

REGISTERED COMPANY NUMBER: 05930465
REGISTERED CHARITY NUMBER: 1117768

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017
FOR
HUDDERSFIELD COMMUNITY TRUST**

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

HUDDERSFIELD COMMUNITY TRUST

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Financial Statements	11 to 24
Detailed Statement of Financial Activities	25 to 27

HUDDERSFIELD COMMUNITY TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

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 December 2017. 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 deliver courses for school leavers based on sport to prepare them for active participation in football, rugby league or golf 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 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. Programmes 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 year but does make its facilities accessible and available to all and uses the links with the professional sports club to introduce children to a match day experience at the local stadium.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2017**

ACHIEVEMENT AND PERFORMANCE

The facilities at The Zone have been used by an increasing number of members of the public during the year. 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 played by adults and children.

Our marketing activity has now been brought in house and our use of social media has continued to expand. The awareness of our charitable status and of our aims has grown in the locality. We are exceptionally pleased to say we attended the Examiner Business Awards 2017 and were the winners of the Charity award.

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. Play Touch Rugby League is for all abilities aged 16yrs +. Our Senior Touch Rugby League sessions are aimed at the over 50s looking to get back into the sport. A new Girls Touch Rugby League programme has been introduced taking place at The Zone. The sessions aim to encourage girls to play a fun non-contact version of Rugby. The programme is funded by Street Games through their Us Girls initiative and aimed at girls and women aged 14-25. Us Girls is designed to increase and sustain young women's participation in sport and physical activity. Little G's Tots Play Sessions aid children's development and takes them on an imaginative journey through Big G's GIANT Kingdom.

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. 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 our Multi-Sports department & Huddersfield Giants Community Trusts we have assisted with reading support and run lunchtime and after school clubs. Saturday Soccer Schools are for children aged between 5 to 14 years, offering a great environment for children to learn basic football skills, meet new friends and have lots of fun. This year saw the launch of the Soccer Stars (Tots) sessions to provide an engaging, positive and most of all FUN football experience. The sessions are designed to develop and encourage physical & technical ability along with social skills. The curriculum is progressive starting with the basic introduction to football to the development of specific skills, all delivered within age appropriate groups within a safe, fun learning environment.

The DanceZone offers classes with cheerleading and gymnastic classes continuing to be well supported. The Competitive Cheerleaders won two national titles at the two-day Legacy Cheer and Dance National Championships in Birmingham.

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. This year we are delighted to announce the launch of RFL Tier 3 Academy. The launch of the Development Programme is great news for aspiring young RL players in West Yorkshire and the surrounding areas as it will provide an additional phase in the Huddersfield Giants performance pathway. The scholars will represent Huddersfield Giants in the College Rugby League.

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 571 taking part in the 16 to 17 year old age range in 2017.

FINANCIAL REVIEW

The principal funding sources during the year were contracts, donations and income from activities for raising funds. All income generated by the charity is used to further the aims of the charity. During the year 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 £100,000. The trustees recognise that the unrestricted funds of the charity are currently £70,379 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. At the year end restricted funds not available for general purposes total £20,852.

HUDDERSFIELD COMMUNITY TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

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 to be created. The charity has worked 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 a social inclusion session around cheerleading. The sessions are open to adults over the age of 18 and offer the chance to participate in a variety of cheerleading activities in a safe and fun environment.

The feasibility of expanding the Education Department to offer similar courses to students in other sports is to be considered. The Netball Scholarship will launch in September 2018 and will offer youngsters a first class education in sport alongside training and playing netball in a professional environment.

Our delivery of the Huddersfield Town Futsal programme will end at the end of the 2017-2018 academic years.

Walking Football offers anyone over the age of 40 a great opportunity to get into football. Whether it's been a while or you've never kicked a ball, our sessions are due to relaunch which are a great opportunity to play, get active and meet new people.

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.

Day to day management is under the control of the Chief Executive Officer, Lisa Hewitt. Our new Finance Manager, Alexandra Roberts, was appointed February 2016.

In addition to the close co-operation with a 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.

The main risks and uncertainties identified are health and safety failings and building failures. There is an annual Health and Safety review and an annual risk assessment review conducted by senior management.

