

# WEST VIEW ADVICE AND RESOURCE CENTRE LIMITED

England & Wales · Charity number 1084632

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [02994776](#)

**Registered** 2001-01-22

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

## Contact

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**Address** West View Advice Resource Centre  
Miers Avenue  
Hartlepool  
TS24 9JQ

**Phone** 01429271275

**Email** [reception@wvarc30.org.uk](mailto:reception@wvarc30.org.uk)

**Website** [www.wvarc30.org.uk](http://www.wvarc30.org.uk)

## Activities

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**Objects:** 4. THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: (1) TO FURTHER OR BENEFIT THE RESIDENTS OF HARTLEPOOL AND ITS SURROUNDING RURAL AREAS WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITY, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS; AND (2) THE RELIEF OF POVERTY, SICKNESS AND DISTRESS OF THE RESIDENTS OF NORTH EAST ENGLAND AND IN PARTICULAR (BUT WITHOUT LIMITATION) HARTLEPOOL WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, AND WITHOUT LIMITATION TO THE GENERALITY OF THE FOREGOING, TO PROVIDE ADVICE, INFORMATION AND SUPPORT ON A WIDE RANGE OF ISSUES INCLUDING WELFARE RIGHTS AND BENEFITS, HOUSING, EMPLOYMENT, ENERGY EFFICIENCY, DEBTS AND BUDGETING.

**Activities:** The provision of comprehensive benefits advice, focusing on providing free, confidential, independent advice in relation to: welfare benefits, debt, money management, housing issues, employment law, energy efficiency and general advice. The Community Centre provides a venue for use by groups, addressing isolation, loneliness, promoting healthy eating and exercise, catering for all age groups.

## Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** WEST VIEW AND THE SURROUNDING AREA
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£493,579	£473,535	-	-
2024-03-31	£436,008	£447,185	-	-
2023-03-31	£390,788	£418,760	-	-
2022-03-31	£343,096	£322,422	-	-
2021-03-31	£383,872	£323,183	-	-

## Trustees

Name	Role	Appointed
<b>DAVE WISE</b>	Chair	
CHRISTOPHER SIMMONS		2011-05-25
Clare Clark		2020-03-17
Gareth Wayne Hammond		2024-09-25
Kay Tranter		2020-03-17
Paul Thompson		2026-05-27
Penelope Thompson		2025-04-23
Victoria Wilson		2023-07-25



**WEST VIEW ADVICE AND RESOURCE CENTRE LIMITED**

England & Wales - Charity number 1084632

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# Accounts

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COMPANY REGISTRATION NUMBER: 02994776  
CHARITY REGISTRATION NUMBER: 1084632

**West View Advice & Resource Centre Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2025**

**TREMAINE**

Chartered accountants  
19 Tremaine Close  
Hartlepool  
TS27 3LE

# **West View Advice & Resource Centre Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2025**

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# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

#### Reference and administrative details

**Registered charity name** West View Advice & Resource Centre Limited

**Charity registration number** 1084632

**Company registration number** 02994776

**Principal office and registered office** The Community Centre  
Miers Avenue  
Hartlepool  
TS24 9JQ

#### The trustees

D Wise

C J Simmons

R W Cook

K Tranter

C Clark

V Wilson

G W Hammond

(Appointed 25 September 2024)

P Thompson

(Appointed 23 April 2025)

Reverend R Hall

(Resigned 7 October 2024)

**Company secretary** V Evens

**Independent examiner** Julie Todd Tremaine Chartered Certified Accountants  
19 Tremaine Close  
Hartlepool  
TS27 3LE

#### Structure, governance and management

A board of 8 trustees, who meet bi monthly, administer the charity. There are subcommittees covering finance and staffing.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2025

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#### Objectives and activities

The objects of the charity are to:

- (1) improve the conditions of life of residents of Hartlepool by advancing education and providing recreational facilities including by managing a community centre; and
- (2) relieve poverty, sickness and distress of the residents of North East England, including by providing advice on welfare benefits and generally.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

The provision of a resource centre offers much needed support to the residents of Hartlepool. The centre is fully resourced, Advice workers are available throughout the day offering advice on welfare and benefits together with any other advice which may be required.

#### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### Achievements and performance

The centre continues to serve the local community and other areas throughout Hartlepool. Our advice team is kept up to date with the many changes to our society and is highly regarded within the advice sector. This high regard has led other organisations within the third sector to seek our support in advising local residents throughout the Hartlepool area.

The centre also delivers Macmillan advice throughout Northumberland, Durham and the Tees Valley areas.

With the support of our funders, the resource centre will continue to support and advise the general public. The trustees would like to thank our staff and all our volunteers for their continued support.

#### Financial review

The unrestricted free reserves of the charity as at 31 March 2025, (that is those not tied up in fixed assets and contingency funds) amount to £33,309.

The trustees have examined the requirement for free reserves and they consider the charity should aim to provide a contingency fund £28,000 for specific purposes such as redundancy and other contingencies. The trustees also consider that it is prudent to ensure that there are sufficient free reserves at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover support costs, management and administration and to respond to emergency applications for grants which arise from time to time.

# **West View Advice & Resource Centre Limited**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2025**

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The trustees' annual report and the strategic report were approved on 16 September 2025 and signed on behalf of the board of trustees by:

D Wise  
Trustee

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of West View Advice & Resource Centre Limited

Year ended 31 March 2025

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I report to the trustees on my examination of the financial statements of West View Advice & Resource Centre Limited ('the charity') for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

# **West View Advice & Resource Centre Limited**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of West View Advice &  
Resource Centre Limited** *(continued)*

**Year ended 31 March 2025**

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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.

Julie Todd  
Tremaine Chartered Certified Accountants  
Independent Examiner

19 Tremaine Close  
Hartlepool  
TS27 3LE

17 September 2025

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	14,531	463,282	477,813	422,012
Charitable activities	6	14,945	–	14,945	26,246
Investment income	7	821	–	821	750
<b>Total income</b>		<u>30,297</u>	<u>463,282</u>	<u>493,579</u>	<u>449,008</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8	<u>20,532</u>	<u>453,003</u>	<u>473,535</u>	<u>447,185</u>
<b>Total expenditure</b>		<u>20,532</u>	<u>453,003</u>	<u>473,535</u>	<u>447,185</u>
<b>Net income</b>		<u>9,765</u>	<u>10,279</u>	<u>20,044</u>	<u>1,823</u>
Transfers between funds		47,766	(47,766)	–	–
<b>Net movement in funds</b>		<u>57,531</u>	<u>(37,487)</u>	<u>20,044</u>	<u>1,823</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>86,025</u>	<u>46,419</u>	<u>132,444</u>	<u>130,621</u>
<b>Total funds carried forward</b>		<u>143,556</u>	<u>8,932</u>	<u>152,488</u>	<u>132,444</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 21 form part of these financial statements.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2025

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	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	14	82,247	34,462
<b>Current assets</b>			
Debtors	15	6,944	19,381
Cash at bank and in hand		82,453	80,325
		<u>89,397</u>	<u>99,706</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>19,156</u>	<u>1,724</u>
<b>Net current assets</b>		<u>70,241</u>	<u>97,982</u>
<b>Total assets less current liabilities</b>		<u>152,488</u>	<u>132,444</u>
<b>Net assets</b>		<u>152,488</u>	<u>132,444</u>
<b>Funds of the charity</b>			
Restricted funds		8,932	46,419
Unrestricted funds		<u>143,556</u>	<u>86,025</u>
<b>Total charity funds</b>	19	<u>152,488</u>	<u>132,444</u>

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

Directors' responsibilities:

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

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

The statement of financial position  
continues on the following page.

The notes on pages 10 to 21 form part of these financial statements.

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# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Statement of Financial Position *(continued)*

**31 March 2025**

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These financial statements were approved by the board of trustees and authorised for issue on 16 September 2025, and are signed on behalf of the board by:

D Wise  
Trustee

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The notes on pages 10 to 21 form part of these financial statements.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2025

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	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net income	20,044	1,823
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,053	4,317
Other interest receivable and similar income	(821)	(750)
Accrued expenses/(income)	13,000	(13,240)
<i>Changes in:</i>		
Trade and other debtors	(563)	(97)
Trade and other creditors	17,432	233
Cash generated from operations	<u>54,145</u>	<u>(7,714)</u>
Interest received	<u>821</u>	<u>750</u>
Net cash from/(used in) operating activities	<u>54,966</u>	<u>(6,964)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(52,838)	–
Net cash used in investing activities	<u>(52,838)</u>	<u>–</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	2,128	(6,964)
<b>Cash and cash equivalents at beginning of year</b>	80,325	87,289
<b>Cash and cash equivalents at end of year</b>	<u>82,453</u>	<u>80,325</u>

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The notes on pages 10 to 21 form part of these financial statements.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2025

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Community Centre, Miers Avenue, Hartlepool, TS24 9JQ.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Equipment	-	25% reducing balance

