

WESTERHOPE AND DISTRICT COMMUNITY ASSOCIATION

England & Wales · Charity number 1044378

Details

Status Registered

Legal form Other

Registered 1995-02-20

Register [View on the Charity Commission register](#)

Contact

Address Hillhead Road
Westerhope
Newcastle upon Tyne
NE5 1NE

Phone 01912673757

Email westhopecommunity@btconnect.com

Website www.westerhopecommunityassociation.co.uk

Activities

Objects: 1. TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE AREA OF BENEFIT BY ASSOCIATING THE LOCAL AUTHORITY VOLUNTARY ORGANISATIONS AND INHABITANTS TO ADVANCE EDUCATION AND LEISURE TIME OCCUPATIONS. 2. TO ESTABLISH A COMMUNITY CENTRE.

Activities: Dance,Zumba,Craft, Bowling Club - Men and Women,Badminton,Snooker,Exercise,Women Institute,Football - Junior, Resident Meetings,Ward Committee,Social Activities,Meeting Rooms for public, local authority and others,Play facilities for Young PeopleArea of benefit Newcastle upon Tyne

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NEWCASTLE UPON TYNE
- Newcastle Upon Tyne City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£71,702	£76,834	-	-
2024-03-31	£91,079	£67,249	-	-
2023-03-31	£63,703	£52,664	-	-
2022-03-31	£52,489	£51,314	-	-
2021-03-31	£72,374	£42,355	-	-

Trustees

Name	Role	Appointed
David John Lynn Armstrong	Chair	2014-04-01
David Hodgson		2021-12-14
Ken Burn		2014-04-01
PATRICIA ANNE BELL		
Ray McCall		2014-04-01
Tony Bell		2014-04-01

WESTERHOPE AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 1044378

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Westerhope & District Community Association**

S&W Audit Partners Limited
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

Westerhope & District Community Association

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for the Year Ended 31 March 2025**

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Westerhope & District Community Association

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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).

The Association

The Association manages a Community Centre within nine acres of parkland in Westerhope, Newcastle upon Tyne. The facilities include a Community Centre with a hall, meeting room, lounges, snooker room and associated services, a bowling pavilion with changing rooms, a bowling green, and a multi games area (MUGA). The parkland includes a children's play area and open grassland for public enjoyment and is now directly managed by the local authority. The Community Centre and parkland is owned by the local authority and the Centre leased to the Association. The current lease expired in July 2018. The Association continues running the Centre as a 'tenant in situ' while discussions with the Council continue regarding the terms of a new lease. The Association has successfully managed these facilities since 1977.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Association is to offer residents of Westerhope and adjoining areas a place to meet socially and enjoy a wide range of activities including education, sport, fitness, leisure and health services.

Significant activities

Activities available include:

- A social club
- Line, modern and sequence dancing
- Zumba classes
- Craft groups
- Art Group
- Outdoor bowls
- Badminton
- Snooker
- Football (Managed by Newcastle City Council)
- Fitness classes
- Children's Dance Group
- WI

The Centre offers rooms for hire to residents, businesses and other bodies and is popular for children and adult parties and other functions.

Public benefit

Membership is available, without restriction, to any person wishing to enjoy our facilities. An annual membership charge of £5.00 is made and an activity charge of about £3.00 per session. It is our aim to keep charges at an affordable level so no individual is excluded because of financial circumstances. Private hirers pay rental charges and activity fees are set by them.

Volunteers

The charity is very involved in the community and relies on voluntary help. The volunteers assist with the running of the centre, enabling longer opening hours and lower staff costs than would otherwise be the case.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Centre is a popular venue for public consultations ensuring good communication with the general public on key matters affecting the area.

The Association has successfully maintained services throughout the year and have hosted many public events keeping the Centre at the heart of the community.

The Association works closely with schools, churches and other activity providers.

This year the charity had 220 (2024: 230) members where their membership entitled them to access the activities run by the centre. Additionally, some 580 individuals attend regular activities led by hirers, such as Zumba and keep fit. These numbers exclude casual use of the centre by private hirers.

Centenary Year

August 2025 marks the centenary of the Centre. To celebrate, the Association has undertaken significant upgrading of facilities including refurbishing the bowling green and the lounges using a crowdfunding scheme and a postcode lottery grant.

The Trustees are particularly thankful to North of Tyne Combined Authority and the Postcode Community Trust for their generous support enabling these major upgrades to take place.

Westerhope & District Community Association

Report of the Trustees for the Year Ended 31 March 2025

FINANCIAL REVIEW

Financial position

At the year end the association held unrestricted reserves of £129,357 which the Trustees believe to be an appropriate amount to fund future requirements.

The Association does not make grants to external bodies but does, from time to time, give small donations for activities which support the aims of the charity.

FINANCIAL REVIEW

Principal funding sources

The Association is funded mainly by its own activities but enjoys some local authority grant aid for specific purposes.

It is expected that the Association will benefit next year from grants made by companies carrying out housing development nearby.

The Association is responsible for the running costs of the Centre, including utilities, furnishing and decoration and for the purchase of any capital items for which grant aid is not available. The local authority is responsible for structural repair and maintenance.

The Association is grateful to The Spacehive project which granted £26,265 to the Centre in July 2024 to allow improvements to be carried out on the bowling green ditches.

Details of each of these funding sources can be found on pages 11 and 12.

The receipt of this funding enables the charity to meet its charitable objective to advance education and leisure time of inhabitants within the community.

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which covers a reasonable expenditure period. The charity has increased its reserves policy to now cover at least six months expenditure. The level of unrestricted reserves held at the year end is considered sufficient to comply with the reserves policy and to allow some future investment on projects such as energy saving initiatives where grants are not available or are insufficient to cover the full project costs.

At 31 March 2025 the charity held free reserves of £93,510 (2024: £101,641).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are elected from members of the Association from nominations made in advance of the AGM. The Trust Deed sets out arrangements for the resignation, election and re-election of members as Trustees.

Organisational structure

The board of trustees administer the charity, where they meet regularly. A Chief Executive is appointed by the trustees to manage day to day operations of the charity. To facilitate effective operation, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and advancement of education and leisure time of inhabitants within the community related activities.

Induction and training of new trustees

New trustees undergo an induction to brief them on:

- their legal obligations under charity law;
- the Charity Commission on public benefit;
- inform them of the content of the trust deed;
- the committee and decision making processes;
- the business plan; and
- recent financial performance of the charity.

Key management remuneration

The trustees consider the board of trustees as comprising of the key management personnel of the charity in charge of directing, controlling and operating the charity. All trustees give their time freely and no trustee remuneration was paid in the year.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity may face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the

Westerhope & District Community Association

**Report of the Trustees
for the Year Ended 31 March 2025**

management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of debtor and creditor balances to ensure sufficient working capital by the charity.

Attention has also been focussed on non-financial risks from fire, health and safety and management. These risks are managed by ensuring accreditation is up to date, having robust policies in place, and regular awareness training for staff in operational areas.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1044378

Principal address

Hillhead Road
Westerhope
Newcastle upon Tyne
NE5 1NE

Trustees

Mr D Armstrong Chief Executive
Mr A Bell
Mrs P A Bell
Mr K Burn
Mr R McCall
Mr D Hodgson

Independent Examiner

Craig Henderson ACCA
S&W Audit Partners Limited
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

Bankers

Bank of Scotland Plc
45-51 Grey Street
Newcastle Upon Tyne
Tyne and Wear
NE1 6EE

Approved by order of the board of trustees on 8th December 2025 and signed on its behalf by:


.....
Mr D Armstrong - Trustee

**Independent Examiner's Report to the Trustees of
Westerhope & District Community Association**

Independent examiner's report to the trustees of Westerhope & District Community Association

I report to the charity trustees on my examination of the accounts of Westerhope & District Community Association (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Craig Henderson ACCA

S&W Audit Partners Limited
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

Date: 17 December 2025

Westerhope & District Community Association

**Statement of Financial Activities
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	6,993	26,265	33,258	6,839
Charitable activities					
To advance education and leisure time of inhabitants within the community	5	64,201	200	64,401	83,934
Investment income	4	<u>508</u>	<u>-</u>	<u>508</u>	<u>306</u>
Total		<u>71,702</u>	<u>26,465</u>	<u>98,167</u>	<u>91,079</u>
EXPENDITURE ON					
Charitable activities					
To advance education and leisure time of inhabitants within the community	6	<u>76,834</u>	<u>200</u>	<u>77,034</u>	<u>67,249</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	<u>(5,132)</u> <u>26,265</u>	<u>26,265</u> <u>(26,265)</u>	<u>21,133</u> <u>-</u>	<u>23,830</u> <u>-</u>
Net movement in funds		21,133	-	21,133	23,830
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>108,224</u>	<u>-</u>	<u>108,224</u>	<u>84,394</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>129,357</u></u>	<u><u>-</u></u>	<u><u>129,357</u></u>	<u><u>108,224</u></u>

The notes form part of these financial statements


Westerhope & District Community Association

**Balance Sheet
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	35,847	-	35,847	6,583
CURRENT ASSETS					
Debtors	12	13,065	-	13,065	11,507
Cash at bank and in hand		<u>96,262</u>	<u>-</u>	<u>96,262</u>	<u>107,341</u>
		109,327	-	109,327	118,848
CREDITORS					
Amounts falling due within one year	13	(15,817)	-	(15,817)	(17,207)
NET CURRENT ASSETS					
		<u>93,510</u>	<u>-</u>	<u>93,510</u>	<u>101,641</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>129,357</u>	<u>-</u>	<u>129,357</u>	<u>108,224</u>
NET ASSETS					
		<u>129,357</u>	<u>-</u>	<u>129,357</u>	<u>108,224</u>
FUNDS					
Unrestricted funds	14			<u>129,357</u>	<u>108,224</u>
TOTAL FUNDS					
				<u>129,357</u>	<u>108,224</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8th December 2025 and were signed on its behalf by:


.....
Mr D Armstrong - Trustee


.....
Mr A Bell - Trustee

Westerhope & District Community Association

Notes to the Financial Statements for the Year Ended 31 March 2025

1. STATUTORY INFORMATION

Westerhope and District Community Association is an unincorporated charity, registered in England and Wales. The charity's registered number and principal address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in Sterling £ and rounded to the nearest £.

