

**REGISTERED COMPANY NUMBER: 05930465**  
**REGISTERED CHARITY NUMBER: 1117768**

**REPORT OF THE TRUSTEES AND  
AUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016  
FOR  
HUDDERSFIELD COMMUNITY TRUST**

Revell Ward Limited  
Chartered Accountants and Statutory Auditors  
7th Floor  
30 Market Street  
Huddersfield  
HD1 2HG

**HUDDERSFIELD COMMUNITY TRUST**

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FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

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## **HUDDERSFIELD COMMUNITY TRUST**

### **REPORT OF THE TRUSTEES FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

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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 period 1 December 2015 to 31 December 2016. 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 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The principal activity of the company is the provision of a community facility to promote sport, play and exercise.

When planning the activities for the period, the trustees have considered the Charity Commission guidance on public benefit, and in particular, the specific guidance for charities on the Advancement of Education for the Public Benefit and Public Benefit and Fee-Charging.

One of the charity's aims is to get the local community active, with particular focus on encouraging children to adopt healthier lifestyles, get active and into sport for the public benefit. Not only do we provide facilities for play, dance and sport within our premises at The Zone but also the Education Department delivers courses for school leavers based on sport to prepare them for active participation in football or rugby league as players or coaches in the future.

The Zone is a one stop facility that helps the charity fulfil its ideal and passion for improving the health of the local community through innovative play, sporting activities and exercise.

With close links to both Huddersfield Town and the Huddersfield Giants, The Zone is still the premier place in Kirklees and the surrounding area for indoor sport and children's activities.

The Trust also aims to improve the health, education, good citizenship and harmony in the Huddersfield and wider West Yorkshire area through the playing of football, rugby league, dance and other healthy multi-sport activities.

Within their headquarters in Huddersfield, The Zone, the Trust provides facilities to encourage all age groups from toddlers to senior citizens to partake in a wide range of physical exercise, education and sport. Programs are made available in the Sports Zone for pupils from schools, and individuals of all ages and abilities, to be coached in a variety of sports and be introduced to fitness work in the gym. In the wider area sports coaching is delivered to pupils at their schools during term time. The activities offered within The Zone cater for the full range of special needs groups under expert guidance.

The Trust has not made any grants during the period but does make its facilities accessible and available to all and uses the links with the professional sports clubs to introduce children to a match day experience at the local stadium.

## **HUDDERSFIELD COMMUNITY TRUST**

### **REPORT OF THE TRUSTEES**

**FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

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#### **ACHIEVEMENT AND PERFORMANCE**

The facilities at The Zone have been used by an increasing number of members of the public during the period. In particular the PlayZone attracts some 2000 children each month who will aspire to take part when they are older in the regular football, rugby league and dance coaching sessions we provide. Themed parties are available ie Bubble Football which is also played by adults and students from a local further Education College.

Our marketing activity has now been outsourced and with their help our use of social media has continued to expand. The awareness of our charitable status and of our aims has grown in the locality and our website address is now [www.huddersfieldcommunitytrust.co.uk](http://www.huddersfieldcommunitytrust.co.uk).

The regular sessions for disabled and disadvantaged people to take part in organised football have continued. Football tournaments for People with Learning Difficulties or Mental Health problems have been held successfully once again. Within a Community Partnership with our local authority Walking Football for the over 50s is continuing in our weekly calendar along with Get back to Rugby and Wheelchair Rugby. The local authority, Kirklees MC, have also supported our Womens' Get Fit programme. The Get Fit programmes with the Huddersfield Giants and Huddersfield Town has expanded with programmes not only for men but also for women.

Coaching in football and rugby league has continued in schools. Multi-sport days are regularly held when schools visit The Zone or school parties come to us as a reward to pupils or as a different venue for a school trip. Coaching of Female Football has been introduced under a Football League Trust initiative. The Rugby League programme has been expanded in line with the support to Clubs from Sky TV under the SkyTry initiative. This is now delivered in schools over a wider area. Where we have links with schools through the Huddersfield Town & Huddersfield Giants Community Trusts we have assisted with reading support and run lunchtime and after school clubs. With some of our coaches involved in the Huddersfield Town Academy, as well as coaching on their behalf overseas, they are aware of the requirements of the Academy and would not hesitate to recommend youngsters suitable for the Football League Trust pathway.

The DanceZone offers classes with cheerleading classes continuing to be well supported.

The LearningZone Futsal courses were run for two year groups with the scholars forming the Huddersfield Town Futsal team. In addition to a Foundation Degree Course in Community Football Coaching and Development the department is presenting the necessary education to Huddersfield Giants Academy scholars. Within a Football League Trust initiative we have been awarded a contract to deliver a much larger National Citizen Service programme for our area from 2015 to 2018 with 558 taking part in the 16 to 17 year old age range in 2016.

#### **PRINCIPAL RISKS AND UNCERTAINTIES**

During the period HTAFC chose to continue their community work themselves which saw the closure of the Football in the Community division in 2017. This has been an amicable separation. Funding stopped in June 2016 from the EFL due to the separation. Despite this Huddersfield Community Trust has had the best financial year due to changes the Trust has made to continue and thrive. HTAFC officially left on 30th December 2016 however our financial position is strong from our Multi Sports offer therefore currently there are no negative financial impacts that we are aware of.