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

West View Advice & Resource Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable 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.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	11,432	–	11,432
Gift Aid	1,099	–	1,099
<b>Grants</b>			
Hartlepool Borough Council - Community HUB	–	136,191	136,191
Hartlepool Borough Council - Debt Advice	–	8,333	8,333
Hartlepool Borough Council - Benefit Maximisation	–	15,000	15,000
Hartlepool Borough Council - Training	–	2,140	2,140
Hartlepool Borough Council - DWP Household Support	–	11,000	11,000
Hartlepool Borough Council - Community Resilience	–	1,650	1,650
Trussell Trust - Hartlepool Food Bank	–	31,225	31,225
Hartlepool Borough Council - Telecare Fund	–	20,000	20,000
PFC Trust	–	2,390	2,390
Good Things Foundation	1,000	–	1,000
Groundworks Uk	–	86,406	86,406
NTUC	–	26,723	26,723
Advice UK	1,000	–	1,000
Macmillan Cancer Support	–	91,287	91,287
Virgin Money	–	30,937	30,937
	<u>14,531</u>	<u>463,282</u>	<u>477,813</u>

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	7,399	4,739	12,138
Gift Aid	678	–	678
<b>Grants</b>			
The National Lottery Community Fund	–	25,926	25,926
Hartlepool Borough Council - Community HUB	–	133,521	133,521
Hartlepool Borough Council - Debt Advice	–	25,000	25,000
Hartlepool Borough Council - Training	–	1,200	1,200
Hartlepool Borough Council - DWP Household Support	–	11,084	11,084
Trussell Trust - Hartlepool Food Bank	–	39,585	39,585
PFC Trust	–	1,095	1,095
Grantscape - Red Gap	–	20,000	20,000
Newcastle Building Society	3,000	–	3,000
TBBT	400	–	400
Thrive	2,000	–	2,000
Thirteen Group	4,900	–	4,900
NTUC	–	26,723	26,723
Advice UK	1,000	–	1,000
Macmillan Cancer Support	–	88,702	88,702
Joseph Rowntree Foundation	–	24,560	24,560
Virgin Money	500	–	500
	<u>19,877</u>	<u>402,135</u>	<u>422,012</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Room & hall hire	11,326	11,326	13,950	13,950
Other	3,619	3,619	12,296	12,296
	<u>14,945</u>	<u>14,945</u>	<u>26,246</u>	<u>26,246</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest received	<u>821</u>	<u>821</u>	<u>750</u>	<u>750</u>

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
General Fund	20,532	–	20,532
Goundworks Uk	–	38,721	38,721
Joseph Rowntree Foundation	–	16,560	16,560
Virgin Money	–	23,200	23,200
Community HUB	–	136,191	136,191
The National Lottery Community Fund - Cost of Living	–	24,711	24,711
Food Bank	–	31,225	31,225
MacMillan Cancer Support	–	91,287	91,287
Hartlepool Brough Council - Benefit Maximisation	–	15,000	15,000
Hartlepool Brough Council - Community Resilience	–	1,650	1,650
Debt Advice	–	8,333	8,333
Hartlepool Brough Council - Telecare	–	20,000	20,000
Hartlepool Borough Council - DWP HSF	–	16,067	16,067
Hartlepool Borough Council - Training	–	2,140	2,140
PFC Trust - Panto	–	1,195	1,195
Grantscape	–	–	–
NTUC	–	26,723	26,723
	<u>20,532</u>	<u>453,003</u>	<u>473,535</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General Fund	76,578	–	76,578
Joseph Rowntree Foundation	–	17,689	17,689
Community HUB	–	133,521	133,521
The National Lottery Community Fund - Cost of Living	–	1,215	1,215
Food Bank	–	34,585	34,585
MacMillan Cancer Support	–	88,702	88,702
Debt Advice	–	25,000	25,000
Hartlepool Borough Council - DWP HSF	–	10,646	10,646
POCA	–	5,000	5,000
Cancer Support Group	–	5,231	5,231
Hartlepool Borough Council - Training	–	1,200	1,200
PFC Trust - Panto	–	1,095	1,095
Grantscape	–	20,000	20,000
NTUC	–	26,723	26,723
	<u>76,578</u>	<u>370,607</u>	<u>447,185</u>

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 9. Net income

Net income is stated after charging/(crediting):

	<b>2025</b>	2024
	£	£
Depreciation of tangible fixed assets	<u>5,053</u>	<u>4,317</u>

#### 10. Independent examination fees

	<b>2025</b>	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>500</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2025</b>	2024
	£	£
Wages and salaries	322,082	287,599
Social security costs	22,549	18,252
Employer contributions to pension plans	<u>5,765</u>	<u>4,750</u>
	<u>350,396</u>	<u>310,601</u>

The average head count of employees during the year was 13 (2024: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2025</b>	2024
	No.	No.
Charitable activities	11	12
Management & governance	<u>2</u>	<u>2</u>
	<u>13</u>	<u>14</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 12. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 13. Transfers between funds

Transfer between funds represent the following:

	2025 £	2024
Fixed asset purchases moved to general reserves	47,685	–
Amount due to 3rd Party Group	81	–
	<u>47,766</u>	<u>–</u>

#### 14. Tangible fixed assets

	Freehold property £	Plant and machinery £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2024	32,761	–	47,476	80,237
Additions	–	47,685	5,153	52,838
<b>At 31 March 2025</b>	<u>32,761</u>	<u>47,685</u>	<u>52,629</u>	<u>133,075</u>
<b>Depreciation</b>				
At 1 April 2024	6,807	–	38,968	45,775
Charge for the year	655	–	4,398	5,053
<b>At 31 March 2025</b>	<u>7,462</u>	<u>–</u>	<u>43,366</u>	<u>50,828</u>
<b>Carrying amount</b>				
<b>At 31 March 2025</b>	<u>25,299</u>	<u>47,685</u>	<u>9,263</u>	<u>82,247</u>
At 31 March 2024	<u>25,954</u>	<u>–</u>	<u>8,508</u>	<u>34,462</u>

#### 15. Debtors

	2025 £	2024 £
Prepayments and accrued income	<u>6,944</u>	<u>19,381</u>

#### 16. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	10,700	700
Cancer Support Group	7,322	–
Other creditors	1,134	1,024
	<u>19,156</u>	<u>1,724</u>

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# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 17. Deferred income

	<b>2025</b>	2024
	<b>£</b>	£
Amount deferred in year	10,000	–

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,765 (2024: £4,750).

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At				<b>At 31 March</b>
	1 April 2024	Income	Expenditure	Transfers	<b>2025</b>
	£	£	£	£	£
General Fund	58,025	30,297	(20,532)	47,766	115,556
Contingency Fund	28,000	–	–	–	28,000
	<u>86,025</u>	<u>30,297</u>	<u>(20,532)</u>	<u>47,766</u>	<u>143,556</u>

	At				At 31 March
	1 April 2023	Income	Expenditure	Transfers	2024
	£	£	£	£	£
General Fund	87,730	46,873	(76,578)	–	58,025
Contingency Fund	28,000	–	–	–	28,000
	<u>115,730</u>	<u>46,873</u>	<u>(76,578)</u>	<u>–</u>	<u>86,025</u>

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# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 19. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Joseph Rowntree Foundation	16,560	–	(16,560)	–	–
Community HUB	–	136,191	(136,191)	–	–
MacMillan Cancer Support	–	91,287	(91,287)	–	–
Debt Advice	–	8,333	(8,333)	–	–
Hartlepool Borough Council - DWP Household Support Fund	5,067	11,000	(16,067)	–	–
Cancer Support Group	81	–	–	(81)	–
Food Bank	–	31,225	(31,225)	–	–
Groundworks UK - Energy Grant	–	86,406	(38,721)	(47,685)	–
Virgin Money	–	30,937	(23,200)	–	7,737
NTUC	–	26,723	(26,723)	–	–
Hartlepool Borough Council - Telecare Fund	–	20,000	(20,000)	–	–
Hartlepool Borough Council - Benefit Maximalisation	–	15,000	(15,000)	–	–
Hartlepool Brough Council - Community Resilience	–	1,650	(1,650)	–	–
Hartlepool Borough Council Training	–	2,140	(2,140)	–	–
PFC Trust - Panto	–	2,390	(1,195)	–	1,195
The National Lottery Community Fund - Cost of Living	24,711	–	(24,711)	–	–
	<u>46,419</u>	<u>463,282</u>	<u>(453,003)</u>	<u>(47,766)</u>	<u>8,932</u>

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 19. Analysis of charitable funds *(continued)*

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Joseph Rowntree Foundation	9,689	24,560	(17,689)	–	16,560
Community HUB	–	133,521	(133,521)	–	–
MacMillan Cancer Support	–	88,702	(88,702)	–	–
Debt Advice	–	25,000	(25,000)	–	–
Hartlepool Borough Council - DWP Household Support Fund	4,629	11,084	(10,646)	–	5,067
Cancer Support Group	573	4,739	(5,231)	–	81
Food Bank	–	39,585	(39,585)	–	–
NTUC	–	26,723	(26,723)	–	–
Hartlepool Borough Council Training	–	1,200	(1,200)	–	–
PFC Trust - Panto	–	1,095	(1,095)	–	–
Grantscape	–	20,000	(20,000)	–	–
The National Lottery Community Fund - Cost of Living	–	25,926	(1,215)	–	24,711
	<u>14,891</u>	<u>402,135</u>	<u>(370,607)</u>	<u>–</u>	<u>46,419</u>

