

Chickenley Community Centre
Financial Statements
Year ended 29 February 2016

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Financial Statements
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Chickenley Community Centre

Financial Statements

Year ended 29 February 2016

Company information

Structure Company limited by guarantee

Registered and principal Office

Princess Road
Chickenley
Dewsbury WF12 8QT

Bank

Yorkshire Bank
46 Market Place
Dewsbury
WF13 1DN

Independent examiner

K Butt
Butt & Co
Chartered Certified Accountants
10 Lord Street
Keighley
BD21 3DB

Chickenley Community Centre

Financial Statements

Year ended 29 February 2016

Trustees' Report

The Trustees present their annual report and Financial Statements for the year ended 29th February 2016.

Objects

To promote the benefit of the inhabitants of Chickenley, and the neighbourhood without distinction of sex, sexual orientation, race, religious or other opinion, by associating together the said inhabitants and the local authority, voluntary and other organisations in a common effort to advance education and to promote facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Maintain and manage Chickenley Community Centre whether alone or in cooperation with the local authority or other persons or body in furtherance of these objectives.

Organization

Chair		
Rev Anthony Musgreave	(unpaid)	
Treasurer		
Paul Kane	(unpaid)	
Roy Williams	(unpaid)	
(joined 1 May 2015)		
(resigned 1 May 2015)		
Trustees		
Suzanne Broady	(unpaid)	
Roy Williams	(unpaid)	
Paul Kane	(unpaid)	
(joined 1 May 2015)		
Darren Wilson	(unpaid)	
(joined 17 November 2015)		
Secretary		
Cathy Scott	(paid)	

Trustees' responsibilities

Charities Act 1960 to 1993 and Charities (Accounts Report) Regulations 1995 and 2000 require the trustees to prepare the financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of the income and expenditure for the year then ended. In preparing these statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed in the financial statements.
- Prepare the financial statements on the going concern basis, unless it is unreasonable to presume that the charity will continue.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements, comply with the Companies Act 2006, Charities Act 1960, 1985 and 1999. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Review

During the year the charity continued work in pursuance of its objectives, to provide facilities for the local community. Once again the charity has posted a slight increase in the net surplus of funds. The trustees continue to peruse transfer of assets from the Council to the Centre. An initial facility of £5,000.00 has been secured to cover preliminary administrative and professional out goings. Surplus for this year was £36,476.00 (2015 surplus £33,016.00).

On behalf of the trustees

Signed 
Name: J. Williams

Date 10.08.16

Independent Examiner's Report

To the Members of

Chickenley Community Centre

Year ended 29 February 2016

I report on the accounts of the company, along with the accompanying notes, for the year ended 29 February 2016.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 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 REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the 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 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 connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, 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 have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. B. Butt
F.C.C.A.

Butt & Co
Chartered Certified Accountants
10 Lord Street
Keighley BD21 3DB

Dated : 10.08.16

Chickenley Community Centre
Statement of Financial Activities
(Including income and expenditure account)
Year Ended 29 February 2016

INCOMING RESOURCES		Notes	Restricted Funds	Unrestricted Funds	Total	£	£
Grants	2		108,206	-	108,206	98,078	
Charitable activities	2		-	17,271	17,271	20,619	
Total incoming resources			108,206	17,271	125,477	118,697	
RESOURCES EXPENDED							
Cost of charitable activities	3		55,582	2,221	57,803	57,650	
General administrative costs	4		19,382	11,817	31,199	28,031	
Total resources expended			74,964	14,038	89,001	85,681	
Net incoming resources for the year			33,242	3,233	36,476	33,016	

Chickenley Community Centre

Balance Sheet

AS at 29 February 2016

Notes		2015	£
Fixed assets			
	Tangible		
6		37,894	
Current assets			
	Debtors and prepayments	254	68
	Cash at bank and in hand	107,714	67,068
		107,968	67,136
	Creditors		
8	Amounts falling due within one year	11,565	9,722
NET CURRENT ASSETS			
		96,403	57,414
NET ASSETS			
		134,297	97,821
REPRESENTED BY			
	Total funds	10	134,297
			97,821

For the year ending 29 February 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Signed _____
Name: R. Williams

Date: 11.08.16

1 Principal accounting policies

Basis of accounting
The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the 2005 Revision of the Statement of recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales, effective April 2005. The accounts have been drawn up in accordance with the provisions of the Charities Act and the Companies Act.

In so far as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales, effective April 2005 requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirement differs from those of the FRSSE.

Advantage has been taken of paragraph 3(3) of Schedule 4 of the Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of company's operation.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting convention
The financial statements are prepared, on a going concern basis, under the historical cost convention.

Incoming resources
Incoming resources are accounted for on a receivable basis, deferred as described below where appropriate. Rental income is recognised when due.

Recognition of liabilities
Liabilities are recognised on accruals basis in accordance with the normal accounting principles, modified where necessary in accordance with the guidance given in the SORP (effective April 2005) issued by the Charity Commissioners for England and Wales.

Charitable expenditure
Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following:

Cost of raising and generating funds
The cost of raising and generating funds includes fees incurred in respect of investment management fees.

