

# KIRKBURTON AND HIGHBURTON COMMUNITY ASSOCIATION

## NOTES ON ACCOUNTS

YEAR ENDED 31<sup>st</sup> AUGUST 2024

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### Expenditure over Income

Although this is the third year in a row that we have shown an excess of expenditure over our income I am not concerned as it is all due to our commitment to allocate funds to the community and improving Burton Village Hall from our reserves which were substantially increased from the Covid support that was granted to us during 2020 and 2021. The total we received from the Covid grants was £30465 and to date we have spent £14929. We continue to make grants available from the Covid funds and whilst we do this our future accounts could continue to show deficits in our year-end financial figures.

The overall yearly excess for this financial year comes to £2408, however the Burton Bulletin excess income distorts this figure so a true figure is a deficit of £3814. Our expenditure on Covid grants includes payments as follows; £1560 was paid out for the information board which the Kirkburton History Group had researched and arranged for Burton Cross in Highburton. We also gave £992 to the Woven group. We paid £144 to the BioBlitz event to have a portable toilet for the day. From of the Covid funds we also spent on the village hall £9358 towards new security i.e. barbed wire and signs, plus several roof repairs.

The Burton Bulletin helped show a better set of figures with a surplus for the year of £1406. This was helped with a grant from One Community of £1500, so without this the Burton Bulletin would have shown a small loss of £94 (see BB section later).

The good news is that over the past year our rental income has surpassed our day to day village hall outgoings by £820 which means that we continue to maintain a healthy financial position with our rental income for the year increased to a record £20242 from £19798. This came about due to the increase use of the hall with new groups starting up, which outweighed those leaving.

Overall our bank balances show a healthy £53357 and our good financial situation allows us to continue to help other local groups or individuals financially with projects that promote and enhance the villages of Kirkburton and Highburton.

### KHCA Grants

This was the third year that our committee have agreed to continue the grant application process so that we can help other groups and individuals in the villages of Kirkburton & Highburton. There were three grants given this year which were:

Kirkburton History Group – Burton Cross £1560

Woven £992

Burton Environment Group – BioBlitz £144

### Village Hall General Upkeep

As you will be aware we do carry out various general repairs and servicing at the village hall during the year. 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;

2021 £1761

2022 £1716

2023 £1993

2024 £2695

I would like to pass on my 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.

### Roof

As mentioned we have had further problems with people getting onto the village hall roof. During the past financial year we have needed to call out the roofer four times and we have had more barbed wire added. We have added three signs saying 'No Lead on the Roof' placed onto the outside walls to try and discourage anyone going onto

the roof. As we no longer have lead on the roof all the damage has been caused by people still trying to see if there is lead, and whilst they are looking they have damaged the slates by either breaking them from walking on them or causing the slates to slip. Since the end of the financial year we have had the roofer out twice more with more barbed wire added, repairs to damaged non-lead patches and repairing damaged slates.

## Utilities

### Electricity

We entered into a new two year fixed deal in October 2023. This gave us a two year term of confirmed prices until October 2025. Since September 2023 our electricity annual costs have risen from 14.6p per kWh to 30p p/kWh, plus a daily standing charge of 29p to 42p, so an increase in our annual cost of £827 i.e. 62% increase, I believe that this is not as bad as it could have been. With the continued help from all the User groups we hope to continue to limit the impact these rises will have on our overall expenditure.

2022	£1190.74
2023	£1370.03
2024	£2197.45

### Gas

Our existing gas three year fixed term contract with EDF finishes in November 2024.

Our existing gas price is 5.859p per kWh.plus a daily standard charge of 23.25p, however the new three year fixed tariff will be 8.54p per kWh plus a daily standard charge of 72.21p.

Our gas annual costs over the past three years have been as follows:

2022	£2266.33
2023	£2572.50
2024	£2252.10

The increase in our gas tariff will need to be monitored and potentially could cause us to increase our rent to all User groups in the future.

