



# Dewsbury & District League of Friendship

CIO Registered Charity no. 1184667

## Annual Report and Accounts 2023

### Contents

<b>Trustees' Report for the Year Ended 31st December 2023</b>	<b>1</b>
Legal Details	1
Registered Address and Contact Details	1
Objectives of the Charity	1
Premises	1
Organisation	2
Activities	2
Fundraising	2
<b>Financial Report for the Year Ended 31st December 2023</b>	<b>3</b>
Statement of Trustees' Responsibilities	3
Accounting Policies and Presentation	3
Summary of the Year's Finances	4
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Receipts and Payments</b>	<b>7</b>
Unrestricted Funds (Howlands)	7
Restricted Funds (Funded Projects)	8
Refurbishment and CIO Conversion	8
2023 Totals	9
<b>Statement of Financial Assets and Liabilities</b>	<b>9</b>

**Trustees' Report for the Year Ended 31 December 2023****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 2022. 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 2023 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> 2023: 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. 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:

- 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.

**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*

---

**Andrew Young, Treasurer & Trustee**

*Approved by Annual General Meeting*

---

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.

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><u>Total</u></b>	<b><u>Unrestricted</u></b>	<b><u>Restricted Funding</u></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><u>Total</u></b>	<b><u>Unrestricted</u></b>	<b><u>Restricted Funding</u></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		