Dewsbury & District League of Friendship

CIO Registered Charity no. 1184667

Annual Report and Accounts 2025

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Version **1.0**

Trustees' Report for the Year Ended 31 December 2025

Legal Details

The League's founding purpose is to promote and assist the welfare of physically disabled persons in Dewsbury and the surrounding district. This is now extended to promoting the relief of people in need by reason of age, infirmity, ill-health, financial hardship or other disadvantage, consistent with the league's original primary purpose.

The League was established in 1952 and was simultaneously registered under the provisions of The National Assistance Act 1948. It was later registered with the Charity Commission, charity registration number 234785.

More recently, the League converted to a Charitable Incorporated Organisation (CIO), number 1184667, with an up-to-date constitution and protection of trustees from unlimited liability. The CIO was registered on 30th July 2019 and became the substantive charity on 1st January 2023. The original charity 234785 has been linked to the CIO as subsidiary 1184667-1, but is no longer active.

Registered Address and Contact Details

Address: Howlands, School Street, Dewsbury, West Yorkshire WF13 1LD

Telephone: 01924-463693

E-mail: howlandcentre@aol.co.uk

Bankers: Virgin Money (Yorkshire Bank plc), 46 Market Place, Dewsbury WF13 1DN

Objectives of the Charity

The major objective of the Charity is to promote and assist the health and welfare of physically disabled and other disadvantaged persons in Dewsbury and its surrounding areas by:

1. Providing facilities for physical and mental recreation
2. Providing or helping to provide facilities for physical movement and improvement
3. Furthering health and relieving stress and sickness
4. Co-operating with other bodies which also provide accommodation, employment, education or training, for such persons

In particular, the Charity provides regular art and craft sessions with instruction suited to the individual member.

Premises

The League of Friendship holds the building Howlands, with an original purchase price of £35,200, on a 125-year lease expiring in 2113, at an annual peppercorn rent, from Kirklees Metropolitan Council. In 2017 Howlands underwent a major refurbishment at a cost of around £440,000, funded by the Big Lottery. The building is in the middle of Dewsbury, close to shops, bus and railway stations, and other facilities. It is equipped to meet the particular needs of our existing and potential members, including fully catering for wheelchairs, with disabled toilets, central heating, two kitchens and carpets throughout. Our space can be divided flexibly and a wide range of users rent rooms when not in use for the Centre's own activities. In addition, part of the basement is rented as a gym, and we also have a small car park.

Organisation

As at 31st December 2025 the Trustees are supported by an Executive Committee and a Management Committee. Trustees and committee members are elected at general meetings of the League, normally the Annual General Meeting.

The Executive Committee comprises the Trustees and the Manager. The Management Committee comprises up to 5 Trustees, including the Chair, Secretary (if one is elected) and Treasurer (the Officers); the Manager; class craft teachers and class representatives (members). Both committees may co-opt additional members, such as volunteers or representatives of other local organisations.

There are 4 employed staff: the Centre Manager, who is also a class teacher, two part-time teachers, and a development officer. Day-to-day running of the League is undertaken by the Manager and staff, with help and support from volunteers. The Officers and Manager ensure compliance with the law and internal policies. The Development Officer is mainly employed to increase our external fundraising. Trustees, other members of the Management Committee, class helpers and supporters are all volunteers.

There were 5 trustees at December 31st 2025: Victoria Ward (Chair), Gary Cox, Dawn Field, Stephen Readhead, and Andrew Young (Treasurer). Catherine Longley and Tracey Mearns resigned during the year.

Activities

Craft classes are held each weekday throughout the year, led by two teachers. Members learn new skills, make friends and enjoy a sense of purpose in a safe environment with people who understand their needs. Instruction is provided in a wide range of crafts including oil and watercolour painting, sketching, tapestry, embroidery and mosaics. Members may also attend for purely social reasons.

Thanks to external funding added to our own resources, we are able to offer morning and afternoon classes 4½ days a week. This allows us to benefit as many existing and potential new members as possible. Further funding is continuously being sought to maintain this level of service to members.

As well as classes, our members enjoy games and social activities, at and away from Howlands.

Fundraising

The League's income from its central activities has never been enough to cover the essential costs of staff and the Howlands building, and has been supplemented by room rentals, fundraising events and external grants and funded projects. In 2023 we recruited a development officer, Mark Boocock, who led the raising of around £55,000 that year and £38,000 in the first half of 2024. There followed a barren period, with fewer available funds and less success in bidding for them. After a concerted effort in the first part of 2025, including radio and television appearances, we attracted donations of £40,000 in the second half and grants of £37,500, in particular £25,000 from the Postcode Lottery. We ended the year much more comfortable financially than we started it.

