

Independent examiner's report to the trustees of Denby Dale Community Project

I report on the accounts of the Project for the year ended 31 March 2016, which are attached.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- To state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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 next statement.

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 130 of the 2011 Act and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirement of the 2011 Act

Have not been met or

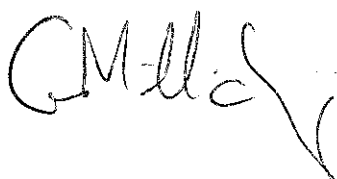
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Name: **Guy Millichamp**

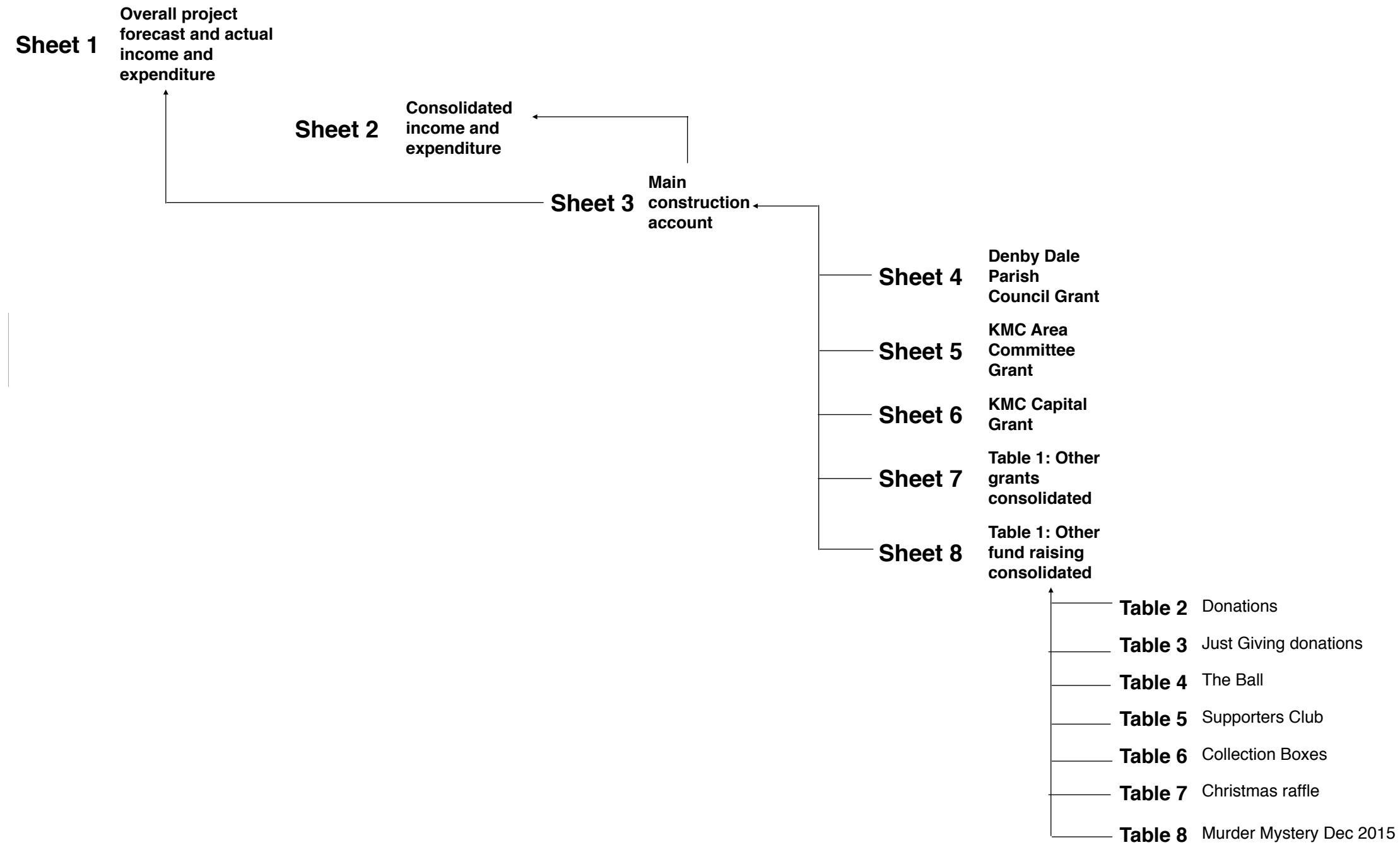
Professional body: **Member of Institute of Chartered Accountants in England & Wales**