Going concern

The trustees have prepared the financial statements on the going concern basis and continue to monitor the impact of increasing energy costs. The trustees have already installed energy efficient equipment and will continue to install further equipment to help with this. The trustees are not aware of any other uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Income from grants, including capital grants, is included within income when communication has been received in writing of both the amount and the period to which they relate. In the event that the grant was received in advance of the period to which it relates, the grant is therefore deferred and included in within creditors. When the grants are for a particular restricted purpose, this income is included in incoming resources of restricted funds when receivable.

Income from subscription income is included when the memberships are renewed.

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.

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:

Expenditure on charitable activities includes the costs of running the community centre to enable the advancement of education and leisure time of inhabitants within the community to further the purposes of the charity and their associated support costs.

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

Allocation of support and governance costs

Support costs have been differentiated between governance and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

Governance costs and support costs relating to charitable activities have all been allocated on a direct cost basis.

Tangible fixed assets

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

Fixtures and fittings - 20% on cost

Tangible fixed assets are stated at cost less depreciation and impairment losses.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Westerhope & District Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. ACCOUNTING POLICIES - continued

Fund accounting

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 each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Impairment of assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the statement of financial activities.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	26,265	-
Reimbursement of overheads	6,000	6,000
Subscriptions	<u>993</u>	<u>839</u>
	<u><u>33,258</u></u>	<u><u>6,839</u></u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>508</u>	<u>306</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Association's income	To advance education and leisure time of inhabitants within the community	64,201	58,536
Grants-others	To advance education and leisure time of inhabitants within the community	<u>200</u>	<u>25,398</u>
		<u><u>64,401</u></u>	<u><u>83,934</u></u>

Westerhope & District Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
To advance education and leisure time of inhabitants within the community	<u>75,221</u>	<u>1,813</u>	<u>77,034</u>

7. SUPPORT COSTS

			Governance costs £
To advance education and leisure time of inhabitants within the community			<u>1,813</u>

Included in governance costs is Independent Examiner's remuneration of £1,813 (2024 - £1,400).

Support costs, included in the above, are as follows:

	2025 To advance education and leisure time of inhabitants within the community £	2024 Total activities £
Accountancy and legal fees	<u>1,813</u>	<u>1,400</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

	2025 £	2024 £
Wages and salaries	15,300	13,279
Social security costs	893	576
Other pension costs	<u>272</u>	<u>211</u>
	<u>16,465</u>	<u>14,066</u>

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

	2025	2024
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

Westerhope & District Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,839	-	6,839
Charitable activities			
To advance education and leisure time of inhabitants within the community	83,934	-	83,934
Investment income	<u>306</u>	-	<u>306</u>
Total	<u>91,079</u>	-	<u>91,079</u>
EXPENDITURE ON			
Charitable activities			
To advance education and leisure time of inhabitants within the community	<u>67,249</u>	-	<u>67,249</u>
NET INCOME	23,830	-	23,830
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>84,394</u>	-	<u>84,394</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>108,224</u></u>	<u>-</u>	<u><u>108,224</u></u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2024	21,818
Additions	34,323
Disposals	<u>(1,390)</u>
At 31 March 2025	<u>54,751</u>
DEPRECIATION	
At 1 April 2024	15,235
Charge for year	5,059
Eliminated on disposal	<u>(1,390)</u>
At 31 March 2025	<u>18,904</u>
NET BOOK VALUE	
At 31 March 2025	<u>35,847</u>
At 31 March 2024	<u>6,583</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	7,915	7,560
VAT account	4,224	3,131
Prepayments	<u>926</u>	<u>816</u>
	<u>13,065</u>	<u>11,507</u>

Westerhope & District Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	134	401
Other creditors	<u>15,683</u>	<u>16,806</u>
	<u>15,817</u>	<u>17,207</u>

14. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	47,608	(640)	37,861	84,829
Designated Fund	40,616	508	-	41,124
The Postcode Community Trust	<u>20,000</u>	<u>(5,000)</u>	<u>(11,596)</u>	<u>3,404</u>
	108,224	(5,132)	26,265	129,357
Restricted funds				
Spacehive	-	26,265	(26,265)	-
	<u>108,224</u>	<u>21,133</u>	<u>-</u>	<u>129,357</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	71,194	(71,834)	(640)
Designated Fund	508	-	508
The Postcode Community Trust	<u>-</u>	<u>(5,000)</u>	<u>(5,000)</u>
	71,702	(76,834)	(5,132)
Restricted funds			
WERC	200	(200)	-
Spacehive	<u>26,265</u>	<u>-</u>	<u>26,265</u>
	26,465	(200)	26,265
TOTAL FUNDS	<u>98,167</u>	<u>(77,034)</u>	<u>21,133</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	44,083	3,525	47,608
Designated Fund	40,311	305	40,616
The Postcode Community Trust	<u>-</u>	<u>20,000</u>	<u>20,000</u>
	84,394	23,830	108,224
TOTAL FUNDS	<u>84,394</u>	<u>23,830</u>	<u>108,224</u>

Westerhope & District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

14. 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 fund	70,774	(67,249)	3,525
Designated Fund	305	-	305
The Postcode Community Trust	<u>20,000</u>	-	<u>20,000</u>
	<u>91,079</u>	<u>(67,249)</u>	<u>23,830</u>
TOTAL FUNDS	<u>91,079</u>	<u>(67,249)</u>	<u>23,830</u>

The unrestricted fund represents the free funds of the charity, which are not designated for particular purposes.

The charity has funds invested in a National Savings and Investment account and this is shown as an unrestricted designated fund within the accounts.

The major restricted funds as detailed above relate to the following activities carried out by the charity:-

Newcastle City Council - WERC

These funds are used to purchase plants for flower beds in the neighbourhood.

Spacehive

This was a crowd funding project for improvements to the bowling green which was undertaken during the year.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Westerhope & District Community Association

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	26,265	-
Reimbursement of overheads	6,000	6,000
Subscriptions	<u>993</u>	<u>839</u>
	33,258	6,839
Investment income		
Deposit account interest	508	306
Charitable activities		
Association's income	64,201	58,536
Grants-others	<u>200</u>	<u>25,398</u>
	<u>64,401</u>	<u>83,934</u>
Total incoming resources	98,167	91,079
EXPENDITURE		
Charitable activities		
Wages	15,300	13,279
Social security	893	576
Pensions	272	211
Water rates	1,953	2,101
Insurance	246	335
Light and heat	18,049	24,272
Telephone and internet	1,262	1,220
Postage and stationery	142	291
Sundries	74	72
Repairs and renewals	8,371	3,534
Purchase of equipment	-	2,660
Treatment to bowling green	-	2,738
WERC	200	-
Licences	857	491
Legal and professional fees	1,180	1,151
Website costs	580	451
Cleaning	9,785	9,204
Donations	1,278	814
Pledges to Spacehive	9,300	-
Rent of equipment	420	371
Fixtures and fittings	<u>5,059</u>	<u>2,078</u>
	75,221	65,849
Support costs		
Governance costs		
Accountancy and legal fees	<u>1,813</u>	<u>1,400</u>
Total resources expended	<u>77,034</u>	<u>67,249</u>
Net income	<u>21,133</u>	<u>23,830</u>

WESTERHOPE AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 1044378

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Westerhope & District Community
Association**

Haines Watts Newcastle Limited
Chartered Accountants
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

**Westerhope & District Community
Association**

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

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**Westerhope & District Community
Association**

**Report of the Trustees
for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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).

The Association

The Association manages a Community Centre within nine acres of parkland in Westerhope, Newcastle upon Tyne. The facilities include a Community Centre with a hall, meeting room, lounges, snooker room and associated services, a bowling pavilion with changing rooms for footballers, a bowling green, football pitches and a multi games area (MUGA). The parkland includes a children's play area and open grassland for public enjoyment and is now directly managed by the local authority. The Community Centre and parkland is owned by the local authority and the Centre leased to the Association. The current lease expired in July 2018. The Association continues running the Centre as a 'tenant in situ' while discussions with the Council continue regarding the terms of a new lease. The Association has successfully managed these facilities since 1977.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Association is to offer residents of Westerhope and adjoining areas a place to meet socially and enjoy a wide range of activities including education, sport, fitness, leisure and health services.

Significant activities

Activities available include:

- A social club
- Line, modern and sequence dancing
- Zumba classes
- Craft groups
- Art Group
- Outdoor bowls
- Badminton
- Snooker
- Football (Managed by Newcastle City Council)
- Fitness classes
- Children's Dance Group

The Centre hosts WI and a whippet racing club.

The Centre offers rooms for hire to residents, businesses and other bodies and is popular for children and adult parties and other functions.

Public benefit

Membership is available, without restriction, to any person wishing to enjoy our facilities. An annual membership charge of £5.00 is made and an activity charge of about £3.00 per session. It is our aim to keep charges at an affordable level so no individual is excluded because of financial circumstances. Private hirers pay rental charges and activity fees are set by them.