HUDDERSFIELD COMMUNITY TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT – Continued

The insurance policy for Huddersfield Community Trust is reviewed annually by our insurance broker. Digital, Data and Cyber Fraud is an area which is being assessed at the moment with new legislation the General Data Protection Regulation becoming active next year. Measures have been put in place in response to this new legislation and investment made.

Trustees and Senior Management are always on the lookout for potential new income streams in the unlikely event Huddersfield Community Trust suffers a fall in income.

The trustees are satisfied that adequate assessments are conducted by the senior management to identify risks and such risks are reported to the Board. 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.

Fundraising

The charity has had small local fundraising events during the year including putting on a race night to raise funds for sensory equipment. The charity does not use professional fundraisers or commercial participators to carry out fundraising activities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered company number

05930465

Registered charity number

1117768

Registered office

The Zone
St Andrews Road
Huddersfield
HD1 6PT

Trustees

J A Hough	- resigned 9.11.2017
R S Armitage	- deceased 19.9.2017
R L Thewlis	
M Farrar	
H Stevens	
T Vink	
J Whitworth	
H Taylor	- appointed 23.2.2018

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

HUDDERSFIELD COMMUNITY TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

REFERENCE AND ADMINISTRATIVE DETAILS – Continued

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).

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.

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 27 April 2018 and signed on its behalf by:

M Farrar - Trustee

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

Opinion

We have audited the financial statements of Huddersfield Community Trust (the 'charitable company') for the year ended 31 December 2017 on pages eight 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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.

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 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities set out on page 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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

27 April 2018

HUDDERSFIELD COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2017

				Year Ended 31.12.17 Total funds £	Period 1.12.15 to 31.12.16 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	184,054	-	184,054	209,838
Charitable activities	4				
Giants in the Community		134,718	-	134,718	133,577
Dance		76,784	5,400	82,184	114,882
Gym		4,552	-	4,552	4,569
Kids' play & sports zone		347,238	-	347,238	393,258
Huddersfield Town Football in the Community		-	-	-	151,569
Education		191,171	-	191,171	215,395
NCS		531,825	-	531,825	407,430
Multisports		63,011	-	63,011	-
Other trading activities	3	<u>188,767</u>	<u>6,054</u>	<u>194,821</u>	<u>218,880</u>
Total		<u>1,722,120</u>	<u>11,454</u>	<u>1,733,574</u>	<u>1,849,398</u>
EXPENDITURE ON					
Raising funds	5	182,229	-	182,229	231,089
Charitable activities	6				
Giants in the Community		168,869	-	168,869	162,040
Dance		104,717	5,400	110,117	114,991
Gym		9,665	-	9,665	10,099
Kids' play & sports zone		393,104	-	393,104	340,975
Huddersfield Town Football in the Community		-	-	-	233,334
Education		260,180	-	260,180	312,151
NCS		483,904	-	483,904	356,192
Multisports		<u>60,547</u>	<u>-</u>	<u>60,547</u>	<u>-</u>
Total		<u>1,663,215</u>	<u>5,400</u>	<u>1,668,615</u>	<u>1,760,871</u>
NET INCOME		<u>58,905</u>	<u>6,054</u>	<u>64,959</u>	<u>88,527</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>11,474</u>	<u>14,798</u>	<u>26,272</u>	<u>(62,255)</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>70,379</u></u>	<u><u>20,852</u></u>	<u><u>91,231</u></u>	<u><u>26,272</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

HUDDERSFIELD COMMUNITY TRUST

BALANCE SHEET **AT 31 DECEMBER 2017**

		Unrestricted fund £	Restricted funds £	31.12.17 Total funds £	31.12.16 Total funds £
	Notes				
FIXED ASSETS					
Tangible assets	12	40,145	-	40,145	67,722
CURRENT ASSETS					
Stocks	13	2,355	-	2,355	3,023
Debtors: amounts falling due within one year	14	117,583	-	117,583	145,108
Cash at bank and in hand		<u>75,519</u>	<u>20,852</u>	<u>96,371</u>	<u>87,459</u>
		195,457	20,852	216,309	235,590
CREDITORS					
Amounts falling due within one year	15	(165,223)	-	(165,223)	(262,023)
		<u>30,234</u>	<u>20,852</u>	<u>51,086</u>	<u>(26,433)</u>
NET CURRENT ASSETS/(LIABILITIES)					
		70,379	20,852	91,231	41,289
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	16	-	-	-	(15,017)
		<u>70,379</u>	<u>20,852</u>	<u>91,231</u>	<u>26,272</u>
NET ASSETS					
FUNDS	19				
Unrestricted funds				70,379	11,474
Restricted funds				<u>20,852</u>	<u>14,798</u>
TOTAL FUNDS				<u>91,231</u>	<u>26,272</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 27 April 2018 and were signed on its behalf by:

M Farrar -Trustee

The notes form part of these financial statements

HUDDERSFIELD COMMUNITY TRUST

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2017

		Year Ended 31.12.17 £	Period 1.12.15 to 31.12.16 £
	Notes		
Cash flows from operating activities:			
Cash generated from operations	23	71,055	159,890
Interest paid		(700)	(2,462)
Interest element of hire purchase and finance lease rental payments		—	(7)
Net cash provided by (used in) operating activities		<u>70,355</u>	<u>157,421</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(12,531)	(29,756)
Sale of tangible fixed assets		—	9,501
Net cash provided by (used in) investing activities		<u>(12,531)</u>	<u>(20,255)</u>
Cash flows from financing activities:			
Loan repayments in year		(48,912)	(91,591)
Capital repayments in year		—	(562)
Net cash provided by (used in) financing activities		<u>(48,912)</u>	<u>(92,153)</u>
Change in cash and cash equivalents in the reporting period		8,912	45,013
Cash and cash equivalents at the beginning of the reporting period		<u>87,459</u>	<u>42,446</u>
Cash and cash equivalents at the end of the reporting period		<u>96,371</u>	<u>87,459</u>

The notes form part of these financial statements

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 12 month period to 31 December 2017, however due to a change in the charity's year end in 2016 the 2016 figures are for the 13 months to 31 December 2016 therefore figures are not entirely comparable. The change in accounting period has been agreed 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. All income is stated after trade discounts, other sales taxes and net of VAT.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and the economic benefit can be measured reliably. 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. An amount of £175,000 (2016: £189,583) was received as a gift in kind for the rent of the building during the period.

1. ACCOUNTING POLICIES - continued

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:

Other trading activities - 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. Costs are allocated to the activity where the resource has been used. Where costs relate to two or more activities costs have been allocated based on the use of the resource.

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

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
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 de-minimis limit for the capitalisation of fixed assets is £1,500.

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.

1. ACCOUNTING POLICIES - continued

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.

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 year end are disclosed in the relevant note to the accounts.

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. The company's registered number is 05930465.

HUDDERSFIELD COMMUNITY TRUST**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017****2. DONATIONS AND LEGACIES**

	Year Ended 31.12.17 £	Period 1.12.15 to 31.12.16 £
Donations	-	20,255
Grants	9,054	-
Donated services and facilities	<u>175,000</u>	<u>189,583</u>
	<u>184,054</u>	<u>209,838</u>

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

	Year Ended 31.12.17 £	Period 1.12.15 to 31.12.16 £
Disability funding	<u>9,054</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	Year Ended 31.12.17 £	Period 1.12.15 to 31.12.16 £
Fundraising events	19,068	14,545
Sponsorships	5,000	9,421
Office rental income	2,446	255
Café	<u>168,307</u>	<u>194,659</u>
	<u>194,821</u>	<u>218,880</u>

HUDDERSFIELD COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

4. INCOME FROM CHARITABLE ACTIVITIES

	Giants in the Community £	Dance £	Gym £	Kids' play & sports zone £
Coaching	15,511	-	-	-
Get Fit contract	18,907	-	-	-
RFL / SKY	100,300	-	-	-
Dance tuition	-	5,288	-	-
Cheerleading	-	57,965	-	-
Grants	-	14,225	-	-
Get Active	-	-	-	-
Cheer development	-	4,706	-	-
Gym sessions	-	-	4,552	-
Kids' play	-	-	-	114,827
Party income	-	-	-	105,173
Pitch hire	-	-	-	119,450
Leagues	-	-	-	7,788
Competition	-	-	-	-
Schools	-	-	-	-
Education service level agreements	-	-	-	-
KIT	-	-	-	-
Development zone	-	-	-	-
	<u>134,718</u>	<u>82,184</u>	<u>4,552</u>	<u>347,238</u>