Despite the separation of HTAFC in the community and the Trust our relationship still remains good as we still provide Education for the Huddersfield Town Futsal Students. Our relationship with Huddersfield Giants remains exceptionally good as previous years. As of January we started a new Little G's session for 2 to 4 year olds.

#### **FINANCIAL REVIEW**

The principle funding sources during the period were grant income, donations and income from activities for generating funds. All income generated by the charity is used to further the aims of the charity. During the period the charity's cash flow was considered to be satisfactory. The trustees and senior staff are continually looking at, and finding, new funding streams.

#### **Reserves policy**

The trustees have agreed that the charity should build reserves initially to a sum of £50,000 as recommended by the EFL. The trustees recognise that the unrestricted funds of the charity are currently at £11,474 in surplus and continue to work with the management to reach this value. Restricted funds will be maintained and accounted for in accordance with appropriate regulations and only used for the purposes for which they are provided.

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## **HUDDERSFIELD COMMUNITY TRUST**

### **REPORT OF THE TRUSTEES FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

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#### **FUTURE PLANS**

To improve the experience of a visit to The Zone for all family members, whether able bodied or not, we are to incorporate a sensory room within our facility and disability changing area is to be created. Work alongside KAS/Everybody Active steering groups to put in for joint funding for inactive people of all ages & disabilities to become more active.

The DanceZone are to introduce Tiny Cheer and Bollywood sessions and social inclusion sessions around Dance.

The feasibility of expanding the Education Department to offer similar courses to students in other sports is to be considered.

Giants Community are to introduce Little G's, Rugby sessions for 2-4 year olds.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

The liability of the members is limited to £10 each. Accumulated funds are not distributed to the members.

The trustees are treated as directors for Companies Act purposes.

##### **Recruitment and appointment of new trustees**

Trustees and members have powers within the Articles of Association to recommend appointment of new trustees.

##### **Organisational structure**

The Trust is a Company limited by guarantee which took over the responsibility for running Community schemes, which have now been expanded, previously operated by Huddersfield Town AFC and Huddersfield Giants Rugby League Club. The initial trustees were drawn from the management of those Clubs and the Football League national community scheme.

The Trust continues to look to recruit trustees from education, sport or other relevant sectors.

All the original trustees attended an induction course on their responsibilities and the new ones have experience in charity work.

All major decisions are taken by the trustees however day to day management is under the control of the Chief Executive Officer Lisa Hewitt. Our new Finance Manager Alexandra Roberts was appointed in February 2016. Trustees make decisions on the remuneration of key management personnel.

In addition to the close co-operation with the two local professional sports clubs there is regular contact with the regional manager of the Football League Trust, the Rugby Football League, departments at Kirklees MC, the Local Authority and the local NHS Kirklees.

##### **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.

There is a regular review of all procedures for delivering sports coaching courses and facilities for physical activity at The Zone to minimise any risk involved.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

05930465

##### **Registered Charity number**

1117768

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## **HUDDERSFIELD COMMUNITY TRUST**

### **REPORT OF THE TRUSTEES**

**FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered office**

The Zone  
St Andrews Road  
Huddersfield  
HD1 6PT

##### **Trustees**

J A Hough	
R S Armitage	
R L Thewlis	
M Farrar	
H Stevens	
T Vink	- appointed 25.1.2016
J Whitworth	- appointed 7.12.2016

##### **Company Secretary**

J A Hough

##### **Auditors**

Revell Ward Limited  
Chartered Accountants and Statutory Auditors  
7th Floor  
30 Market Street  
Huddersfield  
HD1 2HG

##### **Bankers**

Yorkshire Bank  
Kingsgate House  
Kingsgate  
Bradford  
BD1 4SJ

##### **Solicitors**

Ramsdens LLP  
Oakley House  
1 Hungerford Road  
Huddersfield  
HD3 3AL

Huddersfield Community Trust is also known as The Zone.

#### **FUNDS HELD AS CUSTODIAN FOR OTHERS**

There are no funds held on behalf of others.

#### **QUALIFYING 3RD PARTY INDEMNITY PROVISIONS**

The charity purchased insurance for liabilities incurred by its trustees in carrying out their duties.

#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Huddersfield Community Trust 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).

## **HUDDERSFIELD COMMUNITY TRUST**

### **REPORT OF THE TRUSTEES FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

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Company law requires the trustees to prepare financial statements for each financial period 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.

In so far as the trustees are aware:


- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### **AUDITORS**

The auditors, Revell Ward Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 10/4/2017 and signed on its behalf by:



Trustee – Mike Farrar

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HUDDERSFIELD COMMUNITY TRUST**

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We have audited the financial statements of Huddersfield Community Trust for the period ended 31 December 2016 on pages seven to twenty four. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees Responsibilities set out on pages four and five, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the FRC's website at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm).

