

WHEATLEY HILL COMMUNITY ASSOCIATION

England & Wales · Charity number 1105615

Details

Status	Registered
Legal form	Charitable company
Company number	05067671
Registered	2004-08-24
Register	View on the Charity Commission register

Contact

Address	Wheatley Hill Community Association Wheatley Hill Durham DH6 3JS
Phone	01429820214
Email	admin@greenhillscentre.co.uk
Website	www.greenhillscentre.co.uk

Activities

Objects: A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF WHEATLEY HILL AND DISTRICT WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND THE INHABITANTS 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 OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;B) TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE

Activities: WE EXIST FOR THE COMMUNITY AGED 0 TO 90 PLUS.BENEFITS INCLUDE: GYM, FITNESS SESSIONS, CAFE & CATERING, MEALS ON WHEELS SERVICE, LUNCHEON CLUB, MEN'S & WOMEN'S SOCIAL SUPORT GROUPS, SEQUENCE DANCE, ART GROUP, CHILDREN'S AFTERSCHOOL ACTIVITIES, BABY & TODDLER GROUP, SCHOOL HOLIDAY ACTIVITY PROGRAMMES, CULTURAL OPPORTUNITIES INCLUDING TOURING THEATRE, WHOLE FAMILY SOCIAL EVENTS & CELEBRATION

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** DURHAM
- Durham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£336,291	£341,950	-	-
2024-03-31	£299,123	£284,219	-	-
2023-03-31	£181,726	£227,291	-	-
2022-03-31	£200,091	£197,109	-	-
2021-03-31	£220,378	£167,903	-	-

Trustees

Name	Role	Appointed
Damien Bartman	Chair	2024-05-17
BARRY ROBINSON		2016-05-17
Gavin Lee Walker		2024-05-07
Linsey Johnson		2025-05-10
Victoria Louise Summerill		2025-05-10

WHEATLEY HILL COMMUNITY ASSOCIATION

England & Wales - Charity number 1105615

Accounts

REGISTERED COMPANY NUMBER: 05067671 (England and Wales)
REGISTERED CHARITY NUMBER: 1105615

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025
FOR
W HEATLEY HILL COMMUNITY ASSOCIATION

BK Plus Limited
Chartered Certified Accountants
13 Windsor Terrace
Jesmond
Newcastle upon Tyne
NE2 4HE

W HEATLEY HILL COM MUNITY ASSOCIATION

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WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 April 2024 to 30 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable objects

As stated in our Memorandum and Articles of Association the charitable purpose of WHCA is:

'To promote the benefit of the inhabitants of Wheatley Hill and district without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and the inhabitants 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 object of improving the condition of life for the said inhabitants.'

Our vision for WHCA remains unchanged and stems directly from our Charitable Objects:

To be sustainable for the longer term and continue to provide and develop services and benefits that meet the needs of Wheatley Hill and our local community.

Our vision remains underpinned by a number of High-level Objectives which are to:

- Maintain and extend the range of benefits we provide to meet the needs of our community;
- Continue to engage with and involve our community so that we recognise and respond to meet their expressed and emergent needs, and to agree priorities with regard to what they would like from their community centre;
- Seek funding from revenue grants and self-generated income, i.e. from our own endeavours which will help us to develop and deliver projects to meet community priorities;
- Maintain our robust process of preparing an annual budget forecast for the start of each financial year and regularly reviewing our prevailing financial position vs. the budget forecast as we move through the financial year and taking prompt corrective action should the need arise; and
- Maintain tight financial control of expenditure regardless of whether from restricted or unrestricted funds.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

OBJECTIVES AND ACTIVITIES

Significant activities

Profile of Wheatley Hill

Wheatley Hill, a village in County Durham, England, has a strong historical connection to coal mining, which influences its social and demographic characteristics. The population is relatively small (3150 as per the 2021 Census) and features a mix of long-term older residents and younger families seeking affordable housing.

The age distribution tends towards an older demographic of adults (53% of the local residents are over 40), with population shifts caused by younger individuals moving away for work. The area faces socioeconomic challenges due to the decline of the coal industry, contributing to higher unemployment and lower incomes compared to national averages, though local efforts are trying to improve these conditions. Predominantly White British, the village's demographic is starting to become more diverse. Educational attainment varies, with local initiatives aimed at enhancing skills and training for younger residents. Wheatley Hill maintains a strong sense of community through local organizations and events that foster social cohesion, particularly among long-term residents.

Of the population of Wheatley Hill 550 (17.4%, compared to an England average of 10%) are living in the most deprived 10% of areas of England by Indices of Deprivation. In terms of the general health of residents, 28.76% of Wheatley Hill residents have a Health level of Fair or below, compared to 17.9% for England overall.

Many of Wheatley Hill's population use our Centre regularly. We also draw in a significant number of users from the wider area and beyond.

Wheatley Hill can be currently characterised as a community with approximately:

- 30.7% of children aged 0-19 are in relative low-income families compared with 24.8% across England.
- 23% of children are living in absolute poverty compared with 19.6% across England.
- The overall crime rate stands at 172 offences per 1000 people, compared nationally to 115 per 1000.
- 27.8% of the area are classed as Disabled under the Equality Act compared with 17.3% across England.
- 32% of population have a long-term illness compared with 24.1% across England.
- 28% of the area are reported as having no qualifications, compared with 18.1% in England.
- 52% of the area are classed as Economically Active compared with 57.4% across England.
- 25.2% of households have no car compared with 23.5% across England.

Objectives and activities:

- Further develop the relatively new Operations Manager into role
- Recruit additional Trustees to stabilise WHCA
- Gain new funding streams to ensure survival of WHCA
- Focus on developing scope of internal assets to community
- Engage with younger demographic while preserving existing client base
- Work to improve relationships with community and Local Authority partners

WHCA faced numerous challenges relating to both staff and trustees:

- Tammy Best being the new Operations Manager having to develop herself in the role with limited support and training
- New and inexperienced Trustees being brought to the Board, having to find their feet.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

OBJECTIVES AND ACTIVITIES

With a relatively new Operations Head and Board, the day to day running of the Centre has been challenging and a vast amount of new knowledge and ideas have been gained. Whilst the team have been working hard to develop the Centre further and create a cohesive, effective unit.

Tammy Best has worked hard, with her team, to get processes and funding put in place to continue the work of WHCA. A New Board of 5 Trustees was formed with the aim of adding stability to the Centre.

Public benefit

WHCA exists to be responsive to the expressed and emergent needs of our local community and to provide benefits in various forms for the inhabitants of Wheatley Hill and surrounding area. In order to achieve this, we have to draw on two principal sources of funding:

- Our own endeavours, e.g. catering - including our Meals on Wheels service, and for numerous events and community social functions; our community gym and venue hire.
- Revenue and capital grants from funders which enabled us to deliver specific programmes and projects to meet the expressed and emergent needs of our community and from some of which we can derive venue hire or a project management/administration fee.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Delivering charitable benefits

Our facilities for the benefit of our community are:

Indoor:

- A well equipped kitchen from which hot and cold meals are prepared for our café and for our Meals on Wheels service to the local community; and in-house catered functions.
- Community gym for both cardio-vascular and strength training.
- Licensed function suite for weddings, parties and social functions for our community and which also serves as a theatre for the range of children oriented productions we provide.
- Our well equipped children's and young family's play room.
- Our young children's soft play and 'play and learn' literacy rooms.
- A library/resource room with IT.
- Meeting rooms.
- Office space available to rent/lease.

Outdoor:

- Community garden
- Multi Use Games Arena (MUGA).
- Football pitch.
- Young children's playpark
- Young children's sandpit

We also sub-lease a small area of land to Woodcraft for Landscapes, a local organisation providing agriculturally based occupation for people with learning and other difficulties.

During the year ending 31 March 2025 the benefits we were able to deliver were:

For our elderly

We have operated our Meals on Wheels service since 2010 offering the elderly and less mobile members of our local community a midday meal seven days a week. There are also regular sessions for older men's & women's groups for luncheons through the week. We have operated various sessions for hobbies and general interests to engage and bring together a mix of older and younger clientele.

For adults

The main benefit for adults was access to our gym, fitness & wellbeing sessions (i.e. tai-chi & soundbath) to promote good mental health, provision of food parcels and fuel vouchers to the most in need.

We offer training courses through Eden Training academy, WEA and Learning curve.

We are still a Cultural hub working with No more Nowt, encouraging trips and activities to broaden the reach of cultural arts, theatre, media and music.

We also work alongside HIYED giving adults with additional needs the opportunities of placements and paid work.

We have offered supper clubs and warm spaces for people who are struggling with food.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES

FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

For children and young families

Our children and young people want activities which not only address physical activity needs but also social interaction amongst their peers. We have run a successful youth group in partnership with Durham City You Project. We have run a variety of art and creative projects alongside Fun & Food to ensure that the needs of young people/families are met over school holidays.

We have worked closely with the Foundation of light running two groups on a Wednesday evening and Saturday morning offering outreach football to the under 6's

Work alongside Durham City Youth to offer various evening youth sessions

We work alongside Stars community learning offering cooking sessions and Youth provision weekly

We work closely with North East Dance who offer workshops at the Centre for all ages.

During the year we have managed to achieve the following:

Significantly increased the amount of self-generated income, thereby lessening the reliance on the ever-dwindling pots of funding.

Staff - We believe in supporting our community and where possible employing local residents. Our apprentice completed her first year and passed with a distinction. To that end we have managed to secure paid work for two volunteers.

Bringing in the The Bread-and-Butter thing has generated a significant increase in footfall in the building, reaching out to new clients and encouraging new volunteers.

We continue to build our daytime party packages, and are working hard to generate the attendance for the party night events.

FINANCIAL REVIEW

Financial position

Income and Expenditure

For the year ending 30 March 2025 our total Incoming Resources amounted to £336,291 and our Expenditure of £341,950 giving a deficit of £5,659.

There was a range of grants available to which we successfully applied in order to help us keep our Meals on Wheels service in operation and meet our standing overhead costs. A number of funders who had awarded funding in previous years allowed some unused funding to be re-purposed to help us deal with the financial consequences of the pandemic and gross reduction in footfall related income.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

FINANCIAL REVIEW

Funding sources

The restricted revenue funding we were awarded for the year ending 30 March 2025 amounted to £152,903.

This funding, was for the benefit of our local community, either directly by supporting our Meals on Wheels service; or by supporting our overhead costs (including some salary support and utilities in particular). Our total funds carried forward to the year ending 31 March 2026 amounted to £163,771, compared to £169,430 brought forward from last year. This decrease is a reflection of when the grants were received in the year ending 30 March 2025.

We were extremely grateful for this funding support which we received from Durham County Council; County Durham Community Foundation; East Durham Community; the Co-op; Wheatley Hill Parish, Community Action Northumberland, Ballinger Foundation, Greatham Foundation, Believe Housing and The National Lottery Community Fund. Without this funding support we would have been unable to continue with our Meals on Wheels service.

This augmented the funding we carried forward from previous financial years.

Reserves policy

Our unrestricted (free) reserves cover:

1. Any short-term gap between spending and income.
2. The costs of a controlled dissolution of the Association.

With the threat posed by the pandemic it became quite pressing to have a more rigorous evaluation of the reserves we should hold to cover winding-up of the Association. The outcome was that we should have unrestricted reserves in the region of £55K to £60K. This should cover for a 6-month run-down period the costs of employment and redundancy payments for staff, including employer pension contribution; insurance and utilities costs; and the transport costs for the Meals on Wheels delivery van.

At 31st March 2025 our free reserves amounted £35,089. Depending on what is available at the time of dissolution this figure would be augmented by any unused designated funding.

Going concern

Subject to being able to deal with and mitigate the impact of the risks identified below the trustees regard the Association as a going concern that operates in a deprived area with limited opportunities for price increases for services and activities to provide substantial and long term revenue funding to help meet our core costs.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

FUTURE PLANS

Objectives for the year ending 31 March 2026.

Develop the Centre into a more self-sufficient entity:

- To pursue all relevant sources of funding to enable us to continue, and expand upon, our Meals on Wheels service and to meet the increased demands from a much wider area.
- To seek funding that would enable us to meet our establishment overhead costs throughout the next 2-3 year cycle.
- To ensure that we maintained a level of reserves that would enable us to remain viable and to be able to sustain the Association through and beyond the pandemic.

We would also be looking to generate more self-revenue by:

- Seek other sources of room rent/venue hire.
- Increasing the usage and revenue from the Café
- Seek longer term revenue funding for projects for our community and from which we can recover core costs/overheads.
- Increase the staffing levels to reflect the increase in activities and the future growth of the Centre, including a Deputy Operations Manager.
- Maintain paid staffing levels.
- Increase the number of volunteers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Wheatley Hill Community Association is registered as a charity with the Charities Commission and is incorporated as a company limited by guarantee with Companies House. WHCA is governed by its Memorandum and Articles of Association which incorporate its charitable objects.

Membership is open to anyone over the age of 18 with the liability of agreeing to contribute £1 in the event of the charity having to be wound up.

Each trustee/director, including the Chair, is required to stand for re-election each year at the AGM. The board can have up to 12 trustees/directors, some of whom can be co-opted.

Recruitment and appointment of new trustees

WHCA normally seeks to recruit trustees locally as this maintains strong links with the community and its needs. Trustees with a professional background or specific expertise and experience, e.g. management, finance, legal are usually drawn from a wider area.

The aim is to have a Board which collectively has a wide ranging level of local knowledge and involvement, experience and professional expertise to inform its governance and decision making; and the awareness to know when it will need external advice.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES

FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of trustees has the ultimate responsibility for what the WHCA does and how it does it; and to ensure compliance with its governing document, the law and prevailing legislation and regulations.

WHCA employs a paid staff (currently the full-time Operations Manager and 8 part time staff) and a number of volunteers all of whom are managed by the Operations Manager. The paid staff cover catering, reception/administration, caretaking and cleaning.

The Operations Manager has a delegated responsibility from the Board for the general management of the Centre. She is also the Designated Premises Supervisor and has a personal responsibility to comply with the requirements of the Licensing Act. Consequently the final decision on what can or cannot be done on the premises with regard to the sale of alcohol and how this may limit which function/events bookings we are able to accept rests with the Operations Manager and when necessary guidance and advice will be sought from the licensing authorities to ensure that the DPS and the premises licence are not put at risk.

Induction and training of new trustees

WHCA's normal practice with regard to the induction and training of new trustees is to invite a prospective trustee to attend 3 Board meetings so they can familiarise themselves with what we do and how we do it in order to achieve our charitable objects. It also provides the opportunity for the Board to respond to any questions as they arise and to advise where specific information can be obtained - usually from the Charity Commission's publications or their website. In addition WHCA has compiled an induction pack covering:

- The Association and its aims.
- What is expected of a trustee in terms of responsibilities and personal qualities.
- How the Association operates.