	Education	NCS	Multisports	Year Ended 31.12.17 Total activities £	Period 1.12.15 to 31.12.16 Total activities £
Coaching	-	-	60,097	75,608	121,406
Get Fit contract	-	-	-	18,907	21,853
RFL / SKY	-	-	-	100,300	102,500
Dance tuition	-	-	-	5,288	9,843
Cheerleading	-	-	-	57,965	60,356
Grants	-	-	-	14,225	31,000
Get Active	-	-	-	-	7,680
Cheer development	-	-	-	4,706	32,003
Gym sessions	-	-	-	4,552	4,569
Kids' play	-	-	-	114,827	139,534
Party income	-	-	-	105,173	97,830
Pitch hire	-	-	-	119,450	135,744
Leagues	-	-	-	7,788	20,150
Competition	-	-	-	-	1,720
Schools	-	-	-	-	11,667
Education service level agreements	<u>183,101</u>	<u>531,825</u>	<u>-</u>	<u>714,926</u>	<u>612,961</u>
Carried forward	183,101	531,825	60,097	1,343,715	1,410,816

HUDDERSFIELD COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED **FOR THE YEAR ENDED 31 DECEMBER 2017**

4. INCOME FROM CHARITABLE ACTIVITIES - continued

				Year Ended 31.12.17	Period 1.12.15 to 31.12.16
	Education	NCS	Multisports	Total activities	Total activities
	£	£	£	£	£
Brought forward	183,101	531,825	60,097	1,343,715	1,410,816
KIT	8,070	-	-	8,070	9,864
Development zone	-	-	2,914	2,914	-
	<u>191,171</u>	<u>531,825</u>	<u>63,011</u>	<u>1,354,699</u>	<u>1,420,680</u>

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

	Year Ended 31.12.17	Period 1.12.15 to 31.12.16
	£	£
Football League	-	26,000
Arts Council	-	5,000
WYSPORT	<u>14,225</u>	<u>-</u>
	<u>14,225</u>	<u>31,000</u>

5. EXPENDITURE ON RAISING FUNDS

Other trading activities

	Year Ended 31.12.17	Period 1.12.15 to 31.12.16
	£	£
Staff costs	58,041	89,468
Café	71,120	89,513
Depreciation	2,950	3,593
Support costs	<u>50,118</u>	<u>48,515</u>
	<u>182,229</u>	<u>231,089</u>

HUDDERSFIELD COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED **FOR THE YEAR ENDED 31 DECEMBER 2017**

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 7)	Year Ended 31.12.17	Period 1.12.15 to 31.12.16
	£	£	£	£
Giants in the Community	108,666	60,203	168,869	162,040
Dance	68,627	41,490	110,117	114,991
Gym	883	8,782	9,665	10,099
Kids' play & sports zone	154,486	238,618	393,104	340,975
Huddersfield Town Football in the Community	-	-	-	233,334
Education	176,388	83,792	260,180	312,151
NCS	403,357	80,547	483,904	356,192
Multisports	<u>41,687</u>	<u>18,860</u>	<u>60,547</u>	<u>-</u>
	<u>954,094</u>	<u>532,292</u>	<u>1,486,386</u>	<u>1,529,782</u>

7. SUPPORT COSTS

	Administration	Establishment costs	Governance costs	Year Ended 31.12.17	Period 1.12.15 to 31.12.16
	£	£	£	£	£
Raising funds: cost of goods sold and other costs	31,017	17,564	1,537	50,118	48,515
Giants in the Community	43,416	14,637	2,150	60,203	62,521
Dance	25,585	14,638	1,267	41,490	46,714
Gym	-	8,782	-	8,782	9,057
Kids' play & sports zone	62,792	172,716	3,110	238,618	241,367
Huddersfield Town Football in the Community	-	-	-	-	112,844
Education	51,946	29,274	2,572	83,792	115,318
NCS	48,853	29,274	2,420	80,547	62,019
Multisports	<u>12,392</u>	<u>5,854</u>	<u>614</u>	<u>18,860</u>	<u>-</u>
	<u>276,001</u>	<u>292,739</u>	<u>13,670</u>	<u>582,410</u>	<u>698,355</u>