Financial Report for the Year Ended 31st December 2025

Statement of Trustees' Responsibilities

Charity 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 Charity and of its financial activities. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the charitiy SORP (FRS 102) and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the Charity will continue in business

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity to enable them to ensure that the financial statements comply with the Charities Acts. 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.

Accounting Policies and Presentation

The accounts have been prepared in accordance with Charity SORP (FRS102) accounting standards and the Charities Acts.

Following professional advice, the accounts are simplified by being cash receipts and payments only. Also, we do not produce a full balance sheet, which is not necessary for the Annual Return to the Charity Commission. An asset register is maintained and kept in our office.

Intangible Income

Donated goods and services, and volunteer hours, have not been quantified.

Grants and Funded Projects

External funding may be a general contribution towards costs or awarded for a specific purchase or project. Money that is unrestricted or for core activities is classed as a grant and counted as income when received. Funds restricted to specific purposes or projects are spread across the life of the project, matched to designated expenses (in particular staff) as appropriate, or released as income like grants. If more detailed reporting is required by the funder then we draw up a separate report and statement of expenditures, allocations and outcomes. The accounts show separately Howlands funds (unrestricted) and funded projects (restricted) in order to give a clearer view of current resources and commitments. Unallocated restricted funds appear in the balances and in the bank but are not part of the League's assets.

In 2025 there was no new funding classed as restricted, with £8,000 in one project carried forward from 2024 and spent in 2025.

Fixed Assets

Items of furniture, equipment and machinery are recorded on a register, without a formal balance sheet. Our major asset is the Howlands building; the lease dates from 1988 and was last valued at £107,170 in December 2014.

No major capital items were acquired in 2025.

Subordinated Loan

As part of the rebuilding of reserves we received a subordinated loan of £5,000 in May. This is being paid off by a donation of £100 per month, with zero interest. The remaining £4,300 outstanding at the year-end is included in our bank and cash balances.

Summary of the Year's Finances for the Year Ended 31st December 2025

Internal Activities and Rents

Regular activity – classes, sales, coffee mornings, raffles &c – increased by around 12%; there were some price increases but overall this shows a continuing strong demand for our primary services. Rental income dropped by about a quarter, due mainly to a major tenant moving on, but we maintain a significant income with several longstanding customers. Again, thanks are due to our staff and volunteers for preparing and cleaning the rooms to a high standard so they continue to be popular. We had no major fundraising events outside the annual Easter and Christmas fairs and summer fashion show, so special fundraising was also down by about 25%.

Grants and Funding

The amount raised in 2025 was similar to that in 2024, but was all classified as unrestricted (grants). Receipts were as follows:

Total Received	**£39,029**
Kirklees MC (2 grants)	£6,000
Co-op Group (2 grants)	£2,029
Postcode Lottery	£25,000
A M Fenton Trust	£6,000

In addition, £8,000 of £19,600 restricted funding (from the National Lottery Community Fund) was brought forward from 2024.

Donations

The fundraising campaign and media appeal in the summer brought us some substantial donations in the final third of the year, mostly from individuals. Dewsbury West Scouts gave £1,000 and Dewsbury Rotary Club (winding up) £3,100. Total donations for the year were £48,000.

Expenses

Our main operating cost is staffing; 2025's expense was similar to 2024's due to adjustments to working hours matching increases based on the living wage. Thanks are due to the staff for responding positively to (fortunately temporary) changes made when the financial future was uncertain.

Building costs were down, mainly due to having no major renewals and receiving a refund for overestimated electricity charges, otherwise running expenses were similar to 2024's.

Summary

After a serious financial decline in 2024, we worked to revive our situation, and were rewarded towards the end of the year with many donations, some extremely generous, from individuals and local organisations.

2025's net income was about £37,500, compared to a deficit of £18,000 for 2024. This leaves us in a relatively strong position, but still needing to find additional sources of income.

Once again, on behalf of the League, the Trustees would like to thank our staff for their work and their enthusiasm and support, and all the professional advisors, fundraisers, volunteers and members themselves who give their time and energy to keep us able to provide our services.