Wider network

An essential part of our wider network is our relationship with local County Councillors, Wheatley Hill Parish Council and with our local County Council through the East Durham Area Action Partnership.

We also have established relationships with local schools, neighbourhood policing, Wheatley Hill Mothers Club, Woodcraft for Landscapes, and Wheatley Hill History Club.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05067671 (England and Wales)

Registered Charity number

1105615

Registered office

Stephens Terrace

Wheatley Hill

Co. Durham

DH6 3JS

REPORT OF THE TRUSTEES FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

Damien Bartman	Chair	appointed 8 July 2024
John Probert	Treasurer	resigned 10 May 2025
Gavin Walker		appointed 8 July 2024
Barry Robinson		
Linsey Johnson		appointed 10 May 2025
Victoria Sumner		appointed 25 May 2025

Staff
Tam my Best Operations Manager

Damian Bartsman

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WHEATLEY HILL COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Wheatley Hill Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 1 April 2024 to 30 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.



Nicholas Liley, FCA

BK Plus Limited
Chartered Certified Accountants
13 Windsor Terrace
Jesmond
Newcastle upon Tyne
NE2 4HE

Date: 2 February 2026

W HEATLEY HILL COM MUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

				Period 1/4/24 to 30/3/25 Total funds £	Year Ended 31/3/24 Total funds £
	Notes	Unrestricted fund £	Restricted funds £		
INCOME AND ENDOW MENTS FROM					
Donations and legacies	2	734	-	734	2,167
Charitable activities	4				
Grant income		41,701	152,903	194,604	161,551
Com munity building income		139,252	-	139,252	126,179
Other trading activities	3	1,244	-	1,244	-
Other income		457	-	457	9,226
Total		183,388	152,903	336,291	299,123
EXPENDITURE ON					
Charitable activities	5				
Staff and support costs		122,468	33,394	155,862	123,623
Activities expenses and equipment		40,255	32,302	72,557	72,321
Premises and administration costs		85,757	27,774	113,531	88,275
Total		248,480	93,470	341,950	284,219
NET INCOME/(EXPENDITURE)		(65,092)	59,433	(5,659)	14,904
Transfers between funds	19	(1,794)	1,794	-	-
Net movement in funds		(66,886)	61,227	(5,659)	14,904
RECONCILIATION OF FUNDS					
Total funds brought forward		101,975	67,455	169,430	154,526
TOTAL FUNDS CARRIED FORWARD		35,089	128,682	163,771	169,430

The notes form part of these financial statements

W HEATLEY HILL COM MUNITY ASSOCIATION

BALANCE SHEET 30 MARCH 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	12	711,881	751,761
CURRENT ASSETS			
Stocks	13	1,160	1,750
Debtors	14	4,260	518
Cash at bank and in hand		78,920	48,819
		<u>84,340</u>	<u>51,087</u>
CREDITORS			
Amounts falling due within one year	15	(44,443)	(25,294)
		<u>39,897</u>	<u>25,793</u>
NET CURRENT ASSETS			
		<u>39,897</u>	<u>25,793</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>751,778</u>	<u>777,554</u>
CREDITORS			
Amounts falling due after more than one year	16	(80,468)	(80,468)
ACCRUALS AND DEFERRED INCOME	17	(507,539)	(527,656)
		<u>163,771</u>	<u>169,430</u>
NET ASSETS		<u>163,771</u>	<u>169,430</u>
FUNDS	19		
Unrestricted funds		35,089	101,975
Restricted funds		128,682	67,455
TOTAL FUNDS		<u>163,771</u>	<u>169,430</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 March 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION

BALANCE SHEET - continued

30 MARCH 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2026 and were signed on its behalf by:

Damian Bartman

Mr D Bartman - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

Going Concern

The financial statements are prepared on the going concern basis. In the opinion of trustees, no material uncertainties exist about the charity's ability to continue.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing com mitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

Pension costs and other post-retirement benefits

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

Financial instruments

All financial assets and financial liabilities of the charity qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	Period 1/4/24 to 30/3/25 £	Year Ended 31/3/24 £
Donations	734	2,167

3. OTHER TRADING ACTIVITIES

	Period 1/4/24 to 30/3/25 £	Year Ended 31/3/24 £
Fundraising	1,244	-

W HEATLEY HILL COM MUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

4. INCOME FROM CHARITABLE ACTIVITIES

			Period 1/4/24 to 30/3/25	Year Ended 31/3/24
	Grant income £	Com munity building income £	Total activities £	Total activities £
County Durham Com munity Foundation	21,301	-	21,301	7,000
Durham County Council	22,583	-	22,583	12,821
East Durham Trust	7,400	-	7,400	-
W heatley Hill Parish Council	3,500	-	3,500	8,300
Co-operative Com munity Fund	1,215	-	1,215	929
Hadrian Trust	-	-	-	1,000
National Lottery Com munity Fund	85,546	-	85,546	62,748
Ballinger Foundation	20,000	-	20,000	30,000
Believe Housing	10,000	-	10,000	1,000
Coalfield Regeneration Trust	-	-	-	5,000
Greatham Foundation	1,000	-	1,000	-
NHS - PCP	-	-	-	7,473
KFC Foundation	-	-	-	2,500
Greggs Foundation	-	-	-	20,000
East Durham Com munity Fund	2,640	-	2,640	780
The Barbour Foundation	-	-	-	2,000
East Durham College	500	-	500	-
Com munity Action Northumberland	18,919	-	18,919	-
Hire of hall and services	-	50,134	50,134	44,981
Highway to fitness	-	7,904	7,904	6,858
Social events and entertainment	-	19,886	19,886	21,243
Kitchen sales	-	51,841	51,841	42,730
Bar sales	-	9,487	9,487	10,367
	<u>194,604</u>	<u>139,252</u>	<u>333,856</u>	<u>287,730</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Staff and support costs	155,862	-	155,862
Activities expenses and equipment	68,506	4,051	72,557
Premises and administration costs	-	113,531	113,531
	<u>224,368</u>	<u>117,582</u>	<u>341,950</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Period 1/4/24 to 30/3/25 £	Year Ended 31/3/24 £
Staff costs	148,907	123,623
Sessional staff	604	-
Staff and volunteer expenses	6,351	-
Transport costs	5,990	4,812
Publicity	379	-
Social events and entertainment	30,488	24,265
Subscriptions	308	2,178
Professional fees	2,048	-
Sundry expenses	638	1,271
Kitchen provisions	22,438	29,155
Bar purchases	6,217	4,028
Services provided	11,534	6,963
Services provided	(11,534)	(6,963)
	<u>224,368</u>	<u>189,332</u>

W HEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Activities expenses and equipment	4,051	-	4,051
Premises and administration costs	111,697	1,834	113,531
	<u>115,748</u>	<u>1,834</u>	<u>117,582</u>

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

	Activities expenses and equipment £	Premises and administration costs £	Period 1/4/24 to 30/3/25 £	Year Ended 31/3/24 £
Water rates	-	925	925	3,571
Insurances	-	2,067	2,067	355
Heat and light	-	24,356	24,356	38,378
Telephone	-	3,073	3,073	2,210
Postage, printing and stationery	-	1,113	1,113	1,092
Computer costs and software	-	1,952	1,952	622
Repairs and maintenance	4,051	56,108	60,159	16,977
Cleaning	-	1,683	1,683	1,341
Bank charges	-	657	657	622
Grant amortisation	-	(20,117)	(20,117)	(20,117)
Depreciation of tangible and heritage assets	-	39,880	39,880	45,960
Loss on sale of tangible fixed assets	-	-	-	1,044
Accountancy and professional charges	-	1,834	1,834	2,832
	<u>4,051</u>	<u>113,531</u>	<u>117,582</u>	<u>94,887</u>

8. NET INCOME/(EXPENDITURE)

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

	Period 1/4/24 to 30/3/25 £	Year Ended 31/3/24 £
Accountancy charges	1,800	1,740
Professional fees	34	1,092
Depreciation - owned assets	39,880	45,960
Deficit on disposal of fixed assets	-	1,044
	<u></u>	<u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 March 2025 nor for the year ended 31 March 2024.

10. STAFF COSTS

	Period 1/4/24 to 30/3/25 £	Year Ended 31/3/24 £
Wages and salaries	144,504	116,229
Social security costs	2,255	5,790
Other pension costs	2,148	1,604
	<u>148,907</u>	<u>123,623</u>

The charity's key management personnel comprise the Trustees, and Operations Manager. The total employee benefits including social security of the key management personnel were £32,805 (2024 - £30,992).

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

	Period 1/4/24 to 30/3/25	Year Ended 31/3/24
Projects	9	9
Administration	2	2
	<u>11</u>	<u>11</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOW MENTS FROM			
Donations and legacies	2,167	-	2,167
Charitable activities			
Grant income	46,300	115,251	161,551
Com munity building income	126,179	-	126,179
Other income	9,226	-	9,226
Total	183,872	115,251	299,123
EXPENDITURE ON			
Charitable activities			
Staff and support costs	50,003	73,620	123,623
Activities expenses and equipment	45,337	26,984	72,321
Premises and administration costs	85,401	2,874	88,275
Total	180,741	103,478	284,219
NET INCOME	3,131	11,773	14,904
Transfers between funds	(1,127)	1,127	-
Net movement in funds	2,004	12,900	14,904
RECONCILIATION OF FUNDS			
Total funds brought forward	99,971	54,555	154,526
TOTAL FUNDS CARRIED FORWARD	101,975	67,455	169,430

W HEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2024 and 30 March 2025	1,082,293	257,840	5,000	1,345,133
DEPRECIATION				
At 1 April 2024	403,498	188,624	1,250	593,372
Charge for year	21,640	17,303	937	39,880
At 30 March 2025	425,138	205,927	2,187	633,252
NET BOOK VALUE				
At 30 March 2025	657,155	51,913	2,813	711,881
At 31 March 2024	678,795	69,216	3,750	751,761

13. STOCKS

	2025 £	2024 £
Stocks	1,160	1,750

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	2,763	-
Other debtors	1,497	518
	4,260	518

W HEATLEY HILL COM MUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	18,012	-
Other creditors	4,514	1,697
Accrued expenses	1,800	3,480
Deferred grants	20,117	20,117
	<u>44,443</u>	<u>25,294</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Deferred grants	<u>80,468</u>	<u>80,468</u>

17. ACCRUALS AND DEFERRED INCOME

	2025	2024
	£	£
Deferred grants	<u>507,539</u>	<u>527,656</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	665,084	46,797	711,881	751,761
Current assets	2,455	81,885	84,340	51,087
Current liabilities	(44,443)	-	(44,443)	(25,294)
Long term liabilities	(80,468)	-	(80,468)	(80,468)
Accruals and deferred income	(507,539)	-	(507,539)	(527,656)
	<u>35,089</u>	<u>128,682</u>	<u>163,771</u>	<u>169,430</u>

W HEATLEY HILL COM MUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

19. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 30/3/25 £
Unrestricted funds				
General fund	101,975	(65,092)	(1,794)	35,089
Restricted funds				
Capital Fund	48,251	(1,454)	-	46,797
KFC Foundation-Youth Engagement Room	285	(285)	-	-
National Lottery Com munity Fund-Staff Salaries	-	66,563	-	66,563
Durham County Council-Fun and Food-Holiday Food and Activities for Young People	-	35	(35)	-
Believe Housing Com munity Grant-Nurture and Nature	1,000	(951)	(49)	-
NHS PCP Happiness Hub-Girls with Goals	4,123	(4,123)	-	-
Greggs Foundation-Staff Member's Salary	11,667	(12,938)	1,271	-
County Durham Com munity Foundation- Welcome Space	1,200	(1,200)	-	-
Co-operative Com munity Fund-Playgroup Set Up	929	(1,617)	688	-
County Durham Com munity Foundation - Cafe Set-up Costs	-	81	(81)	-
County Durham Com munity Foundation - Poverty Hurts	-	9,429	-	9,429
Believe Housing - Luncheon Club	-	5,893	-	5,893
	<u>67,455</u>	<u>59,433</u>	<u>1,794</u>	<u>128,682</u>
TOTAL FUNDS	<u>169,430</u>	<u>(5,659)</u>	<u>-</u>	<u>163,771</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,388	(248,480)	(65,092)
Restricted funds			
Capital Fund	-	(1,454)	(1,454)
KFC Foundation-Youth Engagement Room	-	(285)	(285)
National Lottery Com munity Fund-Staff Salaries	85,546	(18,983)	66,563
Durham County Council-Fun and Food-Holiday Food and Activities for Young People	8,583	(8,548)	35
Believe Housing Com munity Grant-Nurture and Nature	-	(951)	(951)
NHS PCP Happiness Hub-Girls with Goals	-	(4,123)	(4,123)
Greggs Foundation-Staff Member's Salary	-	(12,938)	(12,938)
East Durham Com munity Foundation-No More Nowt-Cultural Hub	2,640	(2,640)	-
County Durham Com munity Foundation- Welcome Space	6,000	(7,200)	(1,200)
Co-operative Com munity Fund-Playgroup Set Up	1,215	(2,832)	(1,617)
Durham County Council - Stop Smoking	5,000	(5,000)	-
County Durham Com munity Foundation - Cafe Set-up Costs	5,000	(4,919)	81
County Durham Com munity Foundation - Poverty Hurts	10,000	(571)	9,429
Believe Housing - Luncheon Club	10,000	(4,107)	5,893
Com munity Action Northumberland - Boiler Replacment	18,919	(18,919)	-
	<u>152,903</u>	<u>(93,470)</u>	<u>59,433</u>
TOTAL FUNDS	<u>336,291</u>	<u>(341,950)</u>	<u>(5,659)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	99,971	3,131	(1,127)	101,975
Restricted funds				
Capital Fund	49,705	(1,454)	-	48,251
East Durham Trust-Art Workshops and Alice in Wonderland Pantomime	4,850	(5,234)	384	-
County Durham Sport-Sport England Together Fund-Young Peoples Sport	-	(104)	104	-
KFC Foundation-Youth Engagement Room	-	285	-	285
National Lottery Com munity Fund-Staff Salaries	-	7	(7)	-
Durham County Council-Durham Works-Work Trial	-	9	(9)	-
Believe Housing Com munity Grant-Nurture and Nature	-	1,000	-	1,000
NHS PCP Happiness Hub-Girls with Goals	-	4,123	-	4,123
Greggs Foundation-Staff Member's Salary	-	11,012	655	11,667
County Durham Com munity Foundation- Welcome Space	-	1,200	-	1,200
Co-operative Com munity Fund-Playgroup Set Up	-	929	-	929
	<u>54,555</u>	<u>11,773</u>	<u>1,127</u>	<u>67,455</u>
TOTAL FUNDS	<u>154,526</u>	<u>14,904</u>	<u>-</u>	<u>169,430</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,872	(180,741)	3,131
Restricted funds			
Capital Fund	-	(1,454)	(1,454)
East Durham Trust-Art Workshops and Alice in Wonderland Pantomime	-	(5,234)	(5,234)
County Durham Sport-Sport England Together Fund-Young Peoples Sport	4,145	(4,249)	(104)
KFC Foundation-Youth Engagement Room	2,500	(2,215)	285
National Lottery Com munity Fund-Staff Salaries	62,748	(62,741)	7
Durham County Council-Fun and Food-Holiday Food and Activities for Young People	7,495	(7,495)	-
Durham County Council-Durham Works-Work Trial	1,181	(1,172)	9
Believe Housing Com munity Grant-Nurture and Nature	1,000	-	1,000
NHS PCP Happiness Hub-Girls with Goals	7,473	(3,350)	4,123
Greggs Foundation-Staff Member's Salary	20,000	(8,988)	11,012
East Durham Com munity Foundation-No More Nowt-Cultural Hub	780	(780)	-
County Durham Com munity Foundation-Household Support	4,000	(4,000)	-
County Durham Com munity Foundation- Welcome Space	3,000	(1,800)	1,200
Co-operative Com munity Fund-Playgroup Set Up	929	-	929
	<u>115,251</u>	<u>(103,478)</u>	<u>11,773</u>
TOTAL FUNDS	<u>299,123</u>	<u>(284,219)</u>	<u>14,904</u>

Capital fund

The capital fund represents incoming resources recognised in the year they are received but which have been provided for the purchase of assets. These grants are being amortised over the life of the asset.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

19. MOVEMENT IN FUNDS - continued

Transfers between funds

Transfers represent the completion of a project with the transfer of funds to or from unrestricted and the transfer of funds to purchase an asset capitalised as unrestricted.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 30 March 2025.

