



chartered certified accountants

Charity Number 0523835

FRECHEVILLE COMMUNITY CENTRE

ACCOUNTS AND REPORTS

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Venture One Business Park, Long Acre Close, Sheffield, S20 3FR.
Tel 0114 276 4440 Fax 0114 247 4492

www.hewittsaccountants.co.uk
enquiries@hewittsaccountants.co.uk



CHARITY COMMISSION
FOR ENGLAND AND WALES

Frecheville Community Centre

523835

Receipts and payments accounts

CC16a

For the period
from

01/01/2023

To

31/12/2023

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations & gifts	9,103	-	-	9,103	4,919
Sales within charitable activities	26,642	-	-	26,642	21,315
Bank interest received	262	-	-	262	50
Refunds	-	-	-	-	-
Covid-19 Grants/Funding	-	-	-	-	4,519
Sub total (Gross income for AR)	36,007	-	-	36,007	30,803
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	36,007	-	-	36,007	30,803
A3 Payments					
Rates	1,909	-	-	1,909	2,120
Insurance	1,743	-	-	1,743	1,577
Light & Heat	12,739	-	-	12,739	9,784
Repairs & Maintenance	5,259	-	-	5,259	9,071
Postage, packaging & stationery	1,317	-	-	1,317	227
Telephone & Fax	617	-	-	617	468
Cleaning materials	2,761	-	-	2,761	2,092
Waste disposal	1,753	-	-	1,753	1,810
Sundry expenses	-	-	-	-	-
Share of governance costs	900	-	-	900	684
Licence	555	-	-	555	1,012
Sum up bar payments	4,027	-	-	4,027	-
	-	-	-	-	-
Sub total	33,580	-	-	33,580	28,845
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	33,580	-	-	33,580	28,845
Net of receipts/(payments)	2,427	-	-	2,427	1,958
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	63,842	-	-	63,842	61,884
Cash funds this year end	66,269	-	-	66,269	63,842

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash at bank	66,269	-	-
		-	-	-
		-	-	-
		-	-	-
	Total cash funds	66,269	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets				

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets	National Savings	Unrestricted		3,000

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use				

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities				

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Mr P Newton	15/04/2024
	Ms M Watson	15/04/2024

FRECHEVILLE COMMUNITY CENTRE

ACCOUNTS AND REPORTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Accountants' Report on the Unaudited Accounts to Frecheville Community Centre

As described on the receipts and payments accounts, you have approved the accounts for the year ended 31 December 2023 set out in the receipts and payments accounts. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

Hewitts
Chartered Certified Accountants
11 Venture One Business Park
Long Acre Close
Sheffield
S20 3FR

15th April 2024

Notes to the Unaudited Accounts to Frecheville Community Centre for the year ended 31 December 2023

Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2023	Movement in funds		Balance at 31 December 2023
	£	Incoming resources	Resources expended	£
		£	£	
First National Housing Trust	<u>15,166</u>	<u>919</u>	-	<u>16,085</u>

The First National Housing Trust designated fund has been set aside by the trustees for the general benefit of the designated area Frecheville.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with its designated purposes.



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**

Frecheville Community Centre

**On accounts for the year
ended**

31st December 2023

**Charity no
(if any)**

523835

Set out on pages

1

(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 31/12/2023.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, 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 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Ian C Boot

Date:

15/04/24

Name:

Ian C Boot

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

Association of Chartered Certified Accountants

Address:

Hewitts Accountants Limited

11 Venture One Business Park

Long Acre Close, Sheffield, S20 3FR

Section B

Disclosure

Only complete if the examiner needs to highlight 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.

FRECHEVILLE COMMUNITY CENTRE TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and accounts for the year ended 31 December 2023.

The accounts have been prepared in accordance with the charitable trust deed and the Charities Act 2011.

Objectives and activities

The objects are to maintain and promote, for the benefit of the area, the Frecheville Community Centre. The management aims to provide first class facilities at an affordable cost from the various rooms available for hire.

Achievements and performance

To conform with regulations regarding music the Centre was registered and paid for both a PPL and PRS licence. The dispute over payments has been resolved and the centre now only pays the PRS licence with individual groups paying PPL if appropriate. This will mean a reduction in the Centres costs.

The cost of heating and lighting continue to be major items of expenditure with large increase in electricity and gas. It is predicted that costs could double from early 2023 when existing Electric and Gas contracts expire.

The Sweet Pea Café opened in February and has been a great success as a way in which new people have been introduced to the Centre.

The major improvement during the year has been the complete replacement of the stage curtains (apart from the front curtain) and a new set of steps from the stage to the hall paid out of funds raised by the pantomime. There has also been a major clear out backstage of accumulated equipment and stage props. Two new emergency doors from the main hall were ordered in December and will be fitted in early January 2024

It is hoped to continue with external maintenance and installation of Upvc windows during 2024.

Financial review

The statement of receipts and payments shows a net increase in cash funds from the previous year.

As a registered charity our rate bill is significantly reduced as well as a lower rate of VAT on our gas and electricity.

Room rent was £20,744 for the year which is an increase over last year, this does need to be maintained to help cover the increased costs of energy and general maintenance. Considering all that is happening with costs increasing etc. our bank balance has increased slightly which is gratifying for the many people who work hard to keep the Centre going.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to maintain the next twelve months operating costs. The actual level of freely available unrestricted funds (which therefore excludes tangible fixed assets) on 31 December 2023 was £53,184 (2022: £51,676).

The designated fund represents monies received annually under covenant from First National Housing Trust. This money is set aside for the general benefit of the designated area of Frecheville.

FRECHEVILLE COMMUNITY CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees 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.

Frecheville Community Centre's trustees recognise their responsibility in ensuring that the charity continues to provide a service of public benefit and to this end refer to Charity Commission guidelines on this matter.

Structure, governance and management.

The charity was established by a charitable trust deed in January 1935 with the building being officially opened in June 1937. The constitution is set out in its governing document as adopted in January 1935 and revised in 1963 and 1982 and 2022.

The trustees who served during the year were:

Mr A Hood – Deceased (died 9th March 2023)

Mr J P Newton

Ms M Watson

Ms E Staples

Ms C De Couto – appointed AGM 17th August 2023

The trustees are appointed by the members in general meeting and shall not be less than two or more than four in number.

The trustees' report was approved by the Board of Trustees.

Mr J P Newton

Reporting trustee

15th April 2024