Volunteers

The charity is very involved in the community and relies on voluntary help. The volunteers assist with the running of the centre, enabling longer opening hours and lower staff costs than would otherwise be the case.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Centre is a popular venue for public consultations ensuring good communication with the general public on key matters affecting the area.

The Association has successfully maintained services throughout the year and have hosted many public events keeping the Centre at the heart of the community.

The Association works closely with schools, churches and other activity providers.

This year the charity had 230 (2023: 209) members where their membership entitled them to access the activities run by the centre. Additionally, some 580 individuals attend regular activities led by hirers, such as Zumba and keep fit. These numbers exclude casual use of the centre by private hirers.

**Westerhope & District Community
Association**

**Report of the Trustees
for the Year Ended 31 March 2024**

FINANCIAL REVIEW

Financial position

At the year end the association held unrestricted reserves of £108,224 which the Trustees believe to be an appropriate amount to fund future requirements.

The Association does not make grants to external bodies but does, from time to time, give small donations for activities which support the aims of the charity.

Principal funding sources

The Association is funded mainly by its own activities but enjoys some local authority grant aid for specific purposes.

It is expected that the Association will benefit next year from grants made by companies carrying out housing development nearby. Additionally, the Centre has been running a Crowdfunding project, the receipts from which will be used for refurbishing our bowling green during 2024.

The Association is responsible for the running costs of the Centre, including utilities, furnishing and decoration and for the purchase of any capital items for which grant aid is not available. The local authority is responsible for structural repair and maintenance.

The Association is grateful to The Postcode Community Trust who granted an unrestricted £20,000 to the Centre in March 2024.

Details of each of these funding sources can be found on pages 11 and 12.

The receipt of this funding enables the charity to meet its charitable objective to advance education and leisure time of inhabitants within the community.

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which covers a reasonable expenditure period. The charity has increased its reserves policy to now cover at least six months expenditure. The level of unrestricted reserves held at the year end is considered sufficient to comply with the reserves policy and to allow some future investment on projects such as energy saving initiatives where grants are not available or are insufficient to cover the full project costs.

At 31 March 2024 the charity held free reserves of £101,641 (2023: £78,517).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are elected from members of the Association from nominations made in advance of the AGM. The Trust Deed sets out arrangements for the resignation, election and re-election of members as Trustees.

Organisational structure

The board of trustees administer the charity, where they meet regularly. A Chief Executive is appointed by the trustees to manage day to day operations of the charity. To facilitate effective operation, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and advancement of education and leisure time of inhabitants within the community related activities.

Induction and training of new trustees

New trustees undergo an induction to brief them on:

- their legal obligations under charity law;
- the Charity Commission on public benefit;
- inform them of the content of the trust deed;
- the committee and decision making processes;
- the business plan; and
- recent financial performance of the charity.

Key management remuneration

The trustees consider the board of trustees as comprising of the key management personnel of the charity in charge of directing, controlling and operating the charity. All trustees give their time freely and no trustee remuneration was paid in the year.

**Westerhope & District Community
Association**

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity may face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of debtor and creditor balances to ensure sufficient working capital by the charity.

Attention has also been focussed on non-financial risks from fire, health and safety and management. These risks are managed by ensuring accreditation is up to date, having robust policies in place, and regular awareness training for staff in operational areas.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1044378

Principal address

Hillhead Road
Westerhope
Newcastle upon Tyne
NE5 1NE

Trustees

Mr W J Taylor Life President (deceased 5.2.24)
Mr D Armstrong Chief Executive
Mr A Bell
Mrs P A Bell
Mr K Burn
Mr R McCall
Mr D Hodgson

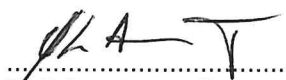
Independent Examiner

Craig Henderson ACCA
Haines Watts Newcastle Limited
Chartered Accountants
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

Bankers

Bank of Scotland Plc
45-51 Grey Street
Newcastle Upon Tyne
Tyne and Wear
NE1 6EE

Approved by order of the board of trustees on 22/7/24 and signed on its behalf by:


.....
Mr D Armstrong - Trustee

**Independent Examiner's Report to the Trustees of
Westerhope & District Community
Association**

Independent examiner's report to the trustees of Westerhope & District Community Association

I report to the charity trustees on my examination of the accounts of Westerhope & District Community Association (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Craig Henderson ACCA

Haines Watts Newcastle Limited
Chartered Accountants
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

Date: 26 July 2024.....

**Westerhope & District Community
Association**

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,839	-	6,839	7,013
Charitable activities	4				
To advance education and leisure time of inhabitants within the community		83,934	-	83,934	56,501
Investment income	3	<u>306</u>	<u>-</u>	<u>306</u>	<u>189</u>
Total		<u>91,079</u>	<u>-</u>	<u>91,079</u>	<u>63,703</u>
EXPENDITURE ON					
Charitable activities	5				
To advance education and leisure time of inhabitants within the community		<u>67,249</u>	<u>-</u>	<u>67,249</u>	<u>52,664</u>
NET INCOME		23,830	-	23,830	11,039
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>84,394</u>	<u>-</u>	<u>84,394</u>	<u>73,355</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>108,224</u></u>	<u><u>-</u></u>	<u><u>108,224</u></u>	<u><u>84,394</u></u>


The notes form part of these financial statements


**Westerhope & District Community
Association**

**Balance Sheet
31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	6,583	-	6,583	5,877
CURRENT ASSETS					
Debtors	11	11,507	-	11,507	9,295
Cash at bank and in hand		<u>107,341</u>	<u>-</u>	<u>107,341</u>	<u>80,639</u>
		118,848	-	118,848	89,934
CREDITORS					
Amounts falling due within one year	12	(17,207)	-	(17,207)	(11,417)
		<u>101,641</u>	<u>-</u>	<u>101,641</u>	<u>78,517</u>
NET CURRENT ASSETS					
		<u>101,641</u>	<u>-</u>	<u>101,641</u>	<u>78,517</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>108,224</u>	<u>-</u>	<u>108,224</u>	<u>84,394</u>
NET ASSETS					
		<u>108,224</u>	<u>-</u>	<u>108,224</u>	<u>84,394</u>
FUNDS					
Unrestricted funds	13			<u>108,224</u>	<u>84,394</u>
TOTAL FUNDS					
				<u>108,224</u>	<u>84,394</u>

The financial statements were approved by the Board of Trustees and authorised for issue on22/7/2024.....
and were signed on its behalf by:


.....
Mr D Armstrong - Trustee


.....
Mr A Bell - Trustee

The notes form part of these financial statements

**Westerhope & District Community
Association**

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

1. STATUTORY INFORMATION

Westerhope and District Community Association is an unincorporated charity, registered in England and Wales. The charity's registered number and principal address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in Sterling £ and rounded to the nearest £.

Going concern

The trustees have prepared the financial statements on the going concern basis and continue to monitor the impact of increasing energy costs. The trustees have already installed energy efficient equipment and will continue to install further equipment to help with this. The trustees are not aware of any other uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Income from grants, including capital grants, is included within income when communication has been received in writing of both the amount and the period to which they relate. In the event that the grant was received in advance of the period to which it relates, the grant is therefore deferred and included in within creditors. When the grants are for a particular restricted purpose, this income is included in incoming resources of restricted funds when receivable.

Income from subscription income is included when the memberships are renewed.

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.

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:

Expenditure on charitable activities includes the costs of running the community centre to enable the advancement of education and leisure time of inhabitants within the community to further the purposes of the charity and their associated support costs.

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

Allocation of support and governance costs

Support costs have been differentiated between governance and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

Governance costs and support costs relating to charitable activities have all been allocated on a direct cost basis.

Tangible fixed assets

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

Fixtures and fittings - 20% on cost

Tangible fixed assets are stated at cost less depreciation and impairment losses.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**Westerhope & District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. ACCOUNTING POLICIES - continued

Fund accounting

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 each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Impairment of assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the statement of financial activities.

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>306</u>	<u>189</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Association's income	To advance education and leisure time of inhabitants within the community	58,536	51,885
Grants-others	To advance education and leisure time of inhabitants within the community	<u>25,398</u>	<u>4,616</u>
		<u>83,934</u>	<u>56,501</u>

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

	2024	2023
	£	£
Newcastle City Council	<u>-</u>	<u>400</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
To advance education and leisure time of inhabitants within the community	<u>65,849</u>	<u>1,400</u>	<u>67,249</u>

**Westerhope & District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. SUPPORT COSTS

		Governance costs £
To advance education and leisure time of inhabitants within the community		<u>1,400</u>

Included in governance costs is Independent Examiner's remuneration of £1,400 (2023 - £1,300).