21. ULTIMATE CONTROLLING PARTY

The charitable company is under the control of the trustees.

WHEATLEY HILL COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

	Period 1/4/24 to 30/3/25 £	Year Ended 31/3/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	734	2,167
Other trading activities		
Fundraising	1,244	-
Charitable activities		
County Durham Community Foundation	21,301	7,000
Durham County Council	22,583	12,821
East Durham Trust	7,400	-
Wheatley Hill Parish Council	3,500	8,300
Co-operative Community Fund	1,215	929
Hadrian Trust	-	1,000
National Lottery Community Fund	85,546	62,748
Ballinger Foundation	20,000	30,000
Believe Housing	10,000	1,000
Coalfield Regeneration Trust	-	5,000
Greatham Foundation	1,000	-
NHS - PCP	-	7,473
KFC Foundation	-	2,500
Greggs Foundation	-	20,000
East Durham Community Fund	2,640	780
The Barbour Foundation	-	2,000
East Durham College	500	-
Community Action Northumberland	18,919	-
Hire of hall and services	50,134	44,981
Highway to fitness	7,904	6,858
Social events and entertainment	19,886	21,243
Kitchen sales	51,841	42,730
Bar sales	9,487	10,367
	333,856	287,730
Other income		
Other income	457	9,226
Total incoming resources	336,291	299,123

This page does not form part of the statutory financial statements

W HEATLEY HILL COM MUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

	Period 1/4/24 to 30/3/25 £	Year Ended 31/3/24 £
EXPENDITURE		
Charitable activities		
Wages	144,504	116,229
Social security	2,255	5,790
Pensions	2,148	1,604
Sessional staff	604	-
Staff and volunteer expenses	6,351	-
Transport costs	5,990	4,812
Publicity	379	-
Social events and entertainment	30,488	24,265
Subscriptions	308	2,178
Professional fees	2,048	-
Sundry expenses	638	1,271
Kitchen provisions	22,438	29,155
Bar purchases	6,217	4,028
Services provided	11,534	6,963
Services provided	(11,534)	(6,963)
	224,368	189,332
Support costs		
Management		
Water rates	925	3,571
Insurances	2,067	355
Heat and light	24,356	38,378
Telephone	3,073	2,210
Postage, printing and stationery	1,113	1,092
Computer costs and software	1,952	622
Repairs and maintenance	60,159	16,977
Cleaning	1,683	1,341
Bank charges	657	622
Grant amortisation	(20,117)	(20,117)
Freehold property depreciation	21,640	21,640
Fixtures & fittings depreciation	17,303	23,070
Motor vehicles	937	1,250
Loss on sale of tangible fixed assets	-	1,044
	115,748	92,055
Governance costs		
Accountancy and professional charges	1,834	2,832
Total resources expended	341,950	284,219
Net (expenditure)/income	(5,659)	14,904

This page does not form part of the statutory financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION

England & Wales - Charity number 1105615

Accounts

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
WHEATLEY HILL COMMUNITY ASSOCIATION**

WHEATLEY HILL COMMUNITY ASSOCIATION

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WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable objects

As stated in our Memorandum and Articles of Association the charitable purpose of WHCA is:

'To promote the benefit of the inhabitants of Wheatley Hill and district without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and the inhabitants 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 object of improving the condition of life for the said inhabitants.'

Our vision for WHCA remains unchanged and stems directly from our Charitable Objects:

To be sustainable for the longer term and continue to provide and develop services and benefits that meet the needs of Wheatley Hill and our local community.

Our vision remains underpinned by a number of High-level Objectives which are to:

- Maintain and extend the range of benefits we provide to meet the needs of our community;
- Continue to engage with and involve our community so that we recognise and respond to meet their expressed and emergent needs, and to agree priorities with regard to what they would like from their community centre;
- Seek funding from revenue grants and self-generated income, i.e. from our own endeavours which will help us to develop and deliver projects to meet community priorities;
- Maintain our robust process of preparing an annual budget forecast for the start of each financial year and regularly reviewing our prevailing financial position vs. the budget forecast as we move through the financial year and taking prompt corrective action should the need arise; and
- Maintain tight financial control of expenditure regardless of whether from restricted or unrestricted funds.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Significant activities

Profile of Wheatley Hill

Wheatley Hill, a village in County Durham, England, has a strong historical connection to coal mining, which influences its social and demographic characteristics. The population is relatively small (3150 as per the 2021 Census) and features a mix of long-term older residents and younger families seeking affordable housing.

The age distribution tends towards an older demographic of adults (53% of the local residents are over 40), with population shifts caused by younger individuals moving away for work. The area faces socioeconomic challenges due to the decline of the coal industry, contributing to higher unemployment and lower incomes compared to national averages, though local efforts are trying to improve these conditions. Predominantly White British, the village's demographic is starting to become more diverse. Educational attainment varies, with local initiatives aimed at enhancing skills and training for younger residents. Wheatley Hill maintains a strong sense of community through local organizations and events that foster social cohesion, particularly among long-term residents.

Of the population of Wheatley Hill 550 (17.4%, compared to an England average of 10%) are living in the most deprived 10% of areas of England by Indices of Deprivation. In terms of the general health of residents, 28.76% of Wheatley Hill residents have a Health level of Fair or below, compared to 17.9% for England overall.

Many of Wheatley Hill's population use our Centre regularly. We also draw in a significant number of users from the wider area and beyond.

Wheatley Hill can be currently characterised as a community with:

- 30.7% of children aged 0-19 are in relative low-income families compared with 24.8% across England.
- 23.4% of children are living in absolute poverty compared with 19.6% across England.
- The overall crime rate stands at 172 offences per 1000 people, compared nationally to 115 per 1000.
- 27.8% of the area are classed as Disabled under the Equality Act compared with 17.3% across England.
- 32.4% of population have a long-term illness compared with 24.1% across England.
- 29% of the area are reported as having no qualifications, compared with 18.1% in England.
- 51.2% of the area are classed as Economically Active compared with 57.4% across England.
- 26.4% of households have no car compared with 23.5% across England.

Objectives:

- Establish new Operations Manager into role
- Recruit additional Trustees to stabilise WHCA
- Gain new funding streams to ensure survival of WHCA
- Focus on developing scope of internal assets to community
- Engage with younger demographic while preserving existing client base
- Work to improve relationships with community and Local Authority partners

WHCA faced some immediate challenges relating to the departure of staff and trustees:

- Hilary Jamieson left a long established Operations Manager position
- Bob Potts passed away leaving a big gap.
- Evelyn Robson stepped down from the board of Trustees due to ill health

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

These people all represented the Centre for a great many years and were instrumental in the overall day to day running of the Centre. This has created a period of massive change within the organisation and is something that is still being worked on to this day.

Tammy Best was appointed as Operations Manager following a lengthy search and has been working to get processes and funding put in place to continue the work of WHCA. An interim board of Trustees was formed, with remaining members and 5 new recruits forming the board for the reporting period.

Public benefit

WHCA exists to be responsive to the expressed and emergent needs of our local community and to provide benefits in various forms for the inhabitants of Wheatley Hill and surrounding area. In order to achieve this, we have to draw on two principal sources of funding:

- Our own endeavours, e.g. catering - including our Meals on Wheels service, and for events and community social functions; our community gym and venue hire.
- Revenue and capital grants from funders which enabled us to deliver specific programmes and projects to meet the expressed and emergent needs of our community and from some of which we can derive venue hire or a project management/administration fee.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Delivering charitable benefits

Our facilities for the benefit of our community are:

Indoor:

- A well equipped kitchen from which hot and cold meals are prepared for our café and for our Meals on Wheels service to the local community; and in-house catered functions.
- Community gym for both cardio-vascular and strength training.
- Licensed function suite for weddings, parties and social functions for our community and which also serves as a theatre for the range of children oriented productions we provide.
- Our well equipped children's and young family's play room.
- Our young children's soft play and 'play and learn' literacy rooms.
- A library/resource room with IT.
- Meeting rooms.
- Office space available to rent/lease.

Outdoor:

- Community garden
- Multi Use Games Arena (MUGA).
- Football pitch.
- Young children's playpark
- Young children's sandpit

We also sub-lease a small area of land to Woodcraft for Landscapes, a local organisation providing agriculturally based occupation for people with learning and other difficulties.

During the year ending 31 March 2024 the benefits we were able to deliver were:

For our elderly

We have operated our Meals on Wheels service since 2010 offering the elderly and less mobile members of our local community a midday meal seven days a week. There are also regular sessions for older men's & women's groups for luncheons through the week. We have operated various sessions for hobbies and general interests to engage and bring together a mix of older and younger clientèle.

For adults

The main benefit for adults was access to our gym, fitness & wellbeing sessions (i.e. tai-chi & soundbath) to promote good mental health, provision of food parcels and fuel vouchers to the most in need.

For children and young families

Our children and young people want activities which not only address physical activity needs but also social interaction amongst their peers. We have run a successful youth group in partnership with Durham City You Project. We have run a variety of art and creative projects alongside Fun & Food to ensure that the needs of young people/families are met over school holidays.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Financial position

Income and Expenditure

For the year ending 31 March 2024 our total Incoming Resources amounted to £299,123 and our Expenditure of £284,219 giving a surplus of £14,904.

There was a range of grants available to which we successfully applied in order to help us keep our Meals on Wheels service in operation and meet our standing overhead costs. A number of funders who had awarded funding in previous years allowed some unused funding to be re-purposed to help us deal with the financial consequences of the pandemic and gross reduction in footfall related income.

Funding sources

The restricted revenue funding we were awarded for the year ending 31 March 2024 amounted to £115,251.

This funding, was for the benefit of our local community, either directly by supporting our Meals on Wheels service; or by supporting our overhead costs (including some salary support and utilities in particular). Our total funds carried forward to the year ending 31 March 2025 amounted to £169,430, compared to £154,526 brought forward from last year. This increase is a reflection of when the grants were received in the year ending 31 March 2024.

We were extremely grateful for this funding support which we received from Durham County Council; County Durham Community Foundation; East Durham Community; the Co-op; Wheatley Hill Parish, Sir James Knott Trust and The National Lottery. Without this funding support we would have been unable to continue with our Meals on Wheels service.

This augmented the funding we carried forward from previous financial years.

Reserves policy

Our unrestricted (free) reserves cover:

1. Any short-term gap between spending and income.
2. The costs of a controlled dissolution of the Association.

With the threat posed by the pandemic it became quite pressing to have a more rigorous evaluation of the reserves we should hold to cover winding-up of the Association. The outcome was that we should have unrestricted reserves in the region of £55K to £60K. This should cover for a 6-month run-down period the costs of employment and redundancy payments for staff, including employer pension contribution; insurance and utilities costs; and the transport costs for the Meals on Wheels delivery van.

At 31st March 2024 our free reserves amounted £41,975. Depending on what is available at the time of dissolution this figure would be augmented by any unused designated funding.

Going concern

Subject to being able to deal with and mitigate the impact of the risks identified below the trustees regard the Association as a going concern that operates in a deprived area with limited opportunities for price increases for services and activities to provide substantial and long term revenue funding to help meet our core costs.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FUTURE PLANS

Objectives for the year ending 31 March 2025.

The abrupt impact of the Coronavirus pandemic and the consequent lockdowns and restrictions our future objectives became:

- To pursue all relevant sources of funding to enable us to continue our Meals on Wheels service and to meet the increased demands from a much wider area.
- To seek funding that would enable us to meet our establishment overhead costs throughout and beyond the pandemic.
- To ensure that we maintained a level of reserves that would enable us to remain viable and to be able to sustain the Association through and beyond the pandemic.

In the first half of the year ending 31 March 2025, our underlying objectives will be to:

- Seek other sources of room rent/venue hire.
- Seek longer term revenue funding for projects for our community and from which we can recover core costs/overheads.
- Maintain a full-time Operations Manager.
- Maintain paid staffing levels.
- Increase the number of volunteers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Wheatley Hill Community Association is registered as a charity with the Charities Commission and is incorporated as a company limited by guarantee with Companies House. WHCA is governed by its Memorandum and Articles of Association which incorporate its charitable objects.

Membership is open to anyone over the age of 18 with the liability of agreeing to contribute £1 in the event of the charity having to be wound up.

Each trustee/director, including the Chair, is required to stand for re-election each year at the AGM. The board can have up to 12 trustees/directors, some of whom can be co-opted.

Recruitment and appointment of new trustees

WHCA normally seeks to recruit trustees locally as this maintains strong links with the community and its needs. Trustees with a professional background or specific expertise and experience, e.g. management, finance, legal are usually drawn from a wider area.

The aim is to have a Board which collectively has a wide ranging level of local knowledge and involvement, experience and professional expertise to inform its governance and decision making; and the awareness to know when it will need external advice.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of trustees has the ultimate responsibility for what the WHCA does and how it does it; and to ensure compliance with its governing document, the law and prevailing legislation and regulations.

WHCA employs a paid staff (currently the full-time Operations Manager and 8 part time staff) and a number of volunteers all of whom are managed by the Operations Manager. The paid staff cover catering, reception/administration, caretaking and cleaning.

