

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023**  
**FOR**  
**LITTLECOATES COMMUNITY CENTRE**

**LITTLECOATES COMMUNITY CENTRE**  
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**FOR THE YEAR ENDED 31 AUGUST 2023**

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## **LITTLECOATES COMMUNITY CENTRE**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 AUGUST 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

We provide room hire for the local community. We have a weekly Craft Club, Dancing, Brownies, Slimming World and Bingo, as well as providing a place for parties to be held.

##### **Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit and complied with section 17(5) of the 2011 Charities act when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

We hold various events for the local community to attend, eg Halloween Disco, Xmas Party.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

We have a reserves policy of £5000 to cover the cost of any emergencies that might occur during the year.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation.

##### **Recruitment and appointment of new trustees**

New trustees must be appointed by vote at a committee meeting.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1186705

##### **Principal address**

Littlecoates Community Centre  
St Michaels Road  
Littlecoates  
Grimsby  
DN34 5RY

##### **Trustees**

Mrs. L. Barber (resigned 4.7.23)  
Mrs. E. Pettitt  
Mr. D Major  
Mrs. L Major  
Mrs. R Craggs  
Mrs. S. Davis  
Mr. P Oxley (appointed 7.11.23)

##### **Independent Examiner**

H. J. Spauls F.C.A  
12 Abbey Road  
GRIMSBY  
DN32 0HL

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**LITTLECOATES COMMUNITY CENTRE**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 1 July 2024 and signed on its behalf by:

Mr. D Major - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**LITTLECOATES COMMUNITY CENTRE**

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**Independent examiner's report to the trustees of Littlecoates Community Centre**

I report to the charity trustees on my examination of the accounts of Littlecoates Community Centre (the Trust) for the year ended 31 August 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mrs. H. Spauls F.C.A.

H. J. Spauls F.C.A  
12 Abbey Road  
GRIMSBY  
DN32 0HL

Date: .....

**LITTLECOATES COMMUNITY CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Charitable activities		-	10,814	10,814	5,726
Other trading activities	2	11,347	-	11,347	7,516
<b>Total</b>		<u>11,347</u>	<u>10,814</u>	<u>22,161</u>	<u>13,242</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		<u>7,036</u>	<u>2,227</u>	<u>9,263</u>	<u>9,782</u>
<b>NET INCOME</b>		4,311	8,587	12,898	3,460
<b>Transfers between funds</b>	8	<u>125</u>	<u>(125)</u>	-	-
<b>Net movement in funds</b>		4,436	8,462	12,898	3,460
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		21,601	1,580	23,181	19,721
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>26,037</u>	<u>10,042</u>	<u>36,079</u>	<u>23,181</u>

**LITTLECOATES COMMUNITY CENTRE**

**BALANCE SHEET**  
**31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	5,898	-	5,898	6,646
<b>CURRENT ASSETS</b>					
Debtors	6	345	-	345	487
Cash at bank and in hand		20,334	10,042	30,376	16,588
		<u>20,679</u>	<u>10,042</u>	<u>30,721</u>	<u>17,075</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(540)	-	(540)	(540)
<b>NET CURRENT ASSETS</b>		<u>20,139</u>	<u>10,042</u>	<u>30,181</u>	<u>16,535</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>26,037</u>	<u>10,042</u>	<u>36,079</u>	<u>23,181</u>
<b>NET ASSETS</b>		<u>26,037</u>	<u>10,042</u>	<u>36,079</u>	<u>23,181</u>
<b>FUNDS</b>	8				
Unrestricted funds				26,037	21,601
Restricted funds				10,042	1,580
<b>TOTAL FUNDS</b>				<u>36,079</u>	<u>23,181</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 July 2024 and were signed on its behalf by:

Mr. D Major - Trustee

**LITTLECOATES COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 10% Straight Line

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**2. OTHER TRADING ACTIVITIES**

	31.8.23	31.8.22
	£	£
Community activities	11,347	7,516
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.



