

Company Registration Number - 03869712

The Charity Registration Number - 1081310

The Wayland Partnership Development Trust  
(A Company Limited by Guarantee)

Report and Accounts

31 March 2024

# **The Wayland Partnership Development Trust**

## **Report and accounts for the year ended 31 March 2024**

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## **The Wayland Partnership Development Trust**

Company Registration Number - 03869712

### **Trustees' Annual Report for the year ended 31 March 2024**

The Trustees present their Report and Accounts for the year ended 31 March 2024, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- The Wayland Partnership Development Trust.

The charity is also known by its operating name, The Wayland Partnersip Development Trust.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1081310.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

##### **The principal operating address, telephone number, email and web addresses of the charity are:-**

Wayland House  
High Street, Watton  
Norfolk, IP25 6AR

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

##### **The Trustees in office on the date the report was approved were:-**

Mrs B Tyler, Chair  
R Harrold  
Lt Col A Powell  
D Dent (appointed December 2023)  
E Banks (appointed January 2024)

## **The Wayland Partnership Development Trust**

Company Registration Number - 03869712

### **Trustees' Annual Report for the year ended 31 March 2024**

**The following persons served as Trustees during the year ended 31 March 2024 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes in the period between the year end and the approval of the accounts.

### **Objects and activities of the charity**

#### ***The purposes of the charity as set out in its governing document.***

The Charity's objective is to promote the economic, social, cultural and environmental wellbeing of the Wayland area.

In settings objectives and planning for activities the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### ***The main activities undertaken in relation to those purposes during the year.***

We continue to run Dragonfly as a community arts and crafts space to allow affordable access to the arts in an area where this is lacking.

We have held workshops and events which focus on wellbeing and addressing loneliness and isolation. Warm Spaces was one example of these activities. Warm Spaces also contributed to reduction in energy use by encouraging people to join together in one place and reduce their own energy consumption. Most of our workshops and activities are at low cost so as not to exclude those on lower income.

We run Swapshop, a crafting recycling facility within Dragonfly which enables people to craft for free or at very low cost, at the same time avoiding landfill and waste.

We have held basic laptop skills courses to help address the local skills gap. This helps those seeking work and those older people need to survive in a digital age and was a response to local demand.

We continue to rent office space for business start up or a move from working from home. We offer virtual office service for those still working at home who prefer not to use their personal address.

We regard the opportunity to volunteer at Wayland House an integral part of our purpose in that it can help with job seeking and CVs as well as isolation, loneliness, and the need to feel valued.

We host the Tourist Information Centre at no cost which is itself managed by the Watton Tourism Association.

## **The Wayland Partnership Development Trust**

Company Registration Number - 03869712

### **Trustees' Annual Report for the year ended 31 March 2024**

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

All of our work and projects are mindful of the charity's stated purposes which focus on the wellbeing of Wayland. We are working towards the creation of a Digital and Creative Media Centre which is part of the Town and Breckland plans aimed at regeneration of the High Street. We promote Wayland and its attractions to visitors. We support the Wayland parishes and gain mutual support through Partnership Representatives meetings.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### ***The contribution of volunteers during the year.***

The Trustees are grateful for the huge contribution made by volunteers who are essential to the organisation's success.

#### **The main achievements and performance of the charity during the year.**

The Charity has promoted the economy in the area by providing serviced office space to start up and developing small business and through the promotion of local businesses via the Information Centre in the Dragonfly Gallery.

The promotion of community culture has been undertaken through arts and crafts at the Charity's Dragonfly Gallery.

The promotion of social and environmental wellbeing has been actioned through the continued support of Wayland Heritage groups and by the reception office providing services, advice and support to the community.

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

We feel we have made a difference in many ways. Perhaps most significantly to those feeling lonely and isolated. Many of our visitors to Wayland House and Dragonfly in particular, express appreciation of the welcome when dropping in, or the opportunity to join with others over a mindful crafting activity and learn new skills. We have helped many who were struggling to use IT in order to pay bills or communicate with friends and family, to overcome the barriers. Their feedback forms show we made a difference. We have helped local school children feel their work is valued by exhibiting it in the gallery. We are making a difference to reducing waste by focusing many workshops on repurposing materials, and with our swapshop where arts and craft materials are donated instead of thrown away. We give people pride in their abilities by displaying and selling their art and craft work for a small fee. The DCMC is a way off yet, but the interest and enthusiasm shown towards the project demonstrate it is helping people to feel that the town and area is not forgotten or neglected. Sharing our issues between parishes and organisations, as well as sharing expertise and knowledge, at Reps meetings makes a difference. Perhaps most significant is local flooding issues, where some villages had felt isolated with their problem but obtained advice and benefit from other's experience. We may not be able to help with money but we have helped with grant advice and who to turn to on many occasions.

