

Charity Number: 510287

CENTRAL COMMUNITY CENTRE ASSOCIATION
TRUSTEES' REPORT AND FINANCIAL STATEMENTS

Period ended 31 December 2022

Phoenix Accountancy and Business Consultancy Limited

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For the period ended 31 December 2022**

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TRUSTEES' REPORT

The Trustees present their annual report together with the financial statements for the year to 31 December 2022.

The financial statements comply with the Charities Act 2011, the Constitution, and 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).

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

Charity name: Central Community Centre Association

Registered charity number: 510287

Structure: Unincorporated Charity

Principal address: 26 Lindum Street
Scunthorpe
North Lincolnshire
DN15 6QU

Trustees:

At the date of this report the trustees were:

Mr Daryl Southern - Chair
Mrs Barbara Hame
Mr Frank Hame
Mr Nehal Hyder
Mr David Oldfield
Mr Mohammed Hoque
Mr Mashook Ali

During the year there were no changes to the trustees

Bankers: Barclays Bank plc
1-5 King Edward Street
Hull
HU1 3RL

Beverley Building Society
57 Market Place
Beverley
East Yorkshire
HU17 8AA

TRUSTEES' REPORT (continued)

Independent examiner: Katie Sauvage FCCA
Phoenix Accountancy and Business Consultancy Ltd
Morley's Cottage, Morley's Yard
Walkergate
Beverley
East Yorkshire
HU17 9BY

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

Central Community Centre Association are a registered charity, number 510287 and is therefore regulated by the Charity Commission. The charity is an unincorporated association governed by its Constitution which was adopted on the 27th January 1975 and amended on 26th February 1981 and 4th June 1996.

Governing body

The responsibility to ensure appropriate governance and management of the charity is vested in the Trustees.

Appointment of Trustees

The appointment of trustees is in accordance with the Constitution.

The Constitution states that there must be at least 4 charity trustees and the maximum number of charity trustees is 14.

There is also provision for an ex-officio trustee, the Chair of Swanland Village Association and a nominated trustee from Swanland Parish Council.

OBJECTIVES AND ACTIVITIES**Objects**

The object of the charity is:

"to promote the benefit of the inhabitants of Scunthorpe and the neighbourhood associating them together in a common effort to provide facilities in the interests of social welfare, for recreation and leisure time activities with the objective of improving the conditions of life for said inhabitants"

Public benefit

The Trustees confirm that they have complied with the duty, contained in Section 4 of the Charities Act 2011, to have due regard to the guidance on public benefit issued by the Charity Commission. The charitable purpose of the charity within the meaning of the act is contained within its objects stated above.

TRUSTEES' REPORT (continued)

ACHIEVEMENTS AND PERFORMANCE

Review of the financial period

The Centre has continued to raise funds to support its improvements.

All of our groups have struggled to come back to a form of normality after the Covid restrictions, Bingo, Dancing, Art and Luncheon club will go forward continuing to provide a place for people to come together socially.

The canteen has continued to serve our community high quality meals at a low cost with positive feedback from our customers.

The centre has also played host too many other organisations throughout the year. As we are at the heart of the community we are uniquely placed for other organisations to use for their activities.

Our centre is also used for weekly meetings by Weight Watchers, Zumba, Fitness and dance classes.

We will continue to monitor the increasing cost of living affecting the public and small charities like our own. Rising utility costs will have a negative impact on the services we provide.

The centre has continued this year to generate its own funds through the canteen, room hire and its groups. Expenditure is closely monitored by the Administrator to keep it to a minimum.

Financial regulations

The financial statements have been prepared in accordance with the accounting policies set out on **page 9 and 10 and** comply with the constitution and applicable accounting standards.

Financial results

Total Income was £164,693. Mostly from room rent £67,161, canteen Income £73,541 & section Income £10,412. Total expenditure was £177,000. Mostly from staff costs £91,844, Heat & Light £25,060 & Canteen direct costs £36,720. The deficit for the period was £12,307

Policy on reserves

The trustees will continue to ensure that savings are kept to cover the redundancy costs and running of the centre should they have to close. The savings bond will be maintained if possible

TRUSTEES' REPORT (continued)

Investment Policy

Aside from building up a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment. A review of investment policies is undertaken at the end of each financial year.

FUTURE PLANS

The management committee will continue to maintain the hall to a very high standard, making it an attractive and well used asset to residents of the village and beyond. As a management committee we are planning to work closely with other local groups and organisations to collaborate on activities and projects which will be of a benefit to the residents of Scunthorpe.

Trustees will continue to ensure the future of the hall by working in partnership with our long and short-term hirers as well as seeking new hirers to increase room use. Additionally, the Trustees will apply for grant funding to try and fund development of the major items in the hall.