**LITTLECOATES COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Charitable activities	-	5,726	5,726
Other trading activities	7,516	-	7,516
<b>Total</b>	<u>7,516</u>	<u>5,726</u>	<u>13,242</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	<u>6,245</u>	<u>3,537</u>	<u>9,782</u>
<b>NET INCOME</b>	1,271	2,189	3,460
<b>Transfers between funds</b>	<u>609</u>	<u>(609)</u>	<u>-</u>
<b>Net movement in funds</b>	1,880	1,580	3,460
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	19,721	-	19,721
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>21,601</u></u>	<u><u>1,580</u></u>	<u><u>23,181</u></u>

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 September 2022	11,120
Additions	<u>387</u>
At 31 August 2023	<u>11,507</u>
<b>DEPRECIATION</b>	
At 1 September 2022	4,474
Charge for year	<u>1,135</u>
At 31 August 2023	<u>5,609</u>
<b>NET BOOK VALUE</b>	
At 31 August 2023	<u><u>5,898</u></u>
At 31 August 2022	<u><u>6,646</u></u>

**LITTLECOATES COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.23	31.8.22
	£	£
Other debtors	345	487
	<u>345</u>	<u>487</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.23	31.8.22
	£	£
Other creditors	540	540
	<u>540</u>	<u>540</u>

**8. MOVEMENT IN FUNDS**

	At 1.9.22	Net	Transfers	At
	£	movement	between	31.8.23
		in funds	funds	£
		£	£	
<b>Unrestricted funds</b>				
General fund	21,601	4,311	125	26,037
<b>Restricted funds</b>				
Food bank	1,580	(1,580)	-	-
Lottery	-	10,000	-	10,000
Other restricted funds	-	167	(125)	42
	<u>1,580</u>	<u>8,587</u>	<u>(125)</u>	<u>10,042</u>
<b>TOTAL FUNDS</b>	<u>23,181</u>	<u>12,898</u>	<u>-</u>	<u>36,079</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	11,347	(7,036)	4,311
<b>Restricted funds</b>			
Food bank	300	(1,880)	(1,580)
Lottery	10,000	-	10,000
Other restricted funds	514	(347)	167
	<u>10,814</u>	<u>(2,227)</u>	<u>8,587</u>
<b>TOTAL FUNDS</b>	<u>22,161</u>	<u>(9,263)</u>	<u>12,898</u>

**LITTLECOATES COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
<b>Unrestricted funds</b>				
General fund	19,721	1,271	609	21,601
<b>Restricted funds</b>				
Food bank	-	1,580	-	1,580
Other restricted funds	-	609	(609)	-
	<u>-</u>	<u>2,189</u>	<u>(609)</u>	<u>1,580</u>
<b>TOTAL FUNDS</b>	<u>19,721</u>	<u>3,460</u>	<u>-</u>	<u>23,181</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	7,516	(6,245)	1,271
<b>Restricted funds</b>			
Food bank	2,700	(1,120)	1,580
Other restricted funds	3,026	(2,417)	609
	<u>5,726</u>	<u>(3,537)</u>	<u>2,189</u>
<b>TOTAL FUNDS</b>	<u>13,242</u>	<u>(9,782)</u>	<u>3,460</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
<b>Unrestricted funds</b>				
General fund	19,721	5,582	734	26,037
<b>Restricted funds</b>				
Lottery	-	10,000	-	10,000
Other restricted funds	-	776	(734)	42
	<u>-</u>	<u>10,776</u>	<u>(734)</u>	<u>10,042</u>
<b>TOTAL FUNDS</b>	<u>19,721</u>	<u>16,358</u>	<u>-</u>	<u>36,079</u>

**LITTLECOATES COMMUNITY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,863	(13,281)	5,582
<b>Restricted funds</b>			
Food bank	3,000	(3,000)	-
Lottery	10,000	-	10,000
Other restricted funds	3,540	(2,764)	776
	<u>16,540</u>	<u>(5,764)</u>	<u>10,776</u>
<b>TOTAL FUNDS</b>	<u>35,403</u>	<u>(19,045)</u>	<u>16,358</u>

The food bank fund is grants received toward the cost of running a food bank.

The Lottery grant is to upgrade the toilets.

Other restricted funds includes funding received toward the cost of a television, CCTV equipment and providing Wi-Fi.

**Transfers between funds**

Transfers into the general fund of £125 (2022: £609) are in relation to assets that have been purchased from restricted income where the restrictions have been met.

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2023.