

**WARDLEWORTH COMMUNITY CENTRE ASSOCIATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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OL16 5EB

Wardleworth Community Centre Association Contents

	Page
Trustees' Report	1—5
Independent Examiner's Report	6
Statement of Financial Activities (including Income and Expenditure Account)	7
Comparative Statement of Financial Activities (including Income and Expenditure Account)	8
Balance Sheet	9
Notes to the Financial Statements	10—15
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities (including Income and Expenditure Account)	16—17

Wardleworth Community Centre Association
Company No. 02499706
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

Report of the Directors and Trustees for the year ended 31 March 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 2015)

Objectives and activities:

The purposes of the charity are to promote the benefit of the inhabitants of the Wardleworth Area of Central Rochdale, without distinction of age or sex or political, religious or other opinions, by association the local authorities, voluntary organisations, and inhabitants in a common effort to advance education and training and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

The Wardleworth Community Centre has been a cornerstone of our community for over 40 years, providing essential services and support.

As we reflect on the past year, we're grateful that the Centre remains vibrant and active, hosting diverse groups and addressing the growing challenges of cost-of-living pressures that impact health and wellbeing.

Our heartfelt thanks go to the National Lottery Community Fund for their support through the Cost of Living Fund, which has significantly enhanced our services. We also appreciate the financial backing from the Rochdale Economic Support Network and Action Together for our Bilingual Welfare and Benefit Advice project.

At Wardleworth, we offer a range of activities including Health Open Days, Gentle Exercise Sessions, IT drop-in sessions, a Youth Club, and a Work Club. We collaborate with various agencies to bring additional services directly to our community.

While we strive to operate efficiently, achieving total self-sufficiency is a challenge due to the breadth of services we provide. External funding remains crucial, and we are deeply thankful to all our funders, past and present, as well as to our dedicated manager for their support in the bid process.

Looking ahead, we recognize the uncertainties posed by local authority funding cuts. It is essential that we establish plans to ensure the Centre continues to meet the needs of the Wardleworth community. Our goals focus on connecting our community, supporting individuals, creating opportunities, and fostering local leadership through our elected Board of Governance.

Together, we are proud to serve and uplift the Wardleworth community, and we appreciate everyone—staff, volunteers, and clients—who contribute to our mission. Our Goals: Connecting our community. We link and connect our community through information, advice or guidance (IAG) & referrals, through partnerships with other agencies & by delivering community events and activities.

Supporting people. We develop opportunities for people to socialise & offer services to improve mental and physical health.

Creating opportunity. We facilitate access to programs & workshops to increase everyday life skills & opportunities to learn new skills.

Local leadership. We have a Board of Governance elected from community members who manage Wardleworth using sound governance practices.

Achievements and Performance

Main Achievements

A review of our achievements and performance

Wardleworth Community Centre Association is an exciting and vibrant community centre in the Wardleworth area of Rochdale. The Wardleworth Community Centre has been serving the members of the local community with essential services for the past three decades such as: Welfare Benefits Advice, Housing and JCP forms, Health related Open Days, Gentle Exercise Sessions, Ladies Arabic Classes, Basic IT and ESOL Classes, IT drop-in sessions, Youths sports club, Youths club, Girls sports sessions, Learning Club, Tuition Classes, Luncheon Club. Along with these services we also work in partnership with many agencies to bring their services for the community from the community centre. With the future uncertain due to the local authority funding cuts across Public Services it has become important to ensure plans are in place for the Centre to continue serving the needs of communities of the Wardleworth area.

All planned work for the Centre is identified in the Community Centre Action Plan, the Plan is under review in the context of the funding received from Rochdale Borough Council and is designed to meet the strategic priorities of the Council which coincide with the priorities of WCCA.