TRUSTEES' RESPONSIBILITY FOR THE ACCOUNTS

The law applicable to charities in England and Wales requires the Trustees to prepare statements of account for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice, Accounting and Reporting by Charities, and to state whether or not the accounts have been prepared in accordance with that statement and applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2008. 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.

Approved by the Trustees and signed on their behalf by:

Daryl Southern
Chairperson



Date: 24TH MAY 2024

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CENTRAL COMMUNITY CENTRE ASSOCIATION**

I report on the accounts of Central Community Centre Association for the period ended 31 December 2022 which are set out on pages 7 to 15.

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 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 Commission 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 report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Katie Sauvage FCCA
Phoenix Accountancy and Business Consultancy Limited
Morley's Cottage
Morley's Yard
Walkergate
Beverley
HU17 9BY

Date:

STATEMENT OF FINANCIAL ACTIVITIES
for the period ended 31 December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total funds 2021 £
Income							
Donations & Grants	4	8,607	4,449	13,056	24,141	35,230	59,371
Charitable activities	2	77,957	-	77,957	21,542	-	21,542
Other trading activities	3	73,541	-	73,541	30,129	-	30,129
Investment income	4	139	-	139	5	-	5
Total income		160,244	4,449	164,693	75,817	35,230	111,047
Expenditure							
Charitable activities	5	135,831	4,449	140,280	80,573	35,230	115,803
Raising funds	6	36,720	-	36,720	15,992	-	15,992
Total expenditure		172,551	4,449	177,000	96,565	35,230	131,795
Net movement in funds before transfers		(12,307)	-	(12,307)	(20,748)	-	(20,748)
Transfers between funds		-	-	-	-	-	-
Net movement in funds	11	(12,307)	-	(12,307)	(20,748)	-	(20,748)
Total funds brought forward	11	96,598	-	96,598	117,346	-	117,349
Total funds carried forward	11	84,291	-	84,291	96,598	-	96,598

The notes on pages 9 to 15 form an integral part of these accounts

BALANCE SHEET
at 31 December 2022

	<i>Notes</i>	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible assets	8		54,058		63,598
CURRENT ASSETS					
Stock		750		-	
Debtors and prepayments	9	6,840		1,482	
Bank balances:					
Current Account		4,330		3,711	
Savings Account		6,343		15,204	
National Savings & Investments		16,000		16,000	
Petty Cash		2,054		10	
		36,317		36,407	
CREDITORS: amounts falling due within one year	10	<u>(6,084)</u>		<u>(3,407)</u>	
NET CURRENT ASSETS			<u>30,233</u>		<u>33,000</u>
			<u>84,291</u>		<u>96,598</u>
FUNDS					
General funds	11		84,291		96,598
Restricted funds	11				-
	11		<u>84,291</u>		<u>96,598</u>

The notes on pages 9 to 15 form an integral part of these accounts

These financial statements were approved by the committee and signed on its behalf by:

Daryl Southern
Chairperson

Date:

NOTES TO THE FINANCIAL STATEMENTS
For the period ending 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1st January 2019) – (Charities SORP (FRS102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Central Community Centre Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The trustees consider the charity to be a going concern and the accounts have been prepared on this basis.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably

Gifts in kind

The charity receives the benefit of work carried out by volunteers.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. Restricted funds are accounted for separately to each other and to the core funding of the Charity.

General funds are unrestricted funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes

NOTES TO THE FINANCIAL STATEMENTS
For the period ending 31 December 2022

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of trading.
- Expenditure on charitable activities

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Building Improvements	15% reducing balance basis
Office Equipment	15% reducing balance basis

Stocks

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

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

In accordance with Paragraph 1 of Schedule 6 Finance Act 2010, the Charity is a charity for tax purposes 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.

NOTES TO THE FINANCIAL STATEMENTS
For the period ending 31 December 2022

2 INCOME FROM CHARITABLE ACTIVITIES

	<i>General Funds 2022 £</i>	<i>Restricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>	<i>General Funds 2021 £</i>	<i>Restricted Funds 2021 £</i>	<i>Total Funds 2021 £</i>
Room rents	67,161	-	67,161	17,455	-	17,455
Membership	247	-	247	344	-	344
Misc	137	-	137	531	-	531
Income Section	10,412	-	10,412	3,212	-	3,212
Income	77,957	-	77,957	21,542	-	21,542

3 INCOME FROM OTHER TRADING ACTIVITIES

	<i>General Funds 2022 £</i>	<i>Restricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>	<i>General Funds 2021 £</i>	<i>Restricted Funds 2021 £</i>	<i>Total Funds 2021 £</i>
Canteen Income	73,541	-	73,541	30,129	-	30,129