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2016 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Trustees for the financial period for which the financial statements are prepared is consistent with the financial statements.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



Karen Borowski FCA (Senior Statutory Auditor)  
for and on behalf of Revell Ward Limited  
Chartered Accountants and Statutory Auditors  
7th Floor  
30 Market Street  
Huddersfield  
HD1 2HG

Date: 19/4/17



# **HUDDERSFIELD COMMUNITY TRUST**

## **STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

		Unrestricted fund	Restricted funds	Period 1.12.15 to 31.12.16 Total funds	Year Ended 30.11.15 Total funds
	Notes	£	£	£	as restated £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	195,040	14,798	209,838	260,592
<b>Charitable activities</b>	4				
Giants in the Community		133,577	-	133,577	133,037
Dance		114,882	-	114,882	99,978
Gym		4,569	-	4,569	3,399
Kids' play		237,364	-	237,364	187,724
Sports		155,894	-	155,894	161,196
Huddersfield Town Football in the Community		151,569	-	151,569	157,522
Education		215,395	-	215,395	145,311
NCS		407,430	-	407,430	215,963
Other trading activities	3	218,880	-	218,880	195,868
<b>Total</b>		1,834,600	14,798	1,849,398	1,560,590
<b>EXPENDITURE ON</b>					
Raising funds	5	231,089	-	231,089	223,408
<b>Charitable activities</b>	6				
Giants in the Community		162,040	-	162,040	178,394
Dance		114,991	-	114,991	99,854
Gym		10,099	-	10,099	9,720
Kids' play		160,738	-	160,738	168,630
Sports		180,237	-	180,237	159,128
Huddersfield Town Football in the Community		233,334	-	233,334	206,944
Education		312,151	-	312,151	247,067
NCS		356,192	-	356,192	182,432
<b>Total</b>		1,760,871	-	1,760,871	1,475,577
<b>NET INCOME</b>		73,729	14,798	88,527	85,013
<b>RECONCILIATION OF FUNDS</b>					
As previously reported		(47,455)	-	(47,455)	(147,268)
Prior year adjustment	13	(14,800)	-	(14,800)	-
<b>As Restated</b>		(62,255)	-	(62,255)	(147,268)
<b>TOTAL FUNDS CARRIED FORWARD</b>		11,474	14,798	26,272	(62,255)

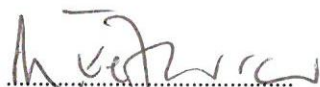
The notes form part of these financial statements

**BALANCE SHEET**  
**AT 31 DECEMBER 2016**

		Unrestricted fund	Restricted funds	31.12.16 Total funds	30.11.15 Total funds
	Notes	£	£	£	as restated £
<b>FIXED ASSETS</b>					
Tangible assets	14	67,722	-	67,722	100,098
<b>CURRENT ASSETS</b>					
Stocks	15	3,023	-	3,023	2,477
Debtors: amounts falling due within one year	16	145,108	-	145,108	185,258
Cash at bank and in hand		<u>72,661</u>	<u>14,798</u>	<u>87,459</u>	<u>42,446</u>
		220,792	14,798	235,590	230,181
<b>CREDITORS</b>					
Amounts falling due within one year	17	(262,023)	-	(262,023)	(301,913)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(41,231)</u>	<u>14,798</u>	<u>(26,433)</u>	<u>(71,732)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		26,491	14,798	41,289	28,366
<b>CREDITORS</b>					
Amounts falling due after more than one year	18	(15,017)	-	(15,017)	(90,621)
<b>NET ASSETS/(LIABILITIES)</b>		<u>11,474</u>	<u>14,798</u>	<u>26,272</u>	<u>(62,255)</u>
<b>FUNDS</b>	21				
Unrestricted funds				11,474	(62,255)
Restricted funds				<u>14,798</u>	<u>-</u>
<b>TOTAL FUNDS</b>				<u>26,272</u>	<u>(62,255)</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 10/4/2017 and were signed on its behalf by:



Trustee – Mike Farrar

The notes form part of these financial statements

# **HUDDERSFIELD COMMUNITY TRUST**

## **CASH FLOW STATEMENT FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

		Period 1.12.15 to 31.12.16	Year Ended 30.11.15
	Notes	£	£
<b>Cash flows from operating activities:</b>			
Cash generated from operations	25	159,890	82,120
Interest paid		(2,462)	(3,054)
Interest element of hire purchase and finance lease rental payments		<u>(7)</u>	<u>(1,801)</u>
<b>Net cash provided by operating activities</b>		<u>157,421</u>	<u>77,265</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(29,756)	(21,312)
Sale of tangible fixed assets		<u>9,501</u>	<u>1,519</u>
<b>Net cash used in investing activities</b>		<u>(20,255)</u>	<u>(19,793)</u>
<b>Cash flows from financing activities:</b>			
Loan repayments in year		(91,591)	(66,657)
Capital repayments in year		(562)	(8,108)
New loans advanced		<u>-</u>	<u>30,000</u>
<b>Net cash used in financing activities</b>		<u>(92,153)</u>	<u>(44,765)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>45,013</u>	<u>12,707</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>42,446</u>	<u>29,739</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>87,459</u>	<u>42,446</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

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**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 2015)', 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.

The accounts are prepared for the 13 month period to 31 December 2016 due to a change in the charity's year end. The 2015 figures are for the 12 months to 30 November 2015 therefore figures are not entirely comparable. The change in accounting period has been notified with Companies House.