WCCA management have a strategic review of all activities at the Centre and identified priorities for WCCA in taking the Centre and its activities forward over the next 12 Months:

1. To maintain a Centre as a base for learning and information for all ages.

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**Wardleworth Community Centre Association
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Main Achievements - continued

2. To establish the Centre as a positive influence on young and old people to "think out of the box" and aid their personal development towards achieving success in their lives.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2025 was **£102,443** (31 March 2024: £125,546).

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The Management Committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, parents, children and visitors.

Plans for Future Periods

To maintain the centre as a base for learning and information for all ages and to establish the centre as positive influences for the whole community. However due to the funding cuts by the local authority and further cuts, the management is expected to utilise some funds from its unrestricted fund to continue with its charitable activities which was previously funded by the grants.

Structure, governance and management

Wardleworth Community Centre Association is a company limited by guarantee governed by its Memorandum and Articles of Association dated 7th May 1996. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 22nd May 1990.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of two years.

Trustee induction and training

All current trustees are already familiar with the work of the charity as a result of long standing connection. Additionally, new trustees recruited are given induction training into their roles and responsibilities by the Company Secretary.

Organisation

The board of trustees administers the charity. The board normally meets every 1 or 2 months. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Wardleworth Community Centre Association Charity Number: 702903
Company Registration Number: 2499706

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows

**Wardleworth Community Centre Association
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Trustees' responsibilities in relation to the financial statements

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Wardleworth Community Centre Association for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Reference and Administrative Details

Trustees

Mr Shaukat Ali
Mr Shaukat Khan
Mrs Sultana Begum
Mr Dewan Obaydur Raja Choudhury
Ms Rosie Choudhury
Mr Anwar Miah
Mr Mohammed Ullah

Other Personnel

Mr Shukat Ali - Chair of Trustees
Mr Muhammad Ullah - Treasurer
Mrs Sultana Begum - Vice Chair
Mr Shaukat Khan - Secretary

Charity Number

702903

Company Number

02499706

Principal Address

Wardleworth Community Centre South Street
Rochdale
Lancashire
OL16 2EP

Registered Office

Wardleworth Community Centre
South Street
Wardleworth

**Wardleworth Community Centre Association
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Rochdale
OL16 2EP

Independent Examiner

SHAHED ALAM BSc (Hons) CPFA
ATS Accountants Ltd
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Rochdale
OL16 5EB

**Wardleworth Community Centre Association
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Shaukat Ali

Trustee

Date

Wardleworth Community Centre Association
Independent Examiner's Report to the Trustees of Wardleworth Community Centre Association
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity 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

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 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

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 44(1)(a) of the 2005 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the section 44(1)(b) of the 2005 Act; and
 - which are consistent 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 accounts to be reached.

SHAHED ALAM BSc (Hons) CPFA

Date
Versatile Accountancy Services Limited
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Moss Bridge Road
Rochdale
OL16 5EB

Wardleworth Community Centre Association
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	14,783	-	14,783	70,564
Charitable activities:					
Towards small projects which have been delivered		-	30,080	30,080	30,670
		<u>14,783</u>	<u>30,080</u>	<u>44,863</u>	<u>101,234</u>
EXPENDITURE ON:					
Charitable activities:	4				
Other Operational Expenses		(4,629)	(736)	(5,365)	(4,840)
Professional Fees		(170)	-	(170)	(159)
Staff Cost		(45,355)	-	(45,355)	(35,882)
Rates		(5,583)	-	(5,583)	(6,433)
Repairs		(8,535)	-	(8,535)	(6,344)
Insurance		(1,991)	-	(1,991)	(1,946)
Governance costs		(1,200)	-	(1,200)	(967)
		<u>(38,119)</u>	<u>(30,080)</u>	<u>(68,199)</u>	<u>(56,571)</u>
NET (EXPENDITURE)/INCOME		(23,336)	-	(23,336)	44,663
NET MOVEMENT IN FUNDS		(23,336)	-	(23,336)	44,663
RECONCILIATION OF FUNDS:					
Total funds brought forward as previously stated		125,547	-	125,547	80,884
Prior year adjustment		(1)	-	(1)	-
Total funds brought forward as restated		125,546	-	125,546	80,884
TOTAL FUNDS CARRIED FORWARD	13	<u>102,210</u>	-	<u>102,210</u>	<u>125,547</u>

The notes on pages 10 to 15 form part of these financial statements.

