

New Wortley Community Centre

Charity number 512486

A company limited by guarantee number 01578995

Annual Report and Financial Statements
for the year ended 31 March 2013

New Wortley Community Centre

Annual Report and Financial Statements for the year ended 31 March 2013

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Prepared by West Yorkshire Community Accounting Service

New Wortley Community Centre

Trustees' report for the year ended 31 March 2013

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Bryan Bloom	Chair	
Maureen Ingham	Vice Chair	
Kimberly Frangos	Secretary	
Darrion Bedford	Trustee	
Jaqui Pollard	Trustee	
Sandra Cleavin	Trustee	

Company secretary Kimberly Frangos

Charity number 512486

Company number 01578995

Registered and principal address	Bankers
40 Tong Road	HSBC
Leeds	Armley
LS12 1LZ	Leeds

Independent examiner
Jie Liu ACCA

Structure, governance and management

The charity is a company limited by guarantee and was formed in 1981. It is governed by a memorandum and articles of association.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

New Wortley Community Centre

Trustees' report (continued) for the year ended 31 March 2013

Objectives and activities

The charity's objects

New Wortley Community Association exists to promote the well being of the inhabitants of New Wortley and the neighbourhood, in a common effort to improve their health, educational, social and recreational opportunities.

The board's main object is to establish, manage and maintain the facilities at New Wortley Community Centre for this purpose.

The charity's main activities

Volunteering opportunities for local people, working with partners to deliver services needed in the local area raise grants to support charitable objectives.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

In 2012 /13 our main achievements have been around making the Community Centre a safe and secure space for the delivery of a wide range of services and help to the people in New Wortley. We have a very active volunteering project, Job Club, provide space for local housing surgeries and run a range of activities.

Financial review

The net income for the year was £7,998, including net expenditure of £772 on unrestricted funds and net income of £8,770 on restricted funds. This includes recognised income of £15,830 grant funding which was received in previous years.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £3,040.

It is the policy of this association to hold in reserves the equivalent of two months general running costs and an additional one month's salary costs. It is also our policy to hold an amount for likely building works . In view of our current financial position we will aim to build up the required level of reserves by 2015, reviewed in twelve month's time.

New Wortley Community Centre

Trustees' report (continued) for the year ended 31 March 2013

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 accounts comply with the Companies Act 2006. 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 has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed..... (Trustee)

Name.....

Date.....

New Wortley Community Centre

Independent examiner's report to the trustees of New Wortley Community Centre

I report on the accounts of the charitable company for the year ended 31 March 2013, which are set out on pages 6 to 10.

Respective responsibilities of the trustees and the examiner

The trustees (who are also the directors of the company 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 year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an 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, follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005).

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Name: Jie Liu

Relevant professional qualification or body: ACCA

Date:

New Wortley Community Centre
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2013

		Notes			
		2013	2013	2013	2012
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Incoming resources					
Cafe		24,287	-	24,287	22,074
Catering		2,460	-	2,460	6,859
Shop		2,621	-	2,621	3,090
Table top and jumble sales		305	-	305	463
Laundry		1,808	-	1,808	1,096
Printing and photocopying		91	-	91	77
Room hire		5,842	-	5,842	7,654
Rental		2,500	-	2,500	4,228
Event		2,291	-	2,291	322
Raffle		148	-	148	151
Grant income	(2)	10,770	26,913	37,683	6,382
Donations		504	-	504	421
Miscellaneous		11	-	11	1,660
Total incoming resources		53,639	26,913	80,552	54,477
Resources expended					
Cost of Sales	Catering supplies	12,644	2,780	15,424	15,396
	Shop	192	-	192	50
	Laundry	20	-	20	87
	Printing	(14)	-	(14)	56
	Events	234	-	234	-
Expenses	Payroll costs	26,010	2,100	28,110	27,239
	Utilities	4,273	1,831	6,104	4,553
	Project costs	-	5,500	5,500	-
	Repairs and maintenance	667	1,272	1,939	723
	Grant repayments	-	3,760	3,760	-
	Insurance	1,212	-	1,212	1,002
	Telephone	1,187	-	1,187	962
	Travel and subsistence	280	900	1,180	477
	Rent and rates	929	-	929	707
	Safety and security	735	-	735	734
	Licences, penalties and admin fees	249	-	249	194
	Postage and stationery	185	-	185	124
	Office equipment	87	-	87	-
	Miscellaneous expenses	346	-	346	595
	Advertising and publicity	376	-	376	1,399
	Bank charges	44	-	44	44
	Charge for bad debts	1,475	-	1,475	-
	Cleaning and sanitation	550	-	550	1,391
	Depreciation	2,731	-	2,731	3,946
Total resources expended		54,410	18,143	72,553	59,678
Net movement in funds		(772)	8,770	7,998	(5,201)
Fund balances brought forward		19,821	-	19,821	25,022
Fund balances carried forward	(4)	19,049	8,770	27,819	19,821

All incoming resources and resources expended derive from continuing activities.

