

## Leyland Senior Citizens Social and Welfare Club

### Notes to the Accounts Year Ended 31st December 2017

#### **NOTE 1 - Basis of Preparation**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with the Accounting and Reporting by Charities – *Statement of Recommended Practice (SORP 2005)*, and with Financial Reporting Standards for Smaller Enterprises (FRSSE) along with the Charities Act.

#### **Change in Basis of Accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

#### **Changes to Previous Accounts**

No changes have been made to accounts for previous years

#### **NOTE 2 - Accounting Policies**

#### **Incoming Resources**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

#### **Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### **Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

#### **Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

#### **Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

#### **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

#### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### **Investment income**

This is included in the accounts when receivable.

#### **Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### **Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### **Governance costs**

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### **Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

#### **Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

#### **Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Depreciation is charged at the following rates for these classification of assets:

<u>Asset Classification</u>	<u>Rate</u>	
Property	NIL	
Property Improvements	10%	Reducing Balance
Fixtures, Fittings & Equipment	10%	Straight Line
Security Equipment	10%	Reducing Balance

#### **Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

#### **Stocks and work in progress**

These are valued at the lower of cost or market value.

**NOTE 3 - Analysis of Incoming resources**Voluntary Income

Analysis	This Year	Last Year
	£	£
Memberships	402	408
	<b>402</b>	<b>408</b>

Analysis	This Year	Last Year
	£	£
Hire of Hall	20,121	19,335
	<b>20,121</b>	<b>19,335</b>

Analysis	This Year	Last Year
	£	£
Interest from Deposit Accounts	155	95
Gain on Managed Investment	279	464
	<b>434</b>	<b>559</b>

Analysis	This Year	Last Year
	£	£
Dances	4,737	4,392
Whist	421	332
Craft Club	268	381
	<b>5,425</b>	<b>5,104</b>

**NOTE 4 - Analysis of Resources Expended**

Analysis	This Year	Last Year
	£	£
Members Parties	1,587	2,442
Member Outings	1,190	-
	<b>2,778</b>	<b>2,442</b>

Analysis	This Year	Last Year
	£	£
Cleaning/Caretaker	4,221	4,015
Performing Rights Licence	681	689
	<b>4,902</b>	<b>4,704</b>

Cleaning/Caretaker payments are to one serving committee member (2018 - one), covering time for cleaning and general maintenance as well as opening & closing for members and hirers.

Analysis	This Year	Last Year
	£	£
Dance Organisers	940	1,000
Stationery & Postage	201	398
Repairs & Renewals	8,638	1,588
Cleaning Materials	336	621
Refreshments	615	452
Utilities	6,665	4,395
Insurance	1,607	2,478
Window Cleaner	60	60
Security System	123	121
Honorarium	2,000	2,140
IT Expenses	80	98
SRBC Premises Licence	180	180
Advertising	-	-
Depreciation	1,814	1,799
Miscellaneous	107	150
	<b>23,366</b>	<b>15,480</b>

Honorariums totalling £2,000 were payable to Two Committee Members (2018 - Two).  
Repairs and renewals include one off expenditures for replacement loft insulation £3,542, replacement of windows and doors with UPVC £1,940 & upgrade to carpark kerbing & signs £570

Analysis	This Year	Last Year
	£	£
Independent Examiner's Fee	400	385
Legal Costs Correcting Land Registry Names	40	
	<b>440</b>	<b>385</b>

#### NOTE 5 - Tangible Fixed Assets

Tangible Fixed Assets	Land and Building	Building Improvement	Fixtures, Fittings & Equipment	Security Equipment	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 January 2018	553,813	24,786	22,836	4,382	605,817
Additions to December 2019			700.00		700
At 31 December 2019	<b>553,813</b>	<b>24,786</b>	<b>23,536</b>	<b>4,382</b>	<b>606,517</b>

#### Depreciation

Basis	NONE	R.B.	S.L.	R.B.	£
Rate	NIL	10%	10%	10%	
At 1 January 2018	-	11,233	20,539	3,208	34,979
Charge for the Year		1,355	459		1,814
At 31 December 2019	<b>-</b>	<b>12,588</b>	<b>20,997</b>	<b>3,208</b>	<b>36,793</b>