The Operations Manager has a delegated responsibility from the Board for the general management of the Centre. She is also the Designated Premises Supervisor and has a personal responsibility to comply with the requirements of the Licensing Act. Consequently the final decision on what can or cannot be done on the premises with regard to the sale of alcohol and how this may limit which function/events bookings we are able to accept rests with the Operations Manager and when necessary guidance and advice will be sought from the licensing authorities to ensure that the DPS and the premises licence are not put at risk.

Induction and training of new trustees

WHCA's normal practice with regard to the induction and training of new trustees is to invite a prospective trustee to attend 3 Board meetings so they can familiarise themselves with what we do and how we do it in order to achieve our charitable objects. It also provides the opportunity for the Board to respond to any questions as they arise and to advise where specific information can be obtained - usually from the Charity Commission's publications or their website. In addition WHCA has compiled an induction pack covering:

- The Association and its aims.
- What is expected of a trustee in terms of responsibilities and personal qualities.
- How the Association operates.

Wider network

An essential part of our wider network is our relationship with local County Councillors, Wheatley Hill Parish Council and with our local County Council through the East Durham Area Action Partnership.

We also have established relationships with local schools, neighbourhood policing, Wheatley Hill Mothers Club, Woodcraft for Landscapes, and Wheatley Hill History Club.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05067671 (England and Wales)

Registered Charity number

1105615

Registered office

Stephens Terrace
Wheatley Hill
Co. Durham
DH6 3JS

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Trustees

Damien Bartman	Chair	appointed 8 July 2024
John Probert	Treasurer	
Gavin Walker	Secretary	appointed 8 July 2024
Barry Robinson		
Freda Coxon		resigned 18 July 2024
Diane Metcalfe		resigned 18 July 2024

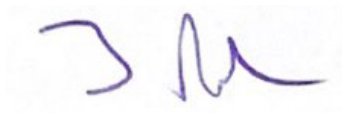
Independent Examiner

Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

Staff

Tammy Best Operations Manager

Approved by order of the board of trustees on 27 January 2025 and signed on its behalf by:



Mr J Probert Treasurer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHEATLEY HILL COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Wheatley Hill Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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.

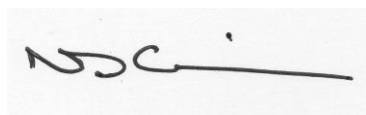
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.



Nicholas Liley, FCA

Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

27 January 2025

WHEATLEY HILL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,167	-	2,167	1,070
Charitable activities					
Grant income	3	46,300	115,251	161,551	100,717
Community building income		126,179	-	126,179	78,880
Other income		<u>9,226</u>	<u>-</u>	<u>9,226</u>	<u>1,059</u>
Total		<u>183,872</u>	<u>115,251</u>	<u>299,123</u>	<u>181,726</u>
EXPENDITURE ON					
Charitable activities					
Staff and support costs	4	50,003	73,620	123,623	102,396
Activities expenses and equipment		45,337	26,984	72,321	60,962
Premises and administration costs		<u>85,401</u>	<u>2,874</u>	<u>88,275</u>	<u>63,933</u>
Total		<u>180,741</u>	<u>103,478</u>	<u>284,219</u>	<u>227,291</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	18	<u>3,131</u> <u>(1,127)</u>	<u>11,773</u> <u>1,127</u>	<u>14,904</u> <u>-</u>	<u>(45,565)</u> <u>-</u>
Net movement in funds		2,004	12,900	14,904	(45,565)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>99,971</u>	<u>54,555</u>	<u>154,526</u>	<u>200,091</u>
TOTAL FUNDS CARRIED FORWARD		<u>101,975</u>	<u>67,455</u>	<u>169,430</u>	<u>154,526</u>

The notes form part of these financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION

BALANCE SHEET 31 MARCH 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	11	751,761	793,765
CURRENT ASSETS			
Stocks	12	1,750	300
Debtors	13	518	3,052
Cash at bank and in hand		<u>48,819</u>	<u>13,307</u>
		51,087	16,659
CREDITORS			
Amounts falling due within one year	14	(25,294)	(27,657)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>25,793</u>	<u>(10,998)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		777,554	782,767
CREDITORS			
Amounts falling due after more than one year	15	(80,468)	(80,468)
ACCRUALS AND DEFERRED INCOME	16	(527,656)	(547,773)
		<u> </u>	<u> </u>
NET ASSETS		<u>169,430</u>	<u>154,526</u>
FUNDS	18		
Unrestricted funds		101,975	99,971
Restricted funds		<u>67,455</u>	<u>54,555</u>
TOTAL FUNDS		<u>169,430</u>	<u>154,526</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION

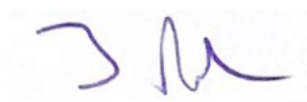
BALANCE SHEET - continued **31 MARCH 2024**

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2025 and were signed on its behalf by:



Mr J Probert Treasurer - Trustee

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

Going Concern

The financial statements are prepared on the going concern basis. In the opinion of trustees, no material uncertainties exist about the charity's ability to continue.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

Pension costs and other post-retirement benefits

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

Financial instruments

All financial assets and financial liabilities of the charity qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>2,167</u>	<u>1,070</u>

3. INCOME FROM CHARITABLE ACTIVITIES

			2024	2023
	Grant income	Community building income	Total activities	Total activities
	£	£	£	£
County Durham Community Foundation	7,000	-	7,000	11,393
Durham County Council	12,821	-	12,821	69,330
East Durham Trust	-	-	-	6,250
Wheatley Hill Parish Council	8,300	-	8,300	10,250
Co-operative Community Fund	929	-	929	1,903
Hadrian Trust	1,000	-	1,000	-
National Lottery Community Fund	62,748	-	62,748	-
Ballinger Foundation	30,000	-	30,000	-
Believe Housing	1,000	-	1,000	-
Coalfield Regeneration Trust	5,000	-	5,000	-
NHS - PCP	7,473	-	7,473	-
The Funding Network	-	-	-	1,591
KFC Foundation	2,500	-	2,500	-
Greggs Foundation	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Carried forward	158,771	-	158,771	100,717

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

3. INCOME FROM CHARITABLE ACTIVITIES - continued

			2024	2023
	Grant income £	Community building income £	Total activities £	Total activities £
Brought forward	158,771	-	158,771	100,717
East Durham Community Fund	780	-	780	-
The Barbour Foundation	2,000	-	2,000	-
Hire of hall and services	-	44,981	44,981	18,354
Highway to fitness	-	6,858	6,858	8,569
Social events and entertainment	-	21,243	21,243	8,092
Kitchen sales	-	42,730	42,730	40,475
Bar sales	-	10,367	10,367	3,390
	<u>161,551</u>	<u>126,179</u>	<u>287,730</u>	<u>179,597</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Staff and support costs	123,623	-	123,623
Activities expenses and equipment	65,709	6,612	72,321
Premises and administration costs	-	88,275	88,275
	<u>189,332</u>	<u>94,887</u>	<u>284,219</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	123,623	102,387
Staff and volunteer expenses	-	9
Transport costs	4,812	5,760
Social events and entertainment	24,265	26,509
Subscriptions	2,178	1,424
Donations	-	45
Sundry expenses	1,271	-
Bad debts	-	1,725
Kitchen provisions	29,155	24,977
Bar purchases	4,028	2,052
Services provided	6,963	-
Services provided	<u>(6,963)</u>	<u>-</u>
	<u>189,332</u>	<u>164,888</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Activities expenses and equipment	6,612	-	6,612
Premises and administration costs	<u>85,443</u>	<u>2,832</u>	<u>88,275</u>
	<u>92,055</u>	<u>2,832</u>	<u>94,887</u>

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

			2024	2023
	Activities expenses and equipment £	Premises and administration costs £	Total activities £	Total activities £
Water rates	-	3,571	3,571	1,716
Insurances	-	355	355	1,953
Heat and light	-	38,378	38,378	12,883
Telephone	-	2,210	2,210	2,168
Postage, printing and stationery	-	1,092	1,092	230
Computer costs and software	-	622	622	440
Repairs and maintenance	6,612	10,365	16,977	6,087
Cleaning	-	1,341	1,341	1,048
Bank charges	-	622	622	346
Grant amortisation	-	(20,117)	(20,117)	(20,604)
Depreciation of tangible and heritage assets	-	45,960	45,960	53,549
Loss on sale of tangible fixed assets	-	1,044	1,044	-
Interest payable and similar charges	-	-	-	47
Accountancy and professional charges	-	<u>2,832</u>	<u>2,832</u>	<u>2,540</u>
	<u>6,612</u>	<u>88,275</u>	<u>94,887</u>	<u>62,403</u>

7. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Accountancy charges	1,740	1,740
Professional fees	1,092	800
Depreciation - owned assets	45,960	53,202
Depreciation - assets on hire purchase contracts and finance leases	-	347
Deficit on disposal of fixed assets	<u>1,044</u>	<u>-</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	116,229	100,855
Social security costs	5,790	755
Other pension costs	<u>1,604</u>	<u>777</u>
	<u>123,623</u>	<u>102,387</u>

The charity's key management personnel comprise the Trustees, and Operations Manager. The total employee benefits including social security of the key management personnel were £30,992 (2023 - £28,510).

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

	2024	2023
Projects	9	8
Administration	<u>2</u>	<u>2</u>
	<u>11</u>	<u>10</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,070	-	1,070
Charitable activities			
Grant income	10,000	90,717	100,717
Community building income	78,880	-	78,880
Other income	<u>1,059</u>	<u>-</u>	<u>1,059</u>
Total	<u>91,009</u>	<u>90,717</u>	<u>181,726</u>

EXPENDITURE ON

WHEATLEY HILL COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Staff and support costs	99,003	3,393	102,396
Activities expenses and equipment	20,203	40,759	60,962
Premises and administration costs	<u>58,183</u>	<u>5,750</u>	<u>63,933</u>
Total	<u>177,389</u>	<u>49,902</u>	<u>227,291</u>
NET INCOME/(EXPENDITURE)	(86,380)	40,815	(45,565)
Transfers between funds	<u>95,665</u>	<u>(95,665)</u>	<u>-</u>
Net movement in funds	9,285	(54,850)	(45,565)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>90,686</u>	<u>109,405</u>	<u>200,091</u>
TOTAL FUNDS CARRIED FORWARD	<u>99,971</u>	<u>54,555</u>	<u>154,526</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2023	1,082,293	257,840	3,295	1,343,428
Additions	-	-	5,000	5,000
Disposals	<u>-</u>	<u>-</u>	<u>(3,295)</u>	<u>(3,295)</u>
At 31 March 2024	<u>1,082,293</u>	<u>257,840</u>	<u>5,000</u>	<u>1,345,133</u>
DEPRECIATION				
At 1 April 2023	381,858	165,554	2,251	549,663
Charge for year	21,640	23,070	1,250	45,960
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(2,251)</u>	<u>(2,251)</u>
At 31 March 2024	<u>403,498</u>	<u>188,624</u>	<u>1,250</u>	<u>593,372</u>
NET BOOK VALUE				
At 31 March 2024	<u>678,795</u>	<u>69,216</u>	<u>3,750</u>	<u>751,761</u>
At 31 March 2023	<u>700,435</u>	<u>92,286</u>	<u>1,044</u>	<u>793,765</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

11. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts or finance leases are as follows:

	Motor vehicles £
COST	
At 1 April 2023	3,295
Disposals	<u>(3,295)</u>
At 31 March 2024	<u>-</u>
DEPRECIATION	
At 1 April 2023	2,251
Eliminated on disposal	<u>(2,251)</u>
At 31 March 2024	<u>-</u>
NET BOOK VALUE	
At 31 March 2024	<u><u>-</u></u>
At 31 March 2023	<u><u>1,044</u></u>

12. STOCKS

	2024 £	2023 £
Stocks	<u>1,750</u>	<u>300</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	<u>518</u>	<u>3,052</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	1,697	4,060
Accrued expenses	3,480	3,480
Deferred grants	<u>20,117</u>	<u>20,117</u>
	<u>25,294</u>	<u>27,657</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Deferred grants	<u>80,468</u>	<u>80,468</u>

16. ACCRUALS AND DEFERRED INCOME

	2024	2023
	£	£
Deferred grants	<u>527,656</u>	<u>547,773</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	703,510	48,251	751,761	793,765
Current assets	31,883	19,204	51,087	16,659
Current liabilities	(25,294)	-	(25,294)	(27,657)
Long term liabilities	(80,468)	-	(80,468)	(80,468)
Accruals and deferred income	<u>(527,656)</u>	<u>-</u>	<u>(527,656)</u>	<u>(547,773)</u>
	<u>101,975</u>	<u>67,455</u>	<u>169,430</u>	<u>154,526</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

18. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	99,971	3,131	(1,127)	101,975
Restricted funds				
Capital Fund	49,705	(1,454)	-	48,251
East Durham Trust-Art Workshops and Alice in Wonderland Pantomime	4,850	(5,234)	384	-
County Durham Sport-Sport England Together Fund-Young Peoples Sport	-	(104)	104	-
KFC Foundation-Youth Engagement Room	-	285	-	285
National Lottery Community Fund-Staff Salaries	-	7	(7)	-
Durham County Council-Durham Works-Work Trial	-	9	(9)	-
Believe Housing Community Grant-Nurture and Nature	-	1,000	-	1,000
NHS PCP Happiness Hub-Girls with Goals	-	4,123	-	4,123
Greggs Foundation-Staff Member's Salary	-	11,012	655	11,667
County Durham Community Foundation-Welcome Space	-	1,200	-	1,200
Co-operative Community Fund-Playgroup Set Up	-	929	-	929
	<u>54,555</u>	<u>11,773</u>	<u>1,127</u>	<u>67,455</u>
TOTAL FUNDS	<u>154,526</u>	<u>14,904</u>	<u>-</u>	<u>169,430</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,872	(180,741)	3,131
Restricted funds			
Capital Fund	-	(1,454)	(1,454)
East Durham Trust-Art Workshops and Alice in Wonderland Pantomime	-	(5,234)	(5,234)
County Durham Sport-Sport England Together Fund-Young Peoples Sport	4,145	(4,249)	(104)
KFC Foundation-Youth Engagement Room	2,500	(2,215)	285
National Lottery Community Fund-Staff Salaries	62,748	(62,741)	7
Durham County Council-Fun and Food-Holiday Food and Activities for Young People	7,495	(7,495)	-
Durham County Council-Durham Works-Work Trial	1,181	(1,172)	9
Believe Housing Community Grant-Nurture and Nature	1,000	-	1,000
NHS PCP Happiness Hub-Girls with Goals	7,473	(3,350)	4,123
Greggs Foundation-Staff Member's Salary	20,000	(8,988)	11,012
East Durham Community Foundation-No More Nowt-Panto Tickets	780	(780)	-
County Durham Community Foundation-Household Support	4,000	(4,000)	-
County Durham Community Foundation-Welcome Space	3,000	(1,800)	1,200
Co-operative Community Fund-Playgroup Set Up	929	-	929
	<u>115,251</u>	<u>(103,478)</u>	<u>11,773</u>
TOTAL FUNDS	<u><u>299,123</u></u>	<u><u>(284,219)</u></u>	<u><u>14,904</u></u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	90,686	(86,380)	95,665	99,971
Restricted funds				
Capital Fund	51,330	(1,625)	-	49,705
EDC-Cultural Hubs	2,260	(2,260)	-	-
Wheatley Hill Parish				
Council-Community Activities	2,323	(2,323)	-	-
Co-op Community Fund-Community Activities	528	(528)	-	-
Coalfield Regeneration Trust-2021-22				
Meals on Wheels Support	2,000	(2,000)	-	-
CDCF-Relative Risk Reduction				
2021-22	1,024	(1,024)	-	-
CDCF-NHS Connector Fund 21-22	2,002	(2,002)	-	-
DCC-Neighbourhood Playpark 2022	20,000	65,000	(85,000)	-
EDT-Community Building Support	500	(500)	-	-
Wheatley Hill Parish Council-Playpark				
21-22	10,000	(240)	(9,760)	-
PCP Happiness Hubs-GG and Cave				
Continuation Funding	6,500	(6,500)	-	-
Sir James Knott Trust-Meals on				
Wheels Delivery Driver	3,478	(3,478)	-	-
The Funding Network-Meals on				
Wheels Support	7,460	(7,460)	-	-
County Durham Community				
Foundation-Jewel in the Crown	-	905	(905)	-
East Durham Trust-Art Workshops and				
Alice in Wonderland Pantomime	-	4,850	-	4,850
	<u>109,405</u>	<u>40,815</u>	<u>(95,665)</u>	<u>54,555</u>
TOTAL FUNDS	<u>200,091</u>	<u>(45,565)</u>	<u>-</u>	<u>154,526</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,009	(177,389)	(86,380)
Restricted funds			
Capital Fund	-	(1,625)	(1,625)
EDC-Cultural Hubs	400	(2,660)	(2,260)
Wheatley Hill Parish			
Council-Community Activities	-	(2,323)	(2,323)
Co-op Community Fund-Community Activities	1,903	(2,431)	(528)
Coalfield Regeneration Trust-2021-22			
Meals on Wheels Support	-	(2,000)	(2,000)
CDCF-Relative Risk Reduction 2021-22	-	(1,024)	(1,024)
CDCF-NHS Connector Fund 21-22	-	(2,002)	(2,002)
DCC-Neighbourhood Playpark 2022	65,000	-	65,000
EDT-Community Building Support	-	(500)	(500)
Wheatley Hill Parish Council-Playpark 21-22	-	(240)	(240)
PCP Happiness Hubs-GG and Cave Continuation Funding	-	(6,500)	(6,500)
Sir James Knott Trust-Meals on Wheels Delivery Driver	-	(3,478)	(3,478)
The Funding Network-Meals on Wheels Support	1,591	(9,051)	(7,460)
County Durham Community Foundation-Windfarm	1,000	(1,000)	-
County Durham Community Foundation-Jewel in the Crown	9,400	(8,495)	905
County Durham Community Foundation-Warm Space	993	(993)	-
Durham County Council-Gas, Electric and Water	2,500	(2,500)	-
Durham County Council-Fun and Food (Holiday Activities)	1,830	(1,830)	-
East Durham Trust-Art Workshops and Alice in Wonderland Pantomime	4,850	-	4,850
East Durham Trust-Meals on Wheels Support	1,000	(1,000)	-
Wheatley Hill Parish Council-Pantomime	250	(250)	-
	<u>90,717</u>	<u>(49,902)</u>	<u>40,815</u>
TOTAL FUNDS	181,726	(227,291)	(45,565)

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	90,686	(83,249)	94,538	101,975
Restricted funds				
Capital Fund	51,330	(3,079)	-	48,251
East Durham Trust-Art Workshops and Alice in Wonderland Pantomime	-	(384)	384	-
County Durham Sport-Sport England Together Fund-Young Peoples Sport	-	(104)	104	-
KFC Foundation-Youth Engagement Room	-	285	-	285
National Lottery Community Fund-Staff Salaries	-	7	(7)	-
Durham County Council-Durham Works-Work Trial	-	9	(9)	-
Believe Housing Community Grant-Nurture and Nature	-	1,000	-	1,000
NHS PCP Happiness Hub-Girls with Goals	-	4,123	-	4,123
Greggs Foundation-Staff Member's Salary	-	11,012	655	11,667
County Durham Community Foundation-Welcome Space	-	1,200	-	1,200
Co-operative Community Fund-Playgroup Set Up	-	929	-	929
	<u>51,330</u>	<u>14,998</u>	<u>1,127</u>	<u>67,455</u>
TOTAL FUNDS	<u>200,091</u>	<u>(30,661)</u>	<u>-</u>	<u>169,430</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	274,881	(358,130)	(83,249)
Restricted funds			
Capital Fund	-	(3,079)	(3,079)
East Durham Trust-Art Workshops and Alice in Wonderland Pantomime	4,850	(5,234)	(384)
County Durham Sport-Sport England Together Fund-Young Peoples Sport	4,145	(4,249)	(104)
KFC Foundation-Youth Engagement Room	2,500	(2,215)	285
National Lottery Community Fund-Staff Salaries	62,748	(62,741)	7
Durham County Council-Fun and Food-Holiday Food and Activities for Young People	7,495	(7,495)	-
Durham County Council-Durham Works-Work Trial	1,181	(1,172)	9
Believe Housing Community Grant-Nurture and Nature	1,000	-	1,000
NHS PCP Happiness Hub-Girls with Goals	7,473	(3,350)	4,123
Greggs Foundation-Staff Member's Salary	20,000	(8,988)	11,012
East Durham Community Foundation-No More Nowt-Panto Tickets	780	(780)	-
County Durham Community Foundation-Household Support	4,000	(4,000)	-
County Durham Community Foundation-Welcome Space	3,000	(1,800)	1,200
Co-operative Community Fund-Playgroup Set Up	929	-	929
	<u>120,101</u>	<u>(105,103)</u>	<u>14,998</u>
TOTAL FUNDS	<u>480,849</u>	<u>(511,510)</u>	<u>(30,661)</u>

Capital fund

The capital fund represents incoming resources recognised in the year they are received but which have been provided for the purchase of assets. These grants are being amortised over the life of the asset.

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

18. MOVEMENT IN FUNDS - continued

Transfers between funds

Transfers represent the completion of a project with the transfer of funds to or from unrestricted and the transfer of funds to purchase an asset capitalised as unrestricted.

19. RELATED PARTY DISCLOSURES

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

20. ULTIMATE CONTROLLING PARTY

The charitable company is under the control of the trustees.

WHEATLEY HILL COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,167	1,070
Charitable activities		
County Durham Community Foundation	7,000	11,393
Durham County Council	12,821	69,330
East Durham Trust	-	6,250
Wheatley Hill Parish Council	8,300	10,250
Co-operative Community Fund	929	1,903
Hadrian Trust	1,000	-
National Lottery Community Fund	62,748	-
Ballinger Foundation	30,000	-
Believe Housing	1,000	-
Coalfield Regeneration Trust	5,000	-
NHS - PCP	7,473	-
The Funding Network	-	1,591
KFC Foundation	2,500	-
Greggs Foundation	20,000	-
East Durham Community Fund	780	-
The Barbour Foundation	2,000	-
Hire of hall and services	44,981	18,354
Highway to fitness	6,858	8,569
Social events and entertainment	21,243	8,092
Kitchen sales	42,730	40,475
Bar sales	<u>10,367</u>	<u>3,390</u>
	287,730	179,597
Other income		
Other income	<u>9,226</u>	<u>1,059</u>
Total incoming resources	299,123	181,726
EXPENDITURE		
Charitable activities		
Wages	116,229	100,855
Social security	5,790	755
Pensions	1,604	777
Staff and volunteer expenses	-	9
Carried forward	123,623	102,396

This page does not form part of the statutory financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Charitable activities		
Brought forward	123,623	102,396
Transport costs	4,812	5,760
Social events and entertainment	24,265	26,509
Subscriptions	2,178	1,424
Donations	-	45
Sundry expenses	1,271	-
Bad debts	-	1,725
Kitchen provisions	29,155	24,977
Bar purchases	4,028	2,052
Services provided	6,963	-
Services provided	<u>(6,963)</u>	<u>-</u>
	189,332	164,888
Support costs		
Management		
Water rates	3,571	1,716
Insurances	355	1,953
Heat and light	38,378	12,883
Telephone	2,210	2,168
Postage, printing and stationery	1,092	230
Computer costs and software	622	440
Repairs and maintenance	16,977	6,087
Cleaning	1,341	1,048
Bank charges	622	346
Grant amortisation	(20,117)	(20,604)
Freehold property depreciation	21,640	21,640
Fixtures & fittings depreciation	23,070	31,562
Motor vehicles	1,250	347
Loss on sale of tangible fixed assets	1,044	-
Hire purchase	<u>-</u>	<u>47</u>
	92,055	59,863
Governance costs		
Accountancy and professional charges	<u>2,832</u>	<u>2,540</u>
Total resources expended	<u>284,219</u>	<u>227,291</u>
Net income/(expenditure)	<u><u>14,904</u></u>	<u><u>(45,565)</u></u>

This page does not form part of the statutory financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION

England & Wales - Charity number 1105615

Accounts

**REPORT OF THE DIRECTORS AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
WHEATLEY HILL COMMUNITY ASSOCIATION**

WHEATLEY HILL COMMUNITY ASSOCIATION

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WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable objects

As stated in our Memorandum and Articles of Association the charitable purpose of WHCA is:
'To promote the benefit of the inhabitants of Wheatley Hill and district without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and the inhabitants 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 object of improving the condition of life for the said inhabitants.'

Our vision for WHCA remains unchanged and stems directly from our Charitable Objects:

To be sustainable for the longer term and continue to provide and develop services and benefits that meet the needs of Wheatley Hill and our local community.

Our vision remains underpinned by a number of High-level Objectives which are to:

- Maintain and extend the range of benefits we provide to meet the needs of our community;
- Continue to engage with and involve our community so that we recognise and respond to meet their expressed and emergent needs, and to agree priorities with regard to what they would like from their community centre;
- Seek funding from revenue grants and self-generated income, i.e. from our own endeavours which will help us to develop and deliver projects to meet community priorities;
- Maintain our robust process of preparing an annual budget forecast for the start of each financial year and regularly reviewing our prevailing financial position vs. the budget forecast as we move through the financial year and taking prompt corrective action should the need arise; and
- Maintain tight financial control of expenditure regardless of whether from restricted or unrestricted funds.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Significant activities

Profile of Wheatley Hill

Wheatley Hill and surrounding area is the community into which we deliver a wide range of services and benefits in response to the expressed and emergent needs of our community.

Wheatley Hill itself is an ex-mining village in the east of County Durham with a population of c. 3050. It is part of the Trimdon and Thornley division of Durham County Council which covers Wingate, Wheatley Hill and Thornley and has a total population of 11850.

Of the population of Wheatley Hill 2750 (90.3%, compared to an England average of 20%) are living in the most deprived 20% of areas of England by Indices of Deprivation. In terms of health deprivation 98.6% of the population is affected compared with an England average of 19.6%.

Many of Wheatley Hill's population use our Centre regularly. We also draw in a significant number of users from the wider area and beyond.

Wheatley Hill can be currently characterised as a community with:

- 25.9% of children aged 0-19 are in relative low-income families compared with 19% across England.
- 26% of children are living in poverty compared with 17% across England.
- An overall crime rate that is above the average for England.
- 32.3% of population have a long-term illness compared with 17% across England.
- 41.2% of working age people have no qualifications compared with 22.5% across England.
- 32% of people aged 16-74 years are in full-time employment compared with 39% across England.
- 32% of households have no car compared with 26% across England.

Prior to the pandemic it was well established that there were issues and challenges relating to the physical and mental health; and to the emotional wellbeing of our community.

These data show that:

- In terms of health and wellbeing; and mental health in particular, there is an estimated 12% prevalence of depression in the population of the Thornley and Wheatley Hill Neighbourhood of the Sedgefield parliamentary constituency. This compares unfavourably with the estimated national prevalence of 9.8%. Surrounding constituencies show a similar estimated prevalence.
- In terms of serious mental illness, the prevalence is estimated to be 1% compared with the national prevalence 0.9%.

Observationally, from our targeted work during the pandemic with our Meals on Wheels service and Family Support Model pilot project we have seen that the issues and challenges faced by our community have worsened because of the pandemic, lockdowns and tier restrictions.

This observation is endorsed by a survey recently published in 2020 by Durham County Council in response to the Covid 19 pandemic. It provides an overview of current and future needs across the county. With regard to mental health and emotional wellbeing it summarises the position as:

- Mental health and emotional wellbeing across the life course can be severely impacted by COVID-19 Stay at Home restrictions and lockdown.
- Children and young people can be affected due to lack of support from schools and social networks.
- Adults can be impacted due to stress anxiety, fear of the unknown, lack of access to family support mechanisms and services.
- People experiencing bereavement can also suffer from mental ill health.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

- Those on the front line dealing with the pandemic can suffer from PTSD and other mental health conditions.
- Individuals who have had COVID-19 can suffer neurological impairment and PTSD.
- Older people can experience fear anxiety and stress by being one of the vulnerable and shielded population and fear of illness and death.
- Modelling by Tees, Esk Valley and Weardale suggest increases in demand on services to support mental ill health across the system over 5-years.

Loneliness and social isolation are key issues in our community and are evident across the full age spectrum but particularly amongst our older adults, some of whom have suffered bereavements and struggled being separated from family and friends.

The above gives clear indication of the change in local needs to which the Association will have to factor in to its ongoing and emergent programmes and projects for our local community.

Public benefit

WHCA exists to be responsive to the expressed and emergent needs of our local community and to provide benefits in various forms for the inhabitants of Wheatley Hill and surrounding area. In order to achieve this, we have to draw on two principal sources of funding:

- Our own endeavours, e.g. catering - including our Meals on Wheels service, and for events and community social functions; our community gym and venue hire.
- Revenue and capital grants from funders which enabled us to deliver specific programmes and projects to meet the expressed and emergent needs of our community and from some of which we can derive venue hire or a project management/administration fee.

