

**Leyland Senior Citizens Social and Welfare Club**

**Annual Report and Accounts**

**31 December 2023**

**Leyland Senior Citizens Social and Welfare Club**  
**Report and Accounts**  
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**Leyland Senior Citizens Social and Welfare Club**  
**Charity Information**

**Trustees:**

Mr G H Lee  
Mrs J Kerrigan  
Mr C Ashcroft  
Mr D Loftus

**Social Committee:**

Mrs J Almond  
Mr T Almond  
Mrs C Ashcroft  
Mrs C Spencer  
Mr A Smith  
Mr J Hewitt  
Mrs J Kerrigan  
Mr J Richmond  
Mrs S Richmond

**Accountants:**

Mr D E Ashman  
3 Greythwaite Court  
Lancaster  
LA1 5UD

**Bankers:**

National Westminster Bank Plc  
2 Golden Hill Lane  
Leyland  
Preston  
PR25 3LP

**Investment Advisor:**

Springfield Financial Services Ltd  
Springfield House  
Navigation Way  
Ashton-on-Ribble  
Preston  
PR2 2YP

**Principal Address:**

Prospect House  
45 Sandy Lane  
Leyland  
Preston  
PR25 2EE

**Registered charity number**

500492

## **Leyland Senior Citizens Social and Welfare Club Report of the Trustees**

The Trustees present their report and financial statements for the year ended 31 December 2023.

### **Reference and Administration Details**

Details of the current trustees, advisors and principal addresses of the charity are set out on the previous page. The Trustees addresses have been withheld because it is felt that there is an inherent vulnerability in disclosing this information, due to the fact they are all of post retirement age and do not consider it to be appropriate that this be publicly available.

### **Structure, Governance and Management**

Leyland Senior Citizens Social and Welfare Club is governed by a trust deed and is registered with the Charity Commission (registered charity number 500492). The trust deed requires four trustees to be appointed. Trustees are appointed by the existing trustees and are briefed on their responsibilities as trustees prior to their acceptance of the role.

The charity is ultimately managed by the trustees, however the day-to-day running of the charity is delegated to the social committee members, which number nine named on the previous page. Each member has their specific responsibility in the club and formal meetings are held each month.

### **Activities and Objectives**

The objective of the charity is to provide facilities for recreation or other leisure-time occupations in the interest of social welfare for elderly persons, with the object of improving their conditions and quality of life through a range of activities. This is done by providing such activities as dances, card and table top games, parties, as well as providing a regular place to meet in a relaxed social environment. This is to be available for 52 weeks of the year.

This is mainly held at the premises in Leyland, to which members travel. Any members with difficulty in mobility are offered assistance from committee members to enable them to attend wherever possible.

Membership fees are kept as low as reasonably possible, so to be available to everyone of limited means.

### **Achievements and Setbacks**

The club has provided a social atmosphere and environment for almost 100 members. The committee have continued to encourage members back to the club after Covid, which has tangible benefits once this routine has been restored, most evident from individuals enthusiasm and general sociability being restored after several weeks, though it is still a slow process with nervous members in the older age bracket. Members attending sessions however has continued to rise throughout the year, showing confidence in attending activities and social gatherings in larger groups is still taking time to recover.

Regular dances have continued and 4 main parties held in the year. These were the annual AGM where all attendees were given club funded presents, the King's Coronation, Easter Party and the ever popular end of year Christmas Party, attended by just over three quarters of the membership. The overall attendance remained just under 2/3<sup>rd</sup> membership for all parties.

During the year, the gents toilets in the main hall have been completely refurbished, one of the final large upgrade projects highlighted over the past few years. Other refurbishments remaining are to the appearance of the entrance ways to the main hall which are need of full redecoration and general reinstating of plaster work on the internal walls.

## **Financial Review**

The club holds cash in reserves as a cover for a dramatic drop in the main income of Hire of hall or other income generation, and also an amount to cover unexpected large items of repair or refurbishment as they may arise. The funds needed for this are considered to be equal to the previous year expenditure recorded in the accounts (excluding notable one off expenditures), plus £10,000. The full year expenditure requirement allows the club to operate as normal for a full 12 months while a reorganization is carried out to replace incomes or reduce expenditure.

Currently, this equates to a fund requirement of £35,473 using the figures in the accounts. The reserves at the year end are £32,605 held in Short Term Savings account, having closed the Fixed Investments during the year. This is £2,868 under the agreed target. There is an intention to continue with internal upgrade & repair work around the main building including replastering of hall ways and replacing roof drains at an estimated cost of £1,400.