#### Net Book Value

At 31 December 2019 C/F	<b>553,813</b>	<b>12,198</b>	<b>2,539</b>	<b>1,174</b>	<b>569,724</b>
At 31 December 2017 B/F	553,813	13,553	2,297	1,174	570,838

#### NOTE 6 - Investments

	Listed Investments	
	This Year	Last year
	£	£
At 1 January 2018 B/F	20,294	19,830
Additions Within The Year		
Withdrawals Within The Year		
Net Investment Gains / (Losses)	279	464
At 31 December 2019 C/F	<b>20,573</b>	<b>20,294</b>

**NOTE 7 - Debtors & Prepayments**

Analysis	This Year	Last Year
	£	£
Trade debtors	-	310
Other debtors	-	
Prepayments and accrued income	1,563	1,715
	<b>1,563</b>	<b>2,025</b>

**NOTE 8 - Creditors & Accruals**

Analysis	This Year	Last Year
	£	£
Trade Creditors	-	988
Other creditors	- 3,953	2,839
	<b>- 3,953</b>	<b>3,827</b>

## Leyland Senior Citizens Social and Welfare Club

## Statement of Financial Activities for the Year 1st January 2019 to 31st December 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total This Year £	Total Last Year £
<b><u>Incoming resources</u></b>					
<b><i>Incoming Resources from Generated Funds</i></b>					
Voluntary Income	3	402		402	408
Activities for Generating Funds	3	20,121		20,121	19,335
Investment Income	3	434		434	559
<b><i>Incoming Resources from Charitable Activities</i></b>					
	3	5,425		5,425	5,104
Other Incoming Resources				-	
<b>TOTAL INCOMING RESOURCES</b>		<b>26,382</b>	<b>-</b>	<b>26,382</b>	<b>25,407</b>
<b><u>Resources Expended</u></b>					
<b><i>Costs of Generating Funds</i></b>					
Costs of Generating Voluntary Income	4	2,778		2,778	2,442
Costs of Activities for Generating Funds	4	4,902		4,902	4,704
<b>Charitable Activities</b>	4	23,366		23,366	15,480
<b>Governance Costs</b>	4	440		440	385
<b>TOTAL RESOURCES EXPENDED</b>		<b>31,485</b>	<b>-</b>	<b>31,485</b>	<b>23,011</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(5,103)</b>	<b>-</b>	<b>(5,103)</b>	<b>2,396</b>
<b>Gross Transfers Between Funds</b>					
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		<b>(5,103)</b>	<b>-</b>	<b>(5,103)</b>	<b>2,396</b>
Gains and losses on revaluation of fixed assets		-		-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(5,103)</b>	<b>-</b>	<b>(5,103)</b>	<b>2,396</b>
Total funds brought forward					
Total funds carried forward		<b>(5,103)</b>	<b>-</b>	<b>(5,103)</b>	<b>2,396</b>

Charity no. 500492

Leyland Senior Citizens Social and Welfare Club

Balance Sheet for the Year 1st January 2019 to 31st December 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total This Year £	Total Last Year £
<b>FIXED ASSETS</b>					
Tangible assets	5	569,724		569,724	570,838
Investments	6	20,573		20,573	20,294
<b>TOTAL FIXED ASSETS</b>		<b>590,297</b>	<b>-</b>	<b>590,297</b>	<b>591,132</b>
<b>CURRENT ASSETS</b>					
Debtors	7	1,563		1,563	2,025
Short Term Investments		20,340		20,340	20,285
Cash at bank and in hand		4,845		4,845	8,581
<b>TOTAL CURRENT ASSETS</b>		<b>26,749</b>	<b>-</b>	<b>26,749</b>	<b>30,891</b>
<b>Creditors: amounts falling due within one year</b>		<b>(3,953)</b>		<b>(3,953)</b>	<b>(3,827)</b>
<b>Net current assets/(liabilities)</b>	8	<b>22,796</b>	<b>-</b>	<b>22,796</b>	<b>27,064</b>
<b>Total assets less current liabilities</b>		<b>613,092</b>	<b>-</b>	<b>613,092</b>	<b>618,196</b>
Creditors: amounts falling due after one year		-	-	-	-
Provisions for liabilities and charges		-	-	-	-
<b>NET ASSETS</b>		<b>613,092</b>	<b>-</b>	<b>613,092</b>	<b>618,196</b>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted funds		613,092		613,092	618,196
Restricted income funds				-	-
<b>TOTAL FUNDS</b>		<b>613,092</b>	<b>-</b>	<b>613,092</b>	<b>618,196</b>