The trustees have prepared cash flows and income and expenditure forecasts for the year ending 12 months from the date of signing of the balance sheet.

The charity has received considerable support from its landlord in the waiver of rent charges when this would cause the charity to be unable to meet its liabilities as they fall due. The charity's landlord has confirmed that future rent payments will be waived if this would otherwise cause the charity to cease to be a going concern.

On the basis of this cash flow information and support from the charity's landlord, the trustees believe that it is appropriate to prepare the financial statements on the going concern basis. No adjustments have been made to restate assets and liabilities to their recoverable amounts should this basis prove not appropriate.

**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. Income is deferred where delivery of services relates to future periods. Revenue grant funding is accounted for upon entitlement to the income and is deferred where time restrictions apply to related expenditure. Donated professional services and facilities are included in income at the estimated value of the gift to the charity when received, based on the amount that the charity would have been prepared to pay for these services or facilities had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount.

**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.

**Allocation and apportionment of costs**

For accounting purposes expenditure is allocated as follows:

Raising funds - all expenditure which relates to the operation of The Zone café.

Charitable activities - all direct charitable expenditure relates to the operation of the activities of the charity.

Support costs - include central functions and governance and have been allocated to activity cost categories on a basis consistent with the use of resources.



NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016

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1. ACCOUNTING POLICIES - continued

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Sports and activity equipment	- 20% on cost, 15% on cost and 10% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on cost

Fixed assets are capitalised at cost. Capitalisation of items occurs when the charity will receive economic benefit of an item over more than one year. The charitable company carries out annual impairment reviews where there is indication that the carrying amount of an asset may not be recoverable.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Stocks are valued using the first-in, first-out (FIFO) method.

**Taxation**

HM Revenue & Customs has recognised the entity as a charity for corporation tax purposes.

**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.

Funds may be transferred from the unrestricted general fund to the restricted fund at the discretion of the trustees.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Pension costs are attributed to the activity performed by the staff member to whom the cost relates.

**Key accounting estimates and assumptions**

Accounting estimates, by definition, will often vary from the actual results. They are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below. The carrying amount of the estimates and assumptions at the period end are disclosed in the relevant note to the accounts.

## HUDDERSFIELD COMMUNITY TRUST

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016

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#### 1. ACCOUNTING POLICIES - continued

Useful economic lives of intangible and tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets, which are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

Impairment of debtors

The company makes an estimate of the recoverable value of trade and other debtors. When assessing impairment, management considers factors including the ageing profile and recent correspondence with the debtors and historical experience.

#### Financial instruments

The group has chosen to adopt Section 11 of FRS 102 in respect of financial instruments.

Short term debtors are measured at transaction price, less any impairment. Short term creditors are measured at the transaction price.

#### Company information

The company is a private company limited by guarantee and is incorporated in England and Wales. The address of its registered office is The Zone, St Andrews Road, Huddersfield, HD1 6PT.

#### 2. DONATIONS AND LEGACIES

	Period 1.12.15 to 31.12.16	Year Ended 30.11.15
	£	£
Donations	20,255	85,592
Donated services and facilities	<u>189,583</u>	<u>175,000</u>
	<u>209,838</u>	<u>260,592</u>

#### 3. OTHER TRADING ACTIVITIES

	Period 1.12.15 to 31.12.16	Year Ended 30.11.15
	£	£
Fundraising events	14,545	14,327
Sponsorships	9,421	5,106
Office rental income	255	119
Other income	-	8,650
Café	<u>194,659</u>	<u>167,666</u>
	<u>218,880</u>	<u>195,868</u>

# HUDDERSFIELD COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016

### 4. INCOME FROM CHARITABLE ACTIVITIES

	Giants in the Community	Dance	Gym	Kids' play	Sports
	£	£	£	£	£
Grants	-	5,000	-	-	-
Coaching	15,224	-	-	-	-
Get Fit contract	15,853	-	-	-	-
RFL / SKY	102,500	-	-	-	-
Dance tuition	-	9,843	-	-	-
Cheerleading	-	60,356	-	-	-
Get Active	-	7,680	-	-	-
Cheer development	-	32,003	-	-	-
Gym sessions	-	-	4,569	-	-
Kids' play	-	-	-	139,534	-
Party income	-	-	-	97,830	-
Leagues	-	-	-	-	20,150
Pitch hire	-	-	-	-	135,744
Competition	-	-	-	-	-
Schools	-	-	-	-	-
Education service level agreements	-	-	-	-	-
KIT	-	-	-	-	-
	<u>133,577</u>	<u>114,882</u>	<u>4,569</u>	<u>237,364</u>	<u>155,894</u>

				Period 1.12.15 to 31.12.16	Year Ended 30.11.15
	Huddersfield Town Football in the Community	Education	NCS	Total activities	Total activities
	£	£	£	£	£
Grants	32,000	-	-	37,000	46,379
Coaching	106,182	-	-	121,406	137,032
Get Fit contract	-	-	-	15,853	33,533
RFL / SKY	-	-	-	102,500	87,500
Dance tuition	-	-	-	9,843	9,920
Cheerleading	-	-	-	60,356	50,721
Get Active	-	-	-	7,680	5,760
Cheer development	-	-	-	32,003	23,577
Gym sessions	-	-	-	4,569	3,399
Kids' play	-	-	-	139,534	94,296
Party income	-	-	-	97,830	93,428
Leagues	-	-	-	20,150	30,905
	<u>138,182</u>	<u>-</u>	<u>-</u>	<u>648,724</u>	<u>765,706</u>
Carried forward	138,182	-	-	648,724	765,706