Wardleworth Community Centre Association
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	70,564	-	70,564
Charitable activities:				
Towards small projects which have been delivered		-	30,670	30,670
		<u>70,564</u>	<u>30,670</u>	<u>101,234</u>
EXPENDITURE ON:				
Charitable activities:	4			
Other Operational Expenses		(4,840)	-	(4,840)
Professional Fees		(159)	-	(159)
Staff Cost		(5,212)	(30,670)	(35,882)
Rates		(6,433)	-	(6,433)
Repairs		(6,344)	-	(6,344)
Insurance		(1,946)	-	(1,946)
Governance costs		(967)	-	(967)
		<u>(25,901)</u>	<u>(30,670)</u>	<u>(56,571)</u>
NET INCOME		44,663	-	44,663
NET MOVEMENT IN FUNDS		44,663	-	44,663
RECONCILIATION OF FUNDS:				
Total funds brought forward		80,884	-	80,884
TOTAL FUNDS CARRIED FORWARD	13	<u><u>125,547</u></u>	<u><u>-</u></u>	<u><u>125,547</u></u>

The notes on pages 10 to 15 form part of these financial statements.

**Wardleworth Community Centre Association
Balance Sheet
As At 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
CURRENT ASSETS					
Cash at bank and in hand		104,364	-	104,364	127,468
		104,364	-	104,364	127,468
Creditors: Amounts Falling Due Within One Year	10	(2,154)	-	(2,154)	(1,921)
NET CURRENT ASSETS (LIABILITIES)		102,210	-	102,210	125,547
TOTAL ASSETS LESS CURRENT LIABILITIES		102,210	-	102,210	125,547
NET ASSETS		102,210	-	102,210	125,547
FUNDS OF THE CHARITY					
Unrestricted Funds				102,210	125,547
TOTAL FUNDS	13			102,210	125,547

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements were approved by the board of trustees on and were signed on its behalf by:

Mr Shaukat Ali

Trustee

The notes on pages 10 to 15 form part of these financial statements.

**Wardleworth Community Centre Association
Notes to the Financial Statements
For The Year Ended 31 March 2025**

1. General Information

Wardleworth Community Centre Association is a company limited by guarantee, incorporated in England & Wales, registered number 02499706 and registered charity number 702903. The registered office is Wardleworth Community Centre, South Street, Wardleworth, Rochdale, OL16 2EP.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Financial Reporting Standard 102 - Reduced Disclosure Exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

2.3. Incoming Resources

2.1 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

2.4. Donated Goods and Services

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

...CONTINUED

Wardleworth Community Centre Association
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.4. Donated Goods and Services - continued

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.5. Resources Expended

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least they are valued at cost, the depreciation rates and methods used are disclosed in note separately.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts:		
Donations and gifts	14,783	70,564

Wardleworth Community Centre Association
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Analysis of Expenditure

	2025
	Support costs
	(see note 5)
	£
Other Operational Expenses	5,365
Professional Fees	170
Staff Cost	45,355
Rates	5,583
Repairs	8,535
Insurance	1,991
Governance costs	1,200
	68,199
	2024
	Support costs
	(see note 5)
	£
Other Operational Expenses	4,840
Professional Fees	159
Staff Cost	35,882
Rates	6,433
Repairs	6,344
Insurance	1,946
Governance costs	967
	56,571

5. Support Costs

	2025							
	Other Operational Expenses	Professional Fees	Staff Cost	Rates	Repairs	Insurance	Governance costs	Total
	£	£	£	£	£	£	£	£
Employee costs	208	-	45,355	-	-	-	-	45,563
Premises expenses	1,150	-	-	5,583	-	-	-	6,733
General administration	4,007	170	-	-	8,535	1,991	1,200	15,903
	5,365	170	45,355	5,583	8,535	1,991	1,200	68,199