NEED TO LOOK AT STUFF IN ACCA PULL OUT ABOUT RELATED PARTY TRANSACTIONS  
THERE NEEDS TO BE A STATEMENT TO SAY THERE HAS NOT BEEN ANY.  
GET THE WORDING AND WHERE IT GOES



ONS

Leyland Senior Citizens Social and Welfare Club

Annual Report and Accounts

31 December 2019

**Leyland Senior Citizens Social and Welfare Club**  
**Report and Accounts**  
**Contents**

Charity information	
Report from the Trustees	
Examiners' report	
Statement of financial activities	
Balance sheet	
Notes to the Financial Statements	

**Leyland Senior Citizens Social and Welfare Club  
Charity Information**

**Trustees:**

Mr G H Lee  
Mrs J Kerrigan  
Mrs J Ruby  
Mr N Roberts

**Social Committee:**

Mrs J Almond  
Mr T Pearsall  
Mrs J Ruby  
Mr T Almond  
Mrs E Wate  
Mrs S Harvey  
Mr N Roberts  
Mrs C Roberts  
Mr C Ashcroft

**Accountants:**

Mr D E Ashman (FCCA)  
3 Greythwaite Court  
Lancaster  
LA1 5UD

**Bankers:**

National Westminster Bank Plc  
2 Golden Hill Lane  
Leyland  
Preston  
PR25 3LP

**Investment Advisor:**

Springfield Financial Services Ltd  
Springfield House  
Navigation Way  
Ashton-on-Ribble  
Preston  
PR2 2YP

**Principal Address:**

Prospect House  
45 Sandy Lane  
Leyland  
Preston  
PR25 2EE

**Registered charity number**

500492

## **Leyland Senior Citizens Social and Welfare Club Report of the Trustees**

The Trustees present their report and financial statements for the year ended 31 December 2019.

### **Reference and Administration Details**

Details of the current trustees, advisors and principal addresses of the charity are set out on the previous page. The Trustees addresses have been withheld because it is felt that there is an inherent vulnerability in disclosing this information, due to the fact they are all of post retirement age and do not consider it to be appropriate that this be publicly available.

### **Structure, Governance and Management**

Leyland Senior Citizens Social and Welfare Club is governed by a trust deed and is registered with the Charity Commission (registered charity number 500492). The trust deed requires four trustees to be appointed. Trustees are appointed by the existing trustees and are briefed on their responsibilities as trustees prior to their acceptance of the role.

The charity is ultimately managed by the trustees, however the day-to-day running of the charity is delegated to the social committee members, which number nine named on the previous page. Each member has their specific responsibility in the club and formal meetings are held each month.

### **Activities and Objectives**

The objective of the charity is to provide facilities for recreation or other leisure-time occupations in the interest of social welfare for elderly persons, with the object of improving their conditions and quality of life through a range of activities. This is done by providing such activities as dances, card and table top games, as well as providing a regular place to meet in a relaxed social environment. This is to be available for 52 weeks of the year.

This is mainly held at the premises in Leyland, to which members travel. Any members with difficulty in mobility are offered assistance from committee members to enable them to attend wherever possible.

Membership fees are kept as low as reasonably possible, so to be available to everyone of limited means.

### **Achievements and Setbacks**

The club has provided a social atmosphere and environment for over 120 members. There was further interest gained from Craft Club and charity dances which remain open to the general public, proving to be a good source of new members.