Support costs, included in the above, are as follows:

	2024 To advance education and leisure time of inhabitants within the community £	2023 Total activities £
Accountancy and legal fees	<u>1,400</u>	<u>1,300</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

8. STAFF COSTS

	2024 £	2023 £
Wages and salaries	13,279	11,521
Social security costs	576	351
Other pension costs	<u>211</u>	<u>158</u>
	<u>14,066</u>	<u>12,030</u>

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

	2024	2023
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**Westerhope & District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,013	-	7,013
Charitable activities			
To advance education and leisure time of inhabitants within the community	55,801	700	56,501
Investment income	<u>189</u>	<u>-</u>	<u>189</u>
Total	<u>63,003</u>	<u>700</u>	<u>63,703</u>
EXPENDITURE ON			
Charitable activities			
To advance education and leisure time of inhabitants within the community	<u>51,839</u>	<u>825</u>	<u>52,664</u>
NET INCOME/(EXPENDITURE)	11,164	(125)	11,039
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>73,230</u>	<u>125</u>	<u>73,355</u>
TOTAL FUNDS CARRIED FORWARD	<u>84,394</u>	<u>-</u>	<u>84,394</u>

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2023	19,034
Additions	<u>2,784</u>
At 31 March 2024	<u>21,818</u>
DEPRECIATION	
At 1 April 2023	13,157
Charge for year	<u>2,078</u>
At 31 March 2024	<u>15,235</u>
NET BOOK VALUE	
At 31 March 2024	<u>6,583</u>
At 31 March 2023	<u>5,877</u>

**Westerhope & District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	7,560	7,693
VAT account	3,131	483
Prepayments	<u>816</u>	<u>1,119</u>
	<u>11,507</u>	<u>9,295</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Taxation and social security	401	55
Other creditors	<u>16,806</u>	<u>11,362</u>
	<u>17,207</u>	<u>11,417</u>

13. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	44,083	3,525	47,608
Designated Fund	40,311	305	40,616
The Postcode Community Trust	<u>-</u>	<u>20,000</u>	<u>20,000</u>
	<u>84,394</u>	<u>23,830</u>	<u>108,224</u>
TOTAL FUNDS	<u>84,394</u>	<u>23,830</u>	<u>108,224</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	70,774	(67,249)	3,525
Designated Fund	305	-	305
The Postcode Community Trust	<u>20,000</u>	<u>-</u>	<u>20,000</u>
	<u>91,079</u>	<u>(67,249)</u>	<u>23,830</u>
TOTAL FUNDS	<u>91,079</u>	<u>(67,249)</u>	<u>23,830</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	53,108	10,975	(20,000)	44,083
Designated Fund	<u>20,122</u>	<u>189</u>	<u>20,000</u>	<u>40,311</u>
	73,230	11,164	-	84,394
Restricted funds				
WERC	125	(125)	-	-
	<u>73,355</u>	<u>11,039</u>	<u>-</u>	<u>84,394</u>
TOTAL FUNDS	<u>73,355</u>	<u>11,039</u>	<u>-</u>	<u>84,394</u>

**Westerhope & District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. 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 fund	62,814	(51,839)	10,975
Designated Fund	<u>189</u>	<u>-</u>	<u>189</u>
	63,003	(51,839)	11,164
Restricted funds			
WERC	700	(825)	(125)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>63,703</u></u>	<u><u>(52,664)</u></u>	<u><u>11,039</u></u>

The unrestricted fund represents the free funds of the charity, which are not designated for particular purposes.

The charity has funds invested in a National Savings and Investment account and this is shown as an unrestricted designated fund within the accounts.

The major restricted funds as detailed above relate to the following activities carried out by the charity:-

Newcastle City Council - WERC

These funds are used to purchase plants for flower beds in the neighbourhood.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**Westerhope & District Community
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Reimbursement of overheads	6,000	6,000
Subscriptions	<u>839</u>	<u>1,013</u>
	6,839	7,013
Investment income		
Deposit account interest	306	189
Charitable activities		
Association's income	58,536	51,885
Grants-others	<u>25,398</u>	<u>4,616</u>
	<u>83,934</u>	<u>56,501</u>
Total incoming resources	91,079	63,703
EXPENDITURE		
Charitable activities		
Wages	13,279	11,521
Social security	576	351
Pensions	211	158
Water rates	2,101	2,595
Insurance	335	528
Light and heat	24,272	20,239
Telephone and internet	1,220	1,009
Postage and stationery	291	167
Sundries	72	271
Repairs and renewals	3,534	3,103
Purchase of equipment	2,660	4,216
Treatment to bowling green	2,738	-
WERC	-	825
Licences	491	599
Legal and professional fees	1,151	994
Website costs	451	494
Cleaning	9,204	1,454
Donations	814	398
Rent of equipment	371	69
Fixtures and fittings	2,078	2,181
Loss on sale of tangible fixed assets	<u>-</u>	<u>192</u>
	65,849	51,364
Support costs		
Governance costs		
Accountancy and legal fees	<u>1,400</u>	<u>1,300</u>
Total resources expended	<u>67,249</u>	<u>52,664</u>
Net income	<u><u>23,830</u></u>	<u><u>11,039</u></u>

This page does not form part of the statutory financial statements

WESTERHOPE AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 1044378

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Westerhope & District Community
Association**

Haines Watts
Chartered Accountants
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

**Westerhope & District Community
Association**

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**Westerhope & District Community
Association**

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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).

The Association

The Association manages a Community Centre and approximately nine acres of parkland in Westerhope, Newcastle upon Tyne. The facilities include a Community Centre with a hall, meeting room, lounges, snooker room and associated services, a bowling pavilion with changing rooms for footballers, a bowling green, football pitches and a multi games area (MUGA). The parkland includes a children's play area and open grassland for public enjoyment. The Community Centre and parkland is owned by the local authority and leased to the Association. The current lease expired in July 2018. The Association continues running the Centre as a 'tenant in situ' while discussions with the Council continue regarding the terms of a new lease. The Association has successfully managed these facilities since 1977.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Association is to offer residents of Westerhope and adjoining areas a place to meet socially and enjoy a wide range of activities including education, sport, fitness, leisure and health services.

Significant activities

Activities available include:

- A social club
- Line, modern and sequence dancing
- Zumba classes
- Craft groups
- Art Group
- Outdoor bowls
- Badminton
- Snooker
- Football
- Fitness classes
- Children's Dance Group

The Centre hosts WI and a whippet racing club.

The Centre offers rooms for hire to residents, businesses and other bodies and is popular for children and adult parties and other functions.

Public benefit

Membership is available, without restriction, to any person wishing to enjoy our facilities. An annual membership charge of £5.00 is made and an activity charge of about £3.00 per session. It is our aim to keep charges at an affordable level so no individual is excluded because of financial circumstances. Private hirers pay rental charges and activity fees are set by them.

Volunteers

The charity is very involved in the community and relies on voluntary help. The volunteers assist with the running of the centre, enabling longer opening hours and lower staff costs than would otherwise be the case.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Centre is a popular venue for public consultations ensuring good communication with the general public on key matters affecting the area.

The Association has successfully maintained services throughout the year and have hosted many public events keeping the Centre at the heart of the community.

The Association works closely with schools, churches and other activity providers.

This year the charity had 209 (2022: 226) members where their membership entitled them to access the activities run by the centre. Additionally, some 522 individuals attend regular activities led by hirers, such as Zumba and keep fit. These numbers exclude casual use of the centre by private hirers.

FINANCIAL REVIEW

Financial position

At the year end the association held unrestricted reserves of £84,394 which the Trustees believe to be an appropriate amount to fund future requirements.

The Association does not make grants to external bodies but does, from time to time, give small donations for activities which support the aims of the charity.

**Westerhope & District Community
Association**

**Report of the Trustees
for the Year Ended 31 March 2023**

FINANCIAL REVIEW

Principal funding sources

The Association is funded mainly by its own activities but enjoys some local authority grant aid for specific purposes.

It is expected that the Association will benefit next year from grants made by companies carrying out housing development nearby.

The Association is responsible for the running costs of the Centre, including utilities, furnishing and decoration and for the purchase of any capital items for which grant aid is not available. The local authority is responsible for structural repair and maintenance.

Details of each of these funding sources can be found on pages 11 and 12.

The receipt of this funding enables the charity to meet its charitable objective to advance education and leisure time of inhabitants within the community.

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which covers a reasonable expenditure period. In light of the uncertainty on future utility charges, the charity has increased its reserves policy to now cover at least six months expenditure. The level of unrestricted reserves held at the year end is considered sufficient to comply with the reserves policy and to allow some future investment on projects such as energy saving initiatives where grants are not available or are insufficient to cover the full project costs.

At 31 March 2023 the charity held free reserves of £78,517 (2022: £69,475).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are elected from members of the Association from nominations made in advance of the AGM. The Trust Deed sets out arrangements for the resignation, election and re-election of members as Trustees.

Organisational structure

The board of trustees administer the charity, where they meet regularly. A Chief Executive is appointed by the trustees to manage day to day operations of the charity. To facilitate effective operation, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and advancement of education and leisure time of inhabitants within the community related activities.

Induction and training of new trustees

New trustees undergo an induction to brief them on:

- their legal obligations under charity law;
- the Charity Commission on public benefit;
- inform them of the content of the trust deed;
- the committee and decision making processes;
- the business plan; and
- recent financial performance of the charity.

Key management remuneration

The trustees consider the board of trustees as comprising of the key management personnel of the charity in charge of directing, controlling and operating the charity. All trustees give their time freely and no trustee remuneration was paid in the year.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity may face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of debtor and creditor balances to ensure sufficient working capital by the charity.

Attention has also been focussed on non-financial risks from fire, health and safety and management. These risks are managed by ensuring accreditation is up to date, having robust policies in place, and regular awareness training for staff in operational areas.