Within the year, the club closed the long standing Investment Account, depositing the funds into the Short Term notice account; as this has recently given higher returns and is also considered a safer and more prudent place to hold cash, with less risk to value fluctuations.

The total incoming resources for the year amounted to £32,551 (2022 - £26,627). Expenditure in the year amounted to £25,473 (2022 - £26,031). This brought a surplus for the year of £7,078 (2022 deficit £596). This is a large rise on previous years due to a slight increase in external hall hire hourly rate of £1.34 on average, set at the start of 2023 in order to cover the expected rise in heating costs, which levelled mid year and began to fall at the end of the year from earlier highs. In addition, the Repairs & Maintenance has reduced now the major projects are completed.

The day to day funding is held in a current account, currently with a credit of £14,954 (includes cash in hand). This is considered sufficient to meet the immediate daily running costs without use of Reserve funds.

During 2022, the club resumed a charge for membership fee after 2021 zero charge as compensation for lack of activities for most of the year. The fee rose by just £1 again unfortunately in order to maintain a break even on members free activities.

## **Statement of Trustees' Responsibilities**

The Trustees are responsible for keeping accounting records which disclose, with reasonable accuracy, the financial position of the charity and which enable them to ascertain the financial position of the of the charity and which enable them to ensure that the financial statements comply with applicable law, regulations and 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.

This report was approved by the Board of Trustees on 15<sup>th</sup> February 2024.

Mr G Lee  
Trustee

## Statement of Financial Activities for the Year 1st January 2023 to 31st December 2023

Note	Unrestricted Funds £	Restricted Funds £	Total This Year £	Total Last Year £
<b>Incoming resources</b>				
<b>Incoming Resources from Generated Funds</b>				
Voluntary Income	378		378	396
Activities for Generating Funds	25,468		25,468	23,094
Investment Income	1,483		1,483	2,133
<b>Incoming Resources from Charitable Activities</b>				
	5,222		5,222	5,270
Other Incoming Resources	-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>	<b>32,551</b>	<b>-</b>	<b>32,551</b>	<b>26,627</b>
<b>Resources Expended</b>				
<b>Costs of Generating Funds</b>				
Costs of Generating Voluntary Income	1,734		1,734	934
Costs of Activities for Generating Funds	5,187		5,187	5,000
<b>Charitable Activities</b>				
	18,142		18,142	19,907
<b>Governance Costs</b>				
	411		411	190
<b>TOTAL RESOURCES EXPENDED</b>	<b>25,473</b>	<b>-</b>	<b>25,473</b>	<b>26,031</b>
<b>Net incoming/(outgoing) resources before transfers</b>	<b>7,078</b>	<b>-</b>	<b>7,078</b>	<b>596</b>
<b>Gross Transfers Between Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	<b>7,078</b>	<b>-</b>	<b>7,078</b>	<b>596</b>
Gains and losses on revaluation of fixed assets	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	<b>7,078</b>	<b>-</b>	<b>7,078</b>	<b>596</b>
Total funds brought forward				
Total funds carried forward	<b>7,078</b>	<b>-</b>	<b>7,078</b>	<b>596</b>

## Balance Sheet for the Year 1st January 2023 to 31st December 2023

Note	Unrestricted Funds £	Restricted Funds £	Total This Year £	Total Last Year £
<b>FIXED ASSETS</b>				
Tangible assets	564,764		564,764	565,898
Investments	0		0	20,623
<b>TOTAL FIXED ASSETS</b>	<b>564,765</b>	<b>-</b>	<b>564,765</b>	<b>586,521</b>
<b>CURRENT ASSETS</b>				
Debtors	1,698		1,698	2,098
Short Term Investments	32,605		32,605	5,517
Cash at bank and in hand	14,408		14,408	12,808
<b>TOTAL CURRENT ASSETS</b>	<b>48,712</b>	<b>-</b>	<b>48,712</b>	<b>20,423</b>
<b>Creditors: amounts falling due within one year</b>	<b>(4,254)</b>	<b>-</b>	<b>4,254</b>	<b>(4,254)</b>
<b>Net current assets/(liabilities)</b>	<b>44,458</b>	<b>-</b>	<b>44,458</b>	<b>16,169</b>
<b>Total assets less current liabilities</b>	<b>609,223</b>	<b>-</b>	<b>609,223</b>	<b>602,690</b>
Creditors: amounts falling due after one year			-	-
Provisions for liabilities and charges			-	-
<b>NET ASSETS</b>	<b>609,223</b>	<b>-</b>	<b>609,223</b>	<b>602,690</b>
<b>FUNDS OF THE CHARITY</b>				
Unrestricted funds	609,171		609,171	602,690
Restricted income funds				
<b>TOTAL FUNDS</b>	<b>609,171</b>	<b>-</b>	<b>609,171</b>	<b>602,690</b>



