



The Blackley Centre

Annual Financial Statements

For the year ending
30th September 2023

Charity Registration Number 1184714

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BLACKLEY CENTRE

Basis for the Independent Examiner's Report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes the 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 the 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 Blackley Centre has failed;
 - a. to keep accounting records in accordance with the Charities Act;
 - b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charity Act
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name ROBERT STEPHEN WILLIAMS

Signature



Date 27TH FEBRUARY 2024

Relevant Professional Qualification or Body A.C.I.B.

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BIRKBY
HUDDERSFIELD
HD2 2EX.

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	<i>Notes</i>	Current Year 2022-23 £	2021-22 £
Income			
Service Provision	1	11,732	22,442
Donations and Grants	2	30,959	23,835
Other	3	2,463	860
Total		45,154	47,137
Expenditure			
Practitioner Costs	4	30,296	35,049
Delivery Costs	5	5,872	4,640
Operating Costs	6	4,989	4,600
Governance		0	1,033
Other	7	2,701	2,259
Total		43,858	47,581
Net income for the reporting period		1,296	(444)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2023**

	Notes	Current Year (30/09/23)	2021-22 (30/09/22) £
Fixed assets			
<i>Tangible Assets</i>		1,075	2,170
Total fixed assets	8	1,075	2,170
Current assets			
Debtors	9	1,466	1,392
Cash at bank and in hand		26,470	25,173
Prepayments			
Total current assets		27,936	26,565
Less Current liabilities			
Creditors: amounts falling due within one year		0	1,037
Net current assets		27,936	25,528
Total net assets		29,011	27,698
Funds of the Charity			
Net income this reporting period		1,296	(444)
Retained income brought forward		25,174	25,618
Total funds		26,470	25,174

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

For the year ended 30 September 2023 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 financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which 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 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 company.

The financial statements have 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, and in accordance with FRS102 SORP

The financial statements were approved by the Trustees on 29th February 2024 and signed on their behalf by the Chair of Trustees:



Mary Taylor

Date 29th February 2024

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023 (cont.)**

Accounting Policies

Accounting convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015). The charity constitutes a public benefit entity as defined by FRS 102. There has been no change in accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources 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.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Expenditure and liabilities

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

Taxation

As a charity the organisation is generally exempt from income tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor. There are currently no restricted funds to account for.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023 (cont.)**

1. Fee income from Service Provision

	2023	2022
Including teaching, training, mediation services and special events consistent with the objects of the charity	11,732	22,442

2. Grants and Donations

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total Funds £	2022 Total Funds £
Yorkshire Baptist Association	6,000		6,000	
West Yorkshire Mayor – Safer Community Fund	7,970		7,970	
Southall Trust	3,000		3,000	
Donations – Standing Orders	3,394	-	3,394	
Donations - Other	10,595	-	10,595	
	30,959	-	30,959	23,835

3. Other Income

	2023	2022
Gift Aid	682	860
Mansfield Baptist Church	1,456	
Hope Church	325	
	2,463	860

4. Practitioner Costs

	2023	2022
Directors' Stipends	29,817	27,664
Other Employees		6,630
Professional Associates	479	775
	30,296	35,049

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023 (cont.)**

5. Project Delivery Costs		2023	2022
	Interfaith Reconciliation	353 5,519	677 3,963
		<u>5,872</u>	<u>4,640</u>
6. Operating Costs		2023	2022
	Fundraising Consultancy	2,458	2,100
	Web Platform	272	238
	Insurance	839	885
	Telephone	906	871
	Zoom Contract	181	173
	Email Contract	333	333
		<u>4,989</u>	<u>4,600</u>
7. Other		2023	2022
	Contribution to Blackley Baptist Church	1,500	1,500
	Hire and other costs to Blackley Baptist Church	1,201	759
		<u>2,701</u>	<u>2,259</u>
8. Tangible Assets	<p>These comprise two laptops computers (1,871 and £299 purchased in 2021). Depreciated after two years - to be written off over three years</p>		
9. Debtors	<p><i>Invoices issued before end of September 2023</i></p>		
		2023	2022
	Newcastle DBF (invoice 2023/037)	1,466	
		<u>1,466</u>	<u>1,392</u>
10. Trustee's expenses	<p>None of the trustees have claimed expenses during the year for travel, subsistence, and accommodation costs.</p>		

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023 (cont.)**

11. Cash at bank and in hand

	2023	2022
Coop Current account	26,470	25,173
	<u>26,470</u>	<u>25,173</u>

12. Policy on Reserves

During the year 2022-2023 the Blackley Centre achieved its policy to hold a minimum of £15,000 as its reserve (*agreed at Meeting of Trustees, 25th November 2021*)