**Westerhope & District Community
Association**

**Report of the Trustees
for the Year Ended 31 March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1044378

Principal address

Hillhead Road
Westerhope
Newcastle upon Tyne
NE5 1NE

Trustees

Mr W J Taylor Life President
Mr D Armstrong Chief Executive
Mr A Bell
Mrs P A Bell
Mr K Burn
Mr R McCall
Mr D Hodgson

Independent Examiner

Craig Henderson ACCA
Haines Watts
Chartered Accountants
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

Bankers

Bank of Scotland Plc
45-51 Grey Street
Newcastle Upon Tyne
Tyne and Wear
NE1 6EE

Approved by order of the board of trustees on 18th SEPTEMBER 2023 and signed on its behalf by:


.....
Mr D Armstrong - Trustee

**Independent Examiner's Report to the Trustees of
Westerhope & District Community
Association**

Independent examiner's report to the trustees of Westerhope & District Community Association

I report to the charity trustees on my examination of the accounts of Westerhope & District Community Association (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Craig Henderson ACCA

Haines Watts
Chartered Accountants
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

Date: 22 September 2023

**Westerhope & District Community
Association**

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		7,013	-	7,013	20,595
Charitable activities	4				
To advance education and leisure time of inhabitants within the community		55,801	700	56,501	31,894
Investment income	3	<u>189</u>	<u>-</u>	<u>189</u>	<u>-</u>
Total		<u>63,003</u>	<u>700</u>	<u>63,703</u>	<u>52,489</u>
 EXPENDITURE ON					
Charitable activities	5				
To advance education and leisure time of inhabitants within the community		<u>51,839</u>	<u>825</u>	<u>52,664</u>	<u>51,314</u>
 NET INCOME/(EXPENDITURE)		11,164	(125)	11,039	1,175
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>73,230</u>	<u>125</u>	<u>73,355</u>	<u>72,180</u>
 TOTAL FUNDS CARRIED FORWARD		<u>84,394</u>	<u>-</u>	<u>84,394</u>	<u>73,355</u>

The notes form part of these financial statements

**Westerhope & District Community
Association**

**Balance Sheet
31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	5,877	-	5,877	3,880
CURRENT ASSETS					
Debtors	11	9,295	-	9,295	5,273
Cash at bank and in hand		<u>80,639</u>	<u>-</u>	<u>80,639</u>	<u>77,704</u>
		89,934	-	89,934	82,977
CREDITORS					
Amounts falling due within one year	12	(11,417)	-	(11,417)	(13,502)
		<u>78,517</u>	<u>-</u>	<u>78,517</u>	<u>69,475</u>
NET CURRENT ASSETS					
		<u>84,394</u>	<u>-</u>	<u>84,394</u>	<u>73,355</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>84,394</u>	<u>-</u>	<u>84,394</u>	<u>73,355</u>
NET ASSETS					
		<u>84,394</u>	<u>-</u>	<u>84,394</u>	<u>73,355</u>
FUNDS					
	13			84,394	73,230
Unrestricted funds				<u>-</u>	<u>125</u>
Restricted funds				<u>84,394</u>	<u>73,355</u>
TOTAL FUNDS					
				<u>84,394</u>	<u>73,355</u>

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

.....
Mr D Armstrong - Trustee

.....
Mr A Bell - Trustee

**Westerhope & District Community
Association**

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. STATUTORY INFORMATION

Westerhope and District Community Association is an unincorporated charity, registered in England and Wales. The charity's registered number and principal address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in Sterling £ and rounded to the nearest £.

Going concern

The trustees have prepared the financial statements on the going concern basis and continue to monitor the impact of increasing energy costs. The trustees have already installed energy efficient equipment and will continue to install further equipment to help with this. The trustees are not aware of any other uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Income from grants, including capital grants, is included within income when communication has been received in writing of both the amount and the period to which they relate. In the event that the grant was received in advance of the period to which it relates, the grant is therefore deferred and included in within creditors. When the grants are for a particular restricted purpose, this income is included in incoming resources of restricted funds when receivable.

Income from subscription income is included when the memberships are renewed.

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.

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:

Expenditure on charitable activities includes the costs of running the community centre to enable the advancement of education and leisure time of inhabitants within the community to further the purposes of the charity and their associated support costs.

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

Allocation of support and governance costs

Support costs have been differentiated between governance and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

Governance costs and support costs relating to charitable activities have all been allocated on a direct cost basis.

Tangible fixed assets

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

Fixtures and fittings - 20% on cost

Tangible fixed assets are stated at cost less depreciation and impairment losses.

Impairment of assets

**Westerhope & District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the statement of financial activities.

Taxation

The charity is exempt from 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 each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>189</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Association's income	To advance education and leisure time of inhabitants within the community	51,885	26,010
Grants-others	To advance education and leisure time of inhabitants within the community	4,616	5,214
HMRC Job Retention - grants	To advance education and leisure time of inhabitants within the community	<u>-</u>	<u>670</u>
		<u>56,501</u>	<u>31,894</u>

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

	2023	2022
	£	£
Newcastle City Council	<u>400</u>	<u>214</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
To advance education and leisure time of inhabitants within the community	<u>51,364</u>	<u>1,300</u>	<u>52,664</u>

**Westerhope & District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	1,071	104	1,175
 RECONCILIATION OF FUNDS			
Total funds brought forward	72,159	21	72,180
TOTAL FUNDS CARRIED FORWARD	<u>73,230</u>	<u>125</u>	<u>73,355</u>
 10. TANGIBLE FIXED ASSETS			
COST			Fixtures and fittings £
At 1 April 2022			15,624
Additions			4,370
Disposals			<u>(960)</u>
At 31 March 2023			<u>19,034</u>
DEPRECIATION			
At 1 April 2022			11,744
Charge for year			2,181
Eliminated on disposal			<u>(768)</u>
At 31 March 2023			<u>13,157</u>
NET BOOK VALUE			
At 31 March 2023			<u>5,877</u>
At 31 March 2022			<u>3,880</u>
 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	2023 £	2022 £	
Other debtors	7,693	2,685	
VAT account	483	1,750	
Prepayments	<u>1,119</u>	<u>838</u>	
	<u>9,295</u>	<u>5,273</u>	
 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	2023 £	2022 £	
Taxation and social security	55	29	
Other creditors	<u>11,362</u>	<u>13,473</u>	
	<u>11,417</u>	<u>13,502</u>	

**Westerhope & District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

13. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	53,108	10,975	(20,000)	44,083
Designated Fund	<u>20,122</u>	<u>189</u>	<u>20,000</u>	<u>40,311</u>
	73,230	11,164	-	84,394
Restricted funds				
WERC	125	(125)	-	-
TOTAL FUNDS	<u><u>73,355</u></u>	<u><u>11,039</u></u>	<u><u>-</u></u>	<u><u>84,394</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,814	(51,839)	10,975
Designated Fund	<u>189</u>	<u>-</u>	<u>189</u>
	63,003	(51,839)	11,164
Restricted funds			
WERC	700	(825)	(125)
TOTAL FUNDS	<u><u>63,703</u></u>	<u><u>(52,664)</u></u>	<u><u>11,039</u></u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	52,037	1,071	53,108
Designated Fund	<u>20,122</u>	<u>-</u>	<u>20,122</u>
	72,159	1,071	73,230
Restricted funds			
WERC	21	104	125
TOTAL FUNDS	<u><u>72,180</u></u>	<u><u>1,175</u></u>	<u><u>73,355</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,275	(51,204)	1,071
Restricted funds			
WERC	214	(110)	104
TOTAL FUNDS	<u><u>52,489</u></u>	<u><u>(51,314)</u></u>	<u><u>1,175</u></u>

The unrestricted fund represents the free funds of the charity, which are not designated for particular purposes.

**Westerhope & District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

13. MOVEMENT IN FUNDS - continued

The charity has funds invested in a National Savings and Investment account and this is shown as an unrestricted designated fund within the accounts.

The major restricted funds as detailed above relate to the following activities carried out by the charity:-

Newcastle City Council - WERC

These funds are used to purchase plants for flower beds in the neighbourhood.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

**Westerhope & District Community
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Reimbursement of overheads	6,000	3,600
Grants-Government business support	-	16,000
Subscriptions	<u>1,013</u>	<u>995</u>
	7,013	20,595
Investment income		
Deposit account interest	189	-
Charitable activities		
Association's income	51,885	26,010
Grants-others	4,616	5,214
HMRC Job Retention - grants	<u>-</u>	<u>670</u>
	<u>56,501</u>	<u>31,894</u>
Total incoming resources	63,703	52,489
EXPENDITURE		
Charitable activities		
Wages	11,521	9,821
Social security	351	153
Pensions	158	100
Water rates	2,595	1,237
Insurance	528	588
Light and heat	20,239	12,106
Telephone and internet	1,009	980
Postage and stationery	167	352
Sundries	271	124
Repairs and renewals	3,103	12,151
Purchase of equipment	4,216	-
WERC	825	110
Licences	599	1,199
Legal and professional fees	994	1,089
Website costs	494	547
Cleaning	1,454	5,467
Donations	398	759
Rent of hygiene equipment	69	96
Fixtures and fittings	2,181	3,125
Loss on sale of tangible fixed assets	<u>192</u>	<u>-</u>
	51,364	50,004
Support costs		
Governance costs		
Accountancy and legal fees	<u>1,300</u>	<u>1,310</u>
Total resources expended	<u>52,664</u>	<u>51,314</u>
Net income	<u><u>11,039</u></u>	<u><u>1,175</u></u>

WESTERHOPE AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 1044378

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
Westerhope & District Community
Association**

Haines Watts
Chartered Accountants
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

**Westerhope & District Community
Association**

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

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Detailed Statement of Financial Activities	13

**Westerhope & District Community
Association**

**Report of the Trustees
for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 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).