Activities in furtherance of the charity objectives
The cost of activities in furtherance of charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

Management and administration of the charity
Management and administration costs represent expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Chickenley Community Centre
Notes to the Financial Statements
Year Ended 29 February 2016

Allocation of costs within types of resources expended
the charity's operating costs include staff costs, rent etc. Such costs are allocated between types of resources expended on the basis of estimates made by the trustees.
Administration expenditure includes all expenditure not directly related to direct charitable activities. In respect of certain items of expenditure it is a matter of judgment as to whether such items are direct charitable expenditure or are administrative, and the trustees have applied their reasonable judgment in apportioning such costs.

Fixed assets and depreciation
Tangible fixed assets are capitalised if they cost more than £500.00, then they are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful economic lives.

Fixtures and fittings	25% reducing balance
Computer equipment	25% reducing balance
Building refurbishment	10% reducing balance

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

Funds structure policy
The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Winding up or dissolution
If upon winding up or dissolution of the charity there remain any assets, after satisfying all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having objects similar to the charity.

2 Incoming resources		2015		
		Restricted	Unrestricted	Total
		£	£	£
Grants	Award for all garden project	-	-	10,000
	Lloyds TSB compliance	14,125	-	14,125
	Kirklees discretionary fund	5,130	-	7,500
	Kirklees cyber library	13,646	-	4,548
	Kirklees Thursday club	1,045	-	1,075
	Kirklees development	5,000	-	-
	Big Lottery Fund	59,260	-	55,840
	Community grant up to you	5,000	-	-
	Match funding	5,000	-	4,990
	Building refurbish	108,206	-	98,078
Charitable activities	Room hire	-	16,281	9,040
	Miscellaneous income	-	990	10,999
	Contribution by participants	-	-	580
		-	17,271	20,619

Chickenley Community Centre
Notes to the Financial Statements
Year Ended 29 February 2016

	3 Cost of charitable activities and charitable expenditure			2016
	Restricted Funds	Unrestricted Funds	Total	
Activities, football, health etc	8,125	-	8,125	11,634
Gardening	1,072	-	1,072	3,430
Support cost	9,197	-	9,197	15,065
Gross wages - charitable activities	44,934	-	44,934	40,941
Payroll cost	857	-	857	783
Staff training and welfare	594	-	594	-
Catering	-	2,221	2,221	820
Travel	-	-	-	41
Total	55,582	2,221	57,803	67,660
4 General administrative costs				
Premises costs	-	1,692	1,692	1,750
Insurance	-	1,052	1,052	1,429
Cleaning	2,042	-	2,042	1,274
Repairs and renewals	2,042	-	2,042	4,453
Legal and professional costs	1,820	-	1,820	733
Policy and promotion	-	900	900	900
Accountancy	1,820	900	2,720	1,633
Administrative costs	14,978	-	14,978	13,647
Salaries - administrative staff	257	204	461	395
Telephone	-	677	677	511
Printing, postage and stationery	285	-	285	-
Computer consumables	-	407	407	378
Licences and permits	-	182	182	181
Bank charges	-	36	36	12
Sundry expenses	-	6,668	6,668	6,822
Depreciation	15,520	8,173	23,693	21,945
Total	19,382	11,817	31,199	28,031
5 Employees				
Average number of employees	4	5		

Chickenley Community Centre
Notes to the Financial Statements
Year Ended 29 February 2016

6 Fixed assets				
	Cost	1st March 2015	Less: disposal	29th February 2016
Fixtures and fittings	£	14,120	-	14,120
Building refurbishment	£	39,641	2,000	41,641
Computers and equipment	£	26,902	2,155	29,056
Total	£	80,663	4,155	84,818
Depreciation		8,496	11,825	19,935
Disposal				40,256
Charge for the year		2,280	2,982	1,406
29th February 2016		10,776	14,807	21,341
Net book value		3,344	26,634	7,717
29th February 2016				37,894
28th February 2015		5,624	27,816	6,967

Included in the fixed assets above is a property which is held by one of the trustees on behalf of the charity, the property is in the process of being transferred in the name of the Charity.

7 Debtors				
Other debtors	£	254		254
2015	£			68
8 Creditors				
Amounts falling due within one year		9,208		9,208
Accruals				444
Other creditors				70
Social security and other taxes				
29th February 2016				9,722
9 Analysis of net movement in funds				
Net movement in funds from				
Statement of Financial Activities		36,476		(65,062)
Net resources applied on fixed assets		4,155		3,512
Net funds (reduction in funds) available for future activities		40,630		(61,549)
The net resources applied on functional fixed assets and the net investment in programme related investments represents the cost of additions less proceeds of any disposals.				

10 Analysis of total movement in funds				
Total funds	1 March 2015	Incoming resources	Expended resources	Transfer/ 29 February 2016
Restricted grants	£	13,646	12,849	797
Kirklees Cyber library	-			
Kirklees Discretionary	(148)	5,130	-	4,982
Kirklees Thursday club	438	1,045	1,483	0
Awards for all	7,299	-	5,339	1,960
Lloyds TSB	7,731	14,125	13,155	8,701
National Lottery	3,301	59,260	51,562	10,999
Lowering barriers				
Biffa	(738)	-	(738)	-
Kirklees match funding	-	5,000	-	5,000
Kirklees Development	-	5,000	-	5,000
Kirklees up to you	-	5,000	3,221	1,779
Community grant	17,983	108,208	86,871	39,218
Other reserves	79,938	17,271	2,130	95,079
Total funds	97,821	125,477	89,001	134,297

11 Endowment funds

The charity had no endowment funds in the year ended 29 February 2016.

12 Share capital

The charity is incorporated under the companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.