

Ludwick Family Centre

An association of adult & youth groups

**Ludwick Family
Centre
Hall Grove
Welwyn Garden City
Herts AL7 4PH**

***ludwickcentre@gmail
.com
Tel: 01707 324050***

Trustees Annual Return for 2023 – '24

Trustees:

Zacha Hennessey (Chair)
Margaret Birleson (Vice Chair)

A third trustee has had to retire due to poor health and we are seeking to recruit a replacement from one of the groups that uses the facility.

Our Advisory Board is currently meeting once or twice a month because the Centre is in some financial stress due to unpaid bills to HMRC. We are working hard to resolve this issue. Our AGM is held towards the end of the financial year.

The Centre Manager was the only employee for this period, acting also as caretaker and cleaner, the reason being that when those in these roles had to leave – one because of ill-health and one to retire - we did not have enough funds to pay new members of staff for the time being.

The purposes of the Charity are to promote the well-being of the residents in the local community by providing facilities for their physical, mental and spiritual welfare and to foster a community spirit for the achievement of this purpose.

During the financial year 2023 – '24, we were fulfilling our purpose for local people by providing access to the following groups which hire our halls, rooms, kitchen and garden:

Three dance schools	Ballroom dancing
A youth Club	Community football
A thriving church	Regular family parties
A role-playing project for toddlers and pre-schoolers	A computer club
A school for those on the autistic spectrum	A tai chi club
A counselling service	A dog training Club
2 fitness classes which operate several days a week	A U3A (University of the Third Age) Club for retirees
A boxing class for younger people (new this year)	An auction

The garden is used in the summer for parties and other types of celebration. Sports are also played there in good weather.

The newly installed sprung dance floor is attracting more use by dance and fitness classes.

Margaret Birleson
Vice Chair of Trustees

Charity Number 302495

LUDWICK FAMILY CENTRE

Charity Number: 302495

Receipts and Expenditure Accounts

For the Period ended 31 March 2024

Ludwick Family Centre
Receipts and Expenditure Account
For the Year Ended 31 March 2024

Charity Registration Number
302495

Trustees & Committee Members

Trustees

Zacha Hennessey (Chair)
Margaret Birleson (Vice Chair and Treasurer)
Alan Chesterman (Resigned 29 November 2023)

Advisory Board

Zacha Hennessey (Chair)
Margaret Birleson (Vice Chair)
Alan Chesterman (Resigned 29 November 2023)
Jill Weston (Secretary, ex-Officio)
Cllr. Katherine Gardner
Cllr Max Holloway

Trustees may also serve and attend the advisory board Meetings

Address

Hall Grove
Welwyn Garden City
Herts.
AL7 4PH

Accountants

Tarima Ltd.
Chartered Accountants
85 Great Portland Street
First Floor
London
W1W 7LT

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of anything the Examiner wishes to disclose

As of 31 March 2024, the Charity's liabilities exceed its cash reserves by £2,239. As shown in B5 Liabilities section, the largest creditor is HMRC for unpaid PAYE taxes and national insurance contributions amounting to £4,863. As of the latest figures available to us from HMRC website as of January 2025, this debt has grown to £12,030. Both of these debts include interest being charged at HMRC's normal rate. To date the interest owed on the debt in relation to the year to 31 March 2024 is £340.33 which is not included in the £4,863 figure above.

The Charity rents its premises called Ludwick Hall from the local Borough Council of Welwyn & Hatfield. The Council charges a commercial rent of £22,000 per annum invoiced in 4 quarterly instalments. Up until September 2023, each quarterly invoice included a deduction for a grant of £4,200, reducing the net cost to the Charity to £1,300 per quarter. In February 2024, the Council invoiced the Charity for £5,500 while the Charity paid £1,300. The Council has stated to us, verbally over the phone, that a purchase order was raised by the Council for the grant in March 2023 but it had not been returned by the Charity. As there is uncertainty surrounding the grant, £4,200 is being shown as unpaid rent but has not been included in the calculation of the £2,239 deficit above. If included the deficit would amount to £6,439.

The debtor of £1,474 relates to a deposit with an energy supplier which is refundable at the end of the contract. This debtor has also not been taken into account in the above deficit of £2,239.

