

# **Sedbergh Youth and Community Centre**

Charity number 523510

## **Annual Report and Financial Statements for the year ended 31 March 2021**



West Yorkshire Community Accounting Service

# **Sedbergh Youth and Community Centre**

## **Annual Report and Financial Statements for the year ended 31 March 2021**

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**Prepared by West Yorkshire Community Accounting Service**

# **Sedbergh Youth and Community Centre**

## **Trustees' report for the year ended 31 March 2021**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Herbert Michael Buck	Chair	
Christopher Towers		
Nancy O'Farrell		
Sharon Oxtoby		Appointed February 2021
<b>Other officers</b>		
Mr A Butterfield	Centre manager	
<b>Charity number</b>	523510	Registered in England and Wales

### **Registered and principal address**

Sedbergh Centre  
Huddersfield Road  
Odsal  
Bradford  
West Yorkshire  
BD6 1DJ

### **Bankers**

Barclays Bank Plc Leicester LE87 2BB	NatWest Bank Plc 7 Hustlergate Bradford BD1 1PP	COIF Charities Deposit Fund Senator House 85 Queen Victoria Street London EC4V 4ET
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### **Independent examiner**

Helen Galvin FCCA

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The Club was established under a Trust Deed dated 11 October 1962 as amended 24 September

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

### **Objectives and activities**

### **The charity's objects**

The charity's objects are to help educate, support and empower people of all ages and backgrounds through their leisure time activities.

# **Sedbergh Youth and Community Centre**

## **Trustees' report (continued) for the year ended 31 March 2021**

### **Objectives and activities (continued)**

#### **The charity's main activities**

Having developed into a centre which the entire community use we aim to provide positive opportunities for all people in Bradford to participate in sporting, social, educational and cultural activities. Our purpose built centre consists of a main club room, kitchen, sensory room, gymnasium, large function room/dance studio, office space, main office and model railway room.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

#### **Achievements and performance**

During the year the centre was under lockdown, this resulted in less footfall but we have increased our online functions.

Improvements have been made to the building by updating the gymnasium, office space and creating better access for parking.

#### **Financial review**

The net income for the year was £52,534, including net income of £24,347 on unrestricted funds and net income of £28,187 on restricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £86,956.

The trustees annually review the reserves policy to ensure it is in line with the needs of the charity. Three to six months running costs are kept as minimum to ensure continuity of service to groups using the centre.

The trustees aim to hold reserves of at least £23,000 in the Barclays Community Account.

The funds will be held to meet the following costs in the event of the closure of Sedbergh Youth and Community Centre:

All outstanding debts and creditors, salaries and redundancy payments.

Additional payments, if necessary, will be made to this fund each financial year after a review of the above costs.

#### **Risk Management**

The trustees acknowledge they have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **Coronavirus (COVID 19)**

Whilst the coronavirus has had a financial impact there are no material uncertainties so significant as to cast doubt over the ability of the charity to continue to operate as a going concern.

Signed on behalf of the board of trustees on 28/9/2021

# **Sedbergh Youth and Community Centre**

## **Independent examiner's report to the trustees of Sedbergh Youth and Community Centre**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021, which are set out on pages 5 to 12.

### **Responsibilities and basis of report**

As the charity 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 charity's accounts as carried out under section 145 of the 2011 Act. 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 giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do 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.

Signed:  Name: Helen Galvin FCCA

1/10/2021

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Sedbergh Youth and Community Centre**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	28,221	125,582	153,803	126,063
Club members subscriptions		21	-	21	4,462
Hire		3,290	-	3,290	15,671
Fundraising		-	-	-	3,458
Café		-	-	-	992
Other income		164	-	164	263
<b>Total income</b>		<u>31,696</u>	<u>125,582</u>	<u>157,278</u>	<u>150,909</u>
<b>Expenditure on:</b>					
Salaries, NIC and pensions	(3)	-	59,331	59,331	56,107
Payroll charges		1,513	-	1,513	733
Staff travel, training and subsistence		-	-	-	249
Volunteer expenses		-	-	-	272
Rates		-	-	-	1,966
Utilities		288	3,708	3,996	5,239
Repairs, maintenance and renewals		1,284	2,902	4,186	1,015
Caretaking and cleaning		59	7,555	7,614	7,102
Office expenses		100	1,633	1,733	3,523
Advertising and events		-	-	-	1,451
Cafe		-	24	24	1,264
Equipment and materials		221	3,772	3,993	3,025
Hospitality		27	-	27	594
Insurance		2,966	106	3,072	2,670
Other purchases and sundries		784	694	1,478	5,671
Accountancy		60	780	840	1,080
ESF Project costs		-	10,192	10,192	12,256
Depreciation		6,745	-	6,745	5,763
<b>Total expenditure</b>		<u>14,047</u>	<u>90,697</u>	<u>104,744</u>	<u>109,980</u>
<b>Net income</b>		<u>17,649</u>	<u>34,885</u>	<u>52,534</u>	<u>40,929</u>
<b>Transfers between funds</b>		<u>6,698</u>	<u>(6,698)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>24,347</u>	<u>28,187</u>	<u>52,534</u>	<u>40,929</u>
<b>Fund balances brought forward</b>		<u>110,307</u>	<u>4,241</u>	<u>114,548</u>	<u>73,619</u>
<b>Fund balances carried forward</b>	(4)	<u>134,654</u>	<u>32,428</u>	<u>167,082</u>	<u>114,548</u>

