

Charity Registration Number - 523587

**YORKSHIRE MAIN COMMUNITY CENTRE
COMPANY LIMITED BY GUARANTEE**

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2021

CHARITY COMMISSION
FIRST CONTACT

03 NOV 2022

ACCOUNTS
RECEIVED

YORKSHIRE MAIN COMMUNITY CENTRE

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**YORKSHIRE MAIN COMMUNITY CENTRE
TRUSTEE'S ANNUAL REPORT FOR THE YEAR END 31 DECEMBER 2021**

Full name: Yorkshire Main Community Centre

Other names by which the charity is known: The Rest Centre

Registered charity: 523587

Trustees

James Kelly	Chairperson
Dennis Tymon	Treasurer
Samantha Siddall	Secretary
William McGuire	
John Eaton	
Maureen Tennison	

Organisational structure

The community centre is run by a committee on behalf of the members. Trustees are nominated by interested parties or co-opted by the existing trustees in accordance with the constitution.

Aims and objectives

The objects are to provide a community centre for the benefit of residents in and around the town of Doncaster.

Summary of the main activities undertaken for the public benefit

In setting and confirming these objectives, the trustees consider that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance issued by the Charity Commission and that the rest of this demonstrates that the Association delivers public benefit.

Summary of main achievements during the period

The trust continues to hire out rooms and our main hall within the centre to be used by local community groups or organisations.

2021 has continued to be a somewhat challenging year for the community centre as the limited activities were permitted due to the ongoing government restrictions.

ECO and Holistic Care 4 U continued to provide essential services to the community such as personal care and food provisions. During the year we received support from DMBC Small Business Grants to help the community centre cover core operational costs and with the grant secured from Sport England, our renovation work was completed, making the centre more welcoming for our groups and supporting new provision within the building.

Heading towards the end Of the year when restrictions were further relaxed our activities and face to face sessions gradually re-opened and we are once again a bustling hub for all. 2022 looks set to be a more positive year with our 7-day activity timetable already bursting at the seams.

Financial overview

2021 has been a difficult year and we have relied on the small business grants from DMBC and our reserves to cover the core overheads of the charity. As we look into 2022 we are hopeful that the year will be a more positive one with groups returning to the centre and the increased rental from hall hire. Our thanks goes out to ECO who have supported us during the year and we look forward to re-engaging with our community with a newly refurbished building.

Reserves policy

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity at a level to provide sufficient funds to cover anticipated administration and support.

**YORKSHIRE MAIN COMMUNITY CENTRE
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

Report to the trustees of Yorkshire Main Community Centre on the accounts for the year ended 31 December 2021 set out on pages 4 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under section 144(2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of 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, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the Management Committee have not met the requirements to ensure that:
 - proper accounting records have been kept in accordance with section 386 of the Companies Act 2006; and
 - accounts are prepared which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or
- 2 which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andrew Cribb, FCA
Smith Craven (Yorkshire) Limited
Sidings House
Sidings Court
Lakeside
Doncaster DN4 5NU

YORKSHIRE MAIN COMMUNITY CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31ST DECEMBER 2021

	Note	2021				2020		
		Unrestricted funds £	Restricted income funds £	Restricted Assets £	Total funds £	Unrestricted funds	Restricted income funds	Total funds £
INCOME								
Donations and legacies	2	17,041	-	-	17,041	11,893	46,139	58,032
Other trading activities	2	13,830	-	-	13,830	15,218	-	15,218
Investments	2	0	-	-	0	41	-	41
Other	2	-	-	-	-	195	-	195
Total		30,871	-	-	30,871	27,347	46,139	73,486
EXPENDITURE	3	24,190	870	-	25,060	22,300	73	22,373
TOTAL EXPENDITURE		24,190	870	0	25,060	22,300	73	22,373
NET INCOME/(EXPENDITURE)		6,681	(870)	0	5,811	5,047	46,066	51,113
RECONCILIATION OF FUNDS								
Funds brought forward		151,679	46,066	-	197,745	146,632	-	146,632
Transfer of funds	10.3	(129,759)	(42,570)	172,329	-	-	-	-
Funds carried forward		28,601	2,626	172,329	203,556	151,679	46,066	197,745

All operations of the charity in the year are continuing.