Independent Examiners report on the accounts to the trustees of Ludwick Family Club, Charity number 302495, set out on pages 4 to 5 for the year ended 31 March 2024

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

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

Basis of independent examiner's statement

Our examination was carried out in accordance with 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 disclosures in the accounts, and seeking explanations from the 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 qualified statement

In connection with our examination, no material matter has come to our attention, which gives us cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

Other than the matters disclosed below, we have no other concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

25 February 2025

Name: Tariq Khan for an on behalf of Tarima Chartered Accountants

Relevant professional qualification(s) or body (if any): ICAEW

Address: Tarima Ltd
85 Great Portland Street
First Floor
London
W1W 7LT

Ludwick Family Centre
Receipts and Expenditure Account
31 March 2024

	Page
General information	1
Accountants' report	2
Receipts and Payments Account	3
Statement of Assets and Liabilities	4

Ludwick Family Centre
Receipts and Expenditure Account
For the Year Ended 31 March 2024

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Hall rentals	73,474	-	-	73,474	68,621
Grants	8,400	-	-	8,400	24,800
Recovery re Fraud 2011	260	-	-	260	-
Interest	31	-	-	31	18
Other income	321	-	-	321	2,463
Sub total (Gross income for AR)	82,486	-	-	82,486	95,902
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	82,486	-	-	82,486	95,902
A3 Payments					
Wages & Salaries	41,819	-	-	41,819	42,019
Light, heat & water	11,701	-	-	11,701	7,841
Rent	12,300	-	-	12,300	22,000
Cable, telephone & internet	1,700	-	-	1,700	1,615
Cleaning, gardening & waste disposal	7,036	-	-	7,036	3,857
Insurance	2,135	-	-	2,135	1,772
Repairs & maintenance	2,329	-	-	2,329	32,750
Postage, printing & stationery	22	-	-	22	137
Accountancy	2,880	-	-	2,880	2,920
General expenses	449	-	-	449	75
Health, Safety & Employment	2,229	-	-	2,229	2,563
Payroll Bureau	-	-	-	-	158
Software & Website Maintenance	983	-	-	983	1,059
Local projects	-	-	-	-	1,354
Entertainment	107	-	-	107	-
Refreshments	215	-	-	215	-
Legal fees	215	-	-	215	713
Premises Expenses	-	-	-	-	208
Employer Pension Contributions	831	-	-	831	727
Travelling	241	-	-	241	993
Bank Charges	21	-	-	21	-
Subscriptions	848	-	-	848	36
Sub total	88,061	-	-	88,061	122,797
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	88,061	-	-	88,061	122,797
Net of receipts/(payments)	(5,575)	-	-	(5,575)	(26,895)
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	9,141	-	-	9,141	36,036
Cash funds this year end	3,566	-	-	3,566	9,141

Ludwick Family Centre
Receipts and Expenditure Account
For the Year Ended 31 March 2024

Section B Statement of assets and liabilities at the end of the period

		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Co-operative bank	3,487	-	-
	Petty Cash	19	-	-
	B2 Other monetary assets	60	-	-
	Total cash funds	3,566	-	-

(agree balances with receipts and payments account(s))

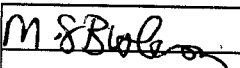
	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Amazon Prepay Account	60	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Computer Equipment	Unrestricted	499	-
	CCTV	Unrestricted	4,475	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Owed to HMRC re PAYE & NI	Unrestricted	4,863	
	Unpaid Wages	Unrestricted	858	
	Pensions Contribution owed	Unrestricted	82	
	Debtor – Green Energy Retention Fee	Unrestricted	(1,474)	
	Unpaid Rent	Unrestricted	4,200	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Margaret Birks	25/02/24



LUDWICK FAMILY CENTRE

Charity Number: 302495

Receipts and Expenditure Accounts

For the Period ended 31 March 2024

Ludwick Family Centre
Receipts and Expenditure Account
For the Year Ended 31 March 2024

Charity Registration Number
302495

Trustees & Committee Members

Trustees

Zacha Hennessey (Chair)
Margaret Birleson (Vice Chair and Treasurer)
Alan Chesterman (Resigned 29 November 2023)

Advisory Board

Zacha Hennessey (Chair)
Margaret Birleson (Vice Chair)
Alan Chesterman (Resigned 29 November 2023)
Jill Weston (Secretary, ex-Officio)
Cllr. Katherine Gardner
Cllr Max Holloway

Trustees may also serve and attend the advisory board Meetings

Address

Hall Grove
Welwyn Garden City
Herts.
AL7 4PH

Accountants

Tarima Ltd.
Chartered Accountants
85 Great Portland Street
First Floor
London
W1W 7LT

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of anything the Examiner wishes to disclose

As of 31 March 2024, the Charity's liabilities exceed its cash reserves by £2,239. As shown in B5 Liabilities section, the largest creditor is HMRC for unpaid PAYE taxes and national insurance contributions amounting to £4,863. As of the latest figures available to us from HMRC website as of January 2025, this debt has grown to £12,030. Both of these debts include interest being charged at HMRC's normal rate. To date the interest owed on the debt in relation to the year to 31 March 2024 is £340.33 which is not included in the £4,863 figure above.