The Association

The Association manages a Community Centre and approximately nine acres of parkland in Westerhope, Newcastle upon Tyne. The facilities include a Community Centre with a hall, meeting room, lounges, snooker room and associated services, a bowling pavilion with changing rooms for footballers, a bowling green, football pitches and a multi games area (MUGA). The parkland includes a children' play area and open grassland for public enjoyment. The Community Centre and parkland is owned by the local authority and leased to the Association. The current lease expired in July 2018. The Association continues running the Centre as a 'tenant in situ' while discussions with the Council continue regarding the terms of a new lease. The Association has successfully managed these facilities since 1977.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Association is to offer residents of Westerhope and adjoining areas a place to meet socially and enjoy a wide range of activities including education, sport, fitness, leisure and health services.

Significant activities

Activities available include:

- A social club
- Line, modern and sequence dancing
- Zumba classes
- Craft groups
- Art Group
- Outdoor bowls
- Badminton
- Snooker
- Football
- Fitness classes
- Children's Dance Group

The Centre hosts WI and a whippet racing club.

The Centre offers rooms for hire to residents, businesses and other bodies and is popular for children and adult parties and other functions.

Public benefit

Membership is available, without restriction, to any person wishing to enjoy our facilities. An annual membership charge of £5.00 is made and an activity charge of about £3.00 per session. It is our aim to keep charges at an affordable level so no individual is excluded because of financial circumstances. Private hirers pay rental charges and activity fees are set by them.

Volunteers

The charity is very involved in the community and relies on voluntary help. The volunteers assist with the running of the centre, enabling longer opening hours and lower staff costs than would otherwise be the case.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Centre is a popular venue for public consultations ensuring good communication with the general public on key matters affecting the area.

The Association has successfully maintained services throughout the year and have hosted many public events keeping the Centre at the heart of the community.

The Association works closely with schools, churches and other activity providers.

This year the charity had 226 (2021: 287) members where their membership entitled them to access to the activities held at the centre. The fall in numbers is largely the effect of COVID closure.

**Westerhope & District Community
Association**

**Report of the Trustees
for the Year Ended 31 March 2022**

FINANCIAL REVIEW

Financial position

At the year end the association held unrestricted reserves of £73,230 which the Trustees believe to be an appropriate amount to fund future requirements.

The Association does not make grants to external bodies but does, from time to time, give small donations for activities which support the aims of the charity.

Grant aid was received for running costs during 2021/22.

Principal funding sources

The Association is funded mainly by its own activities but enjoys some local authority grant aid for specific purposes.

It is expected that the Association will benefit next year from grants made by companies carrying out housing development nearby.

The Association is responsible for the running costs of the Centre, including utilities, furnishing and decoration and for the purchase of any capital items for which grant aid is not available. The local authority is responsible for structural repair and maintenance.

Details of each of these funding sources can be found on pages 11 and 12.

The receipt of this funding enables the charity to meet its charitable objective to advance education and leisure time of inhabitants within the community.

Impact of COVID 19 and it's Challenges

The Association successfully faced the challenges of COVID closures thanks to the support of Central and Local Government and by the sound governance of the Management Committee. This financial year has been a period of rebuilding and the Trustees are pleased to report that most groups have returned to the Centre and indeed grown their activities. New group activities have been established and the Centre is now operating at near full capacity.

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which covers a reasonable expenditure period. In light of the uncertainty on future utility charges, the charity has increased its reserves policy to now cover at least six months expenditure. The level of unrestricted reserves held at the year end is considered sufficient to comply with the reserves policy and to allow some future investment on projects such as energy saving initiatives where grants are not available or are insufficient to cover the full project costs.

At 31 March 2022 the charity held free reserves of £69,475 (2021: £66,014).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are elected from members of the Association from nominations made in advance of the AGM. The Trust Deed sets out arrangements for the resignation, election and re-election of members as Trustees.

Organisational structure

The board of trustees administer the charity, where they meet regularly. A Chief Executive is appointed by the trustees to manage day to day operations of the charity. To facilitate effective operation, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and advancement of education and leisure time of inhabitants within the community related activities.

Induction and training of new trustees

New trustees undergo an induction to brief them on:

- their legal obligations under charity law;
- the Charity Commission on public benefit;
- inform them of the content of the trust deed;
- the committee and decision making processes;
- the business plan; and
- recent financial performance of the charity.

Key management remuneration

The trustees consider the board of trustees as comprising of the key management personnel of the charity in charge of directing, controlling and operating the charity. All trustees give their time freely and no trustee remuneration was paid in the year.

**Westerhope & District Community
Association**

**Report of the Trustees
for the Year Ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity may face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of debtor and creditor balances to ensure sufficient working capital by the charity.

Attention has also been focussed on non-financial risks from fire, health and safety and management. These risks are managed by ensuring accreditation is up to date, having robust policies in place, and regular awareness training for staff in operational areas.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1044378

Principal address

Hillhead Road
Westerhope
Newcastle upon Tyne
NE5 1NE

Trustees

Mr W J Taylor Life President
Mr D Armstrong Chief Executive
Mr A Bell
Mrs P A Bell
Mr K Burn
Mr R McCall
Mr D Hodgson (appointed 14.12.21)

Independent Examiner

Craig Horsfall FCA
Haines Watts
Chartered Accountants
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

Bankers

Bank of Scotland Plc
45-51 Grey Street
Newcastle Upon Tyne
Tyne and Wear
NE1 6EE

Approved by order of the board of trustees on 12th SEPT 2022 and signed on its behalf by:


.....
Mr D Armstrong - Trustee

**Independent Examiner's Report to the Trustees of
Westerhope & District Community
Association**

Independent examiner's report to the trustees of Westerhope & District Community Association

I report to the charity trustees on my examination of the accounts of Westerhope & District Community Association (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Craig Horsfall

Craig Horsfall FCA
Haines Watts
Chartered Accountants
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

Date: *12/09/22*

**Westerhope & District Community
Association**

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		20,595	-	20,595	48,696
Charitable activities					
To advance education and leisure time of inhabitants within the community		31,680	214	31,894	23,678
Total		<u>52,275</u>	<u>214</u>	<u>52,489</u>	<u>72,374</u>
EXPENDITURE ON					
Charitable activities	4				
To advance education and leisure time of inhabitants within the community		51,204	110	51,314	42,355
NET INCOME		1,071	104	1,175	30,019
RECONCILIATION OF FUNDS					
Total funds brought forward		72,159	21	72,180	42,161
TOTAL FUNDS CARRIED FORWARD		<u><u>73,230</u></u>	<u><u>125</u></u>	<u><u>73,355</u></u>	<u><u>72,180</u></u>

The notes form part of these financial statements

**Westerhope & District Community
Association**

**Balance Sheet
31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	3,880	-	3,880	6,166
CURRENT ASSETS					
Debtors	10	5,273	-	5,273	7,413
Cash at bank and in hand		<u>77,579</u>	<u>125</u>	<u>77,704</u>	<u>64,754</u>
		82,852	125	82,977	72,167
CREDITORS					
Amounts falling due within one year	11	(13,502)	-	(13,502)	(6,153)
NET CURRENT ASSETS					
		<u>69,350</u>	<u>125</u>	<u>69,475</u>	<u>66,014</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		73,230	125	73,355	72,180
NET ASSETS					
		<u>73,230</u>	<u>125</u>	<u>73,355</u>	<u>72,180</u>
FUNDS					
Unrestricted funds	12			73,230	72,159
Restricted funds				<u>125</u>	<u>21</u>
TOTAL FUNDS					
				<u>73,355</u>	<u>72,180</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12th SEPT 2022 and were signed on its behalf by:


.....
Mr D Armstrong - Trustee


.....
Mr A Bell - Trustee

**Westerhope & District Community
Association**

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

1. STATUTORY INFORMATION

Westerhope and District Community Association is an unincorporated charity, registered in England and Wales. The charity's registered number and principal address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in Sterling £ and rounded to the nearest £.

Going concern

The trustees have prepared the financial statements on the going concern basis and have considered the impact of increasing energy costs. The trustees are already looking at ways to keep energy costs to a minimum and are considering installing new energy efficient equipment to help with this. The trustees are not aware of any other uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Income from grants, including capital grants, is included within income when communication has been received in writing of both the amount and the period to which they relate. In the event that the grant was received in advance of the period to which it relates, the grant is therefore deferred and included in within creditors. When the grants are for a particular restricted purpose, this income is included in incoming resources of restricted funds when receivable. During the financial year the charity has received grants from Newcastle City Council towards support of general running costs during the lockdown period following the outbreak of Coronavirus.

Income from subscription income is included when the memberships are renewed. As a result of COVID, the membership year has been changed from the 1st January to the 31st March, giving members a free membership period to reflect earlier periods of closure.

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.

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:

Expenditure on charitable activities includes the costs of running the community centre to enable the advancement of education and leisure time of inhabitants within the community to further the purposes of the charity and their associated support costs.

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

Allocation of support and governance costs

Support costs have been differentiated between governance and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

Governance costs and support costs relating to charitable activities have all been allocated on a direct cost basis.

Tangible fixed assets

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

Fixtures and fittings - 20% on cost

Tangible fixed assets are stated at cost less depreciation and impairment losses.

Impairment of assets

**Westerhope & District Community
Association**

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

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the statement of financial activities.

Taxation

The charity is exempt from 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 each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022 £	2021 £
Association's income	To advance education and leisure time of inhabitants within the community	26,010	2,006
Grants-others	To advance education and leisure time of inhabitants within the community	5,214	16,052
HMRC Job Retention - grants	To advance education and leisure time of inhabitants within the community	670	5,620
		<u>31,894</u>	<u>23,678</u>

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

	2022 £	2021 £
Newcastle City Council	(214)	-
	<u>(214)</u>	<u>-</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
To advance education and leisure time of inhabitants within the community	50,004	1,310	51,314
	<u>50,004</u>	<u>1,310</u>	<u>51,314</u>

**Westerhope & District Community
Association**

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

5. SUPPORT COSTS

	Governance costs £
To advance education and leisure time of inhabitants within the community	<u>1,310</u>

Included in governance costs is Independent Examiner's remuneration of £1,310 (2021 - £1,310).