Andrew D Young

Andrew Young, Treasurer & Trustee

Dated: **31st July 2025**

Approved at the Annual General Meeting

Dated: **15th October 2025**

Independent Examiner's Report

To the Trustees of the Dewsbury & District League of Friendship for Disabled Persons:

I report on the accounts of the Trust for the year ended 31st December 2025 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 under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts, and seeks explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter had 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 130 of the 2011 Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

_____

Dated: _____

Receipts and Payments – Unrestricted Funds (Howlands)

		2025	2024
Receipts			
Classes		£10,360	£10,065
Donations & Legacies		£48,283	£2,930
Grants		£39,029	£7,350
Sales		£2,669	£1,779
Raffles & Lotteries		£1,362	£1,207
Coffee Mornings		£3,140	£2,589
Special Fundraising		£3,737	£5,005
Rents		£13,389	£18,166
Miscellaneous, Interest &c.		£107	£13
Total Receipts		**£122,076**	**£49,104**
Payments			
Staff & Volunteers		£61,557	£46,722
Craft Materials		£260	£251
Catering		£361	£517
Centre Maintenance		£13,447	£21,347
Rates and Utilities	£6,782		
Centre Upkeep	£3,233		
Repairs & Renewals	£190		
Insurance	£2,925		
Cleaning & Supplies	£317		
Administration Expenses		£3,449	£2,076
Telecommunications	£1,948		
Office Expenses	£1,328		
Printing, Stationery, Postage	£173		
Total Payments		**£79,074**	**£70,913**
Net Receipts / Payments		**£43,002**	**– £21,809**
Funding Transfers/Released		£2,500	£5,876
Net Change to Cash Reserves		**£45,502**	**– £15,933**

Receipts and Payments – Restricted Funds (Funded Projects)

	2025	2024
Total Receipts	**£0**	**£30,816**
Payments		
Staff & Volunteers	£5,500	£21,173
Craft Materials		£1,086
Centre Maintenance (Repairs & Renewals)		£4,752
Administration Expenses (Printing &c)		£27
Catering		£14
Total Payments	**£5,500**	**£27,052**
Net Receipts / Payments	**– £5,500**	**£3,764**
Funding Transfers/Released	– £2,500	– £5,876
Net Change to Cash Reserves	**– £8,000**	**– £2,112**

Income and Expenditure Comparisons

		2025	2024	2023
Income:	Internal Activities	£21.4K	£20.6K	£22.7K
	Rents	£13.4K	£18.2K	£17,3K
	Donations & Grants	£87.3K	£10.3K	£36.9K
	Funding	–	£30.8K	£21.9K
	Total	£122.1K	£79.9K	£98.8K
Expenses:	Staff & Volunteers	£67.1K	£67.9K	£58.9K
	Building	£13.4K	£26.1K	£18.6K
	Other Expenses	£4.1K	£4.0K	£3.1K
	Total	£84.6K	£98.0K	£80.6K
Net Surplus (Deficit)		£37.5K	– £18.1K	£18.2K
Reserves		£59.2K	£21.7K	£39.8K

Receipts and Payments – 2025 Totals

Receipts	Total	Unrestricted	Restricted Funding
Classes & Sales	£13,029	£13,029	
Donations and Grants	£87,312	£87,312	
Coffee Mornings, Raffles & Lotteries	£4,502	£4,502	
Special Fundraising	£3,737	£3,737	
Rents	£13,389	£13,389	
Miscellaneous, Interest &c.	£107	£107	
Funded Projects	£0		£0
Total Receipts	**£122,076**	**£122,076**	**£0**
Payments			
Staff & Volunteers	£67,057	£61,557	£5,500
Craft Materials	£260	£260	
Catering	£361	£361	
Centre Maintenance	£13,447	£13,447	
Administration Expenses	£3,449	£3,449	
Total Payments	**£84,574**	**£79,074**	**£5,500**
Net Receipts / Payments	**£37,502**	**£43,002**	**£5,500**
Funding Transfers/Releases		£2,500	– £2,500
Net Change to Cash Reserves	**£37,502**	**£45,502**	**– £8,000**

Statement of Financial Assets and Liabilities

		Total	Unrestricted	Restricted Funding
Balances at the Start of the Year		**£21,758**	**£13,758**	**£8,000**
` Current Accounts	£19,878			
Deposit Account	£206			
Cash	£46			
Outstanding Items net	£1,628			
Net Change to Reserves		**£37,502**	**£45,502**	**– £8,000**
Balances at the End of the Year		**£59,260**	**£59,260**	**£0**
` Current Accounts	£58,976			
Cash	£23			
Debtors & Creditors net	£261			