

REGISTERED COMPANY NUMBER: 01219838 (England and Wales)
REGISTERED CHARITY NUMBER: 507573

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st March 2022**

for

**KIRKDALE INDUSTRIAL TRAINING SERVICES
LIMITED
(A COMPANY LIMITED BY GUARANTEE)
T/A WEST YORKSHIRE MANUFACTURING
SERVICES**

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

**KIRKDALE INDUSTRIAL TRAINING SERVICES
LIMITED
T/A WEST YORKSHIRE MANUFACTURING
SERVICES**

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for the Year Ended 31st March 2022**

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KIRKDALE INDUSTRIAL TRAINING SERVICES
LIMITED (REGISTERED NUMBER: 01219838)
T/A WEST YORKSHIRE MANUFACTURING
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Report of the Trustees
for the Year Ended 31st March 2022

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 31st March 2022. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are defined in its Memorandum of Association and may be summarised as follows:-

- to provide facilities for and undertake and assist in the provision of industrial and commercial training;
- to generally supervise and further the industrial, commercial and general education of modern apprenticeship trainees and persons seeking re-training and upskilling;
- to organise, co-ordinate and further all training of the above industrial and commercial sectors within member and other companies and other organisations for all levels of employees;
- to provide equip and carry on training centres, workshops, libraries, lecture rooms or other facilities for training and education;
- to provide advice and technical assistance for businesses and organisations in the carrying out by them of the training of their own employees;
- to work in conjunction with government bodies, technical colleges and other educational or public authorities in the provision of industrial and commercial training or education;
- where possible to provide assistance by obtaining grants or otherwise and redistribution to individuals employed or intending to be employed in industry and commerce to enable them to acquire training or education;

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**KIRKDALE INDUSTRIAL TRAINING SERVICES
LIMITED (REGISTERED NUMBER: 01219838)
T/A WEST YORKSHIRE MANUFACTURING
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**Report of the Trustees
for the Year Ended 31st March 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Throughout the year ended 31 March 2022, with technical assistance from an employed finance officer the Charity was, in effect, directly managed by the Trustees who were appointed in September 2020 when the 'Old Trustees' resigned 'en bloc' having been required to leave office for having attempted to close down the Charity without consulting its Members.

The Trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2022, in compliance with s 414C of the Companies Act 2006

Fair Review of the Business

Throughout the year ended 31 March 2022, with technical assistance from an employed finance officer the Charity was, in effect, directly managed by the Trustees who were appointed in September 2020 when the 'Old Trustees' resigned 'en bloc' having been required to leave office for having attempted to close down the Charity without consulting its Members.

The strategic aim of the Trustees was to stabilise the Charity by cementing the relationship between the Charity and Calderdale College to ensure that Charity's workshops, capital equipment and facilities would, once again, be used for the training of apprentices involved in manufacturing and industry in accordance with the primary charitable objective.

That strategic aim was fulfilled as Calderdale College was able to introduce the first cohort of its manufacturing apprentices into the Charity's premises in October 2021.

The focus of the Trustees shifted during the second half of 2021/22 FY towards developing plans to commercially exploit the remaining resources of the Charity to generate income to contribute towards the subsidised fee negotiated with Calderdale College for its licence to occupy workshops and use the equipment. This involved the commencement of processes to recruit a Chief Executive, an Operations Manager, and a Marketing Manager with appointments to be confirmed early in FY 2022/23

In September 2021 the Charity received a letter from the Charities Commission dated 9 September advising the Trustees that the Commission had identified possible regulatory concerns about the management and administration of the Charity. The Trustees co-operated completely and immediately with the Charities Commission, providing all information requested and answering all enquiries raised. By letter dated 19 November 2021 the Charity Commission confirmed to the Trustees that having received and considered the information provided, they were closing their case file. Further, by letter dated 24 January 2022 the Charity Commission confirmed its approval of the new articles of association adopted by the Charity at its AGM held on 9 February 2021.

The Trustees have taken the decision to request the members present at the next AGM scheduled for 5 July 2022 to approve the change of the name of the Charity to West Yorkshire Manufacturing Services.