The charity has no recognised gains or losses other than the net incoming resources for the above financial year.

YORKSHIRE MAIN COMMUNITY CENTRE
(Company Number: 4625467)
BALANCE SHEET

AT 31ST December 2021

	Note	Unrestricted funds £	Restricted income funds £	Restricted Assets £	Total this year £	Total last year £
FIXED ASSETS:						
Tangible fixed assets for use by the charity	7	-	-	172,329	172,329	178,658
Total fixed assets		-	0	172,329	-	178,658
CURRENT ASSETS:						
Cash at bank and in hand		29,701	2,626		32,327	20,073
Total current assets		29,701	2,626	-	32,327	20,073
CURRENT LIABILITIES						
Creditors	8	1,100	-		1,100	986
NET CURRENT ASSETS		28,601	2,626	-	31,227	19,087
NET ASSETS		28,601	2,626	172,329	31,227	197,745
FUNDS OF THE CHARITY						
Unrestricted fund (general reserve)	10	28,601	-	-	28,601	151,679
Restricted funds		-	2,626	-	2,626	46,066
Restricted Assets		-	-	172,329	172,329	-
Total charity funds		28,601	2,626	172,329	203,556	197,746

Accounts approved and signed on behalf of Yorkshire Main Community Centre.

Approved on  2022

J Kelly - Chair of Trustees

On behalf of the Charity's Trustees

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the accounts.

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)) (effective 1 January 2015), Financial Reporting Standard applicable in the UK and Republic of Ireland 102) and the Companies Act 2006.

Yorkshire Main Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transactional value unless otherwise state in the relevant accounting policy note(s). The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest £.

1.2 Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the income and the amount can be quantified with reasonable accuracy. All material incoming resources have been included on a receivable basis - i.e. they are included if the date receivable falls within the period covered by these accounts.

1.3 Resources expended

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is included as part of the expenditure to which it relates. They have been analysed using a natural classification

1.4 Allocation of costs

Resources expended on charitable activities, whether direct or support, are reported according to the type of expenditure.

1.5 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.

1.6 Investment income

Investment income is recorded under the accruals method.

1.7 Liability recognition

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

1.8 Governance costs

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

1.9 Depreciation

Depreciation is calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets with a cost exceeding £500 over their expected useful lives.

The rates applicable are:

Property improvements	2% straight line
Fixtures, fittings and	15% reducing balance
IT	33%

YORKSHIRE MAIN COMMUNITY CENTRE

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST DECEMBER 2021

1 ACCOUNTING POLICIES - CONTINUED

1.10 Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity is a small company.

1.11 Taxation

The Project, as the basis of its charitable activities, incurs no liability to corporation tax.

2 ANALYSIS OF INCOME

	This year £	Last year £
2.1 Donations and legacies		
Grants and Donations	17,041	58,032
	<hr/> 17,041	<hr/> 58,032
2.2 Income from other trading activities		
Room hire	13,215	15,218
Fundraising events	615	-
	<hr/> 13,830	<hr/> 15,218
2.3 Investment income		
Bank interest	0	41
	<hr/> 0	<hr/> 41
2.4 Other income		
Sundry	-	195
	<hr/> -	<hr/> 195