## **The Wayland Partnership Development Trust**

Company Registration Number - 03869712

### **Trustees' Annual Report for the year ended 31 March 2024**

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

We feel our efforts to address local issues such as loneliness and isolation, waste saving, energy consumption, flooding, have contributed to wider society. We continue to believe that working in Partnership together can make a difference and hope that others can follow the example.

#### **Structure, governance and management of the charity**

##### ***The methods used to recruit and appoint new charity trustees.***

Notification is given to Partner Parishes and locally as the need for new Trustees arises. A formal interview and selection process is undertaken to ensure potential Trustees understand the aims of the Charity and the role of a Trustee. Existing Trustees discuss and vote on all new appointments.

#### **Financial review**

##### ***The charity's financial position at the end of the year ended 31 March 2024***

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	<b>(1,698)</b>	<b>(5,039)</b>
<hr/>		
Unrestricted Revenue Funds available for the general purposes of the charity	32,000	32,422
Restricted Revenue Funds	263,577	264,853
<hr/>		
<b>Total Funds</b>	<b>295,577</b>	<b>297,275</b>

##### ***Financial review of the position at the reporting date, 31 March 2024 .***

The trustees consider the financial performance by the charity during the year to have been satisfactory.

##### ***Policies on reserves.***

Reserves are held to ensure the continued availability of the premises for the benefit of Wayland community and for match funding for larger project funding bids.

## **The Wayland Partnership Development Trust**

Company Registration Number - 03869712

### **Trustees' Annual Report for the year ended 31 March 2024**

#### ***Going Concern***

After making appropriate enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

The ability to meet funding requirements with regard to community involvement, are a great concern. If we are unable to mix long term, we will find it difficult to provide activities required.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### ***Plans For the Future***

##### **Summary of plans for the future and the trustees' perspective of the future direction of the charity.**

We will continue to develop the use of Wayland House to help with many of the issues mentioned above. We are increasing our links with organisations addressing mental health and seeking training opportunities for staff and trustees. We will continue to encourage wellbeing via arts and crafts, promoting local attractions and the local walks and cycle routes. We are working with the Tourism Association with a view to incorporating it within the Partnership. We have a new bid for the latest round of Warm Spaces funding. Recently we achieved a £20,000 grant from the National Lottery to help with the costs of running the building and providing improved services. Now that the funding for laptop courses is at an end, we offer a fortnightly drop in service in support of anyone needing tips or refresher via the services of a volunteer. We have a newly redeveloped website as part of the promotion of our activities which will be increasingly used. The longer term plans for the building to help regenerate the High Street are at a new stage. The business case is now complete and in conjunction with Breckland Council and Norfolk County Council we are about to seek the funding needed. Progress will be reported on over the coming year in local press, via Reps meetings and talks to local organisations.

#### **Details of The Independent Examiner**

MR ROBERT KENDALL

Member of Association of Chartered Certified Accountants

38 High Street

Watton

Norfolk

IP25 6AE

## **The Wayland Partnership Development Trust**

Company Registration Number - 03869712

### **Trustees' Annual Report for the year ended 31 March 2024**

#### **Statement of the Directors' and Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.



## **The Wayland Partnership Development Trust**

Company Registration Number - 03869712

### **Trustees' Annual Report for the year ended 31 March 2024**

#### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 12 to 29.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 12<sup>th</sup> December 2024.



**MRS B TYLER**  
Director and Trustee

## **The Wayland Partnership Development Trust**

### **Chair's Report - For the year ended 31 March 2024**

The chair presents her report for the year.

It has been a mixed year. Getting back on track after the difficulties caused by Barclays in closing our accounts has been a slow and difficult process. Although they finally accepted that there was no need to have closed the accounts, Barclays only reopened the community (current) account, placing all the funds in the one account, and did not restore our other previous accounts until much later. We took Barclays to the Financial Ombudsman but unfortunately the case was inconclusive due to insufficient evidence on either side. Our most crucial evidence was in a secure time-limited email provided by Barclays and this mysteriously disappeared. However, knowing that many members of our community of parishes and organisations were experiencing similar difficulties to ourselves, we felt it was essential to at least try to get some answers and to make the point that we were not at fault. Time and energy which should have been spent on furthering the work of the charity, obtaining grants etc and ensuring an income flow was largely devoted to sorting out the banking difficulties and trying to restore previously favourable deals with energy companies etc.