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

2021	£2227
2022	£3457
2023	£3943
2024	£4449

### Air Source Heat Pump

Since my report last year we did arrange a building efficiency survey through TSL Kirklees and this was carried out in February 2024. Although the conclusion was that the building could be suitable for an ASHP, a further heat loss survey would be required. The cost of a new ASHP would be £26,345 with a payback over 22 years, which is a long time. Then on top of this is the cost of replacing all the central heating pipework and radiators as they would all need to be enlarged to deal with the air pumped through the system. A quote we received in 2023 for all of the work to be completed was £39k+.

Further issues to consider was the noise of the unit outside, the time it takes to heat the building up, it could not have instant heat like the current system. Like many new technology developments the cost price will come down over the coming years, so at the present time it is a wait and see situation.

For information we were advised that the average community building had annual energy costs of £11.5k this is compared to ours of £4449.

## Burton Bulletin

The Bulletin continues to go from strength to strength with excellent articles and information that our residents enjoy, and appreciate. The Bulletin now has 48 pages which has helped allow more advertisers to contribute to covering the cost which currently is £920 per issue, which includes delivery from Lincolnshire.

We were also successful in gaining a £1500 grant from One Community in helping us cover delivery costs plus the general extra cost of producing a larger Bulletin. The team also needed to purchase new software that helped them collate the Bulletin in preparation of sending it to the printers, this cost £238.75.

A special thank you goes to Gerard Hetherington who continues to do an excellent job as editor and is supported by an excellent team who are Dave Hilton, Lesley Rattigan, Jan Moscovitch, Steve Kerridge, David Russell and new recruit Pharrell de Livio. We also thank John Boden who organises the distribution and to all of the distributors for their time and effort.

In the past twelve months the Bulletin has shown a financial profit of £1406.33 which was achieved due to the grant of £1500, but with increased advertisers the financial situations is that it is in a very stable condition and looks as though this will only improve over the next year, the bank balance is in credit by £3528.96.

## Burton Open Gardens

Once again this bi-annual event was organised by Chris Dean and Peter Taylor and took place on 30 June. After a lot of hard work in organising the event it was a great day with many people attending the lovely gardens and enjoying the live music and singing. Of course a thank you goes to all the households that opened their gardens which made the day. As in past years KHCA was used as the 'banker' for the finances and although we were not one of the three very worthy designated charities our initial outlay to pay for the programmes and poster was covered from the takings. Each charity, Kirkwood Hospice, Yorkshire Air Ambulance and the Red Cross Ukraine appeal each received £1015. Well done everyone.

## Carbon Footprint

Like all village halls 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, you will see that we received £1477 from our feed in tariff rate. A smart meter is fitted in the cellar.

As mentioned earlier we did make enquiries about an air source heat pump for the future, please see earlier report.

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

Once again our rental income has risen to its highest level ever. The main reason for this is the increased usage of the hall as it has never been higher, we continue to get enquiries on a very regular basis for regular potential bookings, but many of them have to be turned away as we do not have the availability to accommodate them. We believe that our hall charges are still the lowest in the area and are more than 50% below some venues. Other venues also operate a different charging structure to us and this can involve charging new groups higher rates than existing groups and another is when charges are unstructured and each group is charged differently. That is all too difficult to manage and keep up-to-date with as far as I am concerned. So we charge all regular groups the same rates, but they are slightly higher in the evenings due to heating and lighting.

2023/24	Budgeted	Actual	£
Utilities	26%	25%	5107.09
Maintenance/admin	63%	66%	13451.43
Community	3%	2%	493.08
Reserve	3%	4%	820.40
Projects	5%	2%	370.00

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.

User Group	Annual rental received	Contribution as a percentage of total rental income
Highburton Playgroup	£6223.00	31%
Burton Out-of-School Club	£4303.00	21%
Kirkburton Parish Council	£3260.50	16%
Slimming World	£ 948.00 (new group)	5%
Kirkburton Karate	£ 882.00	4%
Highly Strung Guitars & Ukulele	£ 667.00	3%
Election	£ 600.00	3%
Burton Crafters	£ 566.00	2.8%
Private Parties	£ 550.00	2.7%
Nyte Ryde	£ 463.00	2%
Brownies	£ 400.00	2%
Embodied Yoga	£ 308.00 (new group)	1.5%
Women's Institute	£ 196.00 (includes new craft group)	0.9%
Dance practice	£ 160.00 (new group)	0.7%
Pyjama drama	£ 152.00 (new group)	0.7%