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	82,247	–	82,247
Current assets	80,465	8,932	89,397
Creditors less than 1 year	(19,156)	–	(19,156)
<b>Net assets</b>	<u>143,556</u>	<u>8,932</u>	<u>152,488</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	34,462	–	34,462
Current assets	53,287	46,419	99,706
Creditors less than 1 year	(1,724)	–	(1,724)
<b>Net assets</b>	<u>86,025</u>	<u>46,419</u>	<u>132,444</u>

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

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#### 21. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>80,325</u>	<u>2,128</u>	<u>82,453</u>

**WEST VIEW ADVICE AND RESOURCE CENTRE LIMITED**

England & Wales - Charity number 1084632

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# Accounts

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COMPANY REGISTRATION NUMBER: 02994776  
CHARITY REGISTRATION NUMBER: 1084632

**West View Advice & Resource Centre Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2024**

**TREMAINE**

Chartered accountants  
19 Tremaine Close  
Hartlepool  
TS27 3LE

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Statement of financial activities (including income and expenditure account)	<b>6</b>
Statement of financial position	<b>7</b>
Statement of cash flows	<b>8</b>
Notes to the financial statements	<b>9</b>

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# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

**Registered charity name** West View Advice & Resource Centre Limited

**Charity registration number** 1084632

**Company registration number** 02994776

**Principal office and registered office** The Community Centre  
Miers Avenue  
Hartlepool  
TS24 9JQ

#### The trustees

D Wise  
C J Simmons  
R W Cook  
K Tranter  
C Clark  
Reverend R Hall  
V Wilson (Appointed 25 July 2023)

**Company secretary** V Evens

**Independent examiner** Julie Todd Tremaine Chartered Certified Accountants  
19 Tremaine Close  
Hartlepool  
TS27 3LE

#### Structure, governance and management

A board of 7 trustees, who meet bi monthly, administer the charity. There are subcommittees covering finance and staffing.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2024

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#### Objectives and activities

The objects of the charity are to:

- (1) improve the conditions of life of residents of Hartlepool by advancing education and providing recreational facilities including by managing a community centre; and
- (2) relieve poverty, sickness and distress of the residents of North East England, including by providing advice on welfare benefits and generally.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

The provision of a resource centre offers much needed support to the residents of Hartlepool. The centre is fully resourced, Advice workers are available throughout the day offering advice on welfare and benefits together with any other advice which may be required.

#### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### Achievements and performance

The centre continues to serve the local community and other areas throughout Hartlepool. Our advice team is kept up to date with the many changes to our society and is highly regarded within the advice sector. This high regard has led other organisations within the third sector to seek our support in advising local residents throughout the Hartlepool area.

The centre also delivers Macmillan advice throughout Northumberland, Durham and the Tees Valley areas.

With the support of our funders, the resource centre will continue to support and advise the general public. The trustees would like to thank our staff and all our volunteers for their continued support.

#### Financial review

The unrestricted free reserves of the charity as at 31 March 2024, (that is those not tied up in fixed assets and contingency funds) amount to £38,563.

The trustees have examined the requirement for free reserves and they consider the charity should aim to provide a contingency fund £28,000 for specific purposes such as redundancy and other contingencies. The trustees also consider that it is prudent to ensure that there are sufficient free reserves at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover support costs, management and administration and to respond to emergency applications for grants which arise from time to time.

# **West View Advice & Resource Centre Limited**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

---

The trustees' annual report and the strategic report were approved on 31 July 2024 and signed on behalf of the board of trustees by:

D Wise  
Trustee

# **West View Advice & Resource Centre Limited**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of West View Advice & Resource Centre Limited**

**Year ended 31 March 2024**

---

I report to the trustees on my examination of the financial statements of West View Advice & Resource Centre Limited ('the charity') for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

# **West View Advice & Resource Centre Limited**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of West View Advice &  
Resource Centre Limited** *(continued)*

**Year ended 31 March 2024**

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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.

Julie Todd  
Tremaine Chartered Certified Accountants  
Independent Examiner

19 Tremaine Close  
Hartlepool  
TS27 3LE

1 August 2024

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	19,877	389,135	409,012	375,098
Charitable activities	6	26,246	–	26,246	15,601
Investment income	7	750	–	750	89
<b>Total income</b>		<u>46,873</u>	<u>389,135</u>	<u>436,008</u>	<u>390,788</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8	<u>89,578</u>	<u>357,607</u>	<u>447,185</u>	<u>418,760</u>
<b>Total expenditure</b>		<u>89,578</u>	<u>357,607</u>	<u>447,185</u>	<u>418,760</u>
<b>Net expenditure and net movement in funds</b>					
		<u>(42,705)</u>	<u>31,528</u>	<u>(11,177)</u>	<u>(27,972)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		115,730	14,891	130,621	158,593
<b>Total funds carried forward</b>		<u>73,025</u>	<u>46,419</u>	<u>119,444</u>	<u>130,621</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 20 form part of these financial statements.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2024

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	13	34,462	38,779
<b>Current assets</b>			
Debtors	14	6,381	6,284
Cash at bank and in hand		80,325	87,289
		<u>86,706</u>	<u>93,573</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>1,724</u>	<u>1,731</u>
<b>Net current assets</b>		<u>84,982</u>	<u>91,842</u>
<b>Total assets less current liabilities</b>		<u>119,444</u>	<u>130,621</u>
<b>Net assets</b>		<u>119,444</u>	<u>130,621</u>
<b>Funds of the charity</b>			
Restricted funds		46,419	14,891
Unrestricted funds		<u>73,025</u>	<u>115,730</u>
<b>Total charity funds</b>	17	<u>119,444</u>	<u>130,621</u>

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

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 31 July 2024, and are signed on behalf of the board by:

D Wise  
Trustee

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The notes on pages 9 to 20 form part of these financial statements.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2024

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	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net expenditure	(11,177)	(27,972)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,317	4,256
Other interest receivable and similar income	(750)	(89)
Accrued income	(240)	–
<i>Changes in:</i>		
Trade and other debtors	(97)	312
Trade and other creditors	233	239
Cash generated from operations	<u>(7,714)</u>	<u>(23,254)</u>
Interest received	<u>750</u>	<u>89</u>
Net cash used in operating activities	<u>(6,964)</u>	<u>(23,165)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	<u>–</u>	<u>(9,552)</u>
Net cash used in investing activities	<u>–</u>	<u>(9,552)</u>
<b>Net decrease in cash and cash equivalents</b>	<b>(6,964)</b>	<b>(32,717)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>87,289</b>	<b>120,006</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>80,325</u></b>	<b><u>87,289</u></b>

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The notes on pages 9 to 20 form part of these financial statements.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2024

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Community Centre, Miers Avenue, Hartlepool, TS24 9JQ.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Equipment	-	25% reducing balance

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

West View Advice & Resource Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable 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.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	7,399	4,739	12,138
Gift Aid	678	–	678
<b>Grants</b>			
The National Lottery Community Fund	–	25,926	25,926
Hartlepool Borough Council -Debt Advice	–	25,000	25,000
Hartlepool Borough Council - DWP HSF	–	11,084	11,084
Hartlepool Borough Council - Training	–	1,200	1,200
Hartlepool Borough Council - Household Support	–	133,521	133,521
Hartlepool Borough Council - Food Bank	–	34,585	34,585
PFC Trust	–	1,095	1,095
Grantscape - Red Cap	–	20,000	20,000
Newcastle Building Society	3,000	–	3,000
TBBT	400	–	400
Thrive	2,000	–	2,000
Thirteen Group	4,900	–	4,900
NTUC	–	26,723	26,723
Uk Advice	1,000	–	1,000
Macmillan Cancer Support	–	88,702	88,702
Joseph Rowntree Foundation	–	16,560	16,560
Virgin Money	500	–	500
	<u>19,877</u>	<u>389,135</u>	<u>409,012</u>

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

---

##### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	3,058	2,313	5,371
Gift Aid	457	–	457
<b>Grants</b>			
MAPs Benevolent Trust	–	10,000	10,000
Sir James Knott	400	–	400
Hartlepool Borough Council - Community HUB	–	121,184	121,184
Hartlepool Borough Council -Debt Advice	–	24,027	24,027
Hartlepool Borough Council - Household Support	–	15,500	15,500
Hartlepool Borough Council - Community Pot	–	15,538	15,538
Hartlepool Borough Council - Food Bank	–	8,545	8,545
Hartlepool Borough Council - Warm Hub	–	150	150
HAOP Lottery	–	21,000	21,000
Groundworks Uk	–	1,350	1,350
Bellway Homes	–	500	500
Birmingham City Council	–	634	634
NTUC	–	27,314	27,314
Olive & Norman Field Charity	–	360	360
Uk Advice	2,000	–	2,000
Macmillan Cancer Support	–	96,062	96,062
Joseph Rowntree Foundation	–	12,918	12,918
Virgin Money	–	11,788	11,788
	<u>5,915</u>	<u>369,183</u>	<u>375,098</u>

##### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Room & hall hire	13,950	13,950	13,979	13,979
Other	12,296	12,296	1,622	1,622
	<u>26,246</u>	<u>26,246</u>	<u>15,601</u>	<u>15,601</u>

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# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Bank interest received	<u>750</u>	<u>750</u>	<u>89</u>	<u>89</u>