Our biggest issues have been the enormous increase in energy costs over the winter and keeping an aging building in good repair for its users.

We appointed a new trustee, Dr David Dent, in January 2023. He is also Chair of the Chamber of Commerce and instigator of the Digital and Creative Media project to develop Wayland House.

We appointed a new Gallery Manager, the previous one having left due to family illness commitments. The new manager worked with a great deal of enthusiasm, injecting new ideas and rejuvenating the workings of Dragonfly. She attracted new volunteers and increased the footfall as her job description required. The Christmas Exhibition was our most successful ever. She also very successfully engaged the local infants school who held an exhibition of their work, which was visited by each class as well as parents and family. Sadly, she began to suffer from significant health problems and reluctantly felt forced to resign. She had set up a very comprehensive series of exhibitions and workshops, as well as a rota of committed volunteers, and is willing to be called upon once recovered, so we made the decision not to appoint immediately, at the same time reducing outgoings and overheads. The Dragonfly Gallery has been temporarily overseen by one of the trustees supported by committed volunteers.

Sadly, our very valued admin assistant left us in February for a new career path, but we have been fortunate to appoint a very capable and talented replacement.

Our website provider decided to retire so we seized the opportunity to redesign the entire site and merge the Partnership main site with the separate Dragonfly site, appointing a local young provider to take on the task. The old site has long needed an upgrade to improve our image and reach a wider audience.

We hosted Hot Spots (or Warm Spaces) for a second year with a grant from Breckland. We had been allowed to keep the underspend from the previous year to enable us to continue to address loneliness and isolation issues. Reporting back, from ourselves and others, had highlighted the restrictive focus of the funding requirements, possibly even putting off some of the most needy by making it about poverty. With the new grant there was greater emphasis on a less 'labelled' approach and we were able to offer free and subsidised courses and extend existing activity aimed less obviously at the less well off, the lonely and the isolated in our community which was much more successful with a greater number of participants.

The Digital and Creative Media project has taken a considerable amount of trustee time. This exciting project to redevelop Wayland House is gathering momentum. Deyton Bell were appointed as consultants to develop the proof of concept full business case to enable us to go for the funding needed. This part of the project is due to be delivered in September 2024. As part of the proof of concept, we obtained funding from Norfolk County Council and Breckland Council to enable us to put on a series of much-needed basic laptop courses; the need had been identified in an area survey the previous year. These have proved popular and are continuing. The Digital project has also meant greater involvement of the schools, who have seen the potential for increased learning opportunities locally. The DCMC will enable us to solve the issues of a building which is no longer fit for purpose and allow us the opportunity to develop the charity's work more fully to benefit the whole community in better facilities.

## **The Wayland Partnership Development Trust**

### **Chair's Report - For the year ended 31 March 2024**

An unfortunate negative of the DCMC is a certain amount of 'blight' on the take up of office space, the rentals from which go towards the running of the building for our charitable work as well as meeting our economic remit for business support. This is understandable in the light of the potential demolition and rebuild, and we appreciate this creates uncertainty, but all tenants have been assured they will be temporarily relocated and then offered space in the new build. We have been fortunate to obtain the Banking Hub as tenants and delighted to have enabled Watton to be among the first to provide such facilities. We continue to seek tenants and to develop alternative uses of the spaces other than traditional offices.

We continue to seek funding opportunities and apply for grants to fund projects. In the pipeline is funding for a plan to create a support group for the laptop learners so that they can drop in for refreshers or extend their skills, and to continue the courses once the County Council funding ends. A heritage project to collect the myths and tales of the area before the oral history of Wayland is lost, has been suggested by members of the community and will need funding. In addition, we will be seeking funding to continue basic maintenance and upkeep, meet winter fuel costs and keep equipment up to date until such time as the building is redeveloped.

These are challenging times, with a national economic crisis and many other issues affecting the charity, but we feel we are rising to the challenge after a very difficult year.

