

REGISTERED COMPANY NUMBER: 06987067 (England and Wales)
REGISTERED CHARITY NUMBER: 1181436

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
Luddendenfoot Community Association

Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

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for the Year Ended 31 March 2021

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Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to :

- advance education of the residents of Luddenden Foot and the surrounding areas
- provide recreational and leisure facilities in the interest of social welfare for the residents of Luddenden Foot and the surrounding areas

Significant activities

Whilst activities have been somewhat curtailed during this year due to COVID 19 the community centre has welcomed back groups from September 2020 who hire the centre for a variety of social and recreational activities.

Public benefit

The charity has referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the aims and objectives and in planning the charity's future activities. The charity provides a meeting place and social interaction for the residents of the local community and has developed links with other local community groups.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year there has been an increase in the number of groups using the centre ie fitness groups, home education groups and social groups.

Significant progress has been made on repairs to the building including fire safety upgrade and new doors.

There has also been significant expenditure on new computer equipment and new tables/chairs etc. which will enable the charity to offer free internet access and IT classes.

Fundraising activities

Grants were received from National Lottery re new IT equipment and from Lloyds towards roof repairs.

The centre also received a grant from Calderdale Council re COVID survival grant.

Grants are received for local food banks and are distributed on the whole to the Luddenden Mayor's fund.

FINANCIAL REVIEW

Financial position

Income for the year amounted to £29239 and expenditure amounted to £24363

Funds held at end of year were £28762 of which £16585 were free reserves.

Principal funding sources

Principal funding sources are from grants and room hire.

Reserves policy

The charity plans to build up its reserves to meet the current and future needs of the charity and to enable the charity to continue as a going concern.

At present there are restricted funds of £12177 held by the charity.

Going concern

The trustees have considered going concern and are of the opinion that the charity is a going concern despite the COVID 19 pandemic and the fact that they are a new board of trustees. They consider that they have adequate resources to continue to operate for the foreseeable future.

FUTURE PLANS

During 2021 the charity have continued to receive bookings from new users which increases financial stability.

This in turn will mean the charity can move on with further improvements re flat roof repairs, replastering and new flooring. The charity also intends to finish the refurbishment of the IT suite and it can then begin IT classes for the community.

During 2021 the charity has extended its links with the local community through Halloween trail, Christmas donation, fundraising events.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

There are currently 8 trustees

Organisational structure

The trustees make all decisions regarding strategic matters, fund raising and expenditure.

Induction and training of new trustees

A policy for inducting and training trustees has been agreed.

Related parties

The only related parties are the trustees none of whom are remunerated or receive any benefits in kind.

Risk management

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06987067 (England and Wales)

Registered Charity number

1181436

Registered office

Civic Centre
Station Road
Luddendenfoot
Halifax
West Yorkshire
HX2 6AD

Trustees

Ms F E Rushworth Chair (appointed 1.6.20)
Ms G M Radford Secretary (appointed 1.6.20)
Ms E A Titley Treasurer (appointed 1.6.20)
Ms N Manning-Cutts (appointed 3.6.20)
Ms N L Walker (appointed 1.6.20)
Ms B Hayes (appointed 1.6.20)
Ms C Mcleod (appointed 1.6.20)
Ms G Butterworth (appointed 1.6.20)
Ms V Marks (appointed 1.6.20) (resigned 28.9.21)

Company Secretary

Ms G M Radford

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

T A Kelliher ACA
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Luddendenfoot Community Association for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 14 December 2021 and signed on its behalf by:

Ms F E Rushworth - Trustee

**Independent Examiner's Report to the Trustees of
Luddendenfoot Community Association**

Independent examiner's report to the trustees of Luddendenfoot Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement - matters of concern identified

I have completed my examination.

Having completed my examination of the accounts, I have noted this as a matter of concern in my independent examiner's report highlighting that sufficient accounting records had not been fully maintained.