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

HUDDERSFIELD COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED **FOR THE YEAR ENDED 31 DECEMBER 2017**

7. SUPPORT COSTS - continued

Administration	Year Ended 31.12.17 Total activities £	Period 1.12.15 to 31.12.16 Total activities £
Wages	124,385	165,031
Postage and stationery	6,495	13,348
Advertising	15,370	39,632
Sundries	29,898	26,111
Legal fees	14,899	18,197
Irrecoverable VAT	30,421	43,236
Computer costs	24,241	21,603
Other	30,292	45,351
	<u>276,001</u>	<u>372,509</u>

Establishment costs	Year Ended 31.12.17 Total activities £	Period 1.12.15 to 31.12.16 Total activities £
Rent	175,000	189,583
Rates and water	4,672	598
Insurance	20,354	5,890
Light and heat	32,947	36,602
Repairs and maintenance	58,770	67,996
Security	996	1,248
	<u>292,739</u>	<u>301,917</u>

8. NET INCOME/(EXPENDITURE)

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

	Year Ended 31.12.17 £	Period 1.12.15 to 31.12.16 £
Auditors' remuneration	12,270	20,445
Auditors' remuneration for non audit work	1,400	3,484
Depreciation - owned assets	38,734	42,313
Depreciation - assets on hire purchase contracts and finance leases	-	2,090
Hire of plant and machinery	396	1,237
Other operating leases	175,000	189,583
Deficit on disposal of fixed asset	1,374	8,228
Stock recognised as an expense	<u>75,542</u>	<u>83,864</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the period ended 31 December 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2017 nor for the period ended 31 December 2016.

10. STAFF COSTS

	Year Ended 31.12.17 £	Period 1.12.15 to 31.12.16 £
Wages and salaries	777,182	829,909
Social security costs	48,767	54,331
Other pension costs	9,114	7,799
	<u>835,063</u>	<u>892,039</u>

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

	Year Ended 31.12.17	Period 1.12.15 to 31.12.16
Giants in the Community	6	4
Dance	6	5
Kids' play, café and sports	25	31
Multisports	5	7
Education	7	7
NCS	13	9
Other	5	3
	<u>67</u>	<u>66</u>

No employees received emoluments in excess of £60,000.

Full time equivalent employees totalled 40 (2016 - 41).

The key management personnel of the charity comprises the Senior Management Team whose employee benefits total £78,471 (2016: £83,602)

HUDDERSFIELD COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	195,040	14,798	209,838
Charitable activities			
Giants in the Community	133,577	-	133,577
Dance	114,882	-	114,882
Gym	4,569	-	4,569
Kids' play & sports zone	393,258	-	393,258
Huddersfield Town Football in the Community	151,569	-	151,569
Education	215,395	-	215,395
NCS	407,430	-	407,430
Other trading activities	218,880	-	218,880
Total	1,834,600	14,798	1,849,398
EXPENDITURE ON			
Raising funds	231,089	-	231,089
Charitable activities			
Giants in the Community	162,040	-	162,040
Dance	114,991	-	114,991
Gym	10,099	-	10,099
Kids' play & sports zone	340,975	-	340,975
Huddersfield Town Football in the Community	233,334	-	233,334
Education	312,151	-	312,151
NCS	356,192	-	356,192
Total	1,760,871	-	1,760,871
NET INCOME	73,729	14,798	88,527
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	(47,455)	-	(47,455)
Prior year adjustment	(14,800)	-	(14,800)
As Restated	(62,255)	-	(62,255)
TOTAL FUNDS CARRIED FORWARD	11,474	14,798	26,272

HUDDERSFIELD COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

12. TANGIBLE FIXED ASSETS

	Sports and activity equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2017	495,949	105,246	54,491	655,686
Additions	4,104	8,427	-	12,531
Disposals	<u>(8,453)</u>	<u>(18,090)</u>	<u>-</u>	<u>(26,543)</u>
At 31 December 2017	<u>491,600</u>	<u>95,583</u>	<u>54,491</u>	<u>641,674</u>
DEPRECIATION				
At 1 January 2017	458,549	83,604	45,811	587,964
Charge for year	26,601	8,844	3,289	38,734
Eliminated on disposal	<u>(7,208)</u>	<u>(17,961)</u>	<u>-</u>	<u>(25,169)</u>
At 31 December 2017	<u>477,942</u>	<u>74,487</u>	<u>49,100</u>	<u>601,529</u>
NET BOOK VALUE				
At 31 December 2017	<u>13,658</u>	<u>21,096</u>	<u>5,391</u>	<u>40,145</u>
At 31 December 2016	<u>37,400</u>	<u>21,642</u>	<u>8,680</u>	<u>67,722</u>