Address: **134 Gledhow Wood Road, Leeds. LS8 1PF**

Date: **18 July 2016**



Denby Dale Community Project: Capital Building Accounts 2015/16



The Construction Account opened on 1 Oct 2015 when the construction contract began. The balance in Sheets 4 to 8 was transferred to the Construction Account. Additional income after 1 Oct 2016 to these accounts was transferred to the Construction Account. All expenditure after 1 Oct 2016 appears in the Construction Account and is duplicated, if appropriate, in Sheets 4 to 6

Sheet 1

Forecast and Actual income and expenditure on construction project

Date	31/3/16						
Income				Expenditure			
Item	Forecast	Revised forecast 01/01/16	Actual to date	Item	Forecast	Revised forecast 01/01/16	Actual to date
Parish Council	£40,000.00	£40,000.00	£40,000.00	Expenditure to 30/09/15	£15,441.03	£15,441.03	£15,441.03
Area Committee	£45,000.00	£45,000.00	£45,000.00	1: Planning	£97.50	£97.50	£97.50
KMC capital	£100,000.00	£100,000.00	£0.00	2: Structural and service engineers*	£1,620.00	£1,620.00	£0.00
Other grants	£44,000.00	£43,000.00	£42,008.60	3: Building regulations	£600.00	£600.00	£0.00
Other Fundraising	£11,000.00	£12,500.00	£13,168.54	4: Utilities connections*	£6,000.00	£6,000.00	£0.00
				5: Project management*	£13,800.00	£13,800.00	£4,200.00
				6: Legals*	£8,400.00	£4,000.00	£2,459.00
				8: DDCP expenditure	£1,000.00	£600.00	£325.35
				9: Insurance during construction	£500.00	£385.00	£385.00
				10: Contingency	£5,000.00	£5,000.00	£0.00
				11: Construction	£190,000.00	£190,000.00	£90,000.00
				12: Rates	£0.00	£0.00	£289.86
TOTAL	£240,000.00	£240,500.00	£140,177.14	TOTAL	£242,458.53	£237,543.53	£113,197.74
Forecast balance	-£2,458.53	£2,956.47		Actual Balance to date			£26,979.40

* Includes VAT

Consolidated Income and Expenditure account

	Income			Expenditure					Balance
	Brought forward	1/4/15 to 31/3/16	Total	Expenditure items	Brought forward	1/4/15 to 31/3/16	Total	Contribution to construction costs	
Denby Dale Parish Council	£18,000.00	£22,000.00	£40,000.00	Project management	£12,840.00	£4,200.00	£17,040.00	£22,960.00	£0.00
KMC Area Committee	£5,000.00	£40,000.00	£45,000.00	Misc start-up expenditure	£2,379.08	£127.50	£2,506.58	£42,493.42	£0.00
KMC capital grant	£0.00	£0.00	£0.00		£0.00	£0.00	£0.00	£0.00	£0.00
Other grants	£1,500.00	£40,508.60	£42,008.60		£0.00	£0.00	£0.00	£42,008.60	£0.00
Other fund raising	£9,778.38	£3,390.16	£13,168.54	Fund raising expenditure	£221.95	£295.35	£517.30	£12,651.24	£0.00
				Expenditure in construction account not attributed to these income sources (Legals, Insurance, construction and rates)		£93,133.86	£93,133.86		
Total	£34,278.38	£105,898.76	£140,177.14		£15,441.03	£97,756.71	£113,197.74	£120,113.26	£26,979.40

