



# 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 The original charity 234785 has been linked to the CIO as subsidiary 1184667-1, but is no longer active.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>
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<b>Grants</b>		<b>£7,350</b>
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Sir George Martin Trust	Jun	£3,500
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Yorkshire Building Society	Aug	£850
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A M Fenton Trust	Jun	£3,000
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<b>Funded Projects</b>		<b>£30,816</b>
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KiNETIC Disability Network Support	Jan-Feb	£2,000
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KMC Community Plus 'Inside Out' phase 2	Mar	£4,500
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Sovereign Healthcare (for Heater)	Apr	£4,716
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National Lottery Community Fund	Jun	£19,600
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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)**

	<b><u>2024</u></b>	<b><u>2023</u></b>
<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)**

	<b><u>2024</u></b>	<b><u>2023</u></b>
<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><u>Total</u></b>	<b><u>Unrestricted</u></b>	<b><u>Restricted Funding</u></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><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>£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		