It was particularly helpful when some of our pre-pandemic funders allowed us to re-purpose their unused funding to help us meet the needs of our local community and surrounding area - particularly those having to self-isolate.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Delivering charitable benefits

Because of the impact of the pandemic and government restrictions our ability to make full use of the indoor facilities at our Greenhills Centre was severely curtailed or not allowed. Where we could we made use of our outdoor facilities, consistent with complying with the Covid-safe regulations. Our facilities for the benefit of our community are:

Indoor:

- A well equipped kitchen from which hot and cold meals are prepared for our café and for our Meals on Wheels service to the local community; and in-house catered functions.
- Community gym for both cardio-vascular and strength training.
- Licensed function suite for weddings, parties and social functions for our community and which also serves as a theatre for the range of children oriented productions we provide.
- Our well equipped children's and young family's play room.
- Our young children's soft play and 'play and learn' literacy rooms.
- A library/resource room with IT.
- Meeting rooms.
- Office space available to rent/lease.

Outdoor:

- Community garden
- Multi Use Games Arena (MUGA).
- Football pitch.
- Young children's playpark
- Young children's sandpit

We also sub-lease a small area of land to Woodcraft for Landscapes, a local organisation providing agriculturally based occupation for people with learning and other difficulties.

During the year ending 31 March 2023 and consistent with maintaining Covid safety for our staff and volunteers and the local community, the benefits we were able to deliver were:

For our elderly

We have operated our Meals on Wheels service since 2010 offering the elderly and less mobile members of our local community a midday meal seven days a week.

For adults

The main benefit for adults was access to our gym.

For children and young families

Our children and young people want activities which not only address physical activity needs but also social interaction amongst their peers. Outdoor sports for 5-11yrs 2 nights a week.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Financial position

Income and Expenditure

For the year ending 31 March 2023 our total Incoming Resources amounted to £181,726 which was exceeded by our Expenditure of £227,291 by £45,565.

There was a range of grants available to which we successfully applied in order to help us keep our Meals on Wheels service in operation and meet our standing overhead costs. A number of funders who had awarded funding in previous years allowed some unused funding to be re-purposed to help us deal with the financial consequences of the pandemic and gross reduction in footfall related income.

Funding sources

The restricted revenue funding we were awarded for the year ending 31 March 2023 amounted to £90,717.

This funding, was for the benefit of our local community, either directly by supporting our Meals on Wheels service; or by supporting our overhead costs (including some salary support and utilities in particular). Our total funds carried forward to the year ending 31 March 2024 amounted to £154,526, compared to £200,091 brought forward from last year. This decrease is a reflection of when the grants were received in the year ending 31 March 2023.

We were extremely grateful for this funding support which we received from Durham County Council; County Durham Community Foundation; East Durham Community; the Co-op; Wheatley Hill Parish, Sir James Knott Trust and The Funding Network. Without this funding support we would have been unable to continue with our Meals on Wheels service.

This augmented the funding we carried forward from previous financial years.

Reserves policy

Our unrestricted (free) reserves cover:

1. Any short-term gap between spending and income.
2. The costs of a controlled dissolution of the Association.

With the threat posed by the pandemic it became quite pressing to have a more rigorous evaluation of the reserves we should hold to cover winding-up of the Association. The outcome was that we should have unrestricted reserves in the region of £55K to £60K. This should cover for a 6-month run-down period the costs of employment and redundancy payments for staff, including employer pension contribution; insurance and utilities costs; and the transport costs for the Meals on Wheels delivery van.

At 31st March 2023 our free reserves amounted £39,971. Depending on what is available at the time of dissolution this figure would be augmented by any unused designated funding.

Going concern

Subject to being able to deal with and mitigate the impact of the risks identified below the trustees regard the Association as a going concern that operates in a deprived area with limited opportunities for price increases for services and activities to provide substantial and long term revenue funding to help meet our core costs.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FUTURE PLANS

Objectives for the year ending 31 March 2024.

The abrupt impact of the Coronavirus pandemic and the consequent lockdowns and restrictions our future objectives became:

- To pursue all relevant sources of funding to enable us to continue our Meals on Wheels service and to meet the increased demands from a much wider area.
- To seek funding that would enable us to meet our establishment overhead costs throughout and beyond the pandemic.
- To ensure that we maintained a level of reserves that would enable us to remain viable and to be able to sustain the Association through and beyond the pandemic.

In the hope that the lockdown and restrictions ease as the vaccination programme provides increasing immunity in the first half of the year ending 31 March 2024, our underlying objectives will be to:

- Seek other sources of room rent/venue hire.
- Seek longer term revenue funding for projects for our community and from which we can recover core costs/overheads.
- Maintain a full-time Operations Manager.
- Maintain paid staffing levels.
- Increase the number of volunteers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Wheatley Hill Community Association is registered as a charity with the Charities Commission and is incorporated as a company limited by guarantee with Companies House. WHCA is governed by its Memorandum and Articles of Association which incorporate its charitable objects.

Membership is open to anyone over the age of 18 with the liability of agreeing to contribute £1 in the event of the charity having to be wound up.

Each trustee/director, including the Chair, is required to stand for re-election each year at the AGM. The board can have up to 12 trustees/directors, some of whom can be co-opted.

Recruitment and appointment of new trustees

WHCA normally seeks to recruit trustees locally as this maintains strong links with the community and its needs. Trustees with a professional background or specific expertise and experience, e.g. management, finance, legal are usually drawn from a wider area.

The aim is to have a Board which collectively has a wide ranging level of local knowledge and involvement, experience and professional expertise to inform its governance and decision making; and the awareness to know when it will need external advice.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of trustees has the ultimate responsibility for what the WHCA does and how it does it; and to ensure compliance with its governing document, the law and prevailing legislation and regulations.

WHCA employs a paid staff (currently the full-time Operations Manager and 7 part time staff) and a number of volunteers all of whom are managed by the Operations Manager. The paid staff cover catering, reception/administration, caretaking and cleaning.

The Operations Manager has a delegated responsibility from the Board for the general management of the Centre. She is also the Designated Premises Supervisor and has a personal responsibility to comply with the requirements of the Licensing Act. Consequently the final decision on what can or cannot be done on the premises with regard to the sale of alcohol and how this may limit which function/events bookings we are able to accept rests with the Operations Manager and when necessary guidance and advice will be sought from the licensing authorities to ensure that the DPS and the premises licence are not put at risk.

Induction and training of new trustees

WHCA's normal practice with regard to the induction and training of new trustees is to invite a prospective trustee to attend 3 Board meetings so they can familiarise themselves with what we do and how we do it in order to achieve our charitable objects. It also provides the opportunity for the Board to respond to any questions as they arise and to advise where specific information can be obtained - usually from the Charity Commission's publications or their website. In addition WHCA has recently compiled an induction pack covering:

- The Association and its aims.
- What is expected of a trustee in terms of responsibilities and personal qualities.
- How the Association operates.

A prospective new member was close to joining the board when the Coronavirus pandemic and its restrictions took effect.

Wider network

An essential part of our wider network is our relationship with local County Councillors, Wheatley Hill Parish Council and with our local County Council through the East Durham Area Action Partnership.

We also have established relationships with local schools. We were grateful to the Head of Wheatley Hill Primary school who provided a member of staff to support our Meals on Wheels deliveries and the distribution of meals to those on free school meals. This enabled us to expand our MOW outreach and accommodate a much larger client base because of the pandemic and the restrictions.

In ordinary times we have relationships with neighbourhood policing, Wheatley Hill Mothers Club, Woodcraft for Landscapes, and Wheatley Hill History Club.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05067671 (England and Wales)

Registered Charity number

1105615

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Registered office

Stephens Terrace
Wheatley Hill
Co. Durham
DH6 3JS

Trustees

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person or body entitled to elect/appoint trustee
1.	Evelyn Robson	Chair	resigned 20 October 2022	Membership/Board
2.	Diane Metcalfe			Membership/Board
3.	Kelly Stoutt		resigned 3 August 2022	Membership/Board
4.	John Probert			Membership/Board
5.	Robert Potts	Co secretary	resigned 10 October 2021	Membership/Board
6.	Barry Robinson			Membership/Board
7.	Freda Coxon			Membership/Board

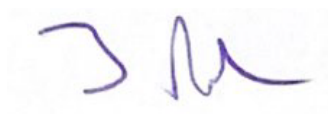
Independent Examiner

Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

Staff

Hilary Jamieson	Operations Manager
Tammy Best	Operations Manager

Approved by order of the board of trustees on 27 March 2024 and signed on its behalf by:



J Probert - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHEATLEY HILL COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Wheatley Hill Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

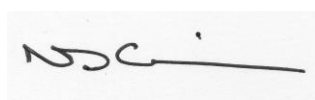
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.



Nicholas Liley, FCA

Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

27 March 2024

WHEATLEY HILL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,070	-	1,070	3,228
Charitable activities					
Grant income	3	10,000	90,717	100,717	123,106
Community building income		78,880	-	78,880	73,352
Other income		<u>1,059</u>	<u>-</u>	<u>1,059</u>	<u>683</u>
Total		<u>91,009</u>	<u>90,717</u>	<u>181,726</u>	<u>200,369</u>
EXPENDITURE ON					
Charitable activities					
Staff and support costs	4	99,003	3,393	102,396	95,822
Activities expenses and equipment		20,203	40,759	60,962	58,720
Premises and administration costs		58,183	5,750	63,933	42,567
Services provided		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>177,389</u>	<u>49,902</u>	<u>227,291</u>	<u>197,109</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	19	(86,380)	40,815	(45,565)	3,260
		<u>95,665</u>	<u>(95,665)</u>	<u>-</u>	<u>-</u>
Net movement in funds		9,285	(54,850)	(45,565)	3,260
RECONCILIATION OF FUNDS					
Total funds brought forward		90,686	109,405	200,091	196,831
		<u>99,971</u>	<u>54,555</u>	<u>154,526</u>	<u>200,091</u>
TOTAL FUNDS CARRIED FORWARD		<u>99,971</u>	<u>54,555</u>	<u>154,526</u>	<u>200,091</u>

The notes form part of these financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION

BALANCE SHEET 31 MARCH 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	11	793,765	745,314
CURRENT ASSETS			
Stocks	12	300	750
Debtors	13	3,052	6,235
Cash at bank and in hand		<u>13,307</u>	<u>124,167</u>
		16,659	131,152
CREDITORS			
Amounts falling due within one year	14	(27,657)	(27,653)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>(10,998)</u>	<u>103,499</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		782,767	848,813
CREDITORS			
Amounts falling due after more than one year	15	(80,468)	(80,720)
ACCRUALS AND DEFERRED INCOME			
	17	(547,773)	(568,002)
		<u> </u>	<u> </u>
NET ASSETS		<u>154,526</u>	<u>200,091</u>
FUNDS	19		
Unrestricted funds		99,971	90,686
Restricted funds		<u>54,555</u>	<u>109,405</u>
TOTAL FUNDS		<u>154,526</u>	<u>200,091</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION

BALANCE SHEET - continued **31 MARCH 2023**

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2024 and were signed on its behalf by:

A handwritten signature in blue ink, appearing to be 'J Probert', written on a light blue background.

J Probert - Trustee

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£) rounded to the nearest £..

Going Concern

The financial statements are prepared on the going concern basis. In the opinion of trustees, no material uncertainties exist about the charity's ability to continue.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>1,070</u>	<u>3,228</u>

3. INCOME FROM CHARITABLE ACTIVITIES

			2023	2022
	Grant income	Community building income	Total activities	Total activities
	£	£	£	£
County Durham Community Foundation	11,393	-	11,393	13,625
Durham County Council	69,330	-	69,330	33,667
East Durham Trust	6,250	-	6,250	3,400
Wheatley Hill Parish Council	10,250	-	10,250	25,000
Co-operative Community Fund	1,903	-	1,903	1,366
People's Health Trust	-	-	-	3,828
Sir James Knott Trust	-	-	-	6,650
Comic Relief	-	-	-	1,650
Coalfield Regeneration Trust	-	-	-	10,000
Hospital of God Greatham	-	-	-	1,000
Prince's Countryside Fund	-	-	-	7,960
Arnold Clark Fund	-	-	-	1,000
PCP Happiness Hubs	-	-	-	6,500
The Funding Network	1,591	-	1,591	7,460
Hire of hall and services	-	18,354	18,354	15,419
Highway to fitness	-	8,569	8,569	4,467
Carried forward	100,717	26,923	127,640	142,992

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

3. INCOME FROM CHARITABLE ACTIVITIES - continued

			2023	2022
	Grant income £	Community building income £	Total activities £	Total activities £
Brought forward	100,717	26,923	127,640	142,992
Social events and entertainment	-	8,092	8,092	13,527
Kitchen sales	-	40,475	40,475	39,939
Bar sales	-	3,390	3,390	-
	<u>100,717</u>	<u>78,880</u>	<u>179,597</u>	<u>196,458</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Staff and support costs	102,396	-	102,396
Activities expenses and equipment	60,722	240	60,962
Premises and administration costs	<u>1,770</u>	<u>62,163</u>	<u>63,933</u>
	<u>164,888</u>	<u>62,403</u>	<u>227,291</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	102,387	95,422
Sessional staff	-	400
Staff and volunteer expenses	9	-
Transport costs	5,760	2,697
Social events and entertainment	26,509	33,601
Subscriptions	1,424	550
Professional fees	-	180
Donations	45	608
Sundry expenses	-	60
Bad debts	1,725	-
Kitchen provisions	24,977	21,024
Bar purchases	2,052	-
Services provided	-	71,431
Services provided	<u>-</u>	<u>(71,431)</u>
	<u>164,888</u>	<u>154,542</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Activities expenses and equipment	240	-	240
Premises and administration costs	<u>59,623</u>	<u>2,540</u>	<u>62,163</u>
	<u>59,863</u>	<u>2,540</u>	<u>62,403</u>

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

			2023	2022
	Activities expenses and equipment £	Premises and administration costs £	Total activities £	Total activities £
Water rates	-	1,716	1,716	1,800
Insurances	-	1,953	1,953	1,426
Heat and light	-	12,883	12,883	8,711
Telephone	-	2,168	2,168	1,729
Postage, printing and stationery	-	230	230	150
Computer costs and software	-	440	440	594
Repairs and maintenance	240	5,847	6,087	12,203
Cleaning	-	1,048	1,048	3,650
Bank charges	-	346	346	389
Grant amortisation	-	(20,604)	(20,604)	(20,284)
Depreciation of tangible and heritage assets	-	53,549	53,549	29,381
Interest payable and similar charges	-	47	47	165
Accountancy and professional charges	<u>-</u>	<u>2,540</u>	<u>2,540</u>	<u>2,653</u>
	<u>240</u>	<u>62,163</u>	<u>62,403</u>	<u>42,567</u>

7. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Accountancy charges	1,740	1,740
Professional fees	800	913
Management charges income	-	(2,455)
Management charges expenditure	-	2,455
Depreciation - owned assets	53,202	28,918
Depreciation - assets on hire purchase contracts and finance leases	<u>347</u>	<u>463</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	100,855	93,595
Social security costs	755	1,576
Other pension costs	<u>777</u>	<u>251</u>
	<u>102,387</u>	<u>95,422</u>

The charity's key management personnel comprise the Trustees, and Operations Manager. The total employee benefits including social security of the key management personnel were £28,510 (2022 - £35,575).