The Charity rents its premises called Ludwick Hall from the local Borough Council of Welwyn & Hatfield. The Council charges a commercial rent of £22,000 per annum invoiced in 4 quarterly instalments. Up until September 2023, each quarterly invoice included a deduction for a grant of £4,200, reducing the net cost to the Charity to £1,300 per quarter. In February 2024, the Council invoiced the Charity for £5,500 while the Charity paid £1,300. The Council has stated to us, verbally over the phone, that a purchase order was raised by the Council for the grant in March 2023 but it had not been returned by the Charity. As there is uncertainty surrounding the grant, £4,200 is being shown as unpaid rent but has not been included in the calculation of the £2,239 deficit above. If included the deficit would amount to £6,439.

The debtor of £1,474 relates to a deposit with an energy supplier which is refundable at the end of the contract. This debtor has also not been taken into account in the above deficit of £2,239.

Independent Examiners report on the accounts to the trustees of Ludwick Family Club, Charity number 302495, set out on pages 4 to 5 for the year ended 31 March 2024

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

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

Basis of independent examiner's statement

Our examination was carried out in accordance with 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 disclosures in the accounts, and seeking explanations from the 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 qualified statement

In connection with our examination, no material matter has come to our attention, which gives us cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records.

Other than the matters disclosed below, we have no other concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

25 February 2025

Name: Tariq Khan for an on behalf of Tarima Chartered Accountants

Relevant professional qualification(s) or body (if any): ICAEW

Address: Tarima Ltd
85 Great Portland Street
First Floor
London
W1W 7LT

Ludwick Family Centre
Receipts and Expenditure Account
31 March 2024

	Page
General information	1
Accountants' report	2
Receipts and Payments Account	3
Statement of Assets and Liabilities	4

Ludwick Family Centre
Receipts and Expenditure Account
For the Year Ended 31 March 2024

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Hall rentals	73,474	-	-	73,474	68,621
Grants	8,400	-	-	8,400	24,800
Recovery re Fraud 2011	260	-	-	260	-
Interest	31	-	-	31	18
Other income	321	-	-	321	2,463
Sub total (Gross income for AR)	82,486	-	-	82,486	95,902
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	82,486	-	-	82,486	95,902
A3 Payments					
Wages & Salaries	41,819	-	-	41,819	42,019
Light, heat & water	11,701	-	-	11,701	7,841
Rent	12,300	-	-	12,300	22,000
Cable, telephone & internet	1,700	-	-	1,700	1,615
Cleaning, gardening & waste disposal	7,036	-	-	7,036	3,857
Insurance	2,135	-	-	2,135	1,772
Repairs & maintenance	2,329	-	-	2,329	32,750
Postage, printing & stationery	22	-	-	22	137
Accountancy	2,880	-	-	2,880	2,920
General expenses	449	-	-	449	75
Health, Safety & Employment	2,229	-	-	2,229	2,563
Payroll Bureau	-	-	-	-	158
Software & Website Maintenance	983	-	-	983	1,059
Local projects	-	-	-	-	1,354
Entertainment	107	-	-	107	-
Refreshments	215	-	-	215	-
Legal fees	215	-	-	215	713
Premises Expenses	-	-	-	-	208
Employer Pension Contributions	831	-	-	831	727
Travelling	241	-	-	241	993
Bank Charges	21	-	-	21	-
Subscriptions	848	-	-	848	36
Sub total	88,061	-	-	88,061	122,797
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	88,061	-	-	88,061	122,797
Net of receipts/(payments)	(5,575)	-	-	(5,575)	(26,895)
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	9,141	-	-	9,141	36,036
Cash funds this year end	3,566	-	-	3,566	9,141

Ludwick Family Centre
Receipts and Expenditure Account
For the Year Ended 31 March 2024

Section B Statement of assets and liabilities at the end of the period

		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Co-operative bank	3,487	-	-
	Petty Cash	19	-	-
	B2 Other monetary assets	60	-	-
	Total cash funds	3,566	-	-

(agree balances with receipts and payments account(s))

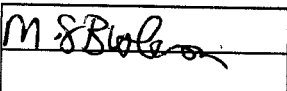
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Amazon Prepay Account	60	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Computer Equipment	Unrestricted	499	-
	CCTV	Unrestricted	4,475	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Owed to HMRC re PAYE & NI	Unrestricted	4,863	
	Unpaid Wages	Unrestricted	858	
	Pensions Contribution owed	Unrestricted	82	
	Debtor - Green Energy Retention Fee	Unrestricted	(1,474)	
	Unpaid Rent	Unrestricted	4,200	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Margaret Birks	25/02/24