Chichi-Fit	£ 132.00 (new group)	0.6%
The Riot Act	£ 129.00 (temporary group)	0.6%
Kirkburton Labour	£ 106.50	0.5%
Tutoring	£ 88.00 (now finished)	0.4%
Yoga - Wednesday	£ 63.00 (now finished)	0.4%
Meeting	£ 18.00 (one off)	-
GRIT military	£ 15.00 (one off)	-
Band practice	£ 12.00 (one off)	-

You will notice from the above information the number of new groups that have set up over the past year and we have only lost two groups. At the time of writing this report the Tuesday Mother & Toddler group has stopped due to a lack of numbers and the past years rent which is still due is being paid shortly so will show in next year's accounts. Playgroup will be taking on this time slot from November and they are going to see how it goes.

## Hall Bookings Manager

I would like to thank Ghazala Boota who volunteered to take on this role and responsibility has done a wonderful job on taking bookings for one off events such as parties and has meant that they can continue to take place. However just in the last few weeks she has decided to step down for personal reasons and we are currently looking for someone to take on this role.

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. We do receive enquiries on a regular basis for people looking to start up new groups however the main hall is virtually in constant use during the weekdays and evenings so any new groups only have the small hall and snug available to hire. Even at the weekends the main hall is book on Saturdays until 4pm, so the time for any parties is restricted, but we are better off with regular income than with adhoc bookings.

## Insurance

When our buildings and contents insurance came for renewal this year I searched around thinking we could get a better deal elsewhere, which proved to be the case. You will see that this year's insurance was reduced by £533 and we have the same amount of cover as before. I was initially trying to find an insurer that covered inflatables in the hall as we have had so many children's parties turned away, but no insurer would cover such items. I did find out that Shelley were allowing them but after I asked them to check their insurance they found out that they were not covered so have also stopped inflatables being used.

## Hall Cleaners

Joanne and Kathryn who jointly took on this self-employed role in November last year have been doing a great job, especially as I have not received any adverse comments. I would like to thank them both for all the hard work they do to ensure the hall remains a clean and safe place for all the groups.

## Budget For 2024-25

I am including a budget forecast for the year 2024-25 which is set based on an estimated rental income of £20,000.

Utilities	30 %
Maintenance/admin	67 %
Community	1 %
Reserve	0 %
Projects	2 %

Due to the increase in our utility unit rates I have amended the projected budget for next year which hopefully reflects a more realistic picture especially with inflation still having an impact. As mentioned before the electricity price will impact on our running costs as well as the new gas prices that start in November 2024, Our electricity usage is helped by our solar panels on brighter days, however our gas usage to heat the building especially during cold spells needs to be monitored.

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: as mentioned we have increased the budget for next year due to the increase in both the electricity unit price, and from November 2024 our gas prices will increase and we will need to assess our position at next year's AGM.

- Maintenance/admin: we have increased the budget for this coming year as certain costs will not decrease. This section covers cleaning, general running repairs and the up keep of the village hall on a day to day basis.
- Community: we keep this budget in anticipation of us having a good financial year, however I have decreased the budget slightly due to our Covid grant scheme being available.
- Reserve: I believe our opportunity to add to our reserve monies will be limited if not impossible, however overall 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 a minimum of 100% of our year's expenditure in reserve as a minimum.
- Projects: We keep a small budget figure in place as they can always be unforeseen circumstances which require work, however we have been using the Covid grant scheme to cover some of our additional costs.

## Rental Charges For 2025

Since I took over as Treasurer in 1998 I feel that this coming year is the most difficult to predict with all prices rising and especially with the new gas tariff coming in during November 2024. Our margin between covering our day to day village hall costs has been shrinking over the past few years but until now we have maintained a positive position, but this past year was only possible due to the Covid grant scheme we setup. Hopefully (fingers crossed) the continuing cost of roof repairs will cease now that barbed wire and signs are erected. We have spent over £7k on the roof in one way or another in the past year, and is not sustainable going forward. We last increased our rental charges in January 2023, but not by much considering that before this they were last increased in 2007.