## **The Wayland Partnership Development Trust**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2024**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 29 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 15.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 6-7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

## The Wayland Partnership Development Trust

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



MR ROBERT KENDALL - Independent Examiner  
Association of Chartered Certified Accountants

38 High Street  
Watton  
Norfolk  
IP25 6AE

This report was signed on 12<sup>th</sup> December 2024

# The Wayland Partnership Development Trust - Statement of Financial Activities for the year ended 31 March 2024

**Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	4,956	15,000	<b>19,956</b>	12,632
Charitable activities	A2	45,904	-	<b>45,904</b>	43,987
<b>Total income</b>	<b>A</b>	<b>50,860</b>	<b>15,000</b>	<b>65,860</b>	<b>56,619</b>
<b>Expenditure on:</b>					
Charitable activities	B2	57,884	9,674	<b>67,558</b>	61,658
<b>Total expenditure</b>	<b>B</b>	<b>57,884</b>	<b>9,674</b>	<b>67,558</b>	<b>61,658</b>
<b>Net income for the year</b>		<b>(7,024)</b>	<b>5,326</b>	<b>(1,698)</b>	<b>(5,039)</b>
Transfers between funds	C	6,602	(6,602)	-	-
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(422)</b>	<b>(1,276)</b>	<b>(1,698)</b>	<b>(5,039)</b>
<b>Net movement in funds</b>		<b>(422)</b>	<b>(1,276)</b>	<b>(1,698)</b>	<b>(5,039)</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		<b>32,422</b>	<b>264,853</b>	<b>297,275</b>	<b>302,314</b>
<b>Total funds carried forward</b>		<b>32,000</b>	<b>263,577</b>	<b>295,577</b>	<b>297,275</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 29 form an integral part of these accounts.



## The Wayland Partnership Development Trust - Balance Sheet as at 31 March

		SORP		2024	2023
	Note	Ref		£	£
<b>Fixed assets</b>		A			
Tangible assets	8	A2		272,288	277,823
<b>Current assets</b>		B			
Debtors	9	B2	3,220	2,300	
Cash at bank and in hand		B4	23,397	22,982	
<b>Total current assets</b>			26,617	25,282	
<b>Creditors: amounts falling due within one year</b>	10	C1	(3,328)	(5,830)	
<b>Net current assets</b>				23,289	19,452
<b>The total net assets of the charity</b>				<u>295,577</u>	<u>297,275</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

<b>Restricted funds</b>					
Restricted Revenue Funds	13	D2	263,577	264,853	
				263,577	264,853
<b>Unrestricted Funds</b>					
Unrestricted Revenue Funds	13	D3	32,000	32,422	
			32,000	32,422	
<b>Total charity funds</b>			<u>295,577</u>	<u>297,275</u>	

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

## **The Wayland Partnership Development Trust - Balance Sheet as at 31 March**

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



**MRS B TYLER**

Trustee

Approved by the board of trustees on 12<sup>th</sup> December 2024

The notes attached on pages 15 to 29 form an integral part of these accounts.



# The Wayland Partnership Development Trust

## Notes to the Accounts for the year ended 31 March 2024

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

The charity meets the definition of a public benefit entity under FRS 102.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of discounts, of goods and services provided to customers.

##### **Income recognition**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, it's recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

# The Wayland Partnership Development Trust

## Notes to the Accounts for the year ended 31 March 2024

### *Policies relating to expenditure on goods and services provided to the charity.*

#### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made, except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

### *Policies relating to assets, liabilities and provisions and other matters.*

#### **Tangible fixed assets**

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. Tangible fixed assets costing £1,000 or more are capitalised.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	Not depreciated
Property improvements	4% straight line
Plant and machinery	25% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

#### **Debtors**

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

#### **Creditors and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

#### **Financial instruments including cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

# The Wayland Partnership Development Trust

## Notes to the Accounts for the year ended 31 March 2024

### Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

### Fund Accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. There are no designated funds.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

There are no endowment funds.

## 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

## 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## 4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the charity's position.