13. STOCKS

	31.12.17 £	31.12.16 £
Stocks	<u>2,355</u>	<u>3,023</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.17 £	31.12.16 £
Trade debtors	51,831	66,831
Prepayments and accrued income	<u>65,752</u>	<u>78,277</u>
	<u>117,583</u>	<u>145,108</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.17	31.12.16
	£	£
Bank loans and overdrafts (see note 17)	8,108	48,936
Trade creditors	51,749	82,878
Social security and other taxes	10,974	11,456
VAT	12,391	13,053
Other creditors	549	3,081
Accruals and deferred income	<u>81,452</u>	<u>102,619</u>
	<u>165,223</u>	<u>262,023</u>

Included within other creditors above is deferred income totalling £59,332 (2016 - £81,927). The movement in the year is as follows:

	Charitable activities	Total
	£	£
At 1 December 2016	81,927	81,927
Released from previous years	(81,927)	(81,927)
Deferred in the current year	<u>59,332</u>	<u>59,332</u>
At 31 December 2017	<u>59,332</u>	<u>59,332</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.

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.17	31.12.16
	£	£
Bank loans (see note 17)	-	8,084
Trade creditors	<u>-</u>	<u>6,933</u>
	<u>-</u>	<u>15,017</u>

17. LOANS

An analysis of the maturity of loans is given below:

	31.12.17	31.12.16
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>8,108</u>	<u>48,936</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>-</u>	<u>8,084</u>

HUDDERSFIELD COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED **FOR THE YEAR ENDED 31 DECEMBER 2017**

18. LEASING AGREEMENTS

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

	31.12.17 £	31.12.16 £
Within one year	2,355	104,722
Between one and five years	3,046	5,167
In more than five years	-	234
	<u>5,401</u>	<u>110,123</u>

19. MOVEMENT IN FUNDS

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted funds			
General fund	11,474	58,905	70,379
Restricted funds			
Sensory Room	14,798	2,363	17,161
Mini Bus	-	3,691	3,691
	<u>14,798</u>	<u>6,054</u>	<u>20,852</u>
TOTAL FUNDS	<u>26,272</u>	<u>64,959</u>	<u>91,231</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,722,120	(1,663,215)	58,905
Restricted funds			
Sensory Room	2,363	-	2,363
Mini Bus	3,691	-	3,691
Yorkshire Sports	5,400	(5,400)	-
	<u>11,454</u>	<u>(5,400)</u>	<u>6,054</u>
TOTAL FUNDS	<u>1,733,574</u>	<u>(1,668,615)</u>	<u>64,959</u>

Restricted funds include money received for:

Sensory Room - Funding towards the purchase of sensory equipment and disabled facilities.

Mini Bus - Funding towards the purchase of a new mini bus.

Yorkshire Sports - Funding received towards the delivery of dance / cheerleading satellite clubs.

HUDDERSFIELD COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

20. PENSION COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company. At the year end pension contributions of £549 (2016 - £487) were outstanding.

21. RELATED PARTY DISCLOSURES

Huddersfield Giants Limited is a related company due to having directors/trustees in common.

Huddersfield Giants Limited were invoiced £6,000 (2016 - £11,280) for advertising, £24,000 (2016 - £34,667) for Giants scholars tuition, £Nil (2016 - £10,709) for Giant's laptops and £629 (2016 - £Nil) for sundry purchases. Huddersfield Giants Limited recharged Season box and season ticket charges of £6,000 (2016 - £5,280), sundry expenses of £3,556 (2016 - £326). Huddersfield Giants Limited made payments to the company totalling £46,042 (2016 - £46,836) and the company made payments totalling £6,000 (2016 - £11,829) to Huddersfield Giants Limited. At the year end the balance owing from Huddersfield Giants was £2,407 (2016 - £21,376).