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

	2023	2022
Projects	8	6
Administration	<u>2</u>	<u>2</u>
	<u>10</u>	<u>8</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,198	30	3,228
Charitable activities			
Grant income	13,667	109,439	123,106
Community building income	65,252	8,100	73,352
Other income	<u>683</u>	<u>-</u>	<u>683</u>
Total	<u>82,800</u>	<u>117,569</u>	<u>200,369</u>

EXPENDITURE ON

WHEATLEY HILL COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Staff and support costs	95,422	400	95,822
Activities expenses and equipment	29,181	29,539	58,720
Premises and administration costs	33,540	9,027	42,567
Services provided	<u>(71,431)</u>	<u>71,431</u>	<u>-</u>
Total	<u>86,712</u>	<u>110,397</u>	<u>197,109</u>
NET INCOME/(EXPENDITURE)	(3,912)	7,172	3,260
Transfers between funds	<u>(334)</u>	<u>334</u>	<u>-</u>
Net movement in funds	(4,246)	7,506	3,260
RECONCILIATION OF FUNDS			
Total funds brought forward	94,932	101,899	196,831
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>90,686</u>	<u>109,405</u>	<u>200,091</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2022	1,082,293	155,840	3,295	1,241,428
Additions	<u>-</u>	<u>102,000</u>	<u>-</u>	<u>102,000</u>
At 31 March 2023	<u>1,082,293</u>	<u>257,840</u>	<u>3,295</u>	<u>1,343,428</u>
DEPRECIATION				
At 1 April 2022	360,218	133,992	1,904	496,114
Charge for year	<u>21,640</u>	<u>31,562</u>	<u>347</u>	<u>53,549</u>
At 31 March 2023	<u>381,858</u>	<u>165,554</u>	<u>2,251</u>	<u>549,663</u>
NET BOOK VALUE				
At 31 March 2023	<u>700,435</u>	<u>92,286</u>	<u>1,044</u>	<u>793,765</u>
At 31 March 2022	<u>722,075</u>	<u>21,848</u>	<u>1,391</u>	<u>745,314</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

11. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
At 1 April 2022 and 31 March 2023	<u>3,295</u>
DEPRECIATION	
At 1 April 2022	1,904
Charge for year	<u>347</u>
At 31 March 2023	<u>2,251</u>
NET BOOK VALUE	
At 31 March 2023	<u>1,044</u>
At 31 March 2022	<u>1,391</u>

12. STOCKS

	2023 £	2022 £
Stocks	<u>300</u>	<u>750</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	-	4,423
Other debtors	<u>3,052</u>	<u>1,812</u>
	<u>3,052</u>	<u>6,235</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Hire purchase (see note 16)	-	885
Trade creditors	-	2,357
Other creditors	4,060	2,431
Accrued expenses	3,480	1,740
Deferred grants	<u>20,117</u>	<u>20,240</u>
	<u>27,657</u>	<u>27,653</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Deferred grants	<u>80,468</u>	<u>80,720</u>

16. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2023	2022
	£	£
Gross obligations repayable:		
Within one year	<u>-</u>	<u>931</u>
Finance charges repayable:		
Within one year	<u>-</u>	<u>46</u>
Net obligations repayable:		
Within one year	<u>-</u>	<u>885</u>

17. ACCRUALS AND DEFERRED INCOME

	2023	2022
	£	£
Deferred grants	<u>547,773</u>	<u>568,002</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	744,060	49,705	793,765	745,314
Current assets	11,809	4,850	16,659	131,152
Current liabilities	(27,657)	-	(27,657)	(27,653)
Long term liabilities	(80,468)	-	(80,468)	(80,720)
Accruals and deferred income	<u>(547,773)</u>	<u>-</u>	<u>(547,773)</u>	<u>(568,002)</u>
	<u>99,971</u>	<u>54,555</u>	<u>154,526</u>	<u>200,091</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	90,686	(86,380)	95,665	99,971
Restricted funds				
Capital Fund	51,330	(1,625)	-	49,705
EDC-Cultural Hubs	2,260	(2,260)	-	-
Wheatley Hill Parish				
Council-Community Activities	2,323	(2,323)	-	-
Co-op Community Fund-Community Activities	528	(528)	-	-
Coalfield Regeneration Trust-2021-22				
Meals on Wheels Support	2,000	(2,000)	-	-
CDCF-Relative Risk Reduction 2021-22	1,024	(1,024)	-	-
CDCF-NHS Connector Fund 21-22	2,002	(2,002)	-	-
DCC-Neighbourhood Playpark 2022	20,000	65,000	(85,000)	-
EDT-Community Building Support	500	(500)	-	-
Wheatley Hill Parish Council-Playpark 21-22	10,000	(240)	(9,760)	-
PCP Happiness Hubs-GG and Cave Continuation Funding	6,500	(6,500)	-	-
Sir James Knott Trust-Meals on Wheels Delivery Driver	3,478	(3,478)	-	-
The Funding Network-Meals on Wheels Support	7,460	(7,460)	-	-
County Durham Community Foundation-Jewel in the Crown	-	905	(905)	-
East Durham Trust-Art Workshops and Alice in Wonderland Pantomime	-	4,850	-	4,850
	<u>109,405</u>	<u>40,815</u>	<u>(95,665)</u>	<u>54,555</u>
TOTAL FUNDS	<u>200,091</u>	<u>(45,565)</u>	<u>-</u>	<u>154,526</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	91,009	(177,389)	(86,380)
Restricted funds			
Capital Fund	-	(1,625)	(1,625)
EDC-Cultural Hubs	400	(2,660)	(2,260)
Wheatley Hill Parish			
Council-Community Activities	-	(2,323)	(2,323)
Co-op Community Fund-Community Activities	1,903	(2,431)	(528)
Coalfield Regeneration Trust-2021-22			
Meals on Wheels Support	-	(2,000)	(2,000)
CDCF-Relative Risk Reduction 2021-22	-	(1,024)	(1,024)
CDCF-NHS Connector Fund 21-22	-	(2,002)	(2,002)
DCC-Neighbourhood Playpark 2022	65,000	-	65,000
EDT-Community Building Support	-	(500)	(500)
Wheatley Hill Parish Council-Playpark 21-22	-	(240)	(240)
PCP Happiness Hubs-GG and Cave Continuation Funding	-	(6,500)	(6,500)
Sir James Knott Trust-Meals on Wheels Delivery Driver	-	(3,478)	(3,478)
The Funding Network-Meals on Wheels Support	1,591	(9,051)	(7,460)
County Durham Community Foundation-Windfarm	1,000	(1,000)	-
County Durham Community Foundation-Jewel in the Crown	9,400	(8,495)	905
County Durham Community Foundation-Warm Space	993	(993)	-
Durham County Council-Gas, Electric and Water	2,500	(2,500)	-
Durham County Council-Fun and Food (Holiday Activities)	1,830	(1,830)	-
East Durham Trust-Art Workshops and Alice in Wonderland Pantomime	4,850	-	4,850
East Durham Trust-Meals on Wheels Support	1,000	(1,000)	-
Wheatley Hill Parish Council-Pantomime	250	(250)	-
	<u>90,717</u>	<u>(49,902)</u>	<u>40,815</u>
TOTAL FUNDS	181,726	(227,291)	(45,565)

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

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WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	94,932	(3,912)	(334)	90,686
Restricted funds				
Capital Fund	52,839	(1,509)	-	51,330
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	1,698	(1,707)	9	-
EDC-Cultural Hubs	-	2,260	-	2,260
CDCF-Active Life	4,818	(4,818)	-	-
Comic Relief-OWLS Project	12,621	(12,621)	-	-
Wheatley Hill Parish Council-Community Activities	478	1,545	300	2,323
Believe Housing-Children and Family Activity Packs	275	(275)	-	-
Sir James Knott-'Get Together' Project	2,450	(2,475)	25	-
Coop Community Fund-Community Activities	1,127	(1,127)	-	-
Crowdfunder UK-Aviva-Meals on Wheels Support	1,351	(1,351)	-	-
CDCF Coop-Feeding Families at Christmas and February Half Term	1,605	(1,605)	-	-
CDCF-Operations Manager Salary Support 2021	5,000	(5,000)	-	-
CDCF-Meals on Wheels Support	5,010	(5,010)	-	-
CDCF-Net Recovery Covid Secure	1,820	(1,820)	-	-
Co-op Community Fund-Community Activities	1,060	(532)	-	528
Coalfield Regeneration Trust-2021-22 Meals on Wheels Support	-	2,000	-	2,000
DCC Neighbourhood Fund-Covid Secure	2,550	(2,550)	-	-
DCC Neighbourhood Fund-Building and Vehicle Costs 2021	5,204	(5,204)	-	-
Joseph Chandy-Fruit Bags for Families in the Summer Holidays	49	(49)	-	-
Co-op Community Fund-2019 playdays	1,944	(1,944)	-	-
CDCF-Relative Risk Reduction 2021-22	-	1,024	-	1,024
CDCF-NHS Connector Fund 21-22	-	2,002	-	2,002
DCC-Neighbourhood Playpark 2022	-	20,000	-	20,000
EDT-Community Building Support	-	500	-	500
Wheatley Hill Parish Council-Playpark 21-22	-	10,000	-	10,000

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

PCP Happiness Hubs-GG and Cave				
Continuation Funding	-	6,500	-	6,500
Sir James Knott Trust-Meals on				
Wheels Delivery Driver	-	3,478	-	3,478
The Funding Network-Meals on				
Wheels Support	-	7,460	-	7,460
	<u>101,899</u>	<u>7,172</u>	<u>334</u>	<u>109,405</u>
TOTAL FUNDS	<u>196,831</u>	<u>3,260</u>	<u>-</u>	<u>200,091</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,800	(86,712)	(3,912)
Restricted funds			
Capital Fund	-	(1,509)	(1,509)
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	3,828	(5,535)	(1,707)
EDC-Cultural Hubs	2,900	(640)	2,260
CDCF-Active Life	-	(4,818)	(4,818)
Comic Relief-OWLS Project	1,650	(14,271)	(12,621)
Wheatley Hill Parish Council-Community Activities	15,030	(13,485)	1,545
Believe Housing-Children and Family Activity Packs	-	(275)	(275)
Sir James Knott-'Get Together' Project	-	(2,475)	(2,475)
Coop Community Fund-Community Activities	-	(1,127)	(1,127)
Crowdfunder UK-Aviva-Meals on Wheels Support	-	(1,351)	(1,351)
CDCF Coop-Feeding Families at Christmas and February Half Term	-	(1,605)	(1,605)
CDCF-Operations Manager Salary Support 2021	-	(5,000)	(5,000)
CDCF-Meals on Wheels Support	-	(5,010)	(5,010)
CDCF-Net Recovery Covid Secure	-	(1,820)	(1,820)
Co-op Community Fund-Community Activities	1,366	(1,898)	(532)
Coalfield Regeneration Trust-2021-22 Meals on Wheels Support	10,000	(8,000)	2,000
DCC Neighbourhood Fund-Covid Secure	-	(2,550)	(2,550)
DCC Neighbourhood Fund-Building and Vehicle Costs 2021	-	(5,204)	(5,204)
Joseph Chandy-Fruit Bags for Families in the Summer Holidays	-	(49)	(49)
Co-op Community Fund-2019 playdays	-	(1,944)	(1,944)
Arnold Clark Fund-Meals on Wheels Support	1,000	(1,000)	-
CDCF-Relative Risk Reduction 2021-22	5,000	(3,976)	1,024
CDCF-NHS Connector Fund 21-22	7,625	(5,623)	2,002
CDCF-Poverty Hurts 2022	1,000	(1,000)	-
DCC-Neighbourhood Playpark 2022	20,000	-	20,000
EDT-Community Building Support	500	-	500

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

Hospital of God Greatham-Meals on Wheels Support 2021	1,000	(1,000)	-
Wheatley Hill Parish Council-Playpark 21-22	10,000	-	10,000
PCP Happiness Hubs-GG and Cave Continuation Funding	6,500	-	6,500
Prince's Countryside Fund-Meals on Wheels Support 2021	7,960	(7,960)	-
Sir James Knott Trust-Meals on Wheels Delivery Driver	6,650	(3,172)	3,478
The Funding Network-Meals on Wheels Support	7,460	-	7,460
Wheatley Hill Primary School-Room Lease	<u>8,100</u>	<u>(8,100)</u>	<u>-</u>
	<u>117,569</u>	<u>(110,397)</u>	<u>7,172</u>
TOTAL FUNDS	<u>200,369</u>	<u>(197,109)</u>	<u>3,260</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	94,932	(90,292)	95,331	99,971
Restricted funds				
Capital Fund	52,839	(3,134)	-	49,705
Wheatley Hill Parish Council-Community Activities	478	(778)	300	-
CDCF-Meals on Wheels Support	5,010	(5,010)	-	-
Co-op Community Fund-Community Activities	1,060	(1,060)	-	-
DCC-Neighbourhood Playpark 2022	-	85,000	(85,000)	-
Wheatley Hill Parish Council-Playpark 21-22	-	9,760	(9,760)	-
County Durham Community Foundation-Jewel in the Crown	-	905	(905)	-
East Durham Trust-Art Workshops and Alice in Wonderland Pantomime	<u>-</u>	<u>4,850</u>	<u>-</u>	<u>4,850</u>
	<u>59,387</u>	<u>90,533</u>	<u>(95,365)</u>	<u>54,555</u>
TOTAL FUNDS	<u>196,831</u>	<u>(42,305)</u>	<u>-</u>	<u>154,526</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	173,809	(264,101)	(90,292)
Restricted funds			
Capital Fund	-	(3,134)	(3,134)
EDC-Cultural Hubs	3,300	(3,300)	-
Wheatley Hill Parish			
Council-Community Activities	15,030	(15,808)	(778)
CDCF-Meals on Wheels Support	-	(5,010)	(5,010)
Co-op Community Fund-Community Activities	3,269	(4,329)	(1,060)
Coalfield Regeneration Trust-2021-22			
Meals on Wheels Support	10,000	(10,000)	-
CDCF-Relative Risk Reduction			
2021-22	5,000	(5,000)	-
CDCF-NHS Connector Fund 21-22	7,625	(7,625)	-
DCC-Neighbourhood Playpark 2022	85,000	-	85,000
EDT-Community Building Support	500	(500)	-
Wheatley Hill Parish Council-Playpark 21-22	10,000	(240)	9,760
PCP Happiness Hubs-GG and Cave			
Continuation Funding	6,500	(6,500)	-
Sir James Knott Trust-Meals on			
Wheels Delivery Driver	6,650	(6,650)	-
The Funding Network-Meals on			
Wheels Support	9,051	(9,051)	-
County Durham Community			
Foundation-Windfarm	1,000	(1,000)	-
County Durham Community			
Foundation-Jewel in the Crown	9,400	(8,495)	905
County Durham Community			
Foundation-Warm Space	993	(993)	-
Durham County Council-Gas, Electric			
and Water	2,500	(2,500)	-
Durham County Council-Fun and Food			
(Holiday Activities)	1,830	(1,830)	-
East Durham Trust-Art Workshops and			
Alice in Wonderland Pantomime	4,850	-	4,850
East Durham Trust-Meals on Wheels			
Support	1,000	(1,000)	-
Wheatley Hill Parish			
Council-Pantomime	250	(250)	-
	183,748	(93,215)	90,533

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

19. MOVEMENT IN FUNDS - continued

	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>382,095</u>	<u>(424,400)</u>	<u>(42,305)</u>

Capital fund

The capital fund represents incoming resources recognised in the year they are received but which have been provided for the purchase of assets. These grants are being amortised over the life of the asset.