FINANCIAL REVIEW

Financial review

Whilst some short course provision has taken place following the relaxation of the Covid restrictions, course income has been lower than anticipated, as businesses slowly begin to re-engage with their staff training programmes.

Additionally, the Trustees committed a significant investment in equipment and infrastructure during the period, in order to re-establish the business as a going concern. Trading conditions coupled with a higher than anticipated level of investment resulted in a year-end loss of £245,157.

The charity has funds brought forward of £3,014,215, which are reduced by this loss for the year to £2,769,058 at 31 March 2022.

**KIRKDALE INDUSTRIAL TRAINING SERVICES
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**Report of the Trustees
for the Year Ended 31st March 2022**

FINANCIAL REVIEW

Investment policy and objectives

The charity's investment policy is currently to retain excess funds in its Santander savings account. The trustees are in the process of reviewing the investment policy for 2022/23.

Reserves policy

At 31 March 2021 the Charity's reserves were £2,769,058, which equated to 'free' reserves, excluding fixed assets of £1,234,260.

The policy on reserves will be reviewed by the trustees at the forthcoming AGM.

FUTURE PLANS

KITS is seeking to strengthen its relationship with Calderdale College to provide manufacturing and industrial apprenticeships to support employers across West Yorkshire and is likely to sign a longer term lease with the college, who are looking to lease the ground floor of Kirkdale house to expand their apprenticeship provision and deliver a Industry 4.0 Hub supporting apprentices and SME's across the locality. In addition KITS has plans to expand and build upon the existing short course provision to meet the needs of local employers; and increase footfall in its conferencing and event facilities, developing a secondary sustainable income stream. KITS also plans to re-establish its membership and associated services, to actively support manufacturing businesses across Calderdale, Kirklees and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Kirkdale Industrial Training Services Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 28 April 1975 and amended to allow for current governance arrangements on 29 April 2003. It is registered as a charity with the Charity Commission. In the main the company's membership is individuals representing member companies, with exceptions at the discretion of the Executive Board.

In the event of the company winding up, each member agrees to contribute an amount not exceeding £10 towards the payment of debts and liabilities.

Recruitment and appointment of new trustees

As set out in the Articles of Association, the Board consists of the Chairman and Vice Chairman of the company, who shall be members ex officio, and members appointed by the company in General Meeting- each of whom shall be chosen as representing one of the persons or bodies which are ordinary members of the company. Where a vacancy arises among the trustees, the Executive Board may appoint a person to fill it. The trustee so appointed shall hold office only until the next Annual General Meeting at which he may stand for re-election.

Organisational structure

The Executive Board, which comprises of the Board of Trustees, administers the charity and meets quarterly. A chief executive is appointed by the trustees to manage the day to day operations of the charity. The chief executive has delegated authority from the Executive Board for all operational matters.

**KIRKDALE INDUSTRIAL TRAINING SERVICES
LIMITED (REGISTERED NUMBER: 01219838)
T/A WEST YORKSHIRE MANUFACTURING
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**Report of the Trustees
for the Year Ended 31st March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

A formal Trustee Induction Programme of one day duration has been established.

The programme covers strategy, board process and corporate governance issues and is led by the chairman and chief executive. The day is then rolled out to individual members of the senior management team who cover their own separate business units i.e. skills training, business services, personnel, finance and health, safety and environmental issues. The programme concludes with a review/feedback discussion with the chair and chief executive.

Key management remuneration

The Trustees of the Charity annually review and determine the remuneration of all Senior Management and staff including inflationary uplifts and Performance Related Payments (PRP) where appropriate.

The meeting is held in Committee and written minutes confirm proceedings and decisions reached.

All Trustees give their time freely and receive no remuneration.

Related parties

Conferencing facilities are administered by a separate non-charitable trading subsidiary, Kirkdale Business Services Limited.

During the year, the Charity engaged the services of Chadwick Lawrence LLP, a business in which the Charity's secretary is a partner. All matters were undertaken at arms length, on a commercial basis at market rates.

Also, during the year the Charity engaged the services of 600 UK Limited t/a Colchester Machine Tools, a business in which one of the Charity's trustees is a director. All matters were undertaken at arms length, on a commercial basis at market rates.