**Land & Buildings**  
**Prospect House**

Cost	Revalue	Additions	Disposals	Write Down	Depreciation	Net Value
47,314	506,499					553,813
<b>47,314</b>	<b>506,499</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>553,813</b>

**Building Improvement**

New flat roof at rear  
Installation of new Boilers  
Installation of LED lighting

	2022 NBV	2023 Depn	
14,406	-	11,624	2,782
5,556	-	2,898	2,658
4,824	-	2,261	2,563
<b>24,786</b>	<b>-</b>	<b>-</b>	<b>(16,783)</b>
			<b>8,003</b>

**Fixtures, Fittings & Equipment**

Kitchen Water Heater  
Main Hall Chairs  
Paper Shredder  
Vacuum  
Laptop  
Stacking Tables  
PA System  
Stacking Tables  
Crocery  
Bosh Electric Leaf Blower  
Defribulator Installation  
Other - unknown in history

	2022 NBV	2023 Depn	
290	(290)	-	0
1,020	(918)	102	204
45	(36)	9	13.5
85	(51)	34	42.5
347	(208)	139	173.5
887	(526)	361	448.5
262	(184)	78	104.5
384	(190)	194	232
316	(160)	156	188
81	(8)	73	81
315	(32)	284	315
19,900	(19,900)	-	0
<b>23,932</b>	<b>0</b>	<b>0</b>	<b>(22,503)</b>
			<b>1,429</b>

**Security Equipment**

3 Security Cameras  
1 Security Camera  
Upgraded CCTV  
Upgraded Intruder Alarm  
Other - unknown in history

	2022 NBV	2023 Depn	
306	(214)	92	122.4
237	(95)	142	165.9
1,422	(569)	853	995.4
719	(288)	431	503.3
4,076	(4,076)	-	0
<b>6,760</b>	<b>-</b>	<b>-</b>	<b>5,241</b>
			<b>1,519</b>

**OVERALL TOTALS**

102,792	506,499	-	-	-	-	44,527	564,764
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1,530.82

Gas Bl. Return - Mar	84.00
Gas Bl. Return - Jul	123.00
Gas Bl. Return - Nov	66.00
Leaf Blower to assets	81.08
Distributor Install	345.00
Depreciation to asset	153.00
What rates applicable	315.75
	1,176.66



## **Leyland Senior Citizens Social and Welfare Club**

### **Notes to the Accounts Year Ended 31st December 2023**

#### **NOTE 1 - Basis of Preparation**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with the Accounting and Reporting by Charities – *Statement of Recommended Practice (SORP 2005)*, and with Financial Reporting Standards for Smaller Enterprises (FRSSE) along with the Charities Act.

#### **Change in Basis of Accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

#### **Changes to Previous Accounts**

No changes have been made to accounts for previous years

#### **NOTE 2 - Accounting Policies**

#### **Incoming Resources**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

#### **Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### **Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

#### **Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

#### **Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

#### **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

### **Investment income**

This is included in the accounts when receivable.

### **Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

### **Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### **Governance costs**

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

### **Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

### **Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

### **Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### **Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Depreciation is charged at the following rates for these classification of assets:

<u>Asset Classification</u>	<u>Rate</u>	
Property	NIL	
Property Improvements	10%	Reducing Balance
Fixtures, Fittings & Equipment	10%	Straight Line
Security Equipment	10%	Reducing Balance

### **Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

### **Stocks and work in progress**

These are valued at the lower of cost or market value.

# **NOTE 3 - Analysis of Incoming resources**

## Voluntary Income

Analysis	This Year £	Last Year £
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Memberships

378	396
378	396

Analysis	This Year £	Last Year £
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Hire of Hall

25,468	23,094
25,468	23,094

Analysis	This Year £	Last Year £
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Interest from Deposit Accounts  
Gain on Managed Investment

282	24
1,201	- 2,157
1,483	- 2,133

Analysis	This Year £	Last Year £
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Dances  
Whist  
Craft Club

4,366	4,294
632	678
225	298
5,222	5,270

#### NOTE 4 - Analysis of Resources Expended

Analysis	This Year £	Last Year £
Members Parties	1,734	934
Member Outings	-	-
	1,734	934

398	378
398	378

Analysis	This Year £	Last Year £
Cleaning/Caretaker	4,854	4,758
Performing Rights Licence	333	242
	5,187	5,000

53,004	53,004
53,004	53,004

Cleaning/Caretaker payments are to one serving committee member (2023 - one), covering time for cleaning and general maintenance as well as opening & closing for members and hirers.

