

KIRKBURTON AND HIGHBURTON COMMUNITY ASSOCIATION

NOTES ON ACCOUNTS

YEAR ENDED 31st AUGUST 2022

Coronavirus

It has been good news that this financial year from September 2021 has seen the use of Burton Village Hall return to normality after the curtailment of groups being able to use the hall during the Covid restrictions.

The financial legacy of the virus has meant that we have come out of the lockdown's in a better financial situation than when we went into this period. We are therefore in a fortunate position of being able to help other local groups or individuals financially with projects that promote and enhance the villages of Kirkburton and Highburton.

Utilities

Electricity

We had fixed our current electricity tariff in September 2019 for four years, therefore it is not due for renewal until September 2023. This gives us a further year of prices that certain village halls could only dream of, however next year we will have to see where the market is and expected to move. Over the past three years our electricity annual costs have slightly fluctuated.

2020 £1044.72

2021 £ 927.53 Reduced usage of the hall due to Covid

2022 £1190.74

As at September 2022 the unit rate for electricity was standing at 77p, whereas the fixed price which we are paying is 14.6p. This means that if we needed to take a new fixed rate in September 2022 then we would have been paying 527% more than we currently do. This would also mean that if we still used the same amount of electricity in the coming year then our annual cost just for electricity would be £6275 rather than the £1190 we have actually paid.

Gas

As advised at last year's AGM our gas provider had ceased to trade and within a few days I was able to secure a new three year fixed rate with EDF as all the indications at the time were that the prices were only heading one way, which has continued to be the case. We are therefore protected from further increases until November 2024. Our gas annual costs over the past three years have been as follows:

2020 £1600.21

2021 £1300.04 Reduced heating due to less use of the hall during Covid

2022 £2266.33 New tariff

As at September 2022 the unit rate for gas was standing at 24p, whereas the fixed price which we are paying is 6.30p. This means that if we needed to take a new fixed rate in September 2022 then we would have been paying 380% more than we currently do. This would also mean that if we still used the same amount of gas in the coming year then our annual cost just for gas would be £8612 rather than the £2266 we have actually paid.

The projected cost for this coming year if we were not in our current fixed rates would be a combined total of £14887. We therefore need to hope that by next September when our electricity fixed rate deal comes to an end the global position on energy costs is better than where we are now.

In October I did try to obtain an indication of fixed rates for both gas and electric, but no energy companies were offering fixed rates at all.

As a comparison our combined heating and lighting costs have been as follows:

2018 £2671

2019 £2699

2020 £2645

2021 £2227

2022 £3457

Expenditure over Income

This is a mixed picture because the accounts show an overall expenditure over income of £4591, however this is not a true picture.

The Burton Bulletin for the year shows an income over expenditure of £653, but due to the change in when the BB is now printed our financial year end comes mid-way through advertising receipts being received before printing and the bill for the cost of the print. If the accounts showed the position after all advertising monies had been received and the printing costs had been covered then the figure would show an income over expenditure of £498.

Over the past 12 months we have also been improving the hall specifically funded from the Covid grants that we received over the previous 2 years. The total spent on these projects has been £6225 plus £475 that we paid out for the Stocks information board in Kirkburton which we funded through our new grant scheme which was on behalf of the Kirkburton History Group. The things that we paid for to improve the hall were as follows:

- New oven & hob
- New Immersion heater
- New tables
- New blinds
- Village hall roof
- New store room
- Enlarging the Parish Council Office

When you break down the figures to show how our rental income is covering the day to day costs of running the hall then the accounts show a surplus of £638.

Rental income this year was £18112 from a low of £9787 last year due to the coronavirus. Overall our bank balances show a healthy £60601.

Remember that last year we finished with a surplus income of £21546.