## 5 Net surplus before tax in the financial year

	2024 £	2023 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	8,339	8,047
Pension costs	-	86

# The Wayland Partnership Development Trust

## Notes to the Accounts for the year ended 31 March 2024

### 6 Staff costs and emoluments

<i>Salary costs</i>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gross Salaries excluding trustees and key management personnel	14,219	14,818
Employer's operating costs of defined contribution pension schemes	-	86
<b>Total salaries, wages and related costs</b>	<b>14,219</b>	<b>14,904</b>

The average number of part time staff employed in the year was 2 2

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

### 7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

### 8 Tangible fixed assets

<i>Current Year</i>	<b>Land and Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2023	405,185	31,884	437,069
Additions	-	2,804	2,804
<b>At 31 March 2024</b>	<b>405,185</b>	<b>34,688</b>	<b>439,873</b>
<b>Depreciation</b>			
At 1 April 2023	127,362	31,884	159,246
Charge for the year	8,047	292	8,339
<b>At 31 March 2024</b>	<b>135,409</b>	<b>32,176</b>	<b>167,585</b>
<b>Net book value</b>			
<b>At 31 March 2024</b>	<b>269,776</b>	<b>2,512</b>	<b>272,288</b>
<b>At 31 March 2023</b>	<b>277,823</b>	<b>-</b>	<b>277,823</b>

# The Wayland Partnership Development Trust

## Notes to the Accounts for the year ended 31 March 2024

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Total
	£	£	£
<b>Cost</b>			
01 April 2022	388,733	31,884	420,617
Additions	16,452	-	16,452
<b>01 April 2023</b>	<b>405,185</b>	<b>31,884</b>	<b>437,069</b>
<b>Depreciation</b>			
01 April 2022	119,315	31,884	151,199
Charge for the year	8,047	-	8,047
<b>01 April 2023</b>	<b>127,362</b>	<b>31,884</b>	<b>159,246</b>
<b>Net book value</b>			
01 April 2023	277,823	-	277,823
01 April 2022	269,418	-	269,418
<b>9 Debtors</b>			
	2024	2023	
	£	£	
Other debtors	3,220	2,300	
<b>10 Creditors: amounts falling due within one year</b>			
	2024	2023	
	£	£	
Accruals	3,278	3,945	
Other creditors	50	1,885	
	<b>3,328</b>	<b>5,830</b>	
<b>11 Income and Expenditure account summary</b>			
	2024	2023	
	£	£	
At 1 April 2023	297,275	302,314	
Surplus after tax for the year	(1,698)	(5,039)	
<b>At 31 March 2024</b>	<b>295,577</b>	<b>297,275</b>	

# The Wayland Partnership Development Trust

## Notes to the Accounts for the year ended 31 March 2024

### 12 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	26,515	-	245,773	272,288
Current Assets	299	-	26,318	26,617
Current Liabilities	(3,328)	-	-	(3,328)
	<b>23,486</b>	<b>-</b>	<b>272,091</b>	<b>295,577</b>

  

At 1 April 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	25,090	-	252,733	277,823
Current Assets	13,162	-	12,120	25,282
Current Liabilities	(5,830)	-	-	(5,830)
	<b>32,422</b>	<b>-</b>	<b>264,853</b>	<b>297,275</b>

### 13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 £	Transfers between funds in 2024 £	Funds carried forward to 2025 £
		See Note 14		
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	32,422	(7,024)	6,602	32,000
<b>Total unrestricted and designated funds</b>	<b>32,422</b>	<b>(7,024)</b>	<b>6,602</b>	<b>32,000</b>
<b>Restricted funds:-</b>				
Wayland House	252,733	(6,960)	-	245,773
The Surge fund	7,000	(500)	-	6,500
Festival grant	600	-	(600)	-
Norfolk Community - Warm Spaces Grant	1,500	1,698	(3,198)	-
Watton Town Council - DMCM	3,020	-	-	3,020
Breckland Council	-	11,088	(2,804)	8,284
<b>Total restricted funds</b>	<b>264,853</b>	<b>5,326</b>	<b>(6,602)</b>	<b>263,577</b>
<b>Total charity funds</b>	<b>297,275</b>	<b>(1,698)</b>	<b>-</b>	<b>295,577</b>

# The Wayland Partnership Development Trust

## Notes to the Accounts for the year ended 31 March 2024

### 14 Analysis of movements in funds over the year as shown in Note 13

	Income 2024 £	Expenditure 2024 £	Other Gains & Losses 2024 £	Movement in funds 2024 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	50,860	(57,884)	-	(7,024)
<b>Restricted funds:-</b>				
Wayland House	-	(6,960)	-	(6,960)
The Surge fund	-	(500)	-	(500)
Norfolk Community - Warm Spaces Grant	2,000	(302)	-	1,698
Breckland Council	13,000	(1,912)	-	11,088
	<b>65,860</b>	<b>(67,558)</b>	<b>-</b>	<b>(1,698)</b>