3 ANALYSIS OF RESOURCES EXPENDED

	2021			2020		
	Unrestr'd funds £	Restricted funds £	Total funds £	Unrestr'd funds £	Restricted funds £	Total funds £
Charitable Expenditure						
Salary costs	-	-	-	1,860	-	1,860
Payroll costs	-	-	-	21	-	21
Rent & room hire	89	-	89	89	-	89
Utilities	7,109	-	7,109	5,773	-	5,773
Premises maintenance	3,964	-	3,964	4,603	-	4,603
Cleaning	-	-	-	-	-	-
Insurance	1,765	-	1,765	1,685	-	1,685
Telephone, internet & postage	-	-	-	-	-	-
Printing & stationery	-	-	-	95	-	95
Grants & donations paid	2,500	-	2,500	-	-	-
Equipment repairs & renewals	1,096	-	1,096	918	-	918
Accountancy	600	-	600	500	-	500
Depreciation	5,459	870	6,329	5,224	73	5,297
Sundry expenditure	1,608	-	1,608	1,532	-	1,532
						-
Total	<hr/> 24,190	<hr/> 870	<hr/> 25,061	<hr/> 22,300	<hr/> 73	<hr/> 22,373

YORKSHIRE MAIN COMMUNITY CENTRE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

4 GOVERNANCE COSTS

Professional fees	600	-	600	500	-	500
Total	<u>600</u>	-	<u>600</u>	<u>500</u>	-	<u>500</u>

5 DETAILS OF CERTAIN ITEMS OF EXPENDITURE

5.1 Trustee expenses

This year Last year

Number of trustees who were paid expenses	-	-
Total amount paid	£Nil	£Nil

No expenses were paid to trustees of the charity during the year.

5.2 Fees for examination or audit of the accounts

This year Last year
£ £

Independent examiner's fees for reporting on the accounts	600	500
	<u>600</u>	<u>500</u>

6 PAID EMPLOYEES

This year Last year
£ £

6.1 Staff costs

Gross wages	-	1,816
Employer's national insurance costs	-	44
Pension costs	-	-
Total staff costs	<u>-</u>	<u>1,860</u>

No remuneration was paid to trustees of the charity during the year.

No employee earned more than £60,000 in the period.

6.2 Average number of full-time equivalent employees in the year

This year Last year
number number

The parts of the charity in which the employees work

Charitable activities	1	1
Total	<u>1</u>	<u>1</u>

YORKSHIRE MAIN COMMUNITY CENTRE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

7 TANGIBLE FIXED ASSETS

7.1 Cost or valuation	Buildings improvement £	General equipment £	IT equipment £	Motor Vehicles	Total £
Balance brought forward	227,833	7,448	898	29,629	265,808
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Balance carried forward	227,833	7,448	898	29,629	265,808
7.2 Accumulated depreciation					
Balance brought forward	60,991	6,885	898	18,376	87,150
Depreciation charge for year	4,557	84	-	1,688	6,329
Depreciation on disposals	-	-	-	-	-
Balance carried forward	65,548	6,969	898	20,064	93,479
7.3 Net book value					
Brought forward	166,842	563	-	11,253	178,658
Carried forward	162,285	479	-	9,565	172,329

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Analysis of creditors

Amounts falling due within one year	This year £	Last year £
Accruals and deferred income	1,100	986
Total	1,100	986

9 MOVEMENT IN DEFERRED INCOME

	Opening balance £	Income Released £	Income Deferred £	Closing Balance £
Grant funding	146,632	(0)	(0)	146,632

YORKSHIRE MAIN COMMUNITY CENTRE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

10 MOVEMENT IN FUNDS

10.1 Principal restricted funds held

Fund name	Purpose and restrictions
Sport England	for building renovations

10.2 Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	Restricted Assets £	Total £
Tangible fixed assets	-	-	172,329	172,329
Current assets	29,701	2,626	-	32,328
Current liabilities	(1,100)	-	-	(1,100)
Net assets at 31 December 2021	28,601	2,626	172,329	203,556

10.3 Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfer £	Closing Balance £
Unrestricted funds					
General Fund	151,679	30,871	(24,190)	(129,759)	28,601
Restricted funds					
Core activities	46,066	-	(870)	(42,570)	2,626
Restricted Assets					
Fixed asset funds	-	-		172,329	172,329

11 RELATED PARTY TRANSACTIONS

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020: £Nil).

12 RESTRICTED FUNDS

Assets have been transferred to a separate fixed asset fund in the year