Analysis	This Year £	Last Year £
Dance Organisers	960	940
Whist Prizes	316	339
Stationery & Postage	305	252
Repairs & Renewals	3,239	6,798
Cleaning Materials	715	649
Refreshments	363	402
Utilities	5,746	4,350
Insurance	1,992	1,801
Window Cleaner	120	150
Security System	231	240
Honorarium	2,200	2,000
IT Expenses	160	194
SRBC Premises Licence	180	180
Advertising	-	-
Depreciation	1,530	1,590
Miscellaneous	85	22
	18,142	19,907

24	282
2,187	1,201
2,133	1,483

169Y 126J	169Y 311T
3	3

4,304	1,380
878	832
802	228
8,210	2,232

Honorariums totalling £2,200 were payable to Two Committee Members (2022 - Two).  
10% increase in the year to reflect rising cost of the alternative equivalent, first rise in over 5 years



Analysis	This Year	Last Year
	£	£
Independent Examiner's Fee	411	190
	411	190

#### **NOTE 5 - Tangible Fixed Assets**

Tangible Fixed Assests	Land and Building	Building Improvement	Fixtures, Fittings & Equipment	Security Equipment	Total
	£	£	£	£	£
<b>Cost</b>					
At 01 January 2023	553,813	24,786	23,536	6,760	608,895
Additions to December 2023	0	0	396	0	396
At 31 December 2023	<b>553,813</b>	<b>24,786</b>	<b>23,932</b>	<b>6,760</b>	<b>609,291</b>

#### **Depreciation**

	Basis	NONE	R.B.	S.L.	R.B.	TOTAL
	Rate	NIL	10%	10%	10%	
At 01 January 2023	-	-	15,893	22,132	4,972	42,997
Charge for the Year	-	-	889	373	268	1,530
At 31 December 2023	-	-	<b>16,782</b>	<b>22,505</b>	<b>5,240</b>	<b>44,527</b>

#### **Net Book Value**

At 31 December 2023 C/F	<b>553,813</b>	<b>8,004</b>	<b>1,427</b>	<b>1,520</b>	<b>564,764</b>
At 01 January 2023 B/F	553,813	9,881	1,738	2,056	565,898

#### **NOTE 6 - Investments**

Listed Investments	
This Year	Last year
£	£
20,623	22,780
-	
21,817	

At 1 January 2022 B/F  
Additions Within The Year  
Withdrawals Within The Year

Net Investment Gains / (Losses)  
At 31 December 2022 C/F

1,194	-	2,157
0		20,623

#### **NOTE 7 - Debtors & Prepayments**

Analysis	This Year   Last Year	
	£	£
Trade debtors	-	300
Other debtors	-	231
Prepayments and accrued income	1,698	1,567
	<b>1,698</b>	<b>2,098</b>

#### **NOTE 8 - Creditors & Accruals**

Analysis	This Year   Last Year	
	£	£
Trade Creditors	-	-
Other creditors	(4,254)	(4,254)
	<b>(4,254)</b>	<b>(4,254)</b>

**Leyland Senior Citizens Social and Welfare Club (charity no. 500492)**  
**Independent Examiner Report**

I report on the accounts of Leyland Senior Citizens Social and Welfare Club for the year ended 31 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 as stated within Section 144 of the Charities Act 2011, (the Charities Act) and that an independent examination is needed.

It is my 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 Commissioners 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**

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking 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, I do not express an audit opinion on the financial statements as to whether they present a 'true and fair view'. My report is limited only to the statements below.

**Independent Examiner's Statement**

I have completed my examination, and confirm no material matters have come to my attention giving me cause to believe that in any material respect:-

- (1) accounting records are not kept in accordance with section 130 of the Charities Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with applicable requirements concerning the form and content of accounts set out in Charities (Accounts & Reports) regulations 2008 other than a requirement that the accounts provide a 'true and fair view' which is not a matter considered as part of an examination.

I have no concerns and have come across no matters to which attention should be drawn, in order to enable a proper understanding of the accounts to be reached. Further I have no concern regarding the future solvency of the club during the current Covid pandemic, as there is a likelihood of income being generated within 2024 and there are sufficient reserves built up to carry the club until such time.

**Mr D E Ashman**  
3 Greythwaite Court  
Lancaster  
LA1 5UD

01 February 2023