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 trustees have a risk management strategy which comprises of an ongoing review of the risks the charity may face. As part of the controls assurance process, a risk register, which evaluates and grades the likelihood of occurrence and potential impact of risk, has been drawn up.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01219838 (England and Wales)

Registered Charity number
507573

Registered office
Kirkdale House
Armytage Road
Brighouse
West Yorkshire
HD6 1QF

KIRKDALE INDUSTRIAL TRAINING SERVICES
LIMITED (REGISTERED NUMBER: 01219838)
T/A WEST YORKSHIRE MANUFACTURING
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Report of the Trustees
for the Year Ended 31st March 2022

Trustees

D Brennan
A M Denford
J Richard (resigned 4/8/21)
G J Short
L T Smith (resigned 4/8/21)
H L Thornber
J Wright

Company Secretary

S C Bonfield

Independent Examiner

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Solicitors

Chadwick Lawrence LLP
The Fire Station
Dean Clough Mills
Halifax
West Yorkshire
HX3 5AX

Bankers

Lloyds Bank
Commercial Street
Halifax
HX1 1BB

Santander
2 Triton Square
Regent's Place
London
NW1 3AN

Key Management Personnel

Chief Executive Officer - Jill Wheeler (From May 2022)
Centre Manager - Kate Heal (Up to February 2022)
Finance Manager - Stuart Heslop (Up to March 2022)

Approved by order of the board of trustees on5/7/22..... and signed on its behalf by:

KIRKDALE INDUSTRIAL TRAINING SERVICES
LIMITED (REGISTERED NUMBER: 01219838)
T/A WEST YORKSHIRE MANUFACTURING
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Report of the Trustees
for the Year Ended 31st March 2022



.....
A M Denford - Trustee

**Independent Examiner's Report to the Trustees of
Kirkdale Industrial Training Services
Limited (Registered number: 01219838)**

Independent examiner's report to the trustees of Kirkdale Industrial Training Services Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

V J Atkinson FCA
Institute of Chartered Accountants in England and Wales
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date: 7 July 2022

**KIRKDALE INDUSTRIAL TRAINING SERVICES
LIMITED
T/A WEST YORKSHIRE MANUFACTURING
SERVICES**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2022.**

	Notes	31/3/22 Unrestricted fund £	31/3/21 Total funds as restated £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	5,039	64,898
Charitable activities			
General charitable activities	4	131,475	61,369
Investment income	3	3,774	4,005
Other income		3,200	-
Total		<u>143,488</u>	<u>130,272</u>
EXPENDITURE ON			
Charitable activities	5		
General charitable activities		388,645	1,004,967
NET INCOME/(EXPENDITURE)		<u>(245,157)</u>	<u>(874,695)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		3,014,215	3,888,910
TOTAL FUNDS CARRIED FORWARD		<u><u>2,769,058</u></u>	<u><u>3,014,215</u></u>

The notes form part of these financial statements

**KIRKDALE INDUSTRIAL TRAINING SERVICES
LIMITED (REGISTERED NUMBER: 01219838)
T/A WEST YORKSHIRE MANUFACTURING
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**Balance Sheet
31st March 2022**

	Notes	31/3/22 Unrestricted fund £	31/3/21 Total funds as restated £
FIXED ASSETS			
Tangible assets	12	1,534,798	1,560,433
Investments	13	1	1
		<u>1,534,799</u>	<u>1,560,434</u>
CURRENT ASSETS			
Debtors	14	6,745	39,619
Cash at bank and in hand		1,287,448	1,593,844
		<u>1,294,193</u>	<u>1,633,463</u>
CREDITORS			
Amounts falling due within one year	15	(55,934)	(173,682)
		<u>1,238,259</u>	<u>1,459,781</u>
NET CURRENT ASSETS			
		<u>2,773,058</u>	<u>3,020,215</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	16	(4,000)	(6,000)
		<u>2,769,058</u>	<u>3,014,215</u>
NET ASSETS			
FUNDS			
Unrestricted funds	18	2,769,058	3,014,215
		<u>2,769,058</u>	<u>3,014,215</u>
TOTAL FUNDS			
		<u>2,769,058</u>	<u>3,014,215</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