Transfers between funds

Transfers represent the completion of a project with the transfer of funds to or from unrestricted and the transfer of funds to purchase an asset capitalised as unrestricted.

20. RELATED PARTY DISCLOSURES

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

21. ULTIMATE CONTROLLING PARTY

The charitable company is under the control of the trustees.

WHEATLEY HILL COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,070	3,228
Charitable activities		
County Durham Community Foundation	11,393	13,625
Durham County Council	69,330	33,667
East Durham Trust	6,250	3,400
Wheatley Hill Parish Council	10,250	25,000
Co-operative Community Fund	1,903	1,366
People's Health Trust	-	3,828
Sir James Knott Trust	-	6,650
Comic Relief	-	1,650
Coalfield Regeneration Trust	-	10,000
Hospital of God Greatham	-	1,000
Prince's Countryside Fund	-	7,960
Arnold Clark Fund	-	1,000
PCP Happiness Hubs	-	6,500
The Funding Network	1,591	7,460
Hire of hall and services	18,354	15,419
Highway to fitness	8,569	4,467
Social events and entertainment	8,092	13,527
Kitchen sales	40,475	39,939
Bar sales	<u>3,390</u>	<u>-</u>
	179,597	196,458
Other income		
Other income	<u>1,059</u>	<u>683</u>
Total incoming resources	181,726	200,369
EXPENDITURE		
Charitable activities		
Wages	100,855	93,595
Social security	755	1,576
Pensions	777	251
Sessional staff	-	400
Staff and volunteer expenses	9	-
Transport costs	5,760	2,697
Carried forward	108,156	98,519

This page does not form part of the statutory financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Charitable activities		
Brought forward	108,156	98,519
Social events and entertainment	26,509	33,601
Subscriptions	1,424	550
Professional fees	-	180
Donations	45	608
Sundry expenses	-	60
Bad debts	1,725	-
Kitchen provisions	24,977	21,024
Bar purchases	2,052	-
Services provided	-	71,431
Services provided	<u>-</u>	<u>(71,431)</u>
	164,888	154,542
Support costs		
Management		
Water rates	1,716	1,800
Insurances	1,953	1,426
Heat and light	12,883	8,711
Telephone	2,168	1,729
Postage, printing and stationery	230	150
Computer costs and software	440	594
Repairs and maintenance	6,087	12,203
Cleaning	1,048	3,650
Bank charges	346	389
Grant amortisation	(20,604)	(20,284)
Freehold property depreciation	21,640	21,640
Fixtures & fittings depreciation	31,562	7,278
Motor vehicles	347	463
Hire purchase	<u>47</u>	<u>165</u>
	59,863	39,914
Governance costs		
Accountancy and professional charges	<u>2,540</u>	<u>2,653</u>
Total resources expended	<u>227,291</u>	<u>197,109</u>
Net (expenditure)/income	<u><u>(45,565)</u></u>	<u><u>3,260</u></u>

This page does not form part of the statutory financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION

England & Wales - Charity number 1105615

Accounts

**REPORT OF THE DIRECTORS AND
AMENDED UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
WHEATLEY HILL COMMUNITY ASSOCIATION**

WHEATLEY HILL COMMUNITY ASSOCIATION

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WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable objects

As stated in our Memorandum and Articles of Association the charitable purpose of WHCA is:
'To promote the benefit of the inhabitants of Wheatley Hill and district without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and the inhabitants 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 object of improving the condition of life for the said inhabitants.'

Our vision for WHCA remains unchanged and stems directly from our Charitable Objects:

To be sustainable for the longer term and continue to provide and develop services and benefits that meet the needs of Wheatley Hill and our local community.

Our vision remains underpinned by a number of High-level Objectives which are to:

- Maintain and extend the range of benefits we provide to meet the needs of our community;
- Continue to engage with and involve our community so that we recognise and respond to meet their expressed and emergent needs, and to agree priorities with regard to what they would like from their community centre;
- Seek funding from revenue grants and self-generated income, i.e. from our own endeavours which will help us to develop and deliver projects to meet community priorities;
- Maintain our robust process of preparing an annual budget forecast for the start of each financial year and regularly reviewing our prevailing financial position vs. the budget forecast as we move through the financial year and taking prompt corrective action should the need arise; and
- Maintain tight financial control of expenditure regardless of whether from restricted or unrestricted funds.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Significant activities

Profile of Wheatley Hill

Wheatley Hill and surrounding area is the community into which we deliver a wide range of services and benefits in response to the expressed and emergent needs of our community.

Wheatley Hill itself is an ex-mining village in the east of County Durham with a population of c. 3050. It is part of the Trimdon and Thornley division of Durham County Council which covers Wingate, Wheatley Hill and Thornley and has a total population of 11850.

Of the population of Wheatley Hill 2750 (90.3%, compared to an England average of 20%) are living in the most deprived 20% of areas of England by Indices of Deprivation. In terms of health deprivation 98.6% of the population is affected compared with an England average of 19.6%.

Many of Wheatley Hill's population use our Centre regularly. We also draw in a significant number of users from the wider area and beyond.

Wheatley Hill can be currently characterised as a community with:

- 25.9% of children aged 0-19 are in relative low-income families compared with 19% across England.
- 26% of children are living in poverty compared with 17% across England.
- An overall crime rate that is above the average for England.
- 32.3% of population have a long-term illness compared with 17% across England.
- 41.2% of working age people have no qualifications compared with 22.5% across England.
- 32% of people aged 16-74 years are in full-time employment compared with 39% across England.
- 32% of households have no car compared with 26% across England.

Prior to the pandemic it was well established that there were issues and challenges relating to the physical and mental health; and to the emotional wellbeing of our community.

These data show that:

- In terms of health and wellbeing; and mental health in particular, there is an estimated 12% prevalence of depression in the population of the Thornley and Wheatley Hill Neighbourhood of the Sedgefield parliamentary constituency. This compares unfavourably with the estimated national prevalence of 9.8%. Surrounding constituencies show a similar estimated prevalence.
- In terms of serious mental illness, the prevalence is estimated to be 1% compared with the national prevalence 0.9%.

Observationally, from our targeted work during the pandemic with our Meals on Wheels service and Family Support Model pilot project we have seen that the issues and challenges faced by our community have worsened because of the pandemic, lockdowns and tier restrictions.

This observation is endorsed by a survey recently published in 2020 by Durham County Council in response to the Covid 19 pandemic. It provides an overview of current and future needs across the county. With regard to mental health and emotional wellbeing it summarises the position as:

- Mental health and emotional wellbeing across the life course can be severely impacted by COVID-19 Stay at Home restrictions and lockdown.
- Children and young people can be affected due to lack of support from schools and social networks.
- Adults can be impacted due to stress anxiety, fear of the unknown, lack of access to family support mechanisms and services.
- People experiencing bereavement can also suffer from mental ill health.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

- Those on the front line dealing with the pandemic can suffer from PTSD and other mental health conditions.
- Individuals who have had COVID-19 can suffer neurological impairment and PTSD.
- Older people can experience fear anxiety and stress by being one of the vulnerable and shielded population and fear of illness and death.
- Modelling by Tees, Esk Valley and Weardale suggest increases in demand on services to support mental ill health across the system over 5-years.

Loneliness and social isolation are key issues in our community and are evident across the full age spectrum but particularly amongst our older adults, some of whom have suffered bereavements and struggled being separated from family and friends.

The above gives clear indication of the change in local needs to which the Association will have to factor in to its ongoing and emergent programmes and projects for our local community.

Public benefit

WHCA exists to be responsive to the expressed and emergent needs of our local community and to provide benefits in various forms for the inhabitants of Wheatley Hill and surrounding area. In order to achieve this, we have to draw on two principal sources of funding:

- Our own endeavours, e.g. catering - including our Meals on Wheels service, and for events and community social functions; our community gym and venue hire.
- Revenue and capital grants from funders which enabled us to deliver specific programmes and projects to meet the expressed and emergent needs of our community and from some of which we can derive venue hire or a project management/administration fee.

It was particularly helpful when some of our pre-pandemic funders allowed us to re-purpose their unused funding to help us meet the needs of our local community and surrounding area - particularly those having to self-isolate.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Delivering charitable benefits

Because of the impact of the pandemic and government restrictions our ability to make full use of the indoor facilities at our Greenhills Centre was severely curtailed or not allowed. Where we could we made use of our outdoor facilities, consistent with complying with the Covid-safe regulations. Our facilities for the benefit of our community are:

Indoor:

- A well equipped kitchen from which hot and cold meals are prepared for our café and for our Meals on Wheels service to the local community; and in-house catered functions.
- Community gym for both cardio-vascular and strength training.
- Licensed function suite for weddings, parties and social functions for our community and which also serves as a theatre for the range of children oriented productions we provide.
- Our well equipped children's and young family's play room.
- Our young children's soft play and 'play and learn' literacy rooms.
- A library/resource room with IT.
- Meeting rooms.
- Office space available to rent/lease.

Outdoor:

- Community garden
- Multi Use Games Arena (MUGA).
- Football pitch.
- Young children's playpark
- Young children's sandpit

We also sub-lease a small area of land to Woodcraft for Landscapes, a local organisation providing agriculturally based occupation for people with learning and other difficulties.

During the year ending 31 March 2022 and consistent with maintaining Covid safety for our staff and volunteers and the local community, the benefits we were able to deliver were:

For our elderly

We have operated our Meals on Wheels service since 2010 offering the elderly and less mobile members of our local community a midday meal seven days a week.

For adults

The main benefit for adults was access to our gym.

For children and young families

Our children and young people want activities which not only address physical activity needs but also social interaction amongst their peers. Outdoor sports for 5-11yrs 2 nights a week.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Financial position

Income and Expenditure

For the year ending 31 March 2022 our total Incoming Resources amounted to £200,369 and exceeded our Expenditure of £197,109 by £3,260.

There was a range of grants available to which we successfully applied in order to help us keep our Meals on Wheels service in operation and meet our standing overhead costs. A number of funders who had awarded funding in previous years allowed some unused funding to be re-purposed to help us deal with the financial consequences of the pandemic and gross reduction in footfall related income. Grant income at £123,106 includes the government's Business Support grant (which is treated as unrestricted) amounted to 65.63% of Incoming Resources.

Funding sources

The restricted revenue funding we were awarded for the year ending 31 March 2022 amounted to £117,569.

This funding, was for the benefit of our local community, either directly by supporting our Meals on Wheels service; or by supporting our overhead costs (including some salary support and utilities in particular). Our total funds carried forward to the year ending 31 March 2023 amounted to £200,091, compared to £196,831 brought forward from last year. This increase is a reflection of when the grants were received in the year ending 31 March 2022.

We were extremely grateful for this funding support which we received from Durham County Council (Area Action Partnership, and County Councillor's Neighbourhood Budget); Believe Housing; Charities Aid Foundation; County Durham Community Foundation; Comic Relief; the Co-op; Coalfields Regeneration Trust; Durham Community Action; Hadrian Trust; Joseph Chandy; National Lottery; Wheatley Hill Parish, Ballinger Charitable Trust and AVIVA. Without this funding support we would have been unable to continue with our Meals on Wheels service.

This augmented the funding we carried forward from previous financial years.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Reserves policy

Based on our previous experience and the impact of the pandemic we segregated our unrestricted funding and created a number of Unrestricted Designated funds. We now have a general free reserves fund and a number of designated funds to be used primarily for a specific purpose as determined by WHCA.

Our designated funds at present principally cover recovery from the effects of the pandemic (the government's Business Support/Continuity Grant), an Emergency Reserve and a Delivery fund.

1. The first will be used into the future to support the Association as we endeavour to recover our footfall related income. As of 31 March 2022, it amounted to £29,935.
2. The second is to meet unforeseeable demands for expensive repairs which need immediate action. We experienced this some years back with a failure of our lift. Without a rapid repair to the lift we would have been unable to keep our Centre operational. The repair cost c.£6K and there was no prospect of seeking grant funding. As of 31 March 2022 it amounted to £2,135.
3. The third accumulates the delivery charges from Meals on Wheels which are used to pay for the hire purchase costs of the delivery van (and its eventual replacement) and its annual operating costs. As of 31 March 2022 it amounted to £4,488.

Our unrestricted (free) reserves cover:

1. Any short-term gap between spending and income.
2. The costs of a controlled dissolution of the Association.

The second of the above sets the level of reserves required.

With the threat posed by the pandemic it became quite pressing to have a more rigorous evaluation of the reserves we should hold to cover winding-up of the Association. The outcome was that we should have unrestricted reserves in the region of £55K to £60K. This should cover for a 6-month run-down period the costs of employment and redundancy payments for staff, including employer pension contribution; insurance and utilities costs; and the hire purchase liabilities for the Meals on Wheels delivery van.

At 31st March 2022 our free reserves amounted £17,019. Depending on what is available at the time of dissolution this figure would be augmented by any unused designated funding.

Going concern

Subject to being able to deal with and mitigate the impact of the risks identified below the trustees regard the Association as a going concern that operates in a deprived area with limited opportunities for price increases for services and activities to provide substantial and long term revenue funding to help meet our core costs.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FUTURE PLANS

Objectives for the year ending 31 March 2023.

The abrupt impact of the Coronavirus pandemic and the consequent lockdowns and restrictions our future objectives became:

- To pursue all relevant sources of funding to enable us to continue our Meals on Wheels service and to meet the increased demands from a much wider area.
- To seek funding that would enable us to meet our establishment overhead costs throughout and beyond the pandemic.
- To ensure that we maintained a level of reserves that would enable us to remain viable and to be able to sustain the Association through and beyond the pandemic.

In the hope that the lockdown and restrictions ease as the vaccination programme provides increasing immunity in the first half of the year ending 31 March 2023, our underlying objectives will be to:

- Seek other sources of room rent/venue hire.
- Seek