### 15 Details of transfers between funds

*The transfers shown in note 13 above are:-*

	2024 £
Transfers to/( from) Unrestricted Funds to cover funds that are lawfully reallocated	6,602
To/(from) Restricted Revenue Funds	(6,602)
<b>Net transfers</b>	<b>-</b>

# The Wayland Partnership Development Trust

## Notes to the Accounts for the year ended 31 March 2024

### 16 The purposes for which the funds as

#### *Unrestricted and designated funds:-*

Unrestricted Revenue Funds                      These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

#### *Restricted funds:-*

Wayland House                      Since the completion of the capital refurbishment, revenue support was received from the European Regional Development Fund. This programme was completed in 2007 and signed off following a successful Article Ten inspection in September 2008. Following submission of the final audit, the final grant payment was made in December 2008. This fund is being reduced by depreciation.

The Surge fund                      Funding available to groups of young people in the Wayland area to apply for grants up to £500 to support innovative projects to increase membership, develop new skills and make a difference to members of the group.

Festival grant                      The Charity was awarded a grant of £600 from the Wayland Festival to assist in the purchase of equipment.

Norfolk Community - Warm Spaces Grant                      Warm spaces is a Breckland Council initiative where the aim is to provide warm spaces during the cold months for people suffering with fuel poverty and loneliness. Activities and refreshments are provided during the time that warm spaces occurs in the year.

Watton Town Council - DMCM                      The DCMC grant from Watton Town Council was towards the costs of developing the funding process such as obtaining reports, surveys etc. Part was spent on a survey of Wayland House prior to the Levelling Up bid. The remainder is in reserve for the coming stages of the ongoing process.

Breckland Council                      The grant from Breckland was two-fold. 1) for the laptop courses and associated costs such as purchase of laptops and peripherals, payment of tutor, costs towards use of rooms, printing and advertising etc. 2) Legal fees associated with the DCMC project, primarily those concerning the police station tenancy, (advice on non-renewal of the lease, notice to end tenancy, any costs associated etc). This is still part way through the process as the lease does not end until 2026.

### 17 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.



## The Wayland Partnership Development Trust

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

*This analysis is classssified by conventional nominal descriptions and not by activity.*

### 18 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	4,956	-	4,956	10,132
<b>Total donations and gifts from individuals</b>	<b>4,956</b>	<b>-</b>	<b>4,956</b>	<b>10,132</b>

All the donations and gifts in the prior year were unrestricted.

**Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis**

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
<b>Prior year</b>	<b>2,632</b>	<b>7,500</b>	<b>10,132</b>

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<b>Revenue grants from government and public bodies</b>				
Breckland Council	-	13,000	13,000	-
<b>Total public sector revenue grants</b>	<b>-</b>	<b>13,000</b>	<b>13,000</b>	<b>-</b>

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<b>Revenue grants and donations from non public bodies</b>				
Norfolk Community	-	2,000	2,000	2,500
<b>Total private sector revenue grants</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,500</b>

## The Wayland Partnership Development Trust

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2023	2023	2023	
		£	£	£	
Prior Year		2,500	-	2,500	
<b>Total Donations, Grants and Legacies</b>					
Total Donations, Grants and Legacies	A1	4,956	15,000	19,956	12,632

All the donations and gifts in the prior year were unrestricted.

		Unrestricted Funds	Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
<b>Prior year</b>				
Total Donations, Grants and Legacies	A1	5,132	7,500	12,632

## The Wayland Partnership Development Trust

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

### 19 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
<b>Primary purpose and ancillary trading</b>				
Income from charitable activities - Gallery	6,946	-	<b>6,946</b>	6,566
Income from charitable activities -	1,006	-	<b>1,006</b>	496
Income from charitable activities - Rental, virtual services and room hire	37,952	-	<b>37,952</b>	36,925
<b>Total Primary purpose and ancillary trading</b>	<b>45,904</b>	<b>-</b>	<b>45,904</b>	<b>43,987</b>

### 20 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total income from charitable trading	45,904	-	<b>45,904</b>	43,987
<b>Total from charitable activities      A2</b>	<b>45,904</b>	<b>-</b>	<b>45,904</b>	<b>43,987</b>

