

Company number 04670281
Charity Registration number 1123382

Chickenley Community Centre
Financial Statements
Year ended 28 February 2017

Butt & Co
C H A R T E R E D
C E R T I F I E D A C C O U N T A N T S

Chickenley Community Centre
Financial Statements
Year ended 28 February 2017

Contents

	Page
Company information	1
Trustees' report	2
Independent examiner's report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the financial statements	7

Chickenley Community Centre

Financial Statements

Year ended 28 February 2017

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
18 Silk Mill Close
Leeds
LS16 6PW

Chickenley Community Centre

Financial Statements

Year ended 28 February 2017

Trustees' Report

The Trustees present their annual report and Financial Statements for the year ended 28 February 2017.

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	(unpaid)	Rev Anthony Musgreave
Treasurer	(unpaid)	Paul Kane
Trustees	(unpaid)	Suzanne Broady
	(unpaid)	Roy Williams
	(unpaid)	Paul Kane
	(unpaid)	Darren Wilson
Secretary	(paid)	Cathy Scott

Trustees' responsibilities

Charities Act 2011, Companies Act 2016 and FRS 102 (SORP) 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 Acts, Charities Act and the relevant SORP. 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

The charity has a policy of assessing risk annually.

The charity reviews its reserves policy, at least once a year. Currently a reserve of £10,000.00 is held to meet administrative costs and existing liabilities, in case of closure.

During the year the charity continued work in pursuance of its objectives, to provide facilities for the local community. The charity has posted an income deficit for the year; mainly due to funds received in the previous year but applied this year.

The trustees have agreed transfer of assets from the Council to the Centre.

Deficit for this year was £32,933.00 (2016 surplus £36,476.00).

On behalf of the trustees

Signed.....

Name.....Roy Williams

Date 27.11.17

Independent Examiner's Report

To the Members of

Chickenley Community Centre

Year ended 28 February 2017

I report on the accounts of the company, along with the accompanying notes, for the year ended 28 February 2017.

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 Commissioner 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 which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts did not accord with the accounting records or the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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


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

Date : 27.11.17

Butt & Co

Chartered Certified Accountants

18 Silk Mill Close

Leeds LS16 6PW

Chickenley Community Centre

**Statement of Financial Activities
(including income and expenditure account)**

Year Ended 28 February 2017

	Unrestricted funds £	Restricted funds £	Total funds £	2016 Prior year funds £
Income (Note 2)				
Income from:				
Donations	-	45,216	45,216	108,206
Charitable activities	9,032	-	9,032	16,281
Other	470	-	470	990
Total	9,502	45,216	54,718	125,477
Expenditure (Notes 3)				
Expenditure on:				
Raising funds	775	4,988	5,763	1,820
Charitable activities	1,286	32,741	34,026	11,418
Other	47,862	-	47,862	63,781
Total	49,923	37,729	87,651	77,019
Net income/(expenditure)	(40,420)	7,487	(32,933)	48,458
Transfers between funds	40,429	(40,429)	-	-
Net movement in funds	9	(32,942)	(32,933)	48,458
Reconciliation of funds:				
Total funds brought forward	95,079	39,218	134,297	97,821
Total funds carried forward	95,088	6,276	101,364	146,279

Chickenley Community Centre

Balance Sheet

AS at 28 February 2017

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	2016 Prior year funds £
Tangible fixed assets		36,299	-	36,299	37,894
Current assets					
Debtors	6	82	-	82	254
Cash at bank and in hand		68,236	6,276	74,512	107,714
Total current assets		68,318	6,276	74,594	107,968
Creditors:					
Amounts falling due within one year	7	9,529	-	9,529	11,565
Net current assets/(liabilities)		58,789	6,276	65,065	96,403
Total net assets		95,088	6,276	101,364	134,297
Funds of the Charity					
Restricted income funds		-	6,276	6,276	39,218
Unrestricted funds		95,088	-	95,088	95,079
Total funds	8	95,088	6,276	101,364	134,297

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 responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

On behalf of all the trustees/directors

Signature: Reis
Name: Mr Roy Williams

Date: 27 November 2017

Director authenticating accounts being sent to Companies House

Signature: Paul Kane
Name: Mr Paul Kane

Date: 27 November 2017

Chickenley Community Centre

Notes to the Financial Statements

Year Ended 28 February 2017

1 Principal accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard 102 (SORP), applicable in the UK and Republic of Ireland issued on 16 July 2016

and with the Charities Act 2011.

and with the Companies Act 1016

The transition from previous SORP to FRS 102 SORP was made on the 1 April 2015 and did not affected the company's reported financial position and financial performance.

Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Fund accounting policy

Restricted funds

These are assigned by the donor, or the terms of the application. They are used in accordance with the purpose specified.

Unrestricted funds

These 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.