	Brought forward	Financial year	Total	Forecast to completion of construction	Forecast final total
Income 2015/16	£34,278.38	£105,898.76	£140,177.14	£100,322.86	£240,500.00
Expenditure 2015/16	£15,441.03	£97,756.71	£113,197.74	£124,345.79	£237,543.53
Balance 2015/16	£18,837.35	£8,142.05	£26,979.40	-£24,022.93	£2,956.47

Forecast	
Percentage of funds raised spent on the building project	98.74
Ratio of fees to construction costs	0.11
Percent surplus (deficit)	1.23

Main construction account

Transfers in from other funds		Expenditure: from 1 Oct 2015													
Item	Amount	Date	Item	Forecast Item											Amount
				1: Planning	2: Struct eng	3: Build reg	4:Utilities	5: Project management	6: Legals	8: DDCP Exp	9: Insurance	10: Contingency	11: Construction	12: Rates	
Denby Dale Parish Council	£27,160.00	1/10/15	Kirklees planning revised application ch 10016	£97.50											£97.50
KMC Area Committee	£42,620.92	1/10/15	Andrew France Cheque 10015					£4,200.00							£4,200.00
KMC capital grant	£0.00	7/10/15	First payment to Zubarah ch 10018										£20,000.00		£20,000.00
Other grants	£42,008.60	6/10/15	Third party insurance Brian Thornhill Ch 10017								£385.00				£385.00
Other fund raising	£12,946.59	8/10/15	Ramsden solicitors electronic payment						£300.00						£300.00
		3/11/15	Raffle tickets printing elect. payment							£50.00					£50.00
		19/11/15	Rates for carpark ch 100019											£91.06	£91.06
		7/11/15	Meth. Church room hire elect. payment							£30.00					£30.00
		18/11/15	Butcher for murder mystery							£108.50					£108.50
		21/11/15	Food for murder mystery							£116.85					£116.85
		21/11/15	Hire of school for MM												£0.00
		10/12/15	Electronic transfer to Zubarah										£10,000.00		£10,000.00
		11/12/15	Electronic transfer to Zubarah										£10,000.00		£10,000.00
		18/12/15	Ramsden solicitors (final KMC settlement						£2,159.00						£2,159.00
		15/2/16	electronic transfer Zubarah										£10,000.00		£10,000.00
		16/2/16	electronic transfer Zubarah										£10,000.00		£10,000.00
		17/02/2016	electronic transfer Zubarah										£10,000.00		£10,000.00
		18/2/16	electronic transfer Zubarah										£8,000.00		£8,000.00
		2/3/16	electronic transfer to Zubarah										£10,000.00		£10,000.00
		3/3/16	electronic transfer to Zubarah										£2,000.00		£2,000.00
		23/3/16	lottery fee renewal ch 100020							£20.00					£20.00
		29/3/16	KMC rates for carpark											£198.80	£198.80
															£0.00
															£0.00
															£0.00
Total	£124,736.11			£97.50	£0.00	£0.00	£0.00	£4,200.00	£2,459.00	£325.35	£385.00	£0.00	£90,000.00	£289.86	£97,756.71
			Forecast expenditure from 1 oct 2015	£97.50	£1,620.00	£600.00	£6,000.00	£13,800.00	£4,000.00	£600.00	£385.00	£5,000.00	£190,000.00	£0.00	£222,102.50
			Remaining forecast expenditure	£0.00	£1,620.00	£600.00	£6,000.00	£9,600.00	£1,541.00	£274.65	£0.00	£5,000.00	£100,000.00	-£289.86	£124,345.79
Currently in bank			£26,979.40												