KIRKDALE INDUSTRIAL TRAINING SERVICES
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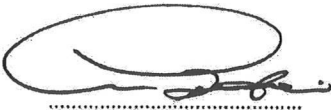
Balance Sheet - continued
31st March 2022

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31/7/22 and were signed on its behalf by:



.....
A M Denford - Trustee

The notes form part of these financial statements

**KIRKDALE INDUSTRIAL TRAINING SERVICES
LIMITED
T/A WEST YORKSHIRE MANUFACTURING
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**Notes to the Financial Statements
for the Year Ended 31st March 2022**

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 2019)', 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, with the exception of investments which are included at market value.

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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Plant and machinery	- Straight line over 8 years and Straight line over 4 years
Fixtures and fittings	- Straight line over 3 years

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

**KIRKDALE INDUSTRIAL TRAINING SERVICES
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**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

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.

2. DONATIONS AND LEGACIES

	31/3/22	31/3/21 as restated
	£	£
Grants	5,039	64,898
	<u>5,039</u>	<u>64,898</u>

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

	31/3/22	31/3/21 as restated
	£	£
Calderdale Business Trust	2,008	1,993
Coronavirus Job Retention Scheme	3,031	62,905
	<u>5,039</u>	<u>64,898</u>

3. INVESTMENT INCOME

	31/3/22	31/3/21 as restated
	£	£
Deposit account interest	3,774	4,005
	<u>3,774</u>	<u>4,005</u>

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**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

4. INCOME FROM CHARITABLE ACTIVITIES		31/3/22	31/3/21 as restated	
Activity		£	£	
Courses	General charitable activities	22,119	(9,965)	
Skills training	General charitable activities	-	71,334	
Tenancy/licence income	General charitable activities	109,356	-	
		<u>131,475</u>	<u>61,369</u>	
5. CHARITABLE ACTIVITIES COSTS		Direct Costs (see note.6) £	Support costs £	Totals £
	General charitable activities	<u>381,201</u>	<u>7,444</u>	<u>388,645</u>
6. DIRECT COSTS OF CHARITABLE ACTIVITIES		31/3/22	31/3/21 as restated	
		£	£	
Staff costs		85,772	719,414	
Other operating leases		-	33,621	
Rates and water		13,651	14,478	
Insurance		8,401	7,932	
Light and heat		20,279	13,802	
Telephone		9,742	9,238	
Postage and stationery		4,065	544	
Sundries		1,239	785	
Repairs and maintenance		52,574	23,569	
Computer repairs and maintenance		8,617	14,283	
Advertising and publicity		12,645	-	
Subscriptions		-	244	
Motor and travel expenses		646	11,926	
Staff welfare		2,251	4,825	
Training activities costs		21,579	36,590	
Consultancy fees		30,789	-	
Bad debts		-	(2,271)	
Bank charges		-	426	
Credit card charges		-	444	
Depreciation		<u>108,367</u>	<u>(3,920)</u>	
Carried forward		380,617	885,930	

**KIRKDALE INDUSTRIAL TRAINING SERVICES
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**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	31/3/22	31/3/21 as restated
	£	£
Brought forward	380,617	885,930
Loss on sale of assets	-	5,627
Interest payable and similar charges	584	-
	<u>381,201</u>	<u>891,557</u>

7. NET INCOME/(EXPENDITURE)

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

	31/3/22	31/3/21 as restated
	£	£
Auditors' remuneration	-	15,662
Auditors' remuneration for non audit work	199	-
Depreciation - owned assets	110,965	101,669
Other operating leases	-	33,621
Deficit on disposal of fixed assets	-	5,627
	<u>111,164</u>	<u>155,579</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**KIRKDALE INDUSTRIAL TRAINING SERVICES
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**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

9. STAFF COSTS

	31/3/22	31/3/21 as restated
	£	£
Wages and salaries	76,399	631,976
Social security costs	3,135	56,997
Other pension costs	6,238	30,441
	<u>85,772</u>	<u>719,414</u>

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

	31/3/22	31/3/21 as restated
Administration and management	<u>2</u>	<u>10</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31/3/22	31/3/21 as restated
£230,000 - £239,999	<u>-</u>	<u>1</u>

Included within gross pay above are redundancy and/or termination payments totalling £856 (2021 : £315,493).

