

Leyland Senior Citizens Social and Welfare Club

Annual Report and Accounts

31 December 2024

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	(Appointed 12 March 2011)
Mr D Loftus	(Appointed 17 February 2022)
Mr C Ashcroft	(Appointed 1 September 2019)
Mrs A McCormick	(Appointed 15 February 2024)

Social Committee:

Mrs J Almond
Mr T Almond
Mrs C Ashcroft
Mrs C Spencer
Mr J Hewitt
Mr J Richmond
Mrs S Richmond
Mr E Leach
Mrs P Leach
Mrs J Anderson

Accountants:

Mr D E Ashman
3 Greythwaite Court
Lancaster
LA1 5UD

Bankers:

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

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 2024.

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 just over 80 members. Members attending regular events at the club remains steady and in some cases has continued to rise where a party atmosphere is evident.

Regular continue to be well attended and 4 main parties held in the year being, AGM dance, an Easter Party, Halloween Party and the end of year Christmas Party. All were attended by just over three quarters of the membership.

During the year, the ladies toilets in the main hall have been completely refurbished in line with the Gents last year, including a major upgrade to make them disabled accessible. Other refurbishments planned for next year is 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, delayed from this year to allow the toilet refurbishment to be completed.

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 £35,362 using the figures in the accounts. The reserves at the year end are £34,389 held in Short Term Savings account, £973 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 £2,400.

The total incoming resources for the year amounted to £32,704 (2023 - £32,551). Expenditure in the year amounted to £31,612 (2023 - £25,473). This brought a surplus for the year of £1,091 (2023 surplus £7,087). This is a reduction on previous years due to expenditure on the toilet refurbishment costing just over £6,000.

The day to day funding is held in a current account, currently with a credit of £16,426 (includes cash in hand). This is considered sufficient to meet the immediate daily running costs without use of Reserve funds.

During 2024, the club membership fee rose by £1, first time since 2022 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 15th February 2025.

Mr G Lee
Trustee

Leyland Senior Citizens Social and Welfare Club

Statement of Financial Activities for the Year 1st January 2024 to 31st December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total This Year £	Total Last Year £
<u>Incoming resources</u>					
<i>Incoming Resources from Generated Funds</i>					
Voluntary Income	3	410		410	378
Activities for Generating Funds	3	25,547		25,547	25,468
Investment Income	3	590		590	1,483
<i>Incoming Resources from Charitable Activities</i>					
Other Incoming Resources	3	6,157		6,157	5,222
		-	-	-	-
TOTAL INCOMING RESOURCES		32,704	-	32,704	32,551
<u>Resources Expended</u>					
<i>Costs of Generating Funds</i>					
Costs of Generating Voluntary Income	4	1,612		1,612	1,734
Costs of Activities for Generating Funds		5,356		5,356	5,187
<i>Charitable Activities</i>					
Governance Costs	4	24,363		24,363	18,142
	4	281		281	411
TOTAL RESOURCES EXPENDED		31,612	-	31,612	25,473
<i>Net incoming/(outgoing) resources before transfers</i>		1,091	-	1,091	7,078
Gross Transfers Between Funds		-	-	-	-
<i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i>		1,091	-	1,091	7,078
Gains and losses on revaluation of fixed assets		-	-	-	-
NET MOVEMENT IN FUNDS		1,091	-	1,091	7,078
Total funds brought forward		-	-	-	-
Total funds carried forward		1,091	-	1,091	7,078