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General Fund	89,578	–	89,578
Joseph Rowntree Foundation	–	9,689	9,689
Community HUB	–	133,521	133,521
The National Lottery Community Fund - Cost of Living	–	1,215	1,215
Food Bank	–	34,585	34,585
MacMillan Cancer Support	–	88,702	88,702
Debt Advice	–	25,000	25,000
Hartlepool Borough Council - DWP HSF	–	10,646	10,646
Cancer Support Group	–	5,231	5,231
Hartlepool Borough Council - Training	–	1,200	1,200
PFC Trust - Panto	–	1,095	1,095
Grantscape	–	20,000	20,000
NTUC	–	26,723	26,723
	<u>89,578</u>	<u>357,607</u>	<u>447,185</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General Fund	37,632	–	37,632
Joseph Rowntree Foundation	–	11,829	11,829
Virgin Money - Leading the Way	–	16,709	16,709
Trust House Charitable Trust	–	8,000	8,000
Community Pot	–	15,538	15,538
Community HUB	–	121,184	121,184
Food Bank	–	8,545	8,545
MacMillan Cancer Support	–	88,702	88,702
HAOP Lottery	–	21,000	21,000
Warm Hub	–	150	150
Debt Advice	–	24,027	24,027
Hartlepool Borough Council - DWP HSF	–	10,871	10,871
Olive & Norman Field Charity	–	360	360
Boiler Fund	–	1,700	1,700
POCA	–	634	634
Virgin Money - Cost of Living	–	3,788	3,788
MAPs Benevolent Fund	–	10,000	10,000
Cancer Support Group	–	10,777	10,777
NTUC	–	27,314	27,314
	<u>37,632</u>	<u>381,128</u>	<u>418,760</u>

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# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 9. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2024</b>	2023
	£	£
Depreciation of tangible fixed assets	<u>4,317</u>	<u>4,256</u>

#### 10. Independent examination fees

	<b>2024</b>	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>940</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024</b>	2023
	£	£
Wages and salaries	287,599	281,146
Social security costs	18,252	17,656
Employer contributions to pension plans	4,750	3,869
	<u>310,601</u>	<u>302,671</u>

The average head count of employees during the year was 14 (2023: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2024</b>	2023
	No.	No.
Charitable activities	12	13
Management & governance	<u>2</u>	<u>1</u>
	<u>14</u>	<u>14</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 12. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 13. Tangible fixed assets

	Freehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2023 and 31 March 2024	<u>32,761</u>	<u>47,476</u>	<u>80,237</u>
<b>Depreciation</b>			
At 1 April 2023	6,152	35,306	41,458
Charge for the year	655	3,662	4,317
At 31 March 2024	<u>6,807</u>	<u>38,968</u>	<u>45,775</u>
<b>Carrying amount</b>			
At 31 March 2024	<u>25,954</u>	<u>8,508</u>	<u>34,462</u>
At 31 March 2023	<u>26,609</u>	<u>12,170</u>	<u>38,779</u>

#### 14. Debtors

	2024 £	2023 £
Prepayments and accrued income	<u>6,381</u>	<u>6,284</u>

#### 15. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	700	940
Other creditors	1,024	791
	<u>1,724</u>	<u>1,731</u>

#### 16. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,750 (2023: £3,869).

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General Fund	87,730	46,873	(89,578)	–	45,025
Contingency Fund	28,000	–	–	–	28,000
	<u>115,730</u>	<u>46,873</u>	<u>(89,578)</u>	<u>–</u>	<u>73,025</u>

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General Fund	104,284	21,605	(37,632)	(527)	87,730
Contingency Fund	28,000	–	–	–	28,000
	<u>132,284</u>	<u>21,605</u>	<u>(37,632)</u>	<u>(527)</u>	<u>115,730</u>

##### Restricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Joseph Rowntree Foundation	9,689	16,560	(9,689)	–	16,560
Community HUB	–	133,521	(133,521)	–	–
MacMillan Cancer Support	–	88,702	(88,702)	–	–
Debt Advice	–	25,000	(25,000)	–	–
Hartlepool Borough Council - DWP HSF	4,629	11,084	(10,646)	–	5,067
Cancer Support Group	573	4,739	(5,231)	–	81
Food Bank	–	34,585	(34,585)	–	–
NTUC	–	26,723	(26,723)	–	–
Hartlepool Borough Council Training	–	1,200	(1,200)	–	–
PFC Trust - Panto	–	1,095	(1,095)	–	–
Grantscape	–	20,000	(20,000)	–	–
The National Lottery Community Fund - Cost of Living	–	25,926	(1,215)	–	24,711
	<u>14,891</u>	<u>389,135</u>	<u>(357,607)</u>	<u>–</u>	<u>46,419</u>

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 17. Analysis of charitable funds *(continued)*

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Joseph Rowntree Foundation	8,600	12,918	(11,829)	–	9,689
Community HUB	–	121,184	(121,184)	–	–
Virgin Money - Leading the Way	8,709	8,000	(16,709)	–	–
Trust House Charitable Trust	8,000	–	(8,000)	–	–
MacMillan Cancer Support	–	88,702	(88,702)	–	–
HAOP Lottery	–	21,000	(21,000)	–	–
Debt Advice	–	24,027	(24,027)	–	–
Hartlepool Borough Council - DWP HSF	–	15,500	(10,871)	–	4,629
Community Pot	–	15,538	(15,538)	–	–
Olive & Norman Field Charity	–	360	(360)	–	–
Boiler Fund	1,000	173	(1,700)	527	–
Cancer Support Group	–	11,350	(10,777)	–	573
POCA	–	634	(634)	–	–
Food Bank	–	8,545	(8,545)	–	–
Virgin Money Cost of Living	–	3,788	(3,788)	–	–
NTUC	–	27,314	(27,314)	–	–
MAPs Benevolence Fund	–	10,000	(10,000)	–	–
Warm Hub	–	150	(150)	–	–
	<u>26,309</u>	<u>369,183</u>	<u>(381,128)</u>	<u>527</u>	<u>14,891</u>

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	34,462	–	34,462
Current assets	40,287	46,419	86,706
Creditors less than 1 year	(1,724)	–	(1,724)
<b>Net assets</b>	<u>73,025</u>	<u>46,419</u>	<u>119,444</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	38,779	–	38,779
Current assets	78,682	14,891	93,573
Creditors less than 1 year	(1,731)	–	(1,731)
<b>Net assets</b>	<u>115,730</u>	<u>14,891</u>	<u>130,621</u>

#### 19. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>87,289</u>	<u>(6,964)</u>	<u>80,325</u>

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**WEST VIEW ADVICE AND RESOURCE CENTRE LIMITED**

England & Wales - Charity number 1084632

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# Accounts

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COMPANY REGISTRATION NUMBER: 02994776  
CHARITY REGISTRATION NUMBER: 1084632

**West View Advice & Resource Centre Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2023**

**TREMAINE**

Chartered accountants  
19 Tremaine Close  
Hartlepool  
TS27 3LE

# **West View Advice & Resource Centre Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2023**

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Statement of financial position	<b>7</b>
Statement of cash flows	<b>9</b>
Notes to the financial statements	<b>10</b>

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# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

#### Reference and administrative details

**Registered charity name** West View Advice & Resource Centre Limited

**Charity registration number** 1084632

**Company registration number** 02994776

**Principal office and registered office** The Community Centre  
Miers Avenue  
Hartlepool  
TS24 9JQ

#### The trustees

D Wise  
C J Simmons  
S Griffin (Resigned 11 October 2022)  
R W Cook  
K Tranter  
C Clark  
Reverend R Hall

**Company secretary** V Evens

**Independent examiner** Julie Todd Tremaine Chartered Certified Accountants  
19 Tremaine Close  
Hartlepool  
TS27 3LE

#### Structure, governance and management

A board of 6 trustees, who meet bi monthly, administer the charity. There are subcommittees covering finance and staffing.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2023

---

#### Objectives and activities

The objects of the charity are to:

- (1) improve the conditions of life of residents of Hartlepool by advancing education and providing recreational facilities including by managing a community centre; and
- (2) relieve poverty, sickness and distress of the residents of North East England, including by providing advice on welfare benefits and generally.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

The provision of a resource centre offers much needed support to the residents of Hartlepool. The centre is fully resourced, Advice workers are available throughout the day offering advice on welfare and benefits together with any other advice which may be required.

#### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### Achievements and performance

The centre continues to serve the local community and other areas throughout Hartlepool. Our advice team is kept up to date with the many changes to our society and is highly regarded within the advice sector. This high regard has lead other organisations within the third sector to seek our support in advising local residents throughout the Hartlepool area.

The centre also delivers Macmillan advice throughout Northumberland, Durham and the Tees Valley areas.

With the support of our funders, the resource centre will continue to support and advise the general public. The trustees would like to thank our staff and all our volunteers for their continued support.

#### Financial review

The unrestricted free reserves of the charity as at 31 March 2023, (that is those not tied up in fixed assets and contingency funds) amount to £48,951.

The trustees have examined the requirement for free reserves and they consider the charity should aim to provide a contingency fund £28,000 for specific purposes such as redundancy and other contingencies. The trustees also consider that it is prudent to ensure that there are sufficient free reserves at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover support costs, management and administration and to respond to emergency applications for grants which arise from time to time.