New Wortley Community Centre

Balance sheet

as at 31 March 2013

	2013	2013	2013	2012
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 16,010	-	16,010	17,544
Total fixed assets	<u>16,010</u>	<u>-</u>	<u>16,010</u>	<u>17,544</u>
Current assets				
Debtors	(6) 690	-	690	2,566
Cash at bank and in hand	(7) 9,034	8,770	17,804	17,324
Total current assets	<u>9,724</u>	<u>8,770</u>	<u>18,494</u>	<u>19,889</u>
Current liabilities:				
amounts falling due within one year				
Creditors	(8) 6,620	-	6,620	1,783
Provision for doubtful debt	65	-	65	-
Total current liabilities	<u>6,685</u>	<u>-</u>	<u>6,685</u>	<u>1,783</u>
Net current assets / (liabilities)	<u>3,040</u>	<u>8,770</u>	<u>11,810</u>	<u>18,106</u>
Net assets	<u>19,049</u>	<u>8,770</u>	<u>27,819</u>	<u>35,651</u>
Funds				
Unrestricted funds	19,049	-	19,049	26,375
Restricted funds	-	8,770	8,770	15,630
Total funds	<u>19,049</u>	<u>8,770</u>	<u>27,819</u>	<u>42,005</u>

For the year ending 31 March 2013 the charitable 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 charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved at a meeting of the trustees and signed on its behalf by:

Signed:

(Trustee)

Name

Date:

New Wortley Community Centre

Notes to the accounts

for the year ended 31 March 2013

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005), the Companies Act 2006 and Financial Reporting Standard for Smaller Entities (effective April 2008).

There has been no change to the accounting policies since last year.

Grant income received in previous financial years has been fully recognised in this financial year. No changes have been made to the accounts for previous years.

Incoming resources

All incoming resources 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.

Grants and donations

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

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out the resources.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: 15% reducing balance

Kitchen equipment: over 3 years

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

New Wortley Community Centre
Notes to the accounts continued
for the year ended 31 March 2013

2 Grant income	2013 Unrestricted funds £	2013 Restricted funds £	2013 Total funds £	2012 Total funds £
Big Lottery Fund Grant	-	1,260	1,260	2,253
Community Builders Fund	-	14,370	14,370	130
Lunch Club Grant	-	1,710	1,710	2,237
Winter Warmth Community Grant	-	3,350	3,350	474
Fun Day Grant	-	-	-	500
Police Grant	-	2,723	2,723	-
Barca Grant	-	2,500	2,500	-
Comic Relief	-	1,000	1,000	-
Well-being	7,920	-	7,920	-
Other Grants	2,850	-	2,850	788
	<u>10,770</u>	<u>26,913</u>	<u>37,683</u>	<u>6,382</u>

3 Staff costs and numbers

	2013 £
Gross salaries	27,146
Social security costs	1,567
HMRC tax refund for prior overpayment	(966)
Payroll administration	364
	<u>28,110</u>

The average number employees during the year was 3, being an average of 1.57 full time equivalent.

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
Development fund	-	14,370	5,600	8,770
Big Lottery Fund	-	1,260	1,260	-
Lunch Club Grant	-	1,710	1,710	-
Winter Warmth Community Grant	-	3,350	3,350	-
Police Grant	-	2,723	2,723	-
Barca Grant	-	2,500	2,500	-
Comic Relief	-	1,000	1,000	-
	<u>-</u>	<u>26,913</u>	<u>18,143</u>	<u>8,770</u>

Fund name

Purpose of restriction

Development fund	To fund development costs of proposed new build extension
Big Lottery Fund	Maintenance project (unspent balance returned to funder)
Lunch Club Grant	For lunch club costs
Winter Warmth Grant	Project to promote good health in the local population
Police Grant	To fund harm reduction work in partnership with BARCA
Barca Grant	For professional fees
Comic Relief	To support volunteering project

New Wortley Community Centre
Notes to the accounts continued
for the year ended 31 March 2013

5 Tangible assets	Land and buildings	Kitchen equipment	Total
	£	£	£
<u>Cost</u>			
At 1 April 2012	158,737	-	158,737
Additions	-	1,196	1,196
At 31 March 2013	<u>158,737</u>	<u>1,196</u>	<u>159,933</u>
 <u>Depreciation</u>			
At 1 April 2012	141,193	-	141,193
Charge for year	2,632	100	2,731
At 31 March 2013	<u>143,824</u>	<u>100</u>	<u>143,924</u>
 <u>Net book value</u>			
At 31 March 2013	<u>14,913</u>	<u>1,097</u>	<u>16,010</u>
At 31 March 2012	<u>17,544</u>	<u>-</u>	<u>17,544</u>

6 Debtors	2013	2012
	£	£
Debtors	690	2,566
	<u>690</u>	<u>2,566</u>

7 Cash at bank and in hand	2013	2012
	£	£
HSBC account	4,428	3,067
Savings account	13,227	14,475
Credit card	-	(571)
Petty cash	150	353
	<u>17,804</u>	<u>17,324</u>

8 Creditors	2013	2012
	£	£
Creditors	6,226	1,783
Credit card	394	-
	<u>6,620</u>	<u>1,783</u>

9 Trustee expenses

No trustee received any expenses during this year or the previous year.

10 Related party transactions

There were no related party transactions during this year or the previous year.