Sheet 4

Denby Dale Parish Council

Income			Expenditure		
Date	Item	Amount	Date	Item	Amount
1/4/15	Brought forward	£18,000.00	1/4/15	Brought forward	£12,840.00
20/11/15	Second and final instalment	£22,000.00			
			1/10/15	Andrew France project management	£4,200.00
	After 1 Oct 2015 all additional income entered here is transferred to the construction account			From 1 Oct 2015 all expenditure appears in Construction account and is entered here only to provide I and E for the Parish Council grant	
	Brought forward	£18,000.00			£12,840.00
	Total for year	£22,000.00			£4,200.00
	Total	£40,000.00			£17,040.00
				Transfer to main construction account	£27,160.00
Balance for Year			£17,800.00		
Total Balance			£22,960.00		

Sheet 5

KMC Area Committee

Income			Expenditure		
Date	Item	Amount	Date	Item	Amount
1/4/15	Brought forward	£5,000.00	1/4/15	Brought forward	£2,379.08
10/11/15	third instalment	£20,000.00			
23/12/15	fourth and final payment	£20,000.00	1/10/15	Revised planning application	£97.50
	After 1 Oct 2015 all additional income entered here is transferred to the construction account			From 1 Oct 2015 all expenditure appears in Construction account and is entered here only to provide I and E for the Area Committee grant	
	Brought forward	£5,000.00			£2,379.08
	Total for year	£40,000.00			£97.50
	Total	£45,000.00			£2,476.58
				Transfer to main construction account	£42,620.92

Balance for Year	£39,902.50
Total Balance	£42,523.42

Sheet 6

KMC capital grant

Income			Expenditure		
Date	Item	Amount	Date	Item	Amount
1/4/15	Brought forward	£0.00	1/4/15	Brought forward	£0.00
	After 1 Oct 2015 all additional income entered here is transferred to the construction account				
	Total	£0.00		Total	£0.00
				Transfer to main construction account	£0.00
Balance			£0.00		

Sheet 7

Other Grants

Income			Expenditure			
Date	Item	Amount	Date	Item	Amount	
1/4/15	Brought forward	£1,500.00	1/4/15	Brought forward	£0.00	
10/4/15	Chertdan Raithby Charitable Trust	£2,500.00				
28/9/15	Garfield Weston	£30,000.00				
22/12/15	Huddersfield Local Trust	£5,000				
29/1/16	Locality for legals	£3,009				
	After 1 Oct 2015 all additional income entered here is transferred to the construction account			From 1 Oct 2015 all expenditure appears in Construction account and is entered here only to provide I and E for the other grants		
	Brought forward	£1,500.00			£0.00	
	Total for year	£40,508.60			£0.00	
	Total	£42,008.60			£0.00	
					Transfer to main construction account	£42,008.60

Balance for Year	£40,508.60
Total Balance	£42,008.60

Sheet 8 Table 1

Other fund raising Consolidated

Income			Expenditure		
Date	Item	Amount	Date	Item	Amount
1/4/15	Brought forward	£9,778.38	1/4/15	Brought forward	£221.95
	Donations	£431.00		Donations	£0.00
	Just giving	£0.00		Just giving	£0.00
	Ball	£0.00		Ball	£0.00
	Supporters Club	£664.00		Supporters Club	£0.00
	Collection boxes	£321.16		Collection boxes	£0.00
	Raffles	£1,194.00		Raffles	£70.00
	Murder mystery	£780.00		Murder mystery	£225.35
	After 1 Oct 2015 all additional income entered here is transferred to the construction account			From 1 Oct 2015 all expenditure appears in Construction account and is entered here only to provide I and E for all fund raising	
	Brought forward	£9,778.38			£221.95
	Total for year	£3,390.16			£295.35
	Total	£13,168.54			£517.30
Transferred to main construction account			£12,946.59		
Balance for Year			£3,094.81		
Total Balance			£12,651.24		