The club provided 2 subsidized parties during the year for Easter, and the annual club Christmas party, which had 2 further secondary parties in addition for Whist and Craft to cover the non members who attended these two public events. Both provided food and drink as well as games and dancing. Total attendance at the main Christmas party was 83 excluding 6 who could not attend at short notice.

In addition to parties the club hosted a day trip to York, to partake of afternoon tea on the York River Cruise, although a charge of around a third of the cost was made per member it was still attended by 60 people, filling one coach.

The club has a large proportion of the planned redecoration and updating of the interior of the building. Such work has been to renew the insulation and replace all the remaining external wooden door & windows with UPVC. Secondly a lot of decorative work with new floor boards and carpet has been completed in the communal areas, which enhances the look of the premises for members, public and hirers alike.

## **Financial Review**

The club holds cash in reserves as a cover for a dramatic drop in the main income Hire of hall, which generates the largest proportion of revenue, and also an amount to cover unexpected large items of repair or refurbishment, as they may arise. The funds needed for this are considered to be equal to a full years expenditure recorded in the accounts (excluding notable one off expenditures), and £10,000 respectively. The full year expenditure requirement allows the club to operate as normal for a full 12 months while a reorganization is carried out to replace incomes or reduce expenditure.

Currently, this equates to a fund requirement of £34,594. The reserves at the year-end are £20,573 held in Fixed Assets investments and £20,285 held in Short Term Investments, which amount to £40,858, which is £6,264 over the agreed target. This is intended to be used next year on completing the external renewal work around the main building, mainly the replacement of lean to at the rear used for storage estimated at £3,000

The total incoming resources for the year amounted to £26,382 (2018 - £25,407). Expenditure in the year amounted to £31,485 (2018 - £23,011). This brought a deficit for the year to £5,103 (2016 surplus £2,396). This is vastly more expenditure than last year due to completion of the internal work which has spanned 3 years, and included further redecoration and maintenance of the main hall as well as making upgrades for heat efficiency and security.

The day to day funding is held in a current account, currently with a credit of £4,845 (includes un banked cash in hand). This is considered sufficient to meet the daily activities of the club and has covered the current round of expenditure on refurbishment this year without the need to take any funds from investments.

For the foreseeable future, the club committee intends to continue the provision of funded parties for the membership as well as keeping the attendance costs down as low as practical. This gives a real return for the membership and uses the funds generated directly for membership benefit. The committee has previously agreed to lock Honoraria payments to Treasurer and Secretary at £1,000 each per annum until 2021 when a review will take place. These payments are compensate for their efforts and recognize that these vital administrative roles would cost more externally.

## **Statement of Trustees' Responsibilities**

The Trustees are responsible for keeping accounting records which disclose, with reasonable accuracy, the financial position of the charity and which enable them to ascertain the financial position of the of the charity and which enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 14<sup>th</sup> February 2019.

Mr G Lee  
Trustee



**Leyland Senior Citizens Social and Welfare Club (charity no. 500492)**  
**Independent Examiner Report**

I report on the accounts of Leyland Senior Citizens Social and Welfare Club for the year ended 31 December 2019, which are set out on the following pages

**Respective Responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year as stated within Section 144 of the Charities Act 2011, (the Charities Act) and that an independent examination is needed.

It is my responsibility:

- to examine the accounts under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

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 charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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, I do not express an audit opinion on the financial statements as to whether they present a 'true and fair view'. My report is limited only to the statements below.

**Independent Examiner's Statement**

I have completed my examination, and confirm no material matters have come to my attention giving me cause to believe that in any material respect:-

- (1) accounting records are not kept in accordance with section 130 of the Charities Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with applicable requirements concerning the form and content of accounts set out in Charities (Accounts & Reports) regulations 2008 other than a requirement that the accounts provide a 'true and fair view' which is not a matter considered as part of an examination.

I have no concerns and have come across no matters to which attention should be drawn, in order to enable a proper understanding of the accounts to be reached.

**Mr D E Ashman**  
FCCA  
3 Greythwaite Court  
Lancaster  
LA1 5UD

27 January 2020