# **West View Advice & Resource Centre Limited**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

---

The trustees' annual report and the strategic report were approved on 10 October 2023 and signed on behalf of the board of trustees by:

D Wise  
Trustee

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of West View Advice & Resource Centre Limited

Year ended 31 March 2023

---

I report to the trustees on my examination of the financial statements of West View Advice & Resource Centre Limited ('the charity') for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

# **West View Advice & Resource Centre Limited**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of West View Advice & Resource Centre Limited** *(continued)*

**Year ended 31 March 2023**

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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.

Julie Todd  
Tremaine Chartered Certified Accountants  
Independent Examiner

19 Tremaine Close  
Hartlepool  
TS27 3LE

11 October 2023

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023			2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	5,915	369,183	375,098	328,931
Charitable activities	6	15,601	–	15,601	14,140
Investment income	7	89	–	89	25
<b>Total income</b>		<u>21,605</u>	<u>369,183</u>	<u>390,788</u>	<u>343,096</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8	<u>37,632</u>	<u>381,128</u>	<u>418,760</u>	<u>322,422</u>
<b>Total expenditure</b>		<u>37,632</u>	<u>381,128</u>	<u>418,760</u>	<u>322,422</u>
<b>Net (expenditure)/income</b>		<u>(16,027)</u>	<u>(11,945)</u>	<u>(27,972)</u>	<u>20,674</u>
Transfers between funds		(527)	527	–	–
<b>Net movement in funds</b>		<u>(16,554)</u>	<u>(11,418)</u>	<u>(27,972)</u>	<u>20,674</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>132,284</u>	<u>26,309</u>	<u>158,593</u>	<u>137,919</u>
<b>Total funds carried forward</b>		<u>115,730</u>	<u>14,891</u>	<u>130,621</u>	<u>158,593</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 20 form part of these financial statements.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

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	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	13	38,779	33,483
<b>Current assets</b>			
Debtors	14	6,284	6,596
Cash at bank and in hand		87,289	120,006
		<u>93,573</u>	<u>126,602</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>1,731</u>	<u>1,492</u>
<b>Net current assets</b>		<u>91,842</u>	<u>125,110</u>
<b>Total assets less current liabilities</b>		<u>130,621</u>	<u>158,593</u>
<b>Net assets</b>		<u>130,621</u>	<u>158,593</u>
<b>Funds of the charity</b>			
Restricted funds		14,891	26,309
Unrestricted funds		<u>115,730</u>	<u>132,284</u>
<b>Total charity funds</b>	17	<u>130,621</u>	<u>158,593</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The statement of financial position  
continues on the following page.

The notes on pages 10 to 20 form part of these financial statements.

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# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Statement of Financial Position *(continued)*

**31 March 2023**

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These financial statements were approved by the board of trustees and authorised for issue on 10 October 2023, and are signed on behalf of the board by:

D Wise  
Trustee

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The notes on pages 10 to 20 form part of these financial statements.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2023

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	<b>2023</b>	2022
	£	£
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(27,972)	20,674
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,256	2,654
Other interest receivable and similar income	(89)	(25)
<i>Changes in:</i>		
Trade and other debtors	312	(1,727)
Trade and other creditors	239	552
Cash generated from operations	<u>(23,254)</u>	<u>22,128</u>
Interest received	89	25
Net cash (used in)/from operating activities	<u>(23,165)</u>	<u>22,153</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	<u>(9,552)</u>	<u>(1,078)</u>
Net cash used in investing activities	<u>(9,552)</u>	<u>(1,078)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(32,717)</b>	<b>21,075</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>120,006</b>	<b>98,931</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>87,289</u></b>	<b><u>120,006</u></b>

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The notes on pages 10 to 20 form part of these financial statements.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Community Centre, Miers Avenue, Hartlepool, TS24 9JQ.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

---

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

---

#### 3. Accounting policies *(continued)*

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Equipment	-	25% reducing balance

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

West View Advice & Resource Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable 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.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	3,058	2,313	5,371
Gift Aid	457	–	457
<b>Grants</b>			
MAPs Benevolent Trust	–	10,000	10,000
Sir James Knott	400	–	400
Hartlepool Borough Council - Community HUB	–	121,184	121,184
Hartlepool Borough Council -Debt Advice	–	24,027	24,027
Hartlepool Borough Council - Household Support	–	15,500	15,500
Hartlepool Borough Council - Community Pot	–	15,538	15,538
Hartlepool Borough Council - Food Bank	–	8,545	8,545
Hartlepool Borough Council - Warm Hub	–	150	150
HAOP Lottery	–	21,000	21,000
Groundworks Uk	–	1,350	1,350
Bellway Homes	–	500	500
Birmingham City Council	–	634	634
NTUC	–	27,314	27,314
Olive & Norman Field Charity	–	360	360
Uk Advice	2,000	–	2,000
Macmillan Cancer Support	–	96,062	96,062
Joseph Rowntree Foundation	–	12,918	12,918
Virgin Money	–	11,788	11,788
	<u>5,915</u>	<u>369,183</u>	<u>375,098</u>

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	5,509	–	5,509
<b>Grants</b>			
Hartlepool Borough Council - Community HUB	–	113,520	113,520
Hartlepool Borough Council -Debt Advice	–	15,831	15,831
Hartlepool Borough Council - Flexible Fund	–	10,000	10,000
Hartlepool Borough Council - COVID Grant	10,965	–	10,965
Trusthouse Charitable Foundation	–	12,000	12,000
Holy Trinity PCC	–	1,000	1,000
HAOP Lottery	–	21,000	21,000
Job Retention Scheme	706	–	706
Tackling Inequalities Fund	–	2,316	2,316
NTUC	–	27,905	27,905
Olive & Norman Field Charity	–	450	450
Uk Advice	1,000	–	1,000
Macmillan Cancer Support	–	86,549	86,549
Joseph Rowntree Foundation	–	11,471	11,471
Virgin Money	–	8,709	8,709
	<u>18,180</u>	<u>310,751</u>	<u>328,931</u>

#### 6. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Room & hall hire	13,979	13,979	11,773	11,773
Other	1,622	1,622	2,367	2,367
	<u>15,601</u>	<u>15,601</u>	<u>14,140</u>	<u>14,140</u>

#### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Bank interest received	<u>89</u>	<u>89</u>	<u>25</u>	<u>25</u>

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# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General Fund	37,632	–	37,632
Joseph Rowntree Foundation	–	11,829	11,829
Virgin Money - Leading the Way	–	16,709	16,709
Trust House Charitable Trust	–	8,000	8,000
Community Pot	–	15,538	15,538
Community HUB	–	121,184	121,184
Food Bank	–	8,545	8,545
MacMillan Cancer Support	–	88,702	88,702
HAOP Lottery	–	21,000	21,000
Home Hub	–	150	150
Debt Advice	–	24,027	24,027
Flexible Fund	–	10,871	10,871
Olive & Norman Field Charity	–	360	360
Boiler Fund	–	1,700	1,700
POCA	–	634	634
Virgin Money - Cost of Living	–	3,788	3,788
MAPs Benevolent Fund	–	10,000	10,000
Cancer Support Group	–	10,777	10,777
NTUC	–	27,314	27,314
	<u>37,632</u>	<u>381,128</u>	<u>418,760</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General Fund	10,154	–	10,154
Joseph Rowntree Foundation	–	10,933	10,933
Virgin Money - Leading the Way	–	13,514	13,514
Trust House Charitable Trust	–	10,250	10,250
Community HUB	–	113,520	113,520
MacMillan Cancer Support	–	86,549	86,549
HAOP Lottery	–	21,000	21,000
Debt Advice	–	15,831	15,831
Tackling Inequalities	–	2,316	2,316
Flexible Fund	–	10,000	10,000
Olive & Norman Field Charity	–	450	450
NTUC	–	27,905	27,905
	<u>10,154</u>	<u>312,268</u>	<u>322,422</u>

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# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	<b>2023</b>	2022
	£	£
Depreciation of tangible fixed assets	<u>4,256</u>	<u>2,654</u>

#### 10. Independent examination fees

	<b>2023</b>	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>940</u>	<u>940</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b>	2022
	£	£
Wages and salaries	281,146	247,509
Social security costs	17,656	14,989
Employer contributions to pension plans	3,869	3,360
	<u>302,671</u>	<u>265,858</u>

The average head count of employees during the year was 14 (2022: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2023</b>	2022
	No.	No.
Charitable activities	13	12
Management & governance	<u>1</u>	<u>1</u>
	<u>14</u>	<u>13</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 12. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 13. Tangible fixed assets

	Freehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2022	32,761	37,924	70,685
Additions	–	9,552	9,552
<b>At 31 March 2023</b>	<u>32,761</u>	<u>47,476</u>	<u>80,237</u>
<b>Depreciation</b>			
At 1 April 2022	5,497	31,705	37,202
Charge for the year	655	3,601	4,256
<b>At 31 March 2023</b>	<u>6,152</u>	<u>35,306</u>	<u>41,458</u>
<b>Carrying amount</b>			
<b>At 31 March 2023</b>	<u>26,609</u>	<u>12,170</u>	<u>38,779</u>
At 31 March 2022	<u>27,264</u>	<u>6,219</u>	<u>33,483</u>