We are reporting on the accounts for 31 March 2021 only. We cannot ascertain the comparative figures for year to 31 March 2020 which were prepared by previous accountant as they have not responded to our requests for information regarding these accounts and we cannot locate copies of accounts and working papers for this period.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. except for the matter of concern noted above accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; and
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

T A Kelliher ACA
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Date:

Luddendenfoot Community Association**Statement of Financial Activities
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,395	24,844	29,239	-
EXPENDITURE ON					
Charitable activities					
General exps		11,696	12,667	24,363	-
NET INCOME/(EXPENDITURE)		<u>(7,301)</u>	<u>12,177</u>	<u>4,876</u>	<u>-</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		23,886	-	23,886	23,886
TOTAL FUNDS CARRIED FORWARD		<u>16,585</u>	<u>12,177</u>	<u>28,762</u>	<u>23,886</u>

The notes form part of these financial statements

Luddendenfoot Community Association**Balance Sheet**
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	5	4,432	5,553	9,985	5,909
CURRENT ASSETS					
Debtors	6	493	-	493	12,553
Cash at bank and in hand		12,500	6,624	19,124	6,064
		<u>12,993</u>	<u>6,624</u>	<u>19,617</u>	<u>18,617</u>
CREDITORS					
Amounts falling due within one year	7	(840)	-	(840)	(640)
NET CURRENT ASSETS		<u>12,153</u>	<u>6,624</u>	<u>18,777</u>	<u>17,977</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>16,585</u>	<u>12,177</u>	<u>28,762</u>	<u>23,886</u>
NET ASSETS		<u>16,585</u>	<u>12,177</u>	<u>28,762</u>	<u>23,886</u>
FUNDS	8				
Unrestricted funds				16,585	23,886
Restricted funds				12,177	-
TOTAL FUNDS				<u>28,762</u>	<u>23,886</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2021 and were signed on its behalf by:

E A Titley - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Office improvements	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	3,328	-

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	-	-	-
RECONCILIATION OF FUNDS			
Total funds brought forward	23,886	-	23,886
TOTAL FUNDS CARRIED FORWARD	<u>23,886</u>	<u>-</u>	<u>23,886</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office improvements £	Totals £
COST			
At 1 April 2020	5,909	-	5,909
Additions	3,177	4,227	7,404
At 31 March 2021	<u>9,086</u>	<u>4,227</u>	<u>13,313</u>
DEPRECIATION			
Charge for year	<u>2,271</u>	<u>1,057</u>	<u>3,328</u>
NET BOOK VALUE			
At 31 March 2021	<u>6,815</u>	<u>3,170</u>	<u>9,985</u>
At 31 March 2020	<u>5,909</u>	<u>-</u>	<u>5,909</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	-	12,553
Prepayments and other debtors	493	-
	<u>493</u>	<u>12,553</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Accrued expenses	840	640
	<u>840</u>	<u>640</u>

8. MOVEMENT IN FUNDS

	At 1.4.20	Net movement	At
	£	in funds	31.3.21
		£	£
Unrestricted funds			
General fund	23,886	(7,301)	16,585
Restricted funds			
Lottery Grant	-	6,548	6,548
Roof repairs	-	5,000	5,000
Food bank	-	629	629
	<u>-</u>	<u>12,177</u>	<u>12,177</u>
TOTAL FUNDS	<u>23,886</u>	<u>4,876</u>	<u>28,762</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	4,395	(11,696)	(7,301)
Restricted funds			
Lottery Grant	9,900	(3,352)	6,548
Roof repairs	5,000	-	5,000
Food bank	9,944	(9,315)	629
	<u>24,844</u>	<u>(12,667)</u>	<u>12,177</u>
TOTAL FUNDS	<u>29,239</u>	<u>(24,363)</u>	<u>4,876</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Luddendenfoot Community Association**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,819	-
Grants	22,290	-
Admissions	1,130	-
	<u>29,239</u>	<u>-</u>
Total incoming resources	29,239	-
EXPENDITURE		
Charitable activities		
Rates and water	280	-
Insurance	1,523	-
Light and heat	1,417	-
Repairs and renewals	4,615	-
Sundries	1,456	-
Cleaning/COVID expenses	763	-
Fixtures and fittings	2,271	-
Computer equipment	1,057	-
Grants to institutions	9,280	-
	<u>22,662</u>	<u>-</u>
Support costs		
Information technology		
IT/computer costs	861	-
Governance costs		
Accountancy and legal fees	840	-
Total resources expended	24,363	-
Net income	4,876	-

This page does not form part of the statutory financial statements