**HUDDERSFIELD COMMUNITY TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

**4. INCOME FROM CHARITABLE ACTIVITIES - continued**

				Period 1.12.15 to 31.12.16	Year Ended 30.11.15
	Huddersfield Town Football in the Community	Education	NCS	Total activities	Total activities
	£	£	£	£	£
Brought forward	138,182	-	-	648,724	765,706
Pitch hire	-	-	-	135,744	130,291
Competition	1,720	-	-	1,720	440
Schools	11,667	-	-	11,667	3,333
Education service level agreements	-	205,531	407,430	612,961	350,183
KIT	-	9,864	-	9,864	3,433
	<u>151,569</u>	<u>215,395</u>	<u>407,430</u>	<u>1,420,680</u>	<u>1,104,130</u>

Grants received, included in the above, are as follows:

	Period 1.12.15 to 31.12.16	Year Ended 30.11.15
	£	£
Football League	26,000	30,000
Kirklees Council	-	5,880
Heritage Lottery Funding	-	499
Arts Council	<u>5,000</u>	<u>10,000</u>
	<u>31,000</u>	<u>46,379</u>



# **HUDDERSFIELD COMMUNITY TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS - CONTINUED** **FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

### **5. RAISING FUNDS**

#### **Other trading activities**

	Period 1.12.15 to 31.12.16	Year Ended 30.11.15
	£	£
Staff costs	89,468	69,495
Café	89,513	105,478
Depreciation	3,593	1,575
Support costs	<u>48,515</u>	<u>46,860</u>
	<u>231,089</u>	<u>223,408</u>

### **6. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Support costs (See note 7)	Period 1.12.15 to 31.12.16	Year Ended 30.11.15
	£	£	£	£
Giants in the Community	99,519	62,521	162,040	178,394
Dance	68,277	46,714	114,991	99,854
Gym	1,042	9,057	10,099	9,720
Kids' play	50,413	110,325	160,738	168,630
Sports	49,195	131,042	180,237	159,128
Huddersfield Town Football in the Community	120,490	112,844	233,334	206,944
Education	196,833	115,318	312,151	247,067
NCS	<u>294,173</u>	<u>62,019</u>	<u>356,192</u>	<u>182,432</u>
	<u>879,942</u>	<u>649,840</u>	<u>1,529,782</u>	<u>1,252,169</u>

### **7. SUPPORT COSTS**

	Administration	Establishment costs	Governance costs	Period 1.12.15 to 31.12.16	Year Ended 30.11.15
	£	£	£	£	£
Raising funds: cost of goods sold and other costs	28,566	18,114	1,835	48,515	46,860
Giants in the Community	44,562	15,096	2,863	62,521	77,751
Dance	29,709	15,096	1,909	46,714	48,198
Gym	-	9,057	-	9,057	8,654
Kids' play	58,276	48,306	3,743	110,325	122,146
Sports	1,143	129,825	74	131,042	128,256
Huddersfield Town Football in the Community	71,989	36,231	4,624	112,844	131,718
Education	79,988	30,192	5,138	115,318	109,061
NCS	<u>58,276</u>	<u>-</u>	<u>3,743</u>	<u>62,019</u>	<u>37,997</u>
	<u>372,509</u>	<u>301,917</u>	<u>23,929</u>	<u>698,355</u>	<u>710,641</u>

## HUDDERSFIELD COMMUNITY TRUST

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016

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#### 7. SUPPORT COSTS - continued

Activity	Basis of allocation
Administration	Full-time equivalent headcount
Establishment costs	Floor area
Governance costs	Full-time equivalent headcount

#### 8. NET INCOME/(EXPENDITURE)

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

	Period 1.12.15 to 31.12.16	Year Ended 30.11.15
	£	£
Auditors' remuneration	20,445	10,500
Depreciation - owned assets	42,313	38,250
Depreciation - assets on hire purchase contracts and finance leases	2,090	5,304
Hire of plant and machinery	1,237	-
Other operating leases	189,583	175,000
Deficit on disposal of fixed asset	8,228	-
Stock recognised as an expense	<u>83,864</u>	<u>88,604</u>

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2016 nor for the year ended 30 November 2015.

##### Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2016 nor for the year ended 30 November 2015.