#### 14. Debtors

	<b>2023</b>	2022
	£	£
Prepayments and accrued income	<u>6,284</u>	<u>6,596</u>

#### 15. Creditors: amounts falling due within one year

	<b>2023</b>	2022
	£	£
Accruals and deferred income	940	940
Other creditors	791	552
	<u>1,731</u>	<u>1,492</u>

#### 16. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,869 (2022: £3,360).

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General Fund	104,284	21,605	(37,632)	(527)	87,730
Contingency Fund	28,000	–	–	–	28,000
	<u>132,284</u>	<u>21,605</u>	<u>(37,632)</u>	<u>(527)</u>	<u>115,730</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General Fund	82,093	32,345	(10,154)	–	104,284
Contingency Fund	28,000	–	–	–	28,000
	<u>110,093</u>	<u>32,345</u>	<u>(10,154)</u>	<u>–</u>	<u>132,284</u>

##### Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Joseph Rowntree Foundation	8,600	12,918	(11,829)	–	9,689
Community HUB	–	121,184	(121,184)	–	–
Virgin Money - Leading the Way	8,709	8,000	(16,709)	–	–
Trust House Charitable Trust	8,000	–	(8,000)	–	–
MacMillan Cancer Support	–	88,702	(88,702)	–	–
HAOP Lottery	–	21,000	(21,000)	–	–
Debt Advice	–	24,027	(24,027)	–	–
Flexible Fund	–	15,500	(10,871)	–	4,629
Community Pot	–	15,538	(15,538)	–	–
Olive & Norman Field Charity	–	360	(360)	–	–
Boiler Fund	1,000	173	(1,700)	527	–
Cancer Support Group	–	11,350	(10,777)	–	573
POCA	–	634	(634)	–	–
Food Bank	–	8,545	(8,545)	–	–
Virgin Money Cost of Living	–	3,788	(3,788)	–	–
NTUC	–	27,314	(27,314)	–	–
MAPs Benevolence Fund	–	10,000	(10,000)	–	–
Warm Hub	–	150	(150)	–	–
	<u>26,309</u>	<u>369,183</u>	<u>(381,128)</u>	<u>527</u>	<u>14,891</u>

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

---

##### 17. Analysis of charitable funds *(continued)*

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Joseph Rowntree Foundation	8,062	11,471	(10,933)	–	8,600
Cummunity HUB	–	113,520	(113,520)	–	–
Virgin Money - Leading the Way	13,514	8,709	(13,514)	–	8,709
Trust House Charitable Trust	6,250	12,000	(10,250)	–	8,000
MacMillan Cancer Support	–	86,549	(86,549)	–	–
HAOP Lottery	–	21,000	(21,000)	–	–
Debt Advice	–	15,831	(15,831)	–	–
Tackling Inequalities	–	2,316	(2,316)	–	–
Flexible Fund	–	10,000	(10,000)	–	–
Olive & Norman Field Charity	–	450	(450)	–	–
Boiler Fund	–	1,000	–	–	1,000
NTUC	–	27,905	(27,905)	–	–
	<u>27,826</u>	<u>310,751</u>	<u>(312,268)</u>	<u>–</u>	<u>26,309</u>

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

---

#### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	38,779	–	38,779
Current assets	78,682	14,891	93,573
Creditors less than 1 year	(1,731)	–	(1,731)
<b>Net assets</b>	<u>115,730</u>	<u>14,891</u>	<u>130,621</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	33,483	–	33,483
Current assets	100,293	26,309	126,602
Creditors less than 1 year	(1,492)	–	(1,492)
<b>Net assets</b>	<u>132,284</u>	<u>26,309</u>	<u>158,593</u>

#### 19. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>120,006</u>	<u>(32,717)</u>	<u>87,289</u>

**WEST VIEW ADVICE AND RESOURCE CENTRE LIMITED**

England & Wales - Charity number 1084632

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# Accounts

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COMPANY REGISTRATION NUMBER: 02994776  
CHARITY REGISTRATION NUMBER: 1084632

OFFICE COPY

**West View Advice & Resource Centre Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2022**

**CENSIS**

Chartered accountants  
Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# **West View Advice & Resource Centre Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2022**

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Independent examiner's report to the trustees	4
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Statement of cash flows	8
Notes to the financial statements	9

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# West View Advice & Resource Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

## Reference and administrative details

**Registered charity name** West View Advice & Resource Centre Limited  
**Charity registration number** 1084632  
**Company registration number** 02994776  
**Principal office and registered office** The Community Centre  
Miers Avenue  
Hartlepool  
TS24 9JQ

## The trustees

D Wise  
C J Simmons  
J E Shaw Deceased  
S Griffin  
R W Cook  
K Tranter  
C Clark  
Reverend R Hall

**Company secretary** V Evens

**Independent examiner** Censis  
Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

## Structure, governance and management

A board of 8 trustees, who meet bi monthly, administer the charity. There are subcommittees covering finance and staffing.

# **West View Advice & Resource Centre Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2022**

---

#### **Objectives and activities**

The objects of the charity are to:

- (1) improve the conditions of life of residents of Hartlepool by advancing education and providing recreational facilities including by managing a community centre; and
- (2) relieve poverty, sickness and distress of the residents of North East England, including by providing advice on welfare benefits and generally.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

The provision of a resource centre offers much needed support to the residents of Hartlepool. The centre is fully resourced, Advice workers are available throughout the day offering advice on welfare and benefits together with any other advice which may be required.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### **Achievements and performance**

The centre continues to serve the local community and other areas throughout Hartlepool. Our advice team is kept up to date with the many changes to our society and is highly regarded within the advice sector. This high regard has led other organisations within the third sector to seek our support in advising local residents throughout the Hartlepool area.

The centre also delivers Macmillan advice throughout Northumberland, Durham and the Tees Valley areas.

With the support of our funders, the resource centre will continue to support and advise the general public. The trustees would like to thank our staff and all our volunteers for their continued support.

#### **Financial review**

The unrestricted free reserves of the charity as at 31 March 2022, (that is those not tied up in fixed assets and contingency funds) amount to £64,458.

The trustees have examined the requirement for free reserves and they consider the charity should aim to provide a contingency fund £28,000 for specific purposes such as redundancy and other contingencies. The trustees also consider that it is prudent to ensure that there are sufficient free reserves at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover support costs, management and administration and to respond to emergency applications for grants which arise from time to time.

# **West View Advice & Resource Centre Limited**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2022**

---

The trustees' annual report and the strategic report were approved on 1 June 2022 and signed on behalf of the board of trustees by:



D Wise  
Trustee

# **West View Advice & Resource Centre Limited**

**Company Limited by Guarantee**

## **Independent Examiner's Report to the Trustees of West View Advice & Resource Centre Limited**

**Year ended 31 March 2022**

---

I report to the trustees on my examination of the financial statements of West View Advice & Resource Centre Limited ('the charity') for the year ended 31 March 2022.

### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

# **West View Advice & Resource Centre Limited**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of West View Advice &  
Resource Centre Limited** *(continued)*

**Year ended 31 March 2022**

---

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.

Censis  
Independent Examiner

Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

2 June 2022

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	18,180	310,751	328,931	374,233
Charitable activities	6	14,140	–	14,140	9,639
Investment income	7	25	–	25	–
<b>Total income</b>		<u>32,345</u>	<u>310,751</u>	<u>343,096</u>	<u>383,872</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8	10,154	312,268	322,422	323,183
<b>Total expenditure</b>		<u>10,154</u>	<u>312,268</u>	<u>322,422</u>	<u>323,183</u>
<b>Net income and net movement in funds</b>		<u>22,191</u>	<u>(1,517)</u>	<u>20,674</u>	<u>60,689</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		110,093	27,826	137,919	77,230
<b>Total funds carried forward</b>		<u>132,284</u>	<u>26,309</u>	<u>158,593</u>	<u>137,919</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 19 form part of these financial statements.

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

## Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	13	33,483	35,059
<b>Current assets</b>			
Debtors	14	6,596	4,869
Cash at bank and in hand		120,006	98,931
		<u>126,602</u>	<u>103,800</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>1,492</u>	<u>940</u>
<b>Net current assets</b>		<u>125,110</u>	<u>102,860</u>
<b>Total assets less current liabilities</b>		<u>158,593</u>	<u>137,919</u>
<b>Net assets</b>		<u>158,593</u>	<u>137,919</u>
<b>Funds of the charity</b>			
Restricted funds		26,309	27,826
Unrestricted funds		132,284	110,093
<b>Total charity funds</b>	17	<u>158,593</u>	<u>137,919</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 1 June 2022, and are signed on behalf of the board by:



D Wise  
Trustee

The notes on pages 9 to 19 form part of these financial statements.

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

## Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Net income	20,674	60,689
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,654	2,098
Other interest receivable and similar income	(25)	–
<i>Changes in:</i>		
Trade and other debtors	(1,727)	(687)
Trade and other creditors	552	–
Cash generated from operations	22,128	62,100
Interest received	25	–
Net cash from operating activities	22,153	62,100
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(1,078)	(7,898)
Net cash used in investing activities	(1,078)	(7,898)
<b>Net increase in cash and cash equivalents</b>	21,075	54,202
<b>Cash and cash equivalents at beginning of year</b>	98,931	44,729
<b>Cash and cash equivalents at end of year</b>	120,006	98,931

The notes on pages 9 to 19 form part of these financial statements.