Kirkburton Parish Council Office & Storeroom

A few years ago we did look at enlarging the KPC office to encompass the whole of the adjoining male toilets and shower room. However at the time we were not successful when we applied for a grant from the KPC to help towards this work. However over the past year the Burton Out-of-School Club approached the committee for more storage and the aforementioned male toilets and shower room have been under-utilised for many years. The whole room was quite large and we approached the KPC again and this time met with a positive response. The work was carried out and completed in a two week window in early summer with a grant of £2500 from the KPC that helped towards the whole cost of £3710.30. Due to this financial support we agreed not to charge the KPC office any more than the small hall rental charge, i.e. the same as we have always charged them.

KHCA Grants

Over the past year the committee have agreed that we set up a grant application process so that we can help other groups and individuals in the villages of Kirkburton & Highburton. The first grant was provided following a successful application from Kirkburton History Group for the design, purchase and installation of the stocks information board in Kirkburton, following them re-siting the actual stocks. We have also agreed to fund an information board which will be near the old Kirkburton railway station on the grassed area on Northfield Park, however planning permission from Kirklees Council is awaited before this can proceed.

Burton Bulletin

The Bulletin continues to be an excellent read and Gerard Hetherington continues to do an excellent job as editor. In the past twelve months the Bulletin continues to show a financial surplus and has a credit bank balance of £3256 therefore the Burton Bulletin is in a strong financial position. A very big thank you goes to Gerard, Dave Hilton, Lesley Rattigan, Jan Moscovitch and all the contributors that make the publication so interesting. Another very big thank you goes to John Boden who organises the distribution and to all of the distributors for their time and effort. A special thank you goes to Pat Shaw who has stepped down from the team recently and for her many years of hard work in making the Burton Bulletin what it is today.

Village Hall General Upkeep

General repairs and servicing at the village hall continues, the figure for the past year has decreased. If you were to look back on previous years you will see that this does fluctuate, as it all depends on what is needed to be done. As a comparison our costs for repairs and servicing were as follows;

2018 £1917

2019 £2115

2020 £3266

2021 £1761

2022 £1716

Special thanks go to Kaye Emberton for the excellent work she does and for the time and management that is undertaken by her in the role as Hall Manager.

We have an odd job man and he continues to carry out several jobs to keep the village hall to a good standard.

Burton Open Gardens

This event returned for the first time following the pandemic and it was a great success. Once again it would not have happened without a big input and work by Chris Dean with the help from Peter Taylor. We underwrote the initial costs of producing the programme, but the excellent preparation work and planning helped the event run smoothly and attract a record number of the public. The good weather on the day helped generate a net profit of £4431.20 which was distributed between the Yorkshire Air Ambulance, Kirkwood Hospice, the Red Cross Ukraine Appeal and ourselves at KHCA. After costs KHCA netted £842.20 so we pass on a big thank you not only to Chris and Peter but also to all the other volunteers and to the gardeners who opened up on the day and made it such a success.

Carbon Footprint

Like all village hall's around the country we want to do our bit towards reducing the UK's carbon footprint. You will already be aware that many of the light switches in the hall are on auto turn on and off, which stops certain lights being left on by mistake. Most of the lights in and outside the hall are already LED lights, which reduces the power requirement to run them. The central heating in the hall is powered by gas, however we have a timer in the cellar that is adjusted weekly to ensure we do not use more gas than is needed. The thermostat in the main hall is not to be adjusted by anyone apart from Kaye or myself and this is set at about 19-20 degrees. The solar panels on our roof since about 2008 help with reducing our electricity needs during the day and any surplus is returned to the national grid. A smart meter is fitted in the cellar.

The next time we need to change our gas boilers in the cellar then we will look at the latest technology and see if something like air source heat pumps are a more viable option.

All users of the hall can help with the reduction in our carbon footprint by ensuring all lights are switched off when not required particularly in the main entrance hall and main kitchen when not in use.

Rental Income

As mentioned our rental income has increased due to normality returning to the hall. A small proportion of this is also due to us increasing our rental charges from the 1st January this year. As far as I am aware this has not had a detrimental effect on the user groups, especially as our hourly charging structure was at a low base to start with and we continue to charge one of the lowest, if not the lowest rates in our area. Before our increase in January we had not increased our charges since January 2007. I would mention that the main hall hourly rate did actually go down by 8p.