Chickenley Community Centre

Notes to the Financial Statements

Year Ended 28 February 2017

Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is provided to write off assets over their useful economic life, at the following rates;

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

				2016 Prior year funds
2 Incoming resources				
	Unrestricted	Restricted	Total	
	£	£	£	£
Donations				
Grants				
Lloyds TSB compliance	-	-	-	14,125
Kirklees discretionary fund	-	-	-	5,130
Kirklees cyber library	-	4,549	4,549	13,646
Kirklees Thursday club	-	-	-	1,045
Kirklees development	-	-	-	5,000
Big lottery Fund	-	30,867	30,867	59,260
Community grant up to you	-	-	-	5,000
Match funding	-	-	-	5,000
WYPC Commissioner Projects Young People	-	4,800	4,800	-
PWT ADVICE Health Project	-	5,000	5,000	-
	<u>-</u>	<u>45,216</u>	<u>45,216</u>	<u>108,206</u>
Charitable activities				
Room hire	9,032	-	9,032	16,281
	<u>9,032</u>	<u>-</u>	<u>9,032</u>	<u>16,281</u>
Others				
Miscellaneous small amounts	470	-	470	990
	<u>470</u>	<u>-</u>	<u>470</u>	<u>990</u>

Chickenley Community Centre
Notes to the Financial Statements
Year Ended 28 February 2017

2016 Prior year funds £	Unrestricted Restricted Funds £	Total £	3 Expenditure	
			Expenditure on:	Total
			Raising funds Advertising and promotion Contributions, Biffa	
1,820	775	4,988		775
-	4,988	5,763		775
1,820				
			Expenditure on:	
			Charitable activities	
			Wages	
			Consultancy	
			Gardening	
			Football and health	
			Catering	
			Expenditure on:	
			Others	
			Wages	
			Insurance	
			Telephone	
			Postage, printing and stationery	
			Computer software and consumables	
			Cleaning	
			Repairs and renewals	
			Bank charges	
			Membership and licence	
			Sundry	
			Travel	
			Staff training	
			Payroll cost	
			Accountancy	
			Depreciation	
			Total	
47,930	25,527	47,862		47,862
1,692	1,598	-		-
461	892	-		-
677	478	-		-
285	-	-		-
1,052	2,413	-		-
2,042	8,040	-		-
182	255	-		-
407	506	-		-
34	58	-		-
-	113	-		-
594	-	-		-
857	349	-		-
900	900	-		-
6,668	6,733	-		-
63,781	47,862	-		-
			Total	
11,982	18,333	32,741		34,026
-	11,873	32,741		34,026
1,072	2,505	32,741		34,026
8,125	30	32,741		34,026
2,221	1,286	32,741		34,026
11,418	-	32,741		34,026
			Total	

Chickenley Community Centre

Notes to the Financial Statements

Year Ended 28 February 2017

4 Net surplus

This has been arrived at after charging the following:

	£	2016 £
Depreciation	6,733	6,668
Staff costs		
Amounts paid to key management personnel	24,797	33,719
Other salaries and wages	18,528	24,579
Social security cost	535	1,614
	<u>43,860</u>	<u>59,912</u>
None of the employees were paid more than £60,000.00		
Numbers employed		
Number of employees in charitable activities	3	3
Number of employees in administrative work	2	2
Total number of employees	<u>5</u>	<u>5</u>

5 Fixed assets

	Fixtures and fittings £	Building refurbishment £	Computers and Equipment £	Total £
Cost				
1st March 2016	14,120	41,641	29,058	84,818
Additions	-	-	5,138	5,138
Less: disposal				
28th February 2017	<u>14,120</u>	<u>41,641</u>	<u>34,196</u>	<u>89,956</u>
Depreciation				
1st March 2016	9,902	14,807	22,215	46,924
Disposal				
Charge for the year	2,995	2,683	1,055	6,733
28th February 2017	<u>12,897</u>	<u>17,490</u>	<u>23,270</u>	<u>53,657</u>
Net book value				
28th February 2017	<u>1,223</u>	<u>24,151</u>	<u>10,926</u>	<u>36,299</u>
29th February 2016	<u>4,218</u>	<u>26,834</u>	<u>6,842</u>	<u>37,894</u>

	£	2016 Prior year funds £
6 Debtors		
Other debtors	82	254
	<u>82</u>	<u>254</u>
7 Creditors		
Amounts falling due within one year		
Accruals	9,203	9,208
Social security and other taxes	223	-
Other creditors	103	2,357
	<u>9,529</u>	<u>11,565</u>

Chickenley Community Centre

Notes to the Financial Statements

Year Ended 28 February 2017

8 Details of material funds held and movements during the current reporting period

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expense £	Fund balances carried forward £
Kirklees		Cyber library	797	4,549	(5,346)	-
Kirklees		Discretionary	4,982		(4,982)	-
Awards for all			1,960		(1,549)	411
Lloyds TSB			8,701		(7,645)	1,056
Kirklees		Match funding	5,000		(5,000)	-
Kirklees		Development	5,000		(2,928)	2,072
Community grant		Up to you	1,779	-	(1,779)	-
WYPC (police)		Young People		4,800	(2,063)	2,737
PWT ADVICE		Health Project		5,000	(5,000)	-
National lottery		Lowering barriers	10,999	30,867	(41,866)	-
			39,218	45,216	(78,158)	6,276
Other unrestricted funds			95,079	9,502	(9,493)	95,088
Total Funds as per balance sheet			134,297	54,718	(87,651)	101,364

9 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.

10 Contingent liability

Some grants may have conditions regarding expenditure or timing of expenditure, which if not complied with, the donor will demand their money back. No such breach was envisaged by the trustees, at the year end.