Wardleworth Community Centre Association
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	2024							
	Other Operational Expenses	Professional Fees	Staff Cost	Rates	Repairs	Insurance	Governance costs	Total
	£	£	£	£	£	£	£	£
Employee costs	200	-	35,882	-	-	-	-	36,082
Premises expenses	997	-	-	6,433	-	-	-	7,430
General administration	3,643	159	-	-	6,344	1,946	967	13,059
	<u>4,840</u>	<u>159</u>	<u>35,882</u>	<u>6,433</u>	<u>6,344</u>	<u>1,946</u>	<u>967</u>	<u>56,571</u>

6. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>300</u>	<u>200</u>

7. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	43,832	34,240
Other pension costs	1,523	1,642
	<u>45,355</u>	<u>35,882</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

8. Average Number of Employees

Average number of employees during the year was: 3 (2024: 3)

9. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 April 2024	20,316	41,991	62,307
As at 31 March 2025	<u>20,316</u>	<u>41,991</u>	<u>62,307</u>
Depreciation			
As at 1 April 2024	20,316	41,991	62,307
As at 31 March 2025	<u>20,316</u>	<u>41,991</u>	<u>62,307</u>
Net Book Value			
As at 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
As at 1 April 2024	<u>-</u>	<u>-</u>	<u>-</u>

Wardleworth Community Centre Association
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

10. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Trade creditors	2,154	1,921

11. **Financial Instruments**

12. **Pension Commitments**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £1,523 (2024: £1,642).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

13. **Movement in Funds**

	As at 1 April 2024	Prior year adjustment	Income	Expenditure	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	125,547	(1)	14,783	(38,119)	102,210
Restricted funds					
Restricted Funds	-	-	30,080	(30,080)	-
Total funds	125,547	(1)	44,863	(68,199)	102,210

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	80,884	70,564	(25,901)	125,547
Restricted funds				
Restricted Funds	-	30,670	(30,670)	-
Total funds	80,884	101,234	(56,571)	125,547

14. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

15. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

16. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Wardleworth Community Centre Association
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

17. Audit exemption per Companies House Act

For the year ending 31 March 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Wardleworth Community Centre Association
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	14,783	70,564
	14,783	70,564
Charitable Activities:		
Towards small projects which have been delivered		
Grants	30,080	30,670
	30,080	30,670
	44,863	101,234
EXPENDITURE ON:		
Charitable Activities:		
Other Operational Expenses		
Travel and subsistence expenses	(208)	(200)
Cleaning	(1,150)	(997)
Hire and leasing of plant, equipment and vehicles	(1,050)	(2,478)
Printing, postage and stationery	(1,241)	(452)
Telecommunications and data costs	(1,716)	(713)
	(5,365)	(4,840)
Professional Fees		
Legal fees	(170)	(159)
	(170)	(159)
Staff Cost		
Wages and salaries	(43,832)	(34,240)
Employers pensions - defined contributions scheme	(1,523)	(1,642)
	(45,355)	(35,882)
Rates		
Rates	(334)	(243)
Light and heat	(4,725)	(5,318)
Water rates	(524)	(872)
	(5,583)	(6,433)
Repairs		
Repairs, renewals and maintenance	(8,535)	(6,344)
	(8,535)	(6,344)
Insurance		
Insurance	(1,991)	(1,946)
	(1,991)	(1,946)

...CONTINUED

Wardleworth Community Centre Association
Detailed Statement of Financial Activities (including Income and Expenditure Account) (continued)
For The Year Ended 31 March 2025

Governance costs		
Independent examiner's fees	(300)	(200)
Accountancy fees	(900)	(767)
	<u>(1,200)</u>	<u>(967)</u>
	(68,199)	(56,571)
NET (EXPENDITURE)/INCOME	<u>(23,336)</u>	<u>44,663</u>