## The Wayland Partnership Development Trust

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

### 21 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	14,219	-	14,219	14,818
Defined contribution pension costs - charitable activities	-	-	-	86
Gallery	4,384	-	4,384	5,061
Equipment	4,647	302	4,949	3,578
Legal and professional	342	1,912	2,254	1,980
Security	831	-	831	1,688
Cleaning and waste	3,685	-	3,685	2,626
Office maintenance and venue hire	3,418	-	3,418	339
<b>Total direct spending</b>	<b>31,526</b>	<b>2,214</b>	<b>33,740</b>	<b>30,176</b>

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2023	2023	2023
	£	£	£
Gross wages and salaries - charitable activities	14,818	-	14,818
Defined contribution pension costs - charitable activities	86	-	86
Gallery	1,579	3,482	5,061
Equipment	2,947	631	3,578
Legal and professional	-	1,980	1,980
Security	1,688	-	1,688
Cleaning and waste	2,626	-	2,626
Office maintenance and venue hire	339	-	339
<b>Total direct spending</b>	<b>24,083</b>	<b>6,093</b>	<b>30,176</b>

# The Wayland Partnership Development Trust

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

## 22 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
	Reallocated from support costs	24,293	6,960	31,253	28,172
	<b>Total charitable trading costs B2b</b>	<b>24,293</b>	<b>6,960</b>	<b>31,253</b>	<b>28,172</b>

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
	Reallocated from support costs	20,843	7,329	28,172
	<b>Total charitable trading costs B2b</b>	<b>20,843</b>	<b>7,329</b>	<b>28,172</b>

## 23 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
	Surge grant	-	500	500	500
	<b>Total grantmaking costs B2c</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
	Surge grant	-	500	500
	<b>Total grantmaking costs B2c</b>	<b>-</b>	<b>500</b>	<b>500</b>

# The Wayland Partnership Development Trust

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

## 24 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2024	2024	2024	2023
	£	£	£	£
<b>Premises Expenses</b>				
Insurance and utilities	18,027	-	18,027	13,999
<b>Administrative overheads</b>				
Telephone, fax and internet	3,557	-	3,557	5,185
Software licences and expenses	648	-	648	-
Advertising and marketing	52	-	52	-
Sundry expenses	590	-	590	941
Licences & Permits	40	-	40	-
<b>Financial costs</b>				
Depreciation & Amortisation in total for	1,379	6,960	8,339	8,047
<b>Support costs before reallocation</b>	<b>24,293</b>	<b>6,960</b>	<b>31,253</b>	<b>28,172</b>
<b>Less support costs reallocated to specific activities</b>				
To charitable trading costs	(24,293)	(6,960)	(31,253)	(28,172)
The basis of allocation of costs between activities is described under accounting policies				-
				-
<b>Premises Expenses</b>				
Insurance and utilities	13,630	369	13,999	
<b>Administrative overheads</b>				
<b>Financial costs</b>				
Depreciation & Amortisation in total for	1,087	6,960	8,047	
<b>Support costs before reallocation</b>	<b>20,843</b>	<b>7,329</b>	<b>28,172</b>	
<b>Less support costs reallocated to</b>				
To charitable trading costs	(20,843)	(7,329)	(28,172)	

The basis of allocation of costs between activities is described under accounting policies

## The Wayland Partnership Development Trust

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

### 25 Other Expenditure - Governance costs

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
<i>Current Year</i>	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	2,065	-	2,065	2,810
<b>Total Governance costs</b>	<b>2,065</b>	<b>-</b>	<b>2,065</b>	<b>2,810</b>

All the expenditure in the prior year was unrestricted.

### 26 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current Year</i>		2024	2024	2024	2023
		£	£	£	£
Total direct spending	<b>B2a</b>	31,526	2,214	33,740	30,176
Total charitable trading costs	<b>B2b</b>	24,293	6,960	31,253	28,172
Total grantmaking costs	<b>B2c</b>	-	500	500	500
Total Governance costs	<b>B2e</b>	2,065	-	2,065	2,810
<b>Total charitable expenditure</b>	<b>B2</b>	<b>57,884</b>	<b>9,674</b>	<b>67,558</b>	<b>61,658</b>

		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	
<i>Prior Year</i>		2023	2023	2023
		£	£	£
Total direct spending	<b>B2a</b>	24,083	6,093	30,176
Total charitable trading costs	<b>B2b</b>	20,843	7,329	28,172
Total grantmaking costs	<b>B2c</b>	-	500	500
Total Governance costs	<b>B2e</b>	2,810	-	2,810
<b>Total charitable expenditure</b>	<b>B2</b>	<b>47,736</b>	<b>13,922</b>	<b>61,658</b>