Charity no. 500492

Leyland Senior Citizens Social and Welfare Club

Balance Sheet for the Year 1st January 2024 to 31st December 2024

	Note	Unrestrict ed Funds £	Restrict ed Funds £	Total This Year £	Total Last Year £
FIXED ASSETS					
Tangible assets	5	563,261		563,261	564,764
Investments	6	-		-	0
TOTAL FIXED ASSETS		563,261	-	563,261	564,765
CURRENT ASSETS					
Debtors	7	1,972		1,972	1,698
Short Term Investments		34,389		34,389	32,605
Cash at bank and in hand		16,426		16,426	14,954
TOTAL CURRENT ASSETS		52,788	-	52,788	49,258
Creditors: amounts falling due within one year	8	(5,787)		- 5,787	(4,852)
Net current assets/(liabilities)		47,001		47,001	44,405
Total assets less current liabilities		610,262	-	610,262	609,170
Creditors: amounts falling due after one year				-	-
Provisions for liabilities and charges				-	-
NET ASSETS		610,262	-	610,262	609,170
FUNDS OF THE CHARITY					
Unrestricted funds		610,262		610,262	609,170
Restricted income funds					
TOTAL FUNDS		610,262	-	610,262	609,170
		- 0		- 0	

Notes to the Accounts Year Ended 31st December 2024

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:

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<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	
	£	£

Memberships	-	378
	-	378

Analysis	This Year Last Year	
	£	£

Hire of Hall	-	25,468
	-	25,468

Analysis	This Year Last Year	
	£	£

Interest from Deposit Accounts	-	282
		1,201
Gain on Managed Investment	-	1,483

Analysis	This Year Last Year	
	£	£

Dances	-	4,366
	-	632
Whist	-	225
Craft Club	-	5,222

NOTE 4 - Analysis of Resources Expended

Analysis	This Year Last Year	
	£	£

Members Parties	-	1,734
Member Outings	-	-
	-	1,734

Analysis	This Year Last Year	
	£	£

Cleaning/Caretaker	-	4,854
Performing Rights Licence	-	333
	-	5,187

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
Whist Prizes	-	316
Stationery & Postage	-	305
Repairs & Renewals	-	3,239
Cleaning Materials	-	715
Refreshments	-	363
Utilities	-	5,746
Insurance	-	1,992
Window Cleaner	-	120
Security System	-	231
Honorarium	-	2,200
IT Expenses	-	160
SRBC Premises Licence	-	180
Advertising	-	-
Depreciation	-	1,530
Miscellaneous	-	85
	-	18,142

Honorariums totalling £2,400 were payable to Two Committee Members (2023 - Two).
9% increase in the year to reflect rising cost of the alternative equivelant, now capped for 5 years

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Repairs & Maintenance includes refurbishment of toilets to widen and add additional facililities to become disabled accessible, costing £6,239

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

NOTE 5 - Tangible Fixed Assets

Tangible Fixed Assests	Land and Building	Building Improvement	xtures, Fitting & Equipment	Security Equipment	Total
	£	£	£	£	£
Cost					
At 01 January 2024	553,813	24,786	23,932	6,760	609,291
Additions to December 2024					
At 31 December 2024	553,813	24,786	23,932	6,760	609,291

Depreciation

	Basis	NONE	R.B.	S.L.	R.B.	TOTAL
	Rate	NIL	10%	10%	10%	
At 01 January 2024		-	16,782	22,505	5,240	44,527
Charge for the Year			800	373	330	1,503
At 31 December 2024		-	17,582	22,878	5,570	46,030

Net Book Value

At 31 December 2023 C/F	553,813	7,204	1,054	1,190	563,261
At 01 January 2024 B/F	553,813	8,004	1,427	1,520	564,764

NOTE 6 - Investments

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Listed Investments	
This Year	Last year
£	£

At 1 January 2024 B/F		20,623
Additions Within The Year		
Withdrawals Within The Year	-	21,817
Net Investment Gains / (Losses)		1,194
At 31 December 2024	-	0

NOTE 7 - Debtors & Prepayments

Analysis	This Year Last Year	
	£	£

Trade debtors		
Other debtors		
Prepayments and accrued income	- 1	1,698
	- 1	1,698

NOTE 8 - Creditors & Accruals

Analysis	This Year Last Year	
	£	£

Trade Creditors		
Other creditors	0	(4,852)
	0	(4,852)

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 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 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 as there is a likelihood of income being generated on a regular basis throughout the following year and there are sufficient reserves built up to carry the club through, should revenues be dramatically reduced.

Mr D E Ashman
3 Greythwaite Court
Lancaster
LA1 5UD

01 February 2025