4 INVESTMENT INCOME

	<i>General Funds 2022 £</i>	<i>Restricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>	<i>General Funds 2021 £</i>	<i>Restricted Funds 2021 £</i>	<i>Total Funds 2021 £</i>
Interest received	139	-	139	5	-	5

DONATIONS AND GRANT INCOME

	<i>General Funds 2022 £</i>	<i>Restricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>	<i>General Funds 2021 £</i>	<i>Restricted Funds 2021 £</i>	<i>Total Funds 2021 £</i>
Covid Grants	4,000	4,499	8,499	24,141	-	24,141
General Donation	4,607	-	4,607	-	-	-
Job Retention	-	-	-	-	35,230	35,230
Total	8,607	4,499	13,056	24,141	35,230	59,371

NOTES TO THE FINANCIAL STATEMENTS
For the period ending 31 December 2022

5 EXPENDITURE ON CHARITABLE ACTIVITIES

	<i>General Funds 2022 £</i>	<i>Restricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>	<i>General Funds 2021 £</i>	<i>Restricted Funds 2021 £</i>	<i>Total Funds 2021 £</i>
Staff costs	87,395	4,449	91,844	43,478	35,230	78,708
Insurance and water	2,424	-	2,424	4,053	-	4,053
Heating and lighting	25,060	-	25,060	12,582	-	12,582
Repairs and renewals	5,807	-	5,807	3,028	-	3,028
Cleaning	891	-	891	2,782	-	2,782
Independent Examiner	698	-	698	-	-	-
Travel Expenses	1,181	-	1,182	-	-	-
Legal and professional fees and licences	-	-	-	480	-	480
Other overhead costs	2,835	-	2,835	2,947	-	2,947
Depreciation	9,540	-	9,540	11,223	-	11,223
Trustees Expenses	-	-	-	-	-	-
	135,831	4,449	140,280	80,573	35,230	115,803

6 COSTS OF FUNDRAISING

	<i>General Funds 2022 £</i>	<i>Restricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>	<i>General Funds 2021 £</i>	<i>Restricted Funds 2021 £</i>	<i>Total Funds 2021 £</i>
Canteen direct costs	36,720	-	36,720	15,992	-	15,992

NOTES ON THE FINANCIAL STATEMENTS
For the period ending 31 December 2022

7. STAFF COSTS AND TRUSTEES' REMUNERATION

	2022	2021
	£	£
Salaries	91,844	78,708
Employers' national insurance	-	-
Payroll fees	-	-
	<hr/>	<hr/>
	91,844	78,708
	<hr/>	<hr/>

The average weekly number of employees was 8 (2021 -8)

During the year there were no payments or reimbursements of out of pocket expenses made to trustees or to third party for expenses incurred by trustees.

8. FIXED ASSETS

	Land And Buildings	Furniture and equipment	Total
Cost		£	£
At 1 January 2022	126,783	10,818	137,601
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2022	126,783	10,818	137,601
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 January 2022	69,234	4,769	74,003
Charged for the period	8,632	908	9,540
	<hr/>	<hr/>	<hr/>
At 31 December 2022	77,866	5,677	83,543
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 December 2022	48,917	5,141	54,058
	<hr/>	<hr/>	<hr/>
At 31 December 2021	57,549	6,049	63,598
	<hr/>	<hr/>	<hr/>

9. DEBTORS

	2022	2021
Debtors and prepayments	6,840	732
Less: provision for doubtful debts	-	-
	<hr/>	<hr/>
	6,840	732
	<hr/>	<hr/>

NOTES ON THE FINANCIAL STATEMENTS
For the period ending 31 December 2022

10. CREDITORS	2022	2021
	£	£
Trade Creditors	-	663
Accruals	4,474	2,515
Payroll creditor	1,610	229
	<u>6,084</u>	<u>3,407</u>

11. FUNDS

	<i>January 2022</i>	<i>Incoming resources</i>	<i>Outgoing resources</i>	<i>Transfer Between funds</i>	<i>December 2022</i>
	£	£	£	£	£
General Fund	96,598	160,244	(172,551)	-	84,291
Total unrestricted funds	<u>96,598</u>	<u>160,244</u>	<u>(172,551)</u>	<u>-</u>	<u>84,291</u>
Restricted Funds					
Kickstart Grant	-	4,449	(4,449)	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>96,598</u>	<u>164,693</u>	<u>(177,000)</u>	<u>-</u>	<u>84,291</u>

NOTES ON THE FINANCIAL STATEMENTS
For the period ending 31 December 2022

12. Related Party Transactions

During the financial period the Charity had no related party transactions with its Trustees.

13. Going Concern

The charity generates the majority of its income from renting out the facilities and therefore the trustees consider the charity to be a going concern.