22. FINANCIAL INSTRUMENTS

	30.12.17	31.12.16
	£	£
Financial assets that are debt instruments measured at amortised cost	<u>95,732</u>	<u>133,321</u>
Financial liabilities measured at amortised cost	<u>82,526</u>	<u>170,604</u>

23. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year Ended 31.12.17 £	Period 1.12.15 to 31.12.16 £
Net income for the reporting period (as per the statement of financial activities)	64,959	88,527
Adjustments for:		
Depreciation charges	38,734	44,403
Loss on disposal of fixed assets	1,374	8,228
Interest paid	700	2,462
Interest element of hire purchase and finance lease rental payments	-	7
Decrease/(increase) in stocks	668	(546)
Decrease in debtors	27,525	40,150
Decrease in creditors	<u>(62,905)</u>	<u>(23,341)</u>
Net cash provided by operating activities	<u>71,055</u>	<u>159,890</u>

HUDDERSFIELD COMMUNITY TRUST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Year Ended 31.12.17 £	Period 1.12.15 to 31.12.16 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	20,255
Grants	9,054	-
Donated services and facilities	<u>175,000</u>	<u>189,583</u>
	184,054	209,838
Other trading activities		
Fundraising events	19,068	14,545
Sponsorships	5,000	9,421
Office rental income	2,446	255
Café	<u>168,307</u>	<u>194,659</u>
	194,821	218,880
Charitable activities		
Dance tuition	5,288	9,843
Cheerleading	57,965	60,356
Gym sessions	4,552	4,569
Grants	14,225	31,000
Kids' play	114,827	139,534
Party income	105,173	97,830
Pitch hire	119,450	135,744
Leagues	7,788	20,150
Coaching	75,608	121,406
Competition	-	1,720
Education service level agreements	714,926	612,961
Get Fit contract	18,907	21,853
RFL / SKY	100,300	102,500
Get Active	-	7,680
Cheer development	4,706	32,003
KIT	8,070	9,864
Schools	-	11,667
Development zone	<u>2,914</u>	<u>-</u>
	<u>1,354,699</u>	<u>1,420,680</u>
Total incoming resources	1,733,574	1,849,398

This page does not form part of the statutory financial statements

HUDDERSFIELD COMMUNITY TRUST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017****EXPENDITURE**

	Year Ended 31.12.17 £	Period 1.12.15 to 31.12.16 £
Other trading activities		
Wages	58,041	89,468
Café	71,120	89,513
Depreciation of plant and machinery	<u>2,950</u>	<u>3,593</u>
	132,111	182,574
Charitable activities		
Wages	610,832	618,744
Social security	38,805	18,796
Pensions	3,000	-
Travel and subsistence	40,208	35,070
Maintenance and security	4,810	3,765
Consumables	62,427	63,277
Training	8,701	955
Project costs	161,342	111,570
Depreciation of plant and machinery	23,969	27,758
Hire purchase interest	<u>-</u>	<u>7</u>
	954,094	879,942
Support costs		
Administration		
Wages	108,309	121,697
Social security	9,962	35,535
Pensions	6,114	7,799
Hire of plant and machinery	396	1,237
Insurance	-	3,325
Telephone	6,399	6,362
Postage and stationery	6,495	13,348
Advertising	15,370	39,632
Sundries	29,898	26,111
Training	908	270
Legal fees	14,899	18,197
Motor expenses	286	2,706
Irrecoverable VAT	30,421	43,236
Computer costs	24,241	21,603
Bank charges	8,414	7,709
Depreciation of fixtures and fittings	8,526	8,774
Depreciation of computer equipment	3,289	4,278
Profit on sale of tangible fixed assets.	1,374	8,228
Bank loan interest	<u>700</u>	<u>2,462</u>
	276,001	372,509

This page does not form part of the statutory financial statements

HUDDERSFIELD COMMUNITY TRUST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Year Ended 31.12.17 £	Period 1.12.15 to 31.12.16 £
Establishment		
Rent	175,000	189,583
Rates and water	4,672	598
Insurance	20,354	5,890
Light and heat	32,947	36,602
Repairs and maintenance	58,770	67,996
Security	996	1,248
	<u>292,739</u>	<u>301,917</u>
Governance costs		
Auditors' remuneration	12,270	20,445
Auditors' remuneration for non audit work	1,400	3,484
	<u>13,670</u>	<u>23,929</u>
Total resources expended	<u>1,668,615</u>	<u>1,760,871</u>
Net income	<u><u>64,959</u></u>	<u><u>88,527</u></u>

This page does not form part of the statutory financial statements