All incoming resources and resources expended derive from continuing activities.

# Sedbergh Youth and Community Centre

## Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 47,698	-	47,698	51,921
<b>Total fixed assets</b>	<u>47,698</u>	<u>-</u>	<u>47,698</u>	<u>51,921</u>
<b>Current assets</b>				
Prepayments	995	15,450	16,445	16,987
Cash at bank and in hand	(6) 86,801	16,978	103,779	50,596
<b>Total current assets</b>	<u>87,796</u>	<u>32,428</u>	<u>120,224</u>	<u>67,583</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(7) 840	-	840	4,956
<b>Total current liabilities</b>	<u>840</u>	<u>-</u>	<u>840</u>	<u>4,956</u>
<b>Net current assets</b>	<u>86,956</u>	<u>32,428</u>	<u>119,384</u>	<u>62,627</u>
<b>Net assets</b>	<u>134,654</u>	<u>32,428</u>	<u>167,082</u>	<u>114,548</u>
<b>Funds</b>				
Unrestricted funds	134,654	-	134,654	110,307
Restricted funds	-	32,428	32,428	4,241
<b>Total funds</b>	<u>134,654</u>	<u>32,428</u>	<u>167,082</u>	<u>114,548</u>

The financial statements were approved by the board of trustees on 28/9/2021

Herbert Michael Buck (Trustee)

# **Sedbergh Youth and Community Centre**

## **Notes to the accounts**

### **for the year ended 31 March 2021**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

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

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Property improvements: over 10 years

Computer and playground equipment: over 3 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.



# **Sedbergh Youth and Community Centre**

## **Notes to the accounts**

### **for the year ended 31 March 2021**

#### **1 Accounting policies continued**

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Sedbergh Youth and Community Centre**  
**Notes to the accounts continued**  
**for the year ended 31 March 2021**

<b>2 Grants and donations</b>	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Bradford MDC	27,700	300	28,000	4,800
Pennies from Heaven	-	-	-	427
National Lottery Community Fund	-	58,333	58,333	65,834
Sport England	-	-	-	34,000
Groundwork UK (ESF)	-	11,792	11,792	15,456
Awards for All	-	9,252	9,252	-
HMRC Coronavirus Job Retention Scheme	-	44,919	44,919	-
Other grants and donations	521	986	1,507	5,546
	<u>28,221</u>	<u>125,582</u>	<u>153,803</u>	<u>126,063</u>

<b>3 Staff costs and numbers</b>	2021 £	2020 £
Gross salaries	57,815	54,529
Social security costs	3,338	3,145
Employment allowance	(3,338)	(3,000)
Pensions	1,516	1,433
	<u>59,331</u>	<u>56,107</u>

The average number employees during the year was 4, being an average of 3.4 full time equivalent (2020: 3.8, 3 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2021 £	2020 £
Costs of the scheme to the charity for the year	1,516	1,433
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

<b>4 Restricted funds</b>	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Greenhall Foundation	1,000	-	-	-	1,000
Postcode Community Trust	41	-	-	-	41
Groundwork UK (ESF)	3,200	11,792	10,192	-	4,800
National Lottery Community Fund	-	58,333	34,217	(6,698)	17,418
Awards for All	-	9,252	1,069	-	8,183
HMRC	-	44,919	44,919	-	-
Donation	-	986	-	-	986
Bradford MDC	-	300	300	-	-
	<u>4,241</u>	<u>125,582</u>	<u>90,697</u>	<u>(6,698)</u>	<u>32,428</u>

