SHELLEY COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

31ST MARCH 2026

CONTENTS

	Page
Company information	1
Chairperson's report	2-3
Directors' report	4-5
Independent Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9-13
Schedule of grants and guarantees	14

Company Registration Number 08009975
Charity Number 1149146

SHELLEY COMMUNITY ASSOCIATION

COMPANY INFORMATION

Status

Shelley Community Association is a registered charity (number 1149146).

Company registration number: 08009975.

The company is limited by guarantee.

Directors (members of Council of Management)

SA Allen
C Hughes
A Clifton
LC MacDonald
A Priestman
LJ Parsley
C Rowatt
DJ Rowatt
ME Smith
JMC Allen
DC Stansfield
CA Patrick

Secretary and registered office

DJ Rowatt
40 Hawthorne Way
Shelley
Huddersfield
HD8 8JX

Independent Examiner

FJT Finance Ltd
34 Medhurst Close
Chobham Surrey
GU24 8PA

Bankers

Barclays Bank
17 Market Place
Huddersfield
HD1 2AA

SHELLEY COMMUNITY ASSOCIATION

CHAIRMAN'S REPORT

for the year ended 31st March 2026

The Company (08009975), through its charity (1149146) has the objectives of: the promotion and support in Shelley of social and recreational activities directly by the Association and also by voluntary groups; the management and improvement of the Community Centre (Village Hall) whose leasehold was purchased from Kirkburton Parish Council to facilitate some of these activities; and the making of modest grants to local voluntary groups in support of their activities.

The Association holds a Monthly public Meeting which all residents are eligible to attend. The Meeting acts as a sounding board for community sentiment and seeks to stimulate, harness and coordinate activities which will benefit the village. There is a substantial core of regular attendees. These are supplemented from time to time when matters of concern such as crime or traffic issues arise and the meeting may, if it thinks it justified, convey the community's concern to the relevant authorities: in this respect we are fortunate in having active local councillors whose advice and support we value.

It has been a strong year for Shelley Community Association despite external economic upheaval, showing a resilient community response.

The Village Hall has a record number of bookings with a small committee room brought into full-time use by a sole occupant. The Bookings system has been made into a digital booking enquiry with an obvious calendar to show free sessions that can be booked. After that the very efficient Bookings Secretary can follow up all the enquiries with further information. As some regular hirers have stepped away new hirers have come forward and the range of community provision is still very diverse for all ages. The Hall and its groups are supported by residents from all the neighbouring villages and we are known as a very active community hub.

Other improvements at the Hall has been the introduction of WiFi for the first time and a new sink area for the kitchen. Two new trustees help with the weekly checks on the Hall.

There has been no significant incidents and our finances remain very sound with plenty of headroom for any unforeseen occurrences and energy rises. We try as an Association to protect the community groups using the Hall by keeping hire charges to a minimum.

The Association also operates within the village of Shelley and numbers for the Monthly Meeting have risen which helps endorse any campaigning we do – this year to do with Zebra crossings in the village and large wagons on the roads. We also engage with other bodies and continue to have a very good relationship with local Councillors, businesses and groups within the village and beyond.

We held our bi-ennial Garden Festival which raised over £3,705 with over half going to local recognized charities including Kirkwood Hospice, Yorkshire Air Ambulance and Huddersfield Sea Cadets. We also showcased local musicians as well as our beautiful village and our green-fingered residents and were able to support local projects from Shelley Brownies, Shelley First School and Shelley Christmas Lights.

Tony Clifton stepped away as Chair of the Board of Shelley Community Association but remains a Trustee, and two new trustees have strengthened the Company as two long-standing trustees stepped down.

Wherever possible the Hall uses local suppliers and contractors and we have an ethical policy of paying immediately upon receipt of invoice.

SHELLEY COMMUNITY ASSOCIATION

CHAIRMAN'S REPORT (continued)

for the year ended 31st March 2026

The Association's policies are reviewed regularly and there is ongoing risk management of the Village Hall in particular.

We are aware of the obligation to report serious incidents in accordance with Section 15(2) of the charities Act 2011 and can confirm no such incident has occurred this year.

The Association is in good health and looks forward to the future with confidence.

A Priestman
Chairman

June 2026

SHELLEY COMMUNITY ASSOCIATION

DIRECTORS' REPORT

for the year ended

31st March 2026

The directors present their report and financial statements for the year ended 31st March 2026.