Support costs, included in the above, are as follows:

	2022 To advance education and leisure time of Inhabitants within the community £	2021 Total activities £
Accountancy and legal fees	<u>1,310</u>	<u>1,310</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

7. STAFF COSTS

	2022 £	2021 £
Wages and salaries	9,821	7,811
Social security costs	153	-
Other pension costs	100	52
	<u>10,074</u>	<u>7,863</u>

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

	2022	2021
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	48,696	-	48,696
Charitable activities			
To advance education and leisure time of inhabitants within the community	<u>23,678</u>	-	<u>23,678</u>
Total	<u>72,374</u>	-	<u>72,374</u>
EXPENDITURE ON			
Charitable activities			
To advance education and leisure time of inhabitants within the community	41,817	538	42,355

**Westerhope & District Community
Association**

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
NET INCOME/(EXPENDITURE)	30,557	(538)	30,019
 RECONCILIATION OF FUNDS			
Total funds brought forward	41,602	559	42,161
 TOTAL FUNDS CARRIED FORWARD	72,159	21	72,180

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2021	14,785
Additions	839
At 31 March 2022	15,624
DEPRECIATION	
At 1 April 2021	8,619
Charge for year	3,125
At 31 March 2022	11,744
NET BOOK VALUE	
At 31 March 2022	3,880
At 31 March 2021	6,166

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	2,685	4,558
VAT account	1,750	1,032
Prepayments	838	1,823
	5,273	7,413

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	29	122
Other creditors	13,473	6,031
	13,502	6,153

**Westerhope & District Community
Association**

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

12. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	52,037	1,071	53,108
Designated Fund	20,122	-	20,122
	<u>72,159</u>	<u>1,071</u>	<u>73,230</u>
Restricted funds			
WERC	21	104	125
TOTAL FUNDS	<u><u>72,180</u></u>	<u><u>1,175</u></u>	<u><u>73,355</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,275	(51,204)	1,071
Restricted funds			
WERC	214	(110)	104
TOTAL FUNDS	<u><u>52,489</u></u>	<u><u>(51,314)</u></u>	<u><u>1,175</u></u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	11,480	30,557	10,000	52,037
Designated Fund	30,122	-	(10,000)	20,122
	<u>41,602</u>	<u>30,557</u>	<u>-</u>	<u>72,159</u>
Restricted funds				
WERC	559	(538)	-	21
TOTAL FUNDS	<u><u>42,161</u></u>	<u><u>30,019</u></u>	<u><u>-</u></u>	<u><u>72,180</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,374	(41,817)	30,557
Restricted funds			
WERC	-	(538)	(538)
TOTAL FUNDS	<u><u>72,374</u></u>	<u><u>(42,355)</u></u>	<u><u>30,019</u></u>

The unrestricted fund represents the free funds of the charity, which are not designated for particular purposes.

The charity has funds invested in a National Savings and Investment account and this is shown as an unrestricted designated fund within the accounts.

**Westerhope & District Community
Association**

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

12. MOVEMENT IN FUNDS - continued

The major restricted funds as detailed above relate to the following activities carried out by the charity:-

Newcastle City Council - WERC

These funds are used to purchase plants for flower beds in the neighbourhood.

13. RELATED PARTY DISCLOSURES

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

**Westerhope & District Community
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Reimbursement of overheads	3,600	4,500
Grants-Government business support	16,000	44,026
Subscriptions	995	170
	<hr/>	<hr/>
	20,595	48,696
Charitable activities		
Association's income	26,010	2,006
Grants-others	5,214	16,052
HMRC Job Retention - grants	670	5,620
	<hr/>	<hr/>
	31,894	23,678
Total incoming resources	<hr/>	<hr/>
	52,489	72,374
EXPENDITURE		
Charitable activities		
Wages	9,821	7,811
Social security	153	-
Pensions	100	52
Water rates	1,237	1,399
Insurance	588	3,229
Light and heat	12,106	5,249
Telephone and internet	980	884
Postage and stationery	352	142
Sundries	124	52
Repairs and renewals	12,151	13,502
WERC	110	538
Licences	1,199	271
Legal and professional fees	1,089	1,667
Website costs	547	614
Cleaning	5,467	2,677
Donations	759	-
Rent of hygiene equipment	96	-
Fixtures and fittings	3,125	2,958
	<hr/>	<hr/>
	50,004	41,045
Support costs		
Governance costs		
Accountancy and legal fees	1,310	1,310
	<hr/>	<hr/>
Total resources expended	51,314	42,355
	<hr/>	<hr/>
Net income	<u>1,175</u>	<u>30,019</u>

WESTERHOPE AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 1044378

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
Westerhope & District Community
Association**

Haines Watts
Chartered Accountants
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

**Westerhope & District Community
Association**

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

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Detailed Statement of Financial Activities	13

**Westerhope & District Community
Association**

**Report of the Trustees
for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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).

The Association

The Association manages a Community Centre and approximately nine acres of parkland in Westerhope, Newcastle upon Tyne. The facilities include a Community Centre with a hall, meeting room, lounges, snooker room and associated services, a bowling pavilion with changing rooms for footballers, a bowling green, football pitches and a multi games area (MUGA). The parkland includes a children's play area and open grassland for public enjoyment. The Community Centre and parkland is owned by the local authority and leased to the Association. The current lease expired in July 2018. The Association continues running the Centre as a 'tenant in situ' while discussions with the Council continue regarding the terms of a new lease. The Association has successfully managed these facilities since 1977.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Association is to offer residents of Westerhope and adjoining areas a place to meet socially and enjoy a wide range of activities including education, sport, fitness, leisure and health services.

Significant activities

Activities available include:

- A social club
- Line, modern and sequence dancing
- Zumba classes
- A craft group
- Outdoor bowls
- Badminton
- Snooker
- Football
- Fitness classes

The Centre hosts WI and a whippet racing club.

The Centre offers rooms for hire to residents, businesses and other bodies and is popular for children and adult parties and other functions.

Public benefit

Membership is available, without restriction, to any person wishing to enjoy our facilities. An annual membership charge of £5.00 is made and an activity charge of about £2.00 per session. It is our aim to keep charges at an affordable level so no individual is excluded because of financial circumstances. Private hirers pay rental charges and activity fees are set by them.

Volunteers

The charity is very involved in the community and relies on voluntary help. The volunteers assist with the running of the centre, enabling longer opening hours and lower staff costs than would otherwise be the case.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Centre is a popular venue for public consultations ensuring good communication with the general public on key matters affecting the area.

The Association has successfully maintained services throughout the year where COVID restrictions allowed, and has hosted many public events keeping the Centre at the heart of the community.

The Association works closely with schools, churches and other activity providers.

This year the charity had 287 (2020: 322) members where their membership entitled them to access to the activities held at the centre. The fall in numbers is largely the effect of COVID closure and is expected to increase as normality returns.

FINANCIAL REVIEW

Financial position

At the year end the association held unrestricted reserves of £72,159 which the Trustees believe to be an appropriate amount to fund future requirements.

The Association does not make grants to external bodies but does, from time to time, give small donations for activities which support the aims of the charity.

Grant aid was received for running costs during 2020/21.

**Westerhope & District Community
Association**

**Report of the Trustees
for the Year Ended 31 March 2021**

FINANCIAL REVIEW

Principal funding sources

The Association is funded mainly by its own activities but enjoys some local authority grant aid for specific purposes.

It is expected that the Association will benefit next year from grants made by companies carrying out housing development nearby.

The Association is responsible for the running costs of the Centre, including utilities, furnishing and decoration and for the purchase of any capital items for which grant aid is not available. The local authority is responsible for structural repair and maintenance.

Details of each of these funding sources can be found on pages 11 and 12.

The receipt of this funding enables the charity to meet its charitable objective to advance education and leisure time of inhabitants within the community.

Impact of COVID 19 and it's Challenges

When signing these accounts the Trustees believed it important to make a statement on the challenges faced in the period since March 2020 due to the COVID 19 pandemic and how we see the future of the Centre. Since March, the Centre has faced lengthy periods of closure and restricted activity under the guidelines set by the Government which have, as a consequence, virtually wiped out income. The Management Committee has taken steps, where it could, to reduce costs by closing down systems particularly those relating to utilities. Unfortunately, there are many costs such as insurance, licences and professional fees which cannot be avoided.

The Centre is grateful to the Government, our Local Authority and the North of Tyne Combined Authority for Grant support and for the Furlough scheme which we have been able to use to retain staff. We have also been fortunate to secure restricted grants from local developers which has allowed us to invest in the fabric of the building so we stand in good stead for when normality arrives.

In summary, the Management Committee believes it can weather the COVID 19 crisis and emerge again as a successful and valuable asset for the Community.

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which covers at least three months expenditure. The level of unrestricted reserves held at the year end is considered to be sufficient to comply with the reserves policy.

At 31 March 2021 the charity held free reserves of £66,014 (2020: £35,250).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are elected from members of the Association from nominations made in advance of the AGM. The Trust Deed sets out arrangements for the resignation, election and re-election of members as Trustees.

Organisational structure

The board of trustees administer the charity, where they meet regularly. A Chief Executive is appointed by the trustees to manage day to day operations of the charity. To facilitate effective operation, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and advancement of education and leisure time of inhabitants within the community related activities.

