: 30<sup>th</sup> December 2020

**Dewsbury & District League of Friendship C.I.O. no. 1184667**  
**Annual Report 2020**