Structure, governance and management

Governing document
The organisation is a charitable company limited by guarantee, incorporated on 28th March 2012 and registered as a charity on 28th September 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of trustees/members of Council
The trustees/members of Council are also directors of the company for the purposes of company law and under the company's Articles. Under the requirements of the Memorandum and Articles of Association the number of members of the Council shall not be less than four nor more than twenty.

The Council may from time to time and at any time appoint any member of the Association as a member of the Council, either to fill a casual vacancy or by way of addition to the Council, provided that the prescribed maximum be not thereby exceeded. Any member so appointed shall retain his/her office only until the next Annual General meeting, but he/she shall then be eligible for re-election.

No person who is not a member of the Association shall in any circumstances be eligible to hold office as a member of the Council.

Principal activity

The company's principal activity during the year was that of providing maintenance and successful running of Shelley Village Hall.

Review of the financial year

The attached accounts show the results for the year with an excess income over expenditure of £9,166 on the unrestricted funds with £0 income over expenditure on the restricted funds (2025 £8,640 and £0 respectively).

Directors

The following were directors of the company and council members during the year:

SA Allen
C Hughes
A Clifton
LC MacDonald
A Priestman
LJ Parsley
C Rowatt
DJ Rowatt
ME Smith
JMC Allen
DC Stansfield
CA Patrick

SHELLEY COMMUNITY ASSOCIATION

DIRECTORS' REPORT (continued)

for the year ended

31st March 2026

Reserves policy

The Council of Management has reviewed the reserves of the company. Acknowledging the relative uncertainty of incoming resources for the provision of the company's activities it has been agreed that the level of reserves required, as represented by unrestricted funds, should ideally equate to not less than six months unrestricted expenditure.

The board has ring-fenced £36,500 of the association's cash reserves for future major repairs; hall roof.

Small companies

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005 and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board of directors on 23rd June 2026 and signed by order of the board:

David Rowatt

DJ Rowatt
Company Secretary

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF SHELLEY COMMUNITY ASSOCIATION

I report on the financial statements of the company for the year ended 31st March 2026 which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. 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 audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements 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 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 no opinion is given as to whether the financial statements 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 financial statements 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

have not been met; or

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

F Duncan
Independent
Examiner
FJT Finance Ltd
34 Medhurst
Close
Chobham
Surrey GU24
8PA



23rd June 2026

SHELLEY COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (including summary income and expenditure account)

for the year ended

31st March 2026

Notes		Unrestricted Funds £	Restricted Funds £	Total funds 2026 £	Total funds 2025 £
	Incoming resources				
	Incoming resources from generated funds				
	Voluntary income:				
	Hall hire	28,295	-	28,295	28,741
	Fund raising	2,681	-	2,681	1,075
	Donations & Grants	796	-	796	965
	Amortisation of capital grants	1,314	-	1,314	-
	Interest/SCA Sundry	2,323	-	2,323	2,050
	Other income				
	Water rebate	-	-	-	-
	Total incoming resources	35,409	-	35,409	32,831
	Resources expended				
2	Charitable activities	26,244	-	26,244	24,191
	Total resources expended	26,244	-	26,244	24,191
	Net incoming resources before transfers	9,166	-	9,166	8,640
	Transfers between funds	-	-	-	-
	Net movement in funds	9,166	-	9,166	8,640
	Reconciliation of funds				
	Total funds brought forward	98,043	14,400	112,443	103,803
	Total funds carried forward	107,209	14,400	121,609	112,443

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

SHELLEY COMMUNITY ASSOCIATION

BALANCE SHEET

31st March 2026

Notes		2026 £	2025 £
	Fixed assets		
6	Tangible assets: restricted fund	67,735	69,495
	Current assets		
	Cash at bank and in hand	108,219	98,607
		108,219	98,607
7	**Creditors:** amounts falling due within one year	-	-
	Net current assets	108,219	98,607
	Total assets less current liabilities	175,954	168,102
	Government Grants	54,345	55,659
		121,609	112,443
	Funds		
8	General funds – unrestricted	107,209	98,043
9	Restricted funds	14,400	14,400
		121,609	112,433

For the year ended 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of directors and authorised for issue on 23rd June 2026 and are signed on its behalf by:

DJ Rowatt - Director

Company Registration Number: 08009975
The notes on pages 9 to 13 form part of these financial statements.