2022	Budgeted	Actual	£
Utilities	26%	20%	3649.57
Maintenance/admin	56%	71%	12988.38
Community	3%	2%	361.10
Reserve	5%	3.5%	638.64
Projects	10%	2.5%	465.00

To show how our rental income is arrived at I wanted to provide a breakdown in the figures and show how much each User Group contributed to the overall figure.

<u>User Group</u>	<u>Annual rental received</u>	<u>Contribution as a percentage of total rental income</u>
Highburton Playgroup	£6288.08	34.7%
Burton Out-of-School Club	£4374.95	24%
Kirkburton Parish Council	£3060.36	17%
Kirkburton Karate	£ 851.52	4.7%
Highly Strung Guitars & Ukulele	£ 551.80	3%
Burton Crafters	£ 494.40	2.7%
Private Parties	£ 426.00	2%
Election	£ 300.00	1.6%
Tutoring	£ 252.48	1.4%
Christmas markets	£ 255.00	1.4%
Women's Institute	£ 223.80	1.2%
Yoga – Saturday	£ 192.00	1%
Hiloh	£ 112.52	0.6%
Yoga - Wednesday	£ 112.00	0.6%
Yoga Retreat – Sunday	£ 108.00	0.5%
Soothing Bonds	£ 82.28	-
Mothers & Toddlers	£ 82.08	-
Fitness Class	£ 35.00	-
Indoor cricket	£ 29.00	-
Yoga - occasional	£ 13.00	-
Meditation	£ 10.32	-

Hall Bookings Managers

I would like to express my thanks to both Nicola Eastwood and Sophie Webster who volunteered to jointly take on the responsibility of this position and therefore bookings for one off events such as parties can continue to take place. I continue to take responsibility for being the contact for regular user groups and those prospective enquiries wanting to book the hall on a regular basis.

Budget For 2022-23

I am including a budget forecast for the year 2022-23 which is set based on an estimated rental income of £18,000, now that the hall is back to full use.

Utilities	26 %
Maintenance/admin	63 %
Community	3 %
Reserve	3 %
Projects	5 %

I have amended the projected budget for next year which hopefully reflects a more realistic picture, especially with the rate of inflation at 10%. As we have our utility costs fixed it will be the up-keep of the hall which could show our costs rising. The setting of the budget figures helps the committee to ensure we keep on track, and it highlights any discrepancies during the financial year.

- Utilities: we have left the budget the same as we were 6% below our 2021-22 figure, and although our gas prices increased last year I now expect the figures to remain stable over the next 12 months due to good management.
- Maintenance/admin: we have increased the budget for this year as I am expecting certain costs to increase. This section covers cleaning, general running repairs and the up keep of the village hall.
- Community: we keep this budget in anticipation of us having a good financial year.
- Reserve: A suitable reserve needs to be maintained, so should anything serious happen to the hall we will then be in a position to act quickly, and it gives us a sound financial footing for the future. A reserve policy is in place which states that we should keep 100% of our year's expenditure in reserve as a minimum.
- Projects: We keep this budget figure in place as they can always be unforeseen circumstances which require work.

Rental Charges For 2023

Following our increase in rental charges on 1st January this year I propose that we continue with these same charges. My reasoning for this proposal is that we are in a very healthy financial situation and the more we can do to help the various groups who rent the hall the better, especially in the current economic climate. If we increased rental charges then the groups may well have to charge their clients more and that would put more strain on households in the villages.

We must remain vigilant with our finances, but prudent accounting will keep us on a steady course.