My personal thoughts on the situation is that this time next year we will be in a better position to see where we stand, and currently we are in a very healthy financial situation with plenty of fall back should we need to cover the coming year. My philosophy is that we run the village hall for the benefit of the community and as long as KHCA is financially stable, which we are, then this should in turn help everyone that uses the hall.

My proposal for the rents for 2025 is that they remain the same however I have one amendment and that is our evening rates start at 6pm rather than 7pm. Formal approval is sought at the AGM so it will come down to a vote on that evening. Our room rates are still very favourable when compared to other similar local venues and the more we can do to help the various groups who rent the hall the better, especially in the continuing current economic climate.

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 except for the start of the evening times:

Time	Old School Room	Thornccliffe Room	Woodsome Room	Snug
	£	£	£	£
Before 18.00 hrs	6.00	4.00	4.00	4.00
After 18.00 hrs	8.00	5.00	5.00	5.00
	Combined use of Old School Room and Thornccliffe Room		Kitchen Only	
	£		£	
Before 18.00 hrs	10.00		7.00	
After 18.00 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 refundable bond deposit staying at £50.

## Account Check

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

**KIRKBURTON AND HIGHBURTON COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31<sup>st</sup> AUGUST, 2024**

	<u>2024</u>	<u>2023</u>
	£	£
<b>INCOME</b>		
Hire of hall	20242	19798
Burton Bulletin	3510	2645
Burton Bulletin – One Community grant	1500	-
Bank Interest received	1015	505
Bank charges income	3	5
Solar panel	1477	-
Party bond	100	-
Items rented out	-	20
Burton Open Gardens	3658	-
Donations – Give as you Live	15	-
Grant – KPC Small grant	300	300
KPC Stage grant	-	1000
KPC Defibrillator	563	-
	<u>32383</u>	<u>24273</u>
<b>EXPENDITURE</b>		
Burton Bulletin	3361	3801
Burton Bulletin – Software	239	-
Repairs	2695	1993
Security System	-	323
Refuse collections	261	323
Website	744	744
Burton Open Gardens	3658	-
Window cleaning	105	140
Cleaning	4908	5203
Light and heat	4449	3943
Water rates	658	693
Insurance	1769	2302
Telephone&Broadband	615	533
Office stationery	31	109
Postage	8	-
Licences	112	70
Xmas tree lights	-	266
Subscriptions	13	16
Miscellaneous items	193	219
PAT testing	100	84
Movable doors servicing	-	450
Roof repairs	3778	1107
Barbed wire	3404	-
New Vacuum Cleaner	370	-
iCloud storage	60	-
Defibrillator consumables	493	144
Stage	-	2827
Hall sign & noticeboard	-	1349
KHCA grant awards – History Group	-	2400
Bank charges - KHCA	67	68
Bank charges – Burton Bulletin	4	2
KHCA Covid grant scheme	-	-
Kirkburton History Group – Burton Cross	1560	-
Woven	992	-
BioBlitz	144	-
	<u>34791</u>	<u>29109</u>
<b>EXCESS EXPENDITURE OVER INCOME</b>	<u>2408</u>	<u>4836</u>

**KIRKBURTON AND HighbURTON COMMUNITY ASSOCIATION**

**BALANCE SHEET**

**YEAR ENDED 31<sup>st</sup> AUGUST 2024**

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	Unrestricted Fund <u>2024</u>		Unrestricted Fund <u>2023</u>	
	£	£	£	£
<b>FIXED ASSETS</b>				
Tangible assets		283173		283173
<b>CURRENT ASSETS</b>				
Cash in bank and in hand	53357		55765	
	<hr/>		<hr/>	
<b>NET CURRENT ASSETS</b>		53357		55765
		<u>£ 336530</u>		<u>£338938</u>
		<u><u>£ 336530</u></u>		<u><u>£338938</u></u>
 <b>FUNDS</b>				
Balance brought forward		338938		343774
Excess expenditure over Income		<u>2408</u>		<u>4836</u>
		<u>£ 336530</u>		<u>£ 338938</u>
		<u><u>£ 336530</u></u>		<u><u>£ 338938</u></u>



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 2024

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 / 2024

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:

15 APR 2025

Name:

Simon Coulthard

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.**