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

31st March 2026

1 **Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of preparation
The financial statements have been prepared under the historical cost convention and in accordance with the FRS 102 and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005. The charitable company has availed itself of Paragraph 4(1) of Schedule 1 of The Small Companies and Groups (Accounts and Directors' Report) Regulations and adopted the Companies Act formats to reflect the special nature of the charitable company's activities.

b) Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are funds which are to be used in accordance with restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of restricted funds is set out in the notes to the financial statements.

c) Incoming resources
All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

However, any income received during a financial year intended by the payer for use in funding expenditure of some future financial year is carried forward as deferred income until the year of intended use is reached.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and sponsorships and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

d) Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2026

1 **Accounting policies** (continued)

d) Resources expended (continued)
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) Depreciation
Depreciation is provided at the following rates in order to write off the assets over their estimated useful lives. In the year of acquisition tangible fixed assets are depreciated from 1st April.

Leasehold property - 2% per annum straight line

2 **Resources expended**

	Basis	Charitable Activities £	Governance Costs £	2026 Total £	2025 Total £
Costs directly allocated to activities					
SCA Meetings	Direct	518	-	518	1,205
Fund raising	Direct	623	-	623	1,016
Donations	Direct	450	-	450	115
Admin, Publicity, Sundry	Direct	69	-	69	414
Utilities (G,E,W)	Direct	6,352	-	6,352	5,634
Support costs allocated to activities					
Rent & Insurance	Floor	3,723	-	3,723	3,564
Cleaning and supplies	Usage	3,943	-	3,943	5,331
Archiving	Usage	-	-	-	-
Governance charges	Usage	300	-	300	300
Depreciation	Usage	1,760	-	1,760	1,760
Maintenance & repairs	Usage	8,506	-	8,506	6,166
Amortisation of Gov Grant	Usage	-	-	-	(1,314)
		26,244	-	26,244	24,191

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2026

3	**Net incoming resources for the year**	2026	2025
		£	£
	This is stated after charging (crediting):		
	Depreciation	1,760	1,760
	Amortisation of government grants	(1,314)	(1,314)
	Governance costs	300	300

4 **Directors' remuneration**

The directors of the company who also act as trustees and Members of the Council of Management received no remuneration or reimbursement of expenses in the year.

5 **Taxation**

As a charity, Shelley Community Association Limited is exempt from tax on income falling within section 505 of the Taxes Act 1988. No tax charges have arisen in the Charity.

6	**Tangible fixed assets**	Restricted Funds Leasehold Property repairs £	Total £
	Cost		
	At 1st April 2025	87,986	87,986
	Additions	-	-
	At 31st March 2026	87,986	87,986
	Depreciation		
	At 1st April 2025	18,491	18,491
	Charge in year	1,760	1,760
	At 31st March 2026	20,251	20,251
	Net book value at		
	1st April 2025	69,495	69,495
	31st March 2026	67,735	67,735

7	**Creditors: amounts falling due within one year**	2026 £	2025 £
	Accruals	-	-
		-	-

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2026

8	**Accumulated funds – unrestricted**	2026 £	2025 £
	At 1st April 2025	98,043	89,103
	Surplus for the year	9,166	8,940
	Transfer to designated funds	-	-
	At 31st March 2026	107,209	98,043

9	**Restricted funds**	Transfer From Unrestricted £	Total £
	At 1st April 2025	14,400	14,400
	Income:		
	Amounts received in the year	-	-
	Resources expended:		
	Governance charges	-	-
	At 31st March 2026	14,400	14,400

SHELLEY COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

31st March 2026

10 **Analysis of net assets between funds**

	2026			
	Unrestricted funds	Restricted Funds	Total funds	2025 Total funds
	£	£	£	£
Tangible fixed assets	53,335	14,400	67,735	69,495
Current assets	108,219	-	108,219	98,607
Current liabilities	(54,345)	-	(54,345)	(55,659)
	107,209	14,400	121,609	112,443

11 **Constitution**

The company is limited by guarantee and registered as a charity, number 1149146. The liability of each member is limited to £10.

12 **Ring-fenced Cash for roof repairs**

The Association has ring-fenced £36,500 (2025: £36,500) included in the cash at bank balances for future major repairs, principally the Hall roof, which has a replacement cost of an estimated £50,000.

13 **Control of the company**

In the opinion of the directors, no one party controls the company.

SHELLEY COMMUNITY ASSOCIATION

GRANT INCOME

for the year ended

31st March 2026

	Unrestricted funds	Restricted funds	Total funds 2026	Total funds 2025
	£	£	£	£
Kirkburton Parish Council Grant for capital project	465	-	465	255
Government Covid grants		-	-	-
Charitable Foundations	-	-	-	-
Small Donations	331	-	331	710
	796	-	796	965