## HUDDERSFIELD COMMUNITY TRUST

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016

#### 10. STAFF COSTS

	Period 1.12.15 to 31.12.16	Year Ended 30.11.15
	£	£
Wages and salaries	829,909	655,867
Social security costs	54,331	43,138
Other pension costs	<u>7,799</u>	<u>4,300</u>
	<u>892,039</u>	<u>703,305</u>

The average monthly number of employees during the period was as follows:

	Period 1.12.15 to 31.12.16	Year Ended 30.11.15
Giants in the Community	4	4
Dance	5	4
Kids' play and café	29	27
Sports	2	2
HTFIC	7	7
Education	7	6
NCS	9	3
Other	<u>3</u>	<u>4</u>
	<u>66</u>	<u>57</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Period 1.12.15 to 31.12.16	Year Ended 30.11.15
£70,001 - £80,000	<u>-</u>	<u>1</u>

No employees received emoluments above £60,000 for the period ended 31 December 2016 (2015 - 1). Pension contributions totalling £Nil (2015 - 1,800) were made in respect of the above employee.

Full time equivalent employees totalled 41 (2015 - 35).

The key management personnel of the charity comprises the Senior Management Team whose employee benefits total £114,278 (2015: £80,573)

#### 11. EX GRATIA PAYMENTS

An ex gratia payment of £Nil (2015 - £14,500) was made to the former Community Director.

**HUDDERSFIELD COMMUNITY TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted funds	Total funds as restated
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	260,592	-	260,592
<b>Charitable activities</b>			
Giants in the Community	132,538	499	133,037
Dance	99,978	-	99,978
Gym	3,399	-	3,399
Kids' play	187,724	-	187,724
Sports	161,196	-	161,196
Huddersfield Town Football in the Community	157,522	-	157,522
Education	145,311	-	145,311
NCS	215,963	-	215,963
Other trading activities	195,868	-	195,868
<b>Total</b>	1,560,091	499	1,560,590
<b>EXPENDITURE ON</b>			
Raising funds	223,408	-	223,408
<b>Charitable activities</b>			
Giants in the Community	165,315	13,079	178,394
Dance	99,854	-	99,854
Gym	9,720	-	9,720
Kids' play	168,630	-	168,630
Sports	159,128	-	159,128
Huddersfield Town Football in the Community	206,944	-	206,944
Education	247,067	-	247,067
NCS	182,432	-	182,432
<b>Total</b>	1,462,498	13,079	1,475,577
<b>NET INCOME / (EXPENDITURE)</b>	97,593	(12,580)	85,013
<b>Transfers between funds</b>	(4,782)	4,782	-
<b>Net movement in funds</b>	92,811	(7,798)	85,013
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	(155,066)	7,798	(147,268)
<b>TOTAL FUNDS CARRIED FORWARD</b>	(62,255)	-	(62,255)



# **HUDDERSFIELD COMMUNITY TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

### **13. PRIOR YEAR ADJUSTMENT**

The 2015 figures include a prior period adjustment. The effect of this is to decrease the 2015 reported surplus figure by £5,814, decrease unrestricted reserves brought forward at 1 December 2014 by £8,986 and increase the VAT creditor by the corresponding amount. The adjustment is to recognise VAT payable in the correct period in accordance with accounting policies.

### **14. TANGIBLE FIXED ASSETS**

	Sports and activity equipment	Fixtures and fittings	Motor vehicles	Computer equipment	Totals
	£	£	£	£	£
<b>COST</b>					
At 1 December 2015	524,318	120,036	5,495	75,425	725,274
Additions	14,979	13,553	-	1,224	29,756
Disposals	<u>(43,348)</u>	<u>(28,343)</u>	<u>(5,495)</u>	<u>(22,158)</u>	<u>(99,344)</u>
At 31 December 2016	<u>495,949</u>	<u>105,246</u>	<u>-</u>	<u>54,491</u>	<u>655,686</u>
<b>DEPRECIATION</b>					
At 1 December 2015	457,487	102,244	3,246	62,199	625,176
Charge for year	31,350	8,775	-	4,278	44,403
Eliminated on disposal	<u>(30,288)</u>	<u>(27,415)</u>	<u>(3,246)</u>	<u>(20,666)</u>	<u>(81,615)</u>
At 31 December 2016	<u>458,549</u>	<u>83,604</u>	<u>-</u>	<u>45,811</u>	<u>587,964</u>
<b>NET BOOK VALUE</b>					
At 31 December 2016	<u>37,400</u>	<u>21,642</u>	<u>-</u>	<u>8,680</u>	<u>67,722</u>
At 30 November 2015	<u>66,831</u>	<u>17,792</u>	<u>2,249</u>	<u>13,226</u>	<u>100,098</u>

The net book value of tangible fixed assets includes £NIL (2015 - £3,375) in respect of assets held under hire purchase contracts.

### **15. STOCKS**

	31.12.16	30.11.15
	£	£
Stocks	<u>3,023</u>	<u>2,477</u>

### **16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.16	30.11.15
	£	£
Trade debtors	66,831	57,741
Prepayments and accrued income	<u>78,277</u>	<u>127,517</u>
	<u>145,108</u>	<u>185,258</u>

**HUDDERSFIELD COMMUNITY TRUST****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016****17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.16	30.11.15 as restated
	£	£
Bank loans and overdrafts (see note 19)	48,936	57,518
Other loans (see note 19)	-	30,000
Hire purchase (see note 20)	-	562
Trade creditors	82,878	99,380
Taxation and social security	24,509	32,762
Other creditors	3,081	384
Accruals and deferred income	<u>102,619</u>	<u>81,307</u>
	<u>262,023</u>	<u>301,913</u>

Included within bank loans and overdrafts above is a bank loan of £Nil (2015 - £9,864) which is secured by a counter indemnity.