# Sedbergh Youth and Community Centre

## Notes to the accounts continued

### for the year ended 31 March 2021

#### 4 Restricted funds continued

Fund name	Purpose of restriction
Greenhall Foundation	Towards the Sensory Seating project.
Postcode Community Trust	Towards the costs of the Young at Heart project.
Groundwork UK (ESF)	Towards costs of Nu Futures employability programme.
National Lottery Community Fund	To bring people together, build strong relationships across communities and enable more people to fulfil their potential. The transfer relates to the purchase of £2,522 of fixed assets and a transfer from unrestricted funds. The terms of the funding have been fulfilled by incurring this expenditure. As the expenditure will provide and on-going unrestricted benefit to the charity it has been transferred to the unrestricted fund where it will be depreciated in line with the fixed asset policy. The balance of £4,176 relates to assets purchased in the previous year which should have been charged to this fund but were allocated to unrestricted funds.
Awards for All	For the Holistic Reach programme.
HMRC	For staff who have been furloughed due to Covid-19.
Donation	Towards the man shed.
Bradford MDC	Towards a defibrillator.

#### 5 Tangible assets

	Property improvements	Computer equipment	Total
<u>Cost</u>	£	£	£
At 1 April 2020	55,408	2,276	57,684
Additions	1,700	822	2,522
At 31 March 2021	57,108	3,098	60,206
<u>Depreciation</u>			
At 1 April 2020	5,004	759	5,763
Charge for year	5,712	1,033	6,745
At 31 March 2021	10,716	1,792	12,508
<u>Net book value</u>			
At 31 March 2021	46,392	1,306	47,698
At 31 March 2020	50,404	1,517	51,921

#### 6 Cash at bank and in hand

	2021	2020
	£	£
Cash at bank	103,255	50,295
Cash in hand	524	301
	103,779	50,596

**Sedbergh Youth and Community Centre**  
**Notes to the accounts continued**  
**for the year ended 31 March 2021**

<b>7 Creditors and accruals</b>	2021	2020
	£	£
Creditors	-	4,176
Accruals	840	780
	<u>840</u>	<u>4,956</u>

**8 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The key management personnel of the charity include the trustees and the Centre Manager. The total employee benefits received by the Chief Officer were £24,895 (previous year: £24,917).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

# Sedbergh Youth and Community Centre

## Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income</b>						
Grants and donations	28,221	10,773	125,582	115,290	153,803	126,063
Club members subscriptions	21	4,462	-	-	21	4,462
Hire	3,290	15,671	-	-	3,290	15,671
Fundraising	-	3,458	-	-	-	3,458
Café	-	992	-	-	-	992
Other income	164	263	-	-	164	263
<b>Total income</b>	<b>31,696</b>	<b>35,619</b>	<b>125,582</b>	<b>115,290</b>	<b>157,278</b>	<b>150,909</b>
<b>Expenditure</b>						
Salaries, NIC and pensions	-	10,609	59,331	45,498	59,331	56,107
Payroll charges	1,513	733	-	-	1,513	733
Staff travel, training and subsistence	-	165	-	84	-	249
Volunteer expenses	-	267	-	5	-	272
Rates	-	1,182	-	784	-	1,966
Utilities	288	1,051	3,708	4,188	3,996	5,239
Repairs, maintenance and renewals	1,284	693	2,902	322	4,186	1,015
Caretaking and cleaning	59	153	7,555	6,949	7,614	7,102
Office expenses	100	607	1,633	2,916	1,733	3,523
Advertising and events	-	-	-	1,451	-	1,451
Cafe	-	571	24	693	24	1,264
Equipment and materials	221	2,419	3,772	606	3,993	3,025
Hospitality	27	121	-	473	27	594
Insurance	2,966	1,170	106	1,500	3,072	2,670
Other purchases and sundries	784	2,082	694	3,589	1,478	5,671
Accountancy	60	60	780	1,020	840	1,080
ESF Project costs	-	-	10,192	12,256	10,192	12,256
Depreciation	6,745	5,763	-	-	6,745	5,763
<b>Total expenditure</b>	<b>14,047</b>	<b>27,646</b>	<b>90,697</b>	<b>82,334</b>	<b>104,744</b>	<b>109,980</b>
<b>Net income / (expenditure)</b>	<b>17,649</b>	<b>7,973</b>	<b>34,885</b>	<b>32,956</b>	<b>52,534</b>	<b>40,929</b>
<b>Transfers between funds</b>	<b>6,698</b>	<b>35,766</b>	<b>(6,698)</b>	<b>(35,766)</b>	<b>-</b>	<b>-</b>
<b>Fund balances brought forward</b>	<b>110,307</b>	<b>66,568</b>	<b>4,241</b>	<b>7,051</b>	<b>114,548</b>	<b>73,619</b>
<b>Fund balances carried forward</b>	<b>134,654</b>	<b>110,307</b>	<b>32,428</b>	<b>4,241</b>	<b>167,082</b>	<b>114,548</b>