Other fund raising Table 2

Donations

Income			Expenditure		
Date	Item	Amount	Date	Item	Amount
1/4/15	Brought forward	£2,240.00	1/4/15	Brought forward	£0.00
26/2/16	DD Parish Church donation	£200.00			
5/3/16	Sale of bowls through JRT	£231.00			
	After 1 Oct 2015 all additional income entered here is transferred to the construction account			From 1 Oct 2015 all expenditure appears in Construction account and is entered here only to provide I and E for the donations	
	Brought forward	£2,240.00		Brought forward	£0.00
	Total for year	£431.00		Total for year	£0.00
	Total	£2,671.00		Total	£0.00
Balance for Year			£431.00		
Total Balance			£2,671.00		

Other fund raising Table 3

Just Giving donations

Income			Expenditure		
Date	Item	Amount	Date	Item	Amount
1/4/15	Brought forward	£12.50	1/4/15	Brought forward	£0.00
	After 1 Oct 2015 all additional income entered here is transferred to the construction account				
	Brought forward	£12.50		Brought forward	£0.00
	Total for year	£0.00		Total for year	£0.00
	Total	£12.50		Total	£0.00
Balance for Year			£0.00		
Total Balance			£12.50		

Other fund raising Table 4

The Ball

Income			Expenditure		
Date	Item	Amount	Date	Item	Amount
1/4/15	Brought forward	£5,839.06	1/4/15	Brought forward	£0.00
	Brought forward	£5,839.06		Brought forward	£0.00
	Total for year	£0.00		Total for year	£0.00
	Total	£5,839.06		Total	£0.00
Balance for year			£0.00		
Total Balance			£5,839.06		

Other fund raising Table 5

Supporters Club

Income			Expenditure		
Date	Item	Amount	Date	Item	Amount
	The Trustees wish to keep the individual supporters and their contributions confidential. A full record of contributions is available from monthly bank statements for audit purposes				
	After 1 Oct 2015 all additional income entered here is transferred to the construction account			From 1 Oct 2015 all expenditure appears in Construction account and is entered here only to provide I and E for the supporters club	
	Brought forward	£445.00		Brought forward	£0.00
	Total for year	£664.00		Total for year	£0.00
	Total	£1,109.00		Total	£0.00
Balance for Year			£664.00		
Total Balance			£1,109.00		

Other fund raising Table 6

Collection Boxes

Income			Expenditure		
Date	Item	Amount	Date	Item	Amount
1/4/15	Brought forward	£569.82	1/4/14	Brought forward	£101.95
16/6/15		£59.43			
28/7/15		£45.31			
12/10/15		£50.33			
1/2/16		£24.91			
18/3/16		£121.00			
21/3/16		£20.18			
	After 1 Oct 2015 all additional income entered here is transferred to the construction account			From 1 Oct 2015 all expenditure appears in Construction account and is entered here only to provide I and E for the collection boxes	
	Brought forward	£569.82		Brought forward	£101.95
	Total for year	£321.16		Total for year	£0.00
	Total	£890.98		Total	£101.95
Balance for year			£321.16		
Total Balance			£789.03		

Other fund raising Table 7

Christmas Raffles

Income			Expenditure		
Date	Item	Amount	Date	Item	Amount
1/4/15	Brought forward	£672.00	1/4/14	Brought forward	£120.00
6/11/15	First sales via JRT	£27.00			
10/11/15	Sally cheque	£5.00	3/11/15	Printing tickets	£50.00
23/12/15	Cheque for raffle sales 403608	£1,152.00	23/3/16	lic renewal	£20.00
10/1/16	Late raffle donation (via JRT)	£10.00			
	After 1 Oct 2015 all additional income entered here is transferred to the construction account			From 1 Oct 2015 all expenditure appears in Construction account and is entered here only to provide I and E for the raffles	
	Brought forward	£672.00		Brought forward	£120.00
	Total for year	£1,194.00		Total for year	£70.00
	Total	£1,866.00		Total	£190.00
Balance for Year			£1,124.00		
Total Balance			£1,676.00		