Included within other creditors above is deferred income totalling £81,927 (2015 - £52,069). The movement in the year is as follows:

	Charitable activities £	Total £
At 1 December 2015	52,069	52,069
Release from prior year	(52,069)	(52,069)
New in period	<u>81,927</u>	<u>81,927</u>
At 31 December 2016	<u>81,927</u>	<u>81,927</u>

Incoming resources have only been deferred where income recognised before the year end relates to services which had yet to be provided at the year end. Grants and donations without pre-conditions have not been deferred.

**18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.16	30.11.15
	£	£
Bank loans (see note 19)	8,084	61,093
Trade creditors	<u>6,933</u>	<u>29,528</u>
	<u>15,017</u>	<u>90,621</u>

**HUDDERSFIELD COMMUNITY TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

**19. LOANS**

An analysis of the maturity of loans is given below:

	31.12.16	30.11.15
	£	£
Amounts falling due within one year on demand:		
Bank loans	48,936	57,518
Other loans	<u>-</u>	<u>30,000</u>
	<u>48,936</u>	<u>87,518</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>8,084</u>	<u>48,738</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>-</u>	<u>12,355</u>

**20. OBLIGATIONS UNDER HIRE PURCHASE CONTRACTS AND LEASES**

	Hire purchase contracts	
	31.12.16	30.11.15
	£	£
Net obligations repayable:		
Within one year	<u>-</u>	<u>562</u>

Minimum lease payments under non-cancellable operating leases fall due as follows:

	Land and buildings		Other operating leases	
	31.12.16	30.11.15	31.12.16	30.11.15
	£	£	£	£
Expiring:				
Within one year	102,083	175,000	2,639	1,702
Between one and five years	-	116,667	5,167	3,119
In more than five years	<u>-</u>	<u>-</u>	<u>234</u>	<u>-</u>
	<u>102,083</u>	<u>291,667</u>	<u>8,040</u>	<u>4,821</u>

# **HUDDERSFIELD COMMUNITY TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS - CONTINUED** **FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

### **21. MOVEMENT IN FUNDS**

	At 1.12.15 £	Prior year adjustment £	Net movement in funds £	At 31.12.16 £
<b>Unrestricted funds</b>				
General fund	(47,455)	(14,800)	73,729	11,474
<b>Restricted funds</b>				
Big Lottery Funding Grant	-	-	14,798	14,798
<b>TOTAL FUNDS</b>	<u>(47,455)</u>	<u>(14,800)</u>	<u>88,527</u>	<u>26,272</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,834,600	(1,760,871)	73,729
<b>Restricted funds</b>			
Big Lottery Funding Grant	14,798	-	14,798
<b>TOTAL FUNDS</b>	<u>1,849,398</u>	<u>(1,760,871)</u>	<u>88,527</u>

Big Lottery Funding Grant - Funding towards the purchase of sensory equipment and disabled facilities.

### **22. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Fund balances at 31 December 2016 are represented by:

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	67,722	-	67,722
Current assets	220,792	14,798	235,590
Current liabilities	(262,023)	-	(262,023)
Long term liabilities	(15,017)	-	(15,017)
<b>TOTAL NET ASSETS</b>	<u>11,474</u>	<u>14,798</u>	<u>26,272</u>

At 30 November 2015 all funds were unrestricted.



## HUDDERSFIELD COMMUNITY TRUST

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016

#### 23. RELATED PARTY DISCLOSURES

Huddersfield Giants Limited and The Huddersfield Town Association Football Club Limited (HTAFC) are related companies having directors/trustees in common.

Huddersfield Giants Limited were invoiced £11,280 (2015 - £5,280) for advertising, £34,667 (2015 - £32,000) for Giants scholars tuition and £10,709 (2015 - £Nil) for Giant's laptops. Huddersfield Giants Limited recharged Season box and season ticket charges of £5,280 (2015 - £5,280), sundry expenses of £326 (2015 - £982). Huddersfield Giants Limited made payments to the company totalling £46,836 (2015 - £23,057) and the company made payments totalling £41,829 (2015 - £65) to Huddersfield Giants Limited. Huddersfield Giants made a short term loan to the company during the period totalling £Nil (2015 - £30,000). At the year end the balance owing from Huddersfield Giants was £24,043 (2015 - to £22,000).

HTAFC recharged expenses during the year of £1,346 (2015 - £Nil) for sundry expenses and £3,300 (2015 - £5,760) for education department kits. The company paid amounts totalling £11,786 (2015 - £5,808) to HTAFC. At the year end the balance owing to HTAFC was £13,202 (2015 - £20,342).