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

## Notes to the Financial Statements

Year ended 31 March 2022

---

### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Community Centre, Miers Avenue, Hartlepool, TS24 9JQ.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

---

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Equipment	-	25% reducing balance

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

West View Advice & Resource Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable 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.

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

## 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	5,509	–	5,509
<b>Grants</b>			
Hartlepool Borough Council - Community HUB	–	113,520	113,520
Hartlepool Borough Council -Debt Advice	–	15,831	15,831
Hartlepool Borough Council - Flexible Fund	–	10,000	10,000
Hartlepool Borough Council - COVID Grant	10,965	–	10,965
Trusthouse Charitable Foundation	–	12,000	12,000
Holy Trinity PCC	–	1,000	1,000
HAOP Lottery	–	21,000	21,000
Job Retention Scheme	706	–	706
Tackling Inequalities Fund	–	2,316	2,316
NTUC	–	27,905	27,905
Olive & Norman Field Charity	–	450	450
Uk Advice	1,000	–	1,000
Macmillan Cancer Support	–	86,549	86,549
Joseph Rowntree Foundation	–	11,471	11,471
Virgin Money	–	8,709	8,709
	<u>18,180</u>	<u>310,751</u>	<u>328,931</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	3,321	–	3,321
<b>Grants</b>			
Hadrian Trust	–	1,000	1,000
Hartlepool Borough Council - Community HUB	19,969	131,624	151,593
Trusthouse Charitable Foundation	–	15,000	15,000
HAOP Lottery	–	21,000	21,000
Job Retention Scheme	13,307	–	13,307
Charitable Aid Foundation	10,000	–	10,000
County Durham Community Foundation	3,000	–	3,000
Virgin Money	–	16,217	16,217
NTUC	–	29,835	29,835
Olive & Norman Field Charity	900	–	900
Macmillan Cancer Support	–	92,140	92,140
Joseph Rowntree Foundation	6,170	10,750	16,920
	<u>56,667</u>	<u>317,566</u>	<u>374,233</u>

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

## 6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Room & hall hire Kilmarnock Road	11,773	11,773	3,804	3,804
Other	—	—	3,198	3,198
	<u>2,367</u>	<u>2,367</u>	<u>2,637</u>	<u>2,637</u>
	<u>14,140</u>	<u>14,140</u>	<u>9,639</u>	<u>9,639</u>

## 7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest received	25	25	—	—
	<u>25</u>	<u>25</u>	<u>—</u>	<u>—</u>

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

## 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General Fund	10,154	–	10,154
Joseph Rowntree Foundation	–	10,933	10,933
Virgin Money	–	13,514	13,514
Trust House Charitable Trust	–	10,250	10,250
Community HUB	–	113,520	113,520
MacMillan Cancer Support	–	86,549	86,549
HAOP Lottery	–	21,000	21,000
Debt Advice	–	15,831	15,831
Tackling Inequalities	–	2,316	2,316
Flexible Fund	–	10,000	10,000
Olive & Norman Field Charity	–	450	450
NTUC	–	27,905	27,905
	<u>10,154</u>	<u>312,268</u>	<u>322,422</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General Fund	18,975	–	18,975
Joseph Rowntree Foundation	–	2,688	2,688
Virgin Money	–	12,421	12,421
Trust House Charitable Trust	–	13,500	13,500
Community HUB	–	131,624	131,624
Hadrian Trust	–	1,000	1,000
MacMillan Cancer Support	–	92,140	92,140
HAOP Lottery	–	21,000	21,000
NTUC	–	29,835	29,835
	<u>18,975</u>	<u>304,208</u>	<u>323,183</u>

## 9. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>2,654</u>	<u>2,098</u>

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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#### 10. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	940	940

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	247,509	247,270
Social security costs	14,989	15,151
Employer contributions to pension plans	3,360	3,586
	<u>265,858</u>	<u>266,007</u>

The average head count of employees during the year was 13 (2021: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Charitable activities	12	12
Management & governance	1	1
	<u>13</u>	<u>13</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 12. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

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#### 13. Tangible fixed assets

	Freehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2021	32,761	36,846	69,607
Additions	–	1,078	1,078
<b>At 31 March 2022</b>	<u>32,761</u>	<u>37,924</u>	<u>70,685</u>
<b>Depreciation</b>			
At 1 April 2021	4,842	29,706	34,548
Charge for the year	655	1,999	2,654
<b>At 31 March 2022</b>	<u>5,497</u>	<u>31,705</u>	<u>37,202</u>
<b>Carrying amount</b>			
<b>At 31 March 2022</b>	<u>27,264</u>	<u>6,219</u>	<u>33,483</u>
At 31 March 2021	<u>27,919</u>	<u>7,140</u>	<u>35,059</u>

#### 14. Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>6,596</u>	<u>4,869</u>

#### 15. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	940	940
Other creditors	552	–
	<u>1,492</u>	<u>940</u>

#### 16. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,360 (2021: £3,586).

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

## 17. Analysis of charitable funds

### Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General Fund	82,093	32,345	(10,154)	104,284
Contingency Fund	28,000	—	—	28,000
	<u>110,093</u>	<u>32,345</u>	<u>(10,154)</u>	<u>132,284</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General Fund	34,762	66,306	(18,975)	82,093
Contingency Fund	28,000	—	—	28,000
	<u>62,762</u>	<u>66,306</u>	<u>(18,975)</u>	<u>110,093</u>

### Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Hadrian Trust	—	—	—	—
Joseph Rowntree Foundation	8,062	11,471	(10,933)	8,600
Community HUB	—	113,520	(113,520)	—
Virgin Money	13,514	8,709	(13,514)	8,709
Trust House Charitable Trust	6,250	12,000	(10,250)	8,000
MacMillan Cancer Support	—	86,549	(86,549)	—
HAOP Lottery	—	21,000	(21,000)	—
Debt Advice	—	15,831	(15,831)	—
Tackling Inequalities	—	2,316	(2,316)	—
Flexible Fund	—	10,000	(10,000)	—
Olive & Norman Field Charity	—	450	(450)	—
Boiler Fund	—	1,000	—	1,000
NTUC	—	27,905	(27,905)	—
	<u>27,826</u>	<u>310,751</u>	<u>(312,268)</u>	<u>26,309</u>

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

##### 17. Analysis of charitable funds *(continued)*

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Hadrian Trust	–	1,000	(1,000)	–
Joseph Rowntree Foundation	–	10,750	(2,688)	8,062
Community HUB	–	131,624	(131,624)	–
Virgin Money	9,718	16,217	(12,421)	13,514
Trust House Charitable Trust	4,750	15,000	(13,500)	6,250
MacMillan Cancer Support	–	92,140	(92,140)	–
HAOP Lottery	–	21,000	(21,000)	–
NTUC	–	29,835	(29,835)	–
	<u>14,468</u>	<u>317,566</u>	<u>(304,208)</u>	<u>27,826</u>

##### 18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	33,483	–	33,483
Current assets	100,293	26,309	126,602
Creditors less than 1 year	(1,492)	–	(1,492)
<b>Net assets</b>	<u>132,284</u>	<u>26,309</u>	<u>158,593</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	35,059	–	35,059
Current assets	75,974	27,826	103,800
Creditors less than 1 year	(940)	–	(940)
<b>Net assets</b>	<u>110,093</u>	<u>27,826</u>	<u>137,919</u>

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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## 19. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	<u>98,931</u>	<u>21,075</u>	<u>120,006</u>



**WEST VIEW ADVICE AND RESOURCE CENTRE LIMITED**

England & Wales - Charity number 1084632

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# Accounts

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OFFICE COPY

**West View Advice & Resource Centre Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2021**

**CENSIS**  
Chartered accountant  
Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

## Financial Statements

Year ended 31 March 2021

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Independent examiner's report to the trustees	4
Statement of financial activities (including income and expenditure account)	6
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Statement of cash flows	8
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# West View Advice & Resource Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

## Reference and administrative details

<b>Registered charity name</b>	West View Advice & Resource Centre Limited
<b>Charity registration number</b>	1084632
<b>Company registration number</b>	02994776
<b>Principal office and registered office</b>	The Community Centre Miers Avenue Hartlepool TS24 9JQ

## The trustees

D Wise	
C J Simmons	
J E Shaw	
S Griffin	
R W Cook	
K Tranter	
C Clark	
Reverend R Hall	(Appointed 2 September 2020)

**Company secretary** V Evens

**Accountants** Censis  
Chartered accountant  
Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

## Structure, governance and management

A board of 8 trustees, who meet bi monthly, administer the charity. There are subcommittees covering finance and staffing.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

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#### Objectives and activities

The objects of the charity are to:

- (1) improve the conditions of life of residents of Hartlepool by advancing education and providing recreational facilities including by managing a community centre; and
- (2) relieve poverty, sickness and distress of the residents of North East England, including by providing advice on welfare benefits and generally.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

The provision of a resource centre offers much needed support to the residents of Hartlepool. The centre is fully resourced, Advice workers are available throughout the day offering advice on welfare and benefits together with any other advice which may be required.

#### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### Achievements and performance

The centre continues to serve the local community and other areas throughout Hartlepool. Our advice team is kept up to date with the many changes to our society and is highly regarded within the advice sector. This high regard has led other organisations within the third sector to seek our support in advising local residents throughout the Hartlepool area.