The proposed rates will therefore remain the same as follows:

Time	Old School Room £	Thornccliffe Room £	Woodsome Room £	Snug £
Before 19.00 hrs	6.00	4.00	4.00	4.00
After 19.00 hrs	8.00	5.00	5.00	5.00
	Combined use of Old School Room and Thornccliffe Room £		Kitchen Only £	
Before 19.00 hrs	10.00		7.00	
After 19.00 hrs	12.00		8.00	

Parties & One-Off Events

We currently charge £70 for a child's party lasting no more than 4 hours and £150 for a Saturday evening party. It is proposed that these charges also remain the same with the bond deposit staying at £50.

Hall Cleaner

Following the relaxation of lockdown we took on a new cleaner who since the 1st September 2022 has been released and we now have another new cleaner, Catherine, she comes in for 12 hours per week. She will continue on a self-employed basis in the future.

Audit

I would like to thank Simon Coulthard for auditing the accounts.

KIRKBURTON AND HIGHBURTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31st AUGUST, 2022

	<u>2022</u>	<u>2021</u>
	£	£
INCOME		
Hire of hall	18112	9787
Burton Bulletin	2640	2295
Burton Bulletin Grants – KPC	-	750
Kirklees	-	500
Bank Interest received	15	5
Bank charges income	4	-
Burton Open Gardens	5177	-
Insurance claim	1700	1007
Music Licence refund	-	123
Companies House refund	150	-
Donations – Give as you Live	15	47
Private	50	
Grant – KPC Small grant	300	300
KPC Website	-	800
KPC Covid 19	-	1000
KPC Queens Jubilee	150	-
KPC Room expansion	2500	-
Kirklees (Govt) Covid 19	-	19465
	<u>30813</u>	<u>36079</u>
EXPENDITURE		
	Paid	Received
	Net	
Burton Bulletin	1981	2279
Repairs	1716	1761
Security System	521	-
Hot drinking water boiler	-	420
Refuse collections	403	113
Website	2009	239
Burton Open Gardens	4336	-
Window cleaning	185	120
Cleaning	6265	2405
Light and heat	3457	2227
Water rates	192	515
Insurance	2056	1521
Telephone&Broadband	523	606
Office stationery	85	-
Licences	39	-
Xmas tree lights	266	266
Subscriptions	103	35
Miscellaneous items	159	441
PAT testing	78	63
New tables	420	-
Immersion heater	1150	-
Queens Jubilee	245	-
Pest control	65	-
New oven	1343	-
Hall blinds	1853	-
KPC Office & Storeroom	3431	-

Covid grant scheme	475	-
Bank charges - KHCA	48	-
Bank charges – Burton Bulletin	6	-
Village hall roof	1950	1257
Party refunds (Virus)	50	-
Defibrillator	-	265

35404

14533

EXCESS INCOME OVER EXPENDITURE

21546

EXCESS EXPENDITURE OVER INCOME

4591

KIRKBURTON AND HIGHBURTON COMMUNITY ASSOCIATION

BALANCE SHEET

YEAR ENDED 31st AUGUST 2022

	Unrestricted Fund <u>2022</u>	Unrestricted Fund <u>2021</u>
	£	£
FIXED ASSETS		
Tangible assets	283173	283173
CURRENT ASSETS		
Cash in bank and in hand	<u>60601</u>	<u>65192</u>
NET CURRENT ASSETS	60601	65192
	<u>£ 343774</u>	<u>£348365</u>
	=====	=====
FUNDS		
Balance brought forward	348365	326819
Excess income over expenditure		<u>21546</u>
Excess expenditure over Income	<u>4591</u>	
	<u>£ 343774</u>	<u>£ 348365</u>
	=====	=====



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Kirkburton & Highburton Community Association

On accounts for the year
ended

31 AUGUST 2022

Charity no
(if any)

507813

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 08 / 2022.

Responsibilities and
basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

11-06-23

Name:

SIMON COUTHARD

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

Address:

62 MOOR LANE

HIGHBURTON

HUDDERSFIELD HD8 0QS

Section B

Disclosure

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

Give here brief details of any items that the examiner wishes to disclose.