#### 24. FINANCIAL INSTRUMENTS

	31.12.16	30.11.15
	£	£
Financial assets that are debt instruments measured at amortised cost	<u>113,884</u>	<u>172,585</u>
Financial liabilities measured at amortised cost	<u>170,604</u>	<u>307,903</u>

#### 25. NOTES TO THE CASH FLOW STATEMENT

	Period 1.12.15 to 31.12.16	Year Ended 30.11.15
	£	£
<b>Net income for the reporting period (as per the statement of financial activities)</b>	88,527	85,013
<b>Adjustments for:</b>		
Depreciation charges	44,403	43,554
Loss on disposal of fixed assets	8,228	-
Interest paid	2,462	3,054
Interest element of hire purchase and finance lease rental payments	7	1,801
(Increase)/decrease in stocks	(546)	6,914
Decrease/(increase) in debtors	40,150	(57,826)
Decrease in creditors	<u>(23,341)</u>	<u>(390)</u>
<b>Net cash provided by operating activities</b>	<u>159,890</u>	<u>82,120</u>

## **HUDDERSFIELD COMMUNITY TRUST**

### **NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

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#### **26. FIRST YEAR ADOPTION**

This is the first period that the company has presented its results under FRS 102. The last financial statements prepared under the previous UK GAAP were for the year ended 30 November 2015. The date of transition to FRS 102 was 1 December 2014.

There were no changes to the company financial statements as a result of the transition to FRS 102.

In preparing these accounts and applying the accounting policies required by FRS 102, the trustees have considered whether a restatement of comparative information was needed. The only restatement required was to split trade creditors on payment plans between amounts due in <1 year and amounts due in > 1 year. The effect of this was to transfer £29,528 to creditors > 1 year. There are no other changes to the comparative information other than reclassification adjustment to income and expenditure to be recognised in line with the new FRS102 SORP categories.

# **HUDDERSFIELD COMMUNITY TRUST**

## **DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

	Period 1.12.15 to 31.12.16 £	Year Ended 30.11.15 as restated £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	20,255	85,592
Donated services and facilities	<u>189,583</u>	<u>175,000</u>
	209,838	260,592
<b>Other trading activities</b>		
Fundraising events	14,545	14,327
Sponsorships	9,421	5,106
Office rental income	255	119
Other income	-	8,650
Café	<u>194,659</u>	<u>167,666</u>
	218,880	195,868
<b>Charitable activities</b>		
Dance tuition	9,843	9,920
Cheerleading	60,356	50,721
Gym sessions	4,569	3,399
Grants	31,000	46,379
Kids' play	139,534	94,296
Party income	97,830	93,428
Pitch hire	135,744	130,291
Leagues	20,150	30,905
Coaching	123,073	137,032
Competition	1,720	440
Education service level agreements	613,155	350,183
Get Fit contract	21,853	33,533
RFL / SKY	102,500	87,500
Get Active	7,680	5,760
Cheer development	32,003	23,577
KIT	9,670	3,433
Schools	<u>10,000</u>	<u>3,333</u>
	<u>1,420,680</u>	<u>1,104,130</u>
<b>Total incoming resources</b>	1,849,398	1,560,590

This page does not form part of the statutory financial statements

**HUDDERSFIELD COMMUNITY TRUST****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

	Period 1.12.15 to 31.12.16 £	Year Ended 30.11.15 as restated £
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Wages	89,468	69,495
Café	89,513	105,478
Depreciation of plant and machinery	3,593	1,575
	<u>182,574</u>	<u>176,548</u>
<b>Charitable activities</b>		
Wages	618,744	365,576
Social security	18,796	17,015
Travel and subsistence	35,070	35,782
Maintenance and security	3,765	9,788
Consumables	63,277	54,596
Training	955	3,891
Purchases	-	14,703
Project costs	111,570	60,555
Depreciation of plant and machinery	27,758	24,886
Hire purchase interest	7	1,596
	<u>879,942</u>	<u>588,388</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	121,697	220,796
Social security	35,535	26,123
Pensions	7,799	4,300
Hire of plant and machinery	1,237	-
Insurance	3,325	1,324
Telephone	6,362	7,032
Postage and stationery	13,348	14,439
Advertising	39,632	6,806
Sundries	26,111	23,498
Training	270	717
Legal fees	18,197	18,728
Motor expenses	2,706	4,918
Irrecoverable VAT	43,236	30,819
Computer costs	21,603	22,833
Bank charges	7,709	5,601
Depreciation of fixtures and fittings	8,774	9,205
Depreciation of motor vehicles	-	749
Depreciation of computer equipment	4,278	7,139
Profit on sale of tangible fixed assets.	8,228	-
Bank loan interest	2,462	3,054
Hire purchase interest	-	205
	<u>372,509</u>	<u>408,286</u>

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**HUDDERSFIELD COMMUNITY TRUST****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 1 DECEMBER 2015 TO 31 DECEMBER 2016**

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	Period 1.12.15 to 31.12.16 £	Year Ended 30.11.15 as restated £
<b>Other</b>		
Rent	189,583	175,000
Rates and water	598	3,731
Insurance	5,890	5,419
Light and heat	36,602	38,046
Repairs and maintenance	67,996	65,077
Security	1,248	1,178
	<u>301,917</u>	<u>288,451</u>
<b>Governance costs</b>		
Auditors' remuneration	20,445	10,500
Other	3,484	3,404
	<u>23,929</u>	<u>13,904</u>
<b>Total resources expended</b>	<u>1,760,871</u>	<u>1,475,577</u>
<b>Net income</b>	<u>88,527</u>	<u>85,013</u>

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