The centre also delivers Macmillan advice throughout Northumberland, Durham and the Tees Valley areas.

With the support of our funders, the resource centre will continue to support and advise the general public. The trustees would like to thank our staff and all our volunteers for their continued support.

#### Financial review

The unrestricted free reserves of the charity as at 31 March 2021, (that is those not tied up in fixed assets and contingency funds) amount to £47,034.

The trustees have examined the requirement for free reserves and they consider the charity should aim to provide a contingency fund £28,000 for specific purposes such as redundancy and other contingencies. The trustees also consider that it is prudent to ensure that there are sufficient free reserves at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover support costs, management and administration and to respond to emergency applications for grants which arise from time to time.

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

---

The trustees' annual report and the strategic report were approved on 3 June 2021 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'D Wise', consisting of a large 'D', a 'W', and a small flourish.

D Wise  
Trustee

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of West View Advice & Resource Centre Limited

Year ended 31 March 2021

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I report to the trustees on my examination of the financial statements of West View Advice & Resource Centre Limited ('the charity') for the year ended 31 March 2021.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

# **West View Advice & Resource Centre Limited**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of West View Advice &  
Resource Centre Limited** *(continued)*

**Year ended 31 March 2021**

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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.

CENSIS  
Chartered accountant

Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

4 June 2021

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	56,667	317,566	374,233	291,414
Charitable activities	6	9,639	–	9,639	32,000
Investment income	7	–	–	–	17
<b>Total income</b>		<u>66,306</u>	<u>317,566</u>	<u>383,872</u>	<u>323,431</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8	18,975	304,208	323,183	329,439
<b>Total expenditure</b>		<u>18,975</u>	<u>304,208</u>	<u>323,183</u>	<u>329,439</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>47,331</u>	<u>13,358</u>	<u>60,689</u>	<u>(6,008)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>62,762</u>	<u>14,468</u>	<u>77,230</u>	<u>83,238</u>
<b>Total funds carried forward</b>		<u>110,093</u>	<u>27,826</u>	<u>137,919</u>	<u>77,230</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

## Statement of Financial Position

31 March 2021

		2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	13	35,059	29,259
<b>Current assets</b>			
Debtors	14	4,869	4,182
Cash at bank and in hand		98,931	44,729
		<u>103,800</u>	<u>48,911</u>
<b>Creditors: amounts falling due within one year</b>	15	940	940
<b>Net current assets</b>		<u>102,860</u>	<u>47,971</u>
<b>Total assets less current liabilities</b>		<u>137,919</u>	<u>77,230</u>
<b>Net assets</b>		<u>137,919</u>	<u>77,230</u>
<b>Funds of the charity</b>			
Restricted funds		27,826	14,468
Unrestricted funds		110,093	62,762
<b>Total charity funds</b>	17	<u>137,919</u>	<u>77,230</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 3 June 2021, and are signed on behalf of the board by:



D Wise  
Trustee

The notes on pages 9 to 16 form part of these financial statements.

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

## Statement of Cash Flows

Year ended 31 March 2021

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	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	60,689	(6,008)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,098	883
Other interest receivable and similar income	–	(17)
<i>Changes in:</i>		
Trade and other debtors	<u>(687)</u>	<u>(115)</u>
Cash generated from operations	62,100	(5,257)
Interest received	–	17
Net cash from/(used in) operating activities	<u>62,100</u>	<u>(5,240)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	<u>(7,898)</u>	–
Net cash used in investing activities	<u>(7,898)</u>	–
<b>Net increase/(decrease) in cash and cash equivalents</b>	54,202	(5,240)
<b>Cash and cash equivalents at beginning of year</b>	<u>44,729</u>	<u>49,969</u>
<b>Cash and cash equivalents at end of year</b>	<u>98,931</u>	<u>44,729</u>

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The notes on pages 9 to 16 form part of these financial statements.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2021

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#### 1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Community Centre, Miers Avenue, Hartlepool, TS24 9JQ.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Equipment	-	25% reducing balance

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

West View Advice & Resource Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable 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.

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	3,321	–	3,321
<b>Grants</b>			
Hadrian Trust	–	1,000	1,000
Joseph Rowntree Foundation	(10,750)	10,750	–
Hartlepool Borough Council - Community HUB	19,969	131,624	151,593
Trusthouse Charitable Foundation	–	15,000	15,000
HAOP Lottery	–	21,000	21,000
Job Retention Scheme	13,307	–	13,307
Rothley Trust	–	–	–
Charitable Aid Foundation	10,000	–	10,000
County Durham Community Foundation	3,000	–	3,000
Virgin Money	–	16,217	16,217
NTUC	–	29,835	29,835
Olive & Norman Field Charity	900	–	900
Macmillan Cancer Support	–	92,140	92,140
Joseph Rowntree Foundation	16,920	–	16,920
	<u>56,667</u>	<u>317,566</u>	<u>374,233</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	4,751	–	4,751
<b>Grants</b>			
Catalyst - Clinical Commissioning Group	10,366	–	10,366
Hadrian Trust	–	1,000	1,000
Hartlepool Borough Council - Community HUB	–	115,661	115,661
Tudor Trust	–	3,000	3,000
Trusthouse Charitable Foundation	–	19,000	19,000
Hospital of God Greatham	2,000	–	2,000
Rothley Trust	–	1,250	1,250
Virgin Money	–	12,958	12,958
NTUC	–	30,221	30,221
Macmillan Cancer Support	–	81,867	81,867
Joseph Rowntree Foundation	9,340	–	9,340
	<u>26,457</u>	<u>264,957</u>	<u>291,414</u>

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

## 6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Room & hall hire	3,804	3,804	20,079	20,079
Kilmarnock Road	3,198	3,198	1,066	1,066
Other	2,637	2,637	10,855	10,855
	<u>9,639</u>	<u>9,639</u>	<u>32,000</u>	<u>32,000</u>

## 7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest received	—	—	17	17
	<u>—</u>	<u>—</u>	<u>17</u>	<u>17</u>

## 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General Fund	18,975	—	18,975
Joseph Rowntree Foundation	—	2,688	2,688
Virgin Money	—	12,421	12,421
Trust House Charitable Trust	—	13,500	13,500
Community HUB	—	131,624	131,624
Hadrian Trust	—	1,000	1,000
MacMillan Cancer Support	—	92,140	92,140
HAOP Lottery	—	21,000	21,000
NTUC	—	29,835	29,835
	<u>18,975</u>	<u>304,208</u>	<u>323,183</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
General Fund	78,950	—	78,950
Virgin Money	—	3,240	3,240
Trust House Charitable Trust	—	14,250	14,250
Community HUB	—	115,661	115,661
Hadrian Trust	—	1,000	1,000
Rothley Trust	—	1,250	1,250
MacMillan Cancer Support	—	84,867	84,867
NTUC	—	30,221	30,221
	<u>78,950</u>	<u>250,489</u>	<u>329,439</u>

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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#### 9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	2,098	883

#### 10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	940	940

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	247,270	251,826
Social security costs	15,151	15,671
Employer contributions to pension plans	3,586	3,686
	<u>266,007</u>	<u>271,183</u>

The average head count of employees during the year was 13 (2020: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Charitable activities	12	12
Management & governance	1	1
	<u>13</u>	<u>13</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 12. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

# West View Advice & Resource Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

## 13. Tangible fixed assets

	Freehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2020	32,761	28,948	61,709
Additions	—	7,898	7,898
<b>At 31 March 2021</b>	<u>32,761</u>	<u>36,846</u>	<u>69,607</u>
<b>Depreciation</b>			
At 1 April 2020	4,187	28,263	32,450
Charge for the year	655	1,443	2,098
<b>At 31 March 2021</b>	<u>4,842</u>	<u>29,706</u>	<u>34,548</u>
<b>Carrying amount</b>			
<b>At 31 March 2021</b>	<u>27,919</u>	<u>7,140</u>	<u>35,059</u>
At 31 March 2020	<u>28,574</u>	<u>685</u>	<u>29,259</u>

## 14. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>4,869</u>	<u>4,182</u>

## 15. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>940</u>	<u>940</u>

## 16. Pensions and other post retirement benefits

### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,586 (2020: £3,686).

# West View Advice & Resource Centre Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General Fund	34,762	66,306	(18,975)	82,093
Contingency Fund	28,000	–	–	28,000
	<u>62,762</u>	<u>66,306</u>	<u>(18,975)</u>	<u>110,093</u>

##### Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Hadrian Trust	–	1,000	(1,000)	–
Joseph Rowntree Foundation	–	10,750	(2,688)	8,062
Community HUB	–	131,624	(131,624)	–
Virgin Money	9,718	16,217	(12,421)	13,514
Trust House Charitable Trust	4,750	15,000	(13,500)	6,250
MacMillan Cancer Support	–	92,140	(92,140)	–
HAOP Lottery	–	21,000	(21,000)	–
NTUC	–	29,835	(29,835)	–
	<u>14,468</u>	<u>317,566</u>	<u>(304,208)</u>	<u>27,826</u>

#### 18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible fixed assets	35,059	–	35,059	29,259
Current assets	75,974	27,826	103,800	48,911
Creditors less than 1 year	(940)	–	(940)	(940)
<b>Net assets</b>	<u>110,093</u>	<u>27,826</u>	<u>137,919</u>	<u>77,230</u>