The key management have been identified as the senior management team, comprising the Centre Manager and Finance Manager, the total emoluments of those key management personnel for the year were £83,616 (2021 : £239,248).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund as restated £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	64,898
Charitable activities	
General charitable activities	61,369
Investment income	4,005
Total	<u>130,272</u>
 EXPENDITURE ON	

KIRKDALE INDUSTRIAL TRAINING SERVICES
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Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund as restated £
Charitable activities	
General charitable activities	1,004,967
NET INCOME/(EXPENDITURE)	<u>(874,695)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	3,888,910
TOTAL FUNDS CARRIED FORWARD	<u><u>3,014,215</u></u>

11. PRIOR YEAR ADJUSTMENT

The prior year accounts have been adjusted to recognise the incorrect calculation of depreciation to date on the land and buildings of the charity.

The adjustment totals £105,588 of depreciation that has been overcharged from 1998 to 2022 in the financial statements.

**KIRKDALE INDUSTRIAL TRAINING SERVICES
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**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1st April 2021	2,303,937	823,619	621,131	3,748,687
Additions	-	-	82,732	82,732
Disposals	-	(25,440)	(128,473)	(153,913)
At 31st March 2022	<u>2,303,937</u>	<u>798,179</u>	<u>575,390</u>	<u>3,677,506</u>
DEPRECIATION				
At 1st April 2021	906,411	692,649	589,194	2,188,254
Charge for year	44,236	34,075	32,654	110,965
Eliminated on disposal	-	(25,440)	(128,473)	(153,913)
Charge written back	(2,598)	-	-	(2,598)
At 31st March 2022	<u>948,049</u>	<u>701,284</u>	<u>493,375</u>	<u>2,142,708</u>
NET BOOK VALUE				
At 31st March 2022	<u>1,355,888</u>	<u>96,895</u>	<u>82,015</u>	<u>1,534,798</u>
At 31st March 2021	<u>1,397,526</u>	<u>130,970</u>	<u>31,937</u>	<u>1,560,433</u>

The Charity property had previously been used for training directly given by the Charity. The property is now being let to a third party training provider. As the Charity is a public benefit entity, the Trustees have taken the decisions to accounts for the property under FRS102 s16.3a.

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1st April 2021 and 31st March 2022	<u>1</u>
NET BOOK VALUE	
At 31st March 2022	<u>1</u>
At 31st March 2021	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

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**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

13. FIXED ASSET INVESTMENTS - continued

Kirkdale Business Services Limited

Registered office: Inside the UK

Nature of business: Conference facilities business

Class of share:	%
Ordinary	holding 100

	31/3/22	31/3/21
	£	£
Aggregate capital and reserves	4,145	1,535
Profit/(loss) for the year	<u>2,610</u>	<u>(2,439)</u>

The profit for the financial period of Kirkdale Business Services Limited was £2,610 (2021 - £2,439 loss) and the aggregate amount of capital and reserves at the end of the period was £4,145 (2021 - £1,535).

The turnover of the subsidiary for the year was £6,605 (2021: £64 negative), cost of sales of £1,595 (2021: £1,607), which resulted in a profit of £2,610 (2021: £2,439 loss) that was gift aided to the charity.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	as restated £
Trade debtors	(17,190)	-
Amounts owed by group undertakings	708	-
Other debtors	-	1
VAT	-	26,129
Prepayments and accrued income	<u>23,227</u>	<u>13,489</u>
	<u>6,745</u>	<u>39,619</u>

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**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/3/22	31/3/21 as restated
	£	£
Trade creditors	16,041	601
Amounts owed to group undertakings	-	4,251
Social security and other taxes	1,045	1,680
VAT	13,355	-
Other creditors	-	87,521
Pension control	-	773
Accruals	22,493	76,849
Deferred income	3,000	2,007
	<u>55,934</u>	<u>173,682</u>
16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31/3/22	31/3/21 as restated
	£	£
Deferred income	<u>4,000</u>	<u>6,000</u>
17. LEASING AGREEMENTS		
Minimum lease payments under non-cancellable operating leases fall due as follows:		
	31/3/22	31/3/21 as restated
	£	£
Within one year	3,586	3,586
Between one and five years	2,778	6,275
	<u>6,364</u>	<u>9,861</u>