Induction and training of new trustees

New trustees undergo an induction to brief them on:

- their legal obligations under charity law;
- the Charity Commission on public benefit;
- inform them of the content of the trust deed;
- the committee and decision making processes;
- the business plan; and
- recent financial performance of the charity.

Key management remuneration

The trustees consider the board of trustees as comprising of the key management personnel of the charity in charge of directing, controlling and operating the charity. All trustees give their time freely and no trustee remuneration was paid in the year.

**Westerhope & District Community
Association**

**Report of the Trustees
for the Year Ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity may face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of debtor and creditor balances to ensure sufficient working capital by the charity.

Attention has also been focussed on non-financial risks from fire, health and safety and management. These risks are managed by ensuring accreditation is up to date, having robust policies in place, and regular awareness training for staff in operational areas.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1044378

Principal address

Hillhead Road
Westerhope
Newcastle upon Tyne
NE5 1NE

Trustees

Mr W J Taylor
Mr D Armstrong Chief Executive
Mr A Bell
Mrs P A Bell
Mr K Burn
Mr R McCall


Independent Examiner

Gillian Benjamin ACA
Haines Watts
Chartered Accountants
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

Bankers

Bank of Scotland Plc
45-51 Grey Street
Newcastle Upon Tyne
Tyne and Wear
NE1 6EE

Approved by order of the board of trustees on 14/9/2021 and signed on its behalf by:


.....
Mr D Armstrong - Trustee

**Independent Examiner's Report to the Trustees of
Westerhope & District Community
Association**

Independent examiner's report to the trustees of Westerhope & District Community Association

I report to the charity trustees on my examination of the accounts of Westerhope & District Community Association (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Gillian Benjamin ACA
Haines Watts
Chartered Accountants
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

Date:2019/2021.....

**Westerhope & District Community
Association**

**Statement of Financial Activities
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		48,696	-	48,696	6,414
Charitable activities	4				
To advance education and leisure time of inhabitants within the community		23,678	-	23,678	25,399
Investment income	3	-	-	-	286
Total		<u>72,374</u>	<u>-</u>	<u>72,374</u>	<u>32,099</u>
EXPENDITURE ON					
Charitable activities	5				
To advance education and leisure time of inhabitants within the community		41,817	538	42,355	42,081
NET INCOME/(EXPENDITURE)		<u>30,557</u>	<u>(538)</u>	<u>30,019</u>	<u>(9,982)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		41,602	559	42,161	52,143
TOTAL FUNDS CARRIED FORWARD		<u><u>72,159</u></u>	<u><u>21</u></u>	<u><u>72,180</u></u>	<u><u>42,161</u></u>


The notes form part of these financial statements


**Westerhope & District Community
Association**

**Balance Sheet
31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	6,166	-	6,166	6,911
CURRENT ASSETS					
Debtors	11	7,413	-	7,413	4,631
Cash at bank and in hand		64,733	21	64,754	37,728
		<u>72,146</u>	<u>21</u>	<u>72,167</u>	<u>42,359</u>
CREDITORS					
Amounts falling due within one year	12	(6,153)	-	(6,153)	(7,109)
		<u>65,993</u>	<u>21</u>	<u>66,014</u>	<u>35,250</u>
NET CURRENT ASSETS					
		<u>65,993</u>	<u>21</u>	<u>66,014</u>	<u>35,250</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>72,159</u>	<u>21</u>	<u>72,180</u>	<u>42,161</u>
NET ASSETS					
		<u>72,159</u>	<u>21</u>	<u>72,180</u>	<u>42,161</u>
FUNDS					
	13			72,159	41,602
Unrestricted funds				21	559
Restricted funds					
TOTAL FUNDS					
				<u>72,180</u>	<u>42,161</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14/1/2021 and were signed on its behalf by:


.....
Mr D Armstrong - Trustee


.....
Mr A Bell - Trustee

**Westerhope & District Community
Association**

**Notes to the Financial Statements
for the Year Ended 31 March 2021**

1. STATUTORY INFORMATION

Westerhope and District Community Association is an unincorporated charity, registered in England and Wales. The charity's registered number and principal address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in Sterling £ and rounded to the nearest £.

Going concern

The trustees have prepared the financial statements on the going concern basis and consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Income from grants, including capital grants, is included within income when communication has been received in writing of both the amount and the period to which they relate. In the event that the grant was received in advance of the period to which it relates, the grant is therefore deferred and included in within creditors. When the grants are for a particular restricted purpose, this income is included in incoming resources of restricted funds when receivable. During the financial year the charity has received grants from Newcastle City Council towards support of general running costs during the lockdown period following the outbreak of Coronavirus.

Income from subscription income is included when the memberships are renewed. The membership year is to the 31 December each year.

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.

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:

Expenditure on charitable activities includes the costs of running the community centre to enable the advancement of education and leisure time of inhabitants within the community to further the purposes of the charity and their associated support costs.

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

Allocation of support and governance costs

Support costs have been differentiated between governance and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

Governance costs and support costs relating to charitable activities have all been allocated on a direct cost basis.

Tangible fixed assets

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

Fixtures and fittings - 20% on cost

Tangible fixed assets are stated at cost less depreciation and impairment losses.

Impairment of assets

**Westerhope & District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the statement of financial activities.

Taxation

The charity is exempt from 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 each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	286
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Association's income	To advance education and leisure time of inhabitants within the community	2,006	24,649
Grants-others	To advance education and leisure time of inhabitants within the community	16,052	750
HMRC Job Retention - grants	To advance education and leisure time of inhabitants within the community	5,620	-
		<u>23,678</u>	<u>25,399</u>

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

	2021	2020
	£	£
Newcastle City Council	-	750
	<u> </u>	<u> </u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
To advance education and leisure time of inhabitants within the community	41,045	1,310	42,355
	<u> </u>	<u> </u>	<u> </u>

**Westerhope & District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
To advance education and leisure time of inhabitants within the community	41,890	191	42,081
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(10,541)	559	(9,982)
 RECONCILIATION OF FUNDS			
Total funds brought forward	52,143	-	52,143
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	41,602	559	42,161
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

10. TANGIBLE FIXED ASSETS

		Fixtures and fittings £
COST		
At 1 April 2020		12,572
Additions		2,213
		<hr/>
At 31 March 2021		14,785
DEPRECIATION		
At 1 April 2020		5,661
Charge for year		2,958
		<hr/>
At 31 March 2021		8,619
NET BOOK VALUE		
At 31 March 2021		6,166
		<hr/>
At 31 March 2020		6,911
		<hr/> <hr/>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	4,558	980
VAT account	1,032	2,302
Prepayments	1,823	1,349
	<hr/>	<hr/>
	7,413	4,631
	<hr/> <hr/>	<hr/> <hr/>

**Westerhope & District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
Taxation and social security	£ 122	£ 39
Other creditors	6,031	7,070
	<u>6,153</u>	<u>7,109</u>

13. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	11,480	30,557	10,000	52,037
Designated Fund	30,122	-	(10,000)	20,122
	<u>41,602</u>	<u>30,557</u>	<u>-</u>	<u>72,159</u>
Restricted funds				
WERC	559	(538)	-	21
	<u>42,161</u>	<u>30,019</u>	<u>-</u>	<u>72,180</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,374	(41,817)	30,557
Restricted funds			
WERC	-	(538)	(538)
	<u>72,374</u>	<u>(42,355)</u>	<u>30,019</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	12,307	(10,827)	10,000	11,480
Designated Fund	39,836	286	(10,000)	30,122
	<u>52,143</u>	<u>(10,541)</u>	<u>-</u>	<u>41,602</u>
Restricted funds				
WERC	-	559	-	559
	<u>52,143</u>	<u>(9,982)</u>	<u>-</u>	<u>42,161</u>

**Westerhope & District Community
Association**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

13. 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 fund	31,063	(41,890)	(10,827)
Designated Fund	286	-	286
	<u>31,349</u>	<u>(41,890)</u>	<u>(10,541)</u>
Restricted funds			
WERC	750	(191)	559
	<u>32,099</u>	<u>(42,081)</u>	<u>(9,982)</u>

The unrestricted fund represents the free funds of the charity, which are not designated for particular purposes.

The charity has funds invested in a National Savings and Investment account and this is shown as an unrestricted designated fund within the accounts.

The major restricted funds as detailed above relate to the following activities carried out by the charity:-

Newcastle City Council - WERC

These funds are used to purchase plants for flower beds in the neighbourhood.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

**Westerhope & District Community
Association**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	1,000
Reimbursement of overheads	4,500	4,300
Grants-Government business support	44,026	-
Subscriptions	170	1,114
	48,696	6,414
Investment income		
Deposit account interest	-	286
Charitable activities		
Association's income	2,006	24,649
Grants-others	16,052	750
HMRC Job Retention - grants	5,620	-
	23,678	25,399
Total incoming resources	72,374	32,099
EXPENDITURE		
Charitable activities		
Wages	7,811	8,713
Social security	-	2
Pensions	52	74
Water rates	1,399	1,206
Insurance	3,229	3,173
Light and heat	5,249	9,621
Telephone and internet	884	1,462
Postage and stationery	142	289
Sundries	52	90
Repairs and renewals	13,502	3,965
WERC	538	191
Licences	271	1,672
Legal and professional fees	1,667	854
Website costs	614	544
Cleaning	2,677	6,380
Donations	-	50
Fixtures and fittings	2,958	2,515
	41,045	40,801
Support costs		
Governance costs		
Accountancy and legal fees	1,310	1,280
Total resources expended	42,355	42,081
Net income/(expenditure)	30,019	(9,982)

This page does not form part of the statutory financial statements