Other fund raising Table 8

Murder Mystery Dec 2015

Income			Expenditure		
Date	Item	Amount	Date	Item	Amount
18/11/15	Ticket sales cheque 100732	£168.00	18/11/15	Butcher	£108.50
18/11/15	Ticket sales Cash	£144.00	21/11/15	Aldi melons cash to kate tunstall	£11.92
23/11/15	Ticket sales cheque	£24.00	21/11/15	Lidl Sauces cash to kate tunstall	2.66
23/11/15	ticket sale cash	£324.00	21/11/15	Morrisons cabbage cash to kate tunstall	£5.59
23/11/15	raffle cash	£120.00	21/11/15	Costco Plates, quiche,cakes cash to kate tunstall	£89.60
			21/11/15	Morrisons misc cash to kate tunstall	£7.08
	After 1 Oct 2015 all additional income entered here is transferred to the construction account			From 1 Oct 2015 all expenditure appears in Construction account and is entered here only to provide I and E for the event	
	Brought forward	£0.00			£0.00
	Total for year	£780.00			£225.35
	Total	£780.00			£225.35
Balance for Year			£554.65		
Total Balance			£554.65		



Denby Dale Community Project

Trustees Annual Report 1 April 2015 to 31 March 2016

The objects of the charity:

To further or benefit the residents of Denby Dale and surrounding areas, without distinction of gender, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

Activities of the charity:

1. Designing and obtaining all permissions for the construction of a new community building in Denby Dale
2. Discussions with potential community partners intending to rent space in the new building
3. Negotiations with Kirklees Metropolitan Council concerning the continuation of a library service in Denby Dale assisted by volunteers from the community
4. The organisation of a rota of volunteers to assist Kirklees Library Service deliver library services in Denby Dale with reduced staffing
5. Negotiations with KMC about the short term leasehold of the existing library building and its subsequent freehold transfer to the DDCP.
6. Fund raising to finance the new building

Achievement of the charity:

1. One of the planned tenants of the building withdrew and it became clear early in the year that the target of £491,000 was not achievable within the timescale we had been given by Kirklees Council. As a result the project was redesigned as a one storey building with a single tenant, a cafe and a library. A revised planning application was successfully made, a new tender document drawn up and a contractor selected who could provide us with the good quality building within our reduced budget of £190,000 for construction costs.
2. A new operating budget was drawn up to ensure that we could meet the reduced costs of running the smaller building from within our reduced income from a single tenant.
3. The demolition of the old library building commenced in November 2015 and the construction of the new building commenced almost immediately thereafter. Although an opening was planned for May 2015 considerable delays in construction have occurred and opening has now been deferred until January 2016. At 31 March 2016 the main structure of the building has been completed and it is watertight. By the date of this report the contractor is in the final stages of reaching practical completion.
4. Our new principal tenant, Kirkwood Hospice, has drawn up plans of a gift shop and a cafe in the building and at the date of this report is in the final stages of planning fit out and recruiting volunteers who will work alongside the volunteers already recruited for the library service. The lease for our principal tenant is ready to sign on completion of the building
5. A MoU has been drawn up with Kirklees Library Service setting out the continued support to be offered by the Service after the DDCP opens the new building incorporating a library.
6. The DDCP has recruited c35 volunteers and they continued working a rota to support the Kirklees Library Service in running the existing library with a reduced staff. Although the library has been closed since November 2015 contact with the volunteers has been maintained in preparation for the delayed opening of the new building.
7. The transfer of the freehold property from Kirklees Council was completed in October 2015
8. Fund raising has continued through the period. The charity has raised £140,177 and a further £100,000 in grants pledged. It has therefore £240,000 available against a forecast expenditure of £237,543.