**KIRKDALE INDUSTRIAL TRAINING SERVICES
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Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

18. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General unrestricted funds	3,014,215	(245,157)	2,769,058
TOTAL FUNDS	<u>3,014,215</u>	<u>(245,157)</u>	<u>2,769,058</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General unrestricted funds	143,488	(388,645)	(245,157)
TOTAL FUNDS	<u>143,488</u>	<u>(388,645)</u>	<u>(245,157)</u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General unrestricted funds	3,888,910	(874,695)	3,014,215
TOTAL FUNDS	<u>3,888,910</u>	<u>(874,695)</u>	<u>3,014,215</u>

**KIRKDALE INDUSTRIAL TRAINING SERVICES
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Notes to the Financial Statements - continued
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18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General unrestricted funds	130,272	(1,004,967)	(874,695)
TOTAL FUNDS	<u>130,272</u>	<u>(1,004,967)</u>	<u>(874,695)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General unrestricted funds	3,888,910	(1,119,852)	2,769,058
TOTAL FUNDS	<u>3,888,910</u>	<u>(1,119,852)</u>	<u>2,769,058</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General unrestricted funds	273,760	(1,393,612)	(1,119,852)
TOTAL FUNDS	<u>273,760</u>	<u>(1,393,612)</u>	<u>(1,119,852)</u>

KIRKDALE INDUSTRIAL TRAINING SERVICES
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Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

20. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

**KIRKDALE INDUSTRIAL TRAINING SERVICES
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**Detailed Statement of Financial Activities
for the Year Ended 31st March 2022**

	31/3/22	31/3/21 as restated
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	5,039	64,898
Investment income		
Deposit account interest	3,774	4,005
Charitable activities		
Courses	22,119	(9,965)
Skills training	-	71,334
Tenancy/licence income	109,356	-
	<u>131,475</u>	<u>61,369</u>
Other income		
Other income	3,200	-
Total incoming resources	<u>143,488</u>	<u>130,272</u>
EXPENDITURE		
Charitable activities		
Wages	76,399	631,976
Social security	3,135	56,997
Pensions	6,238	30,441
Other operating leases	-	33,621
Rates and water	13,651	14,478
Insurance	8,401	7,932
Light and heat	20,279	13,802
Telephone	9,742	9,238
Postage and stationery	4,065	544
Sundries	1,239	785
Repairs and maintenance	52,574	23,569
Computer repairs and maintenance	8,617	14,283
Advertising and publicity	12,645	-
Carried forward	216,985	837,666

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**KIRKDALE INDUSTRIAL TRAINING SERVICES
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**Detailed Statement of Financial Activities
for the Year Ended 31st March 2022**

	31/3/22	31/3/21 as restated
	£	£
Charitable activities		
Brought forward	216,985	837,666
Subscriptions	-	244
Motor and travel expenses	646	11,926
Staff welfare	2,251	4,825
Training activities costs	21,579	36,590
Consultancy fees	30,789	-
Bad debts	-	(2,271)
Bank charges	-	426
Credit card charges	-	444
Freehold property	41,638	(67,116)
Plant and machinery	34,075	40,588
Fixtures and fittings	32,654	22,608
Loss on sale of tangible fixed assets	-	5,627
Interest on VAT	584	-
	<u>381,201</u>	<u>891,557</u>
Support costs		
Governance costs		
Auditors' remuneration	-	15,662
Auditors' remuneration for non audit work	199	-
Legal and professional fees	3,245	97,748
Accountancy fees	4,000	-
	<u>7,444</u>	<u>113,410</u>
Total resources expended	<u>388,645</u>	<u>1,004,967</u>
Net expenditure	<u>(245,157)</u>	<u>(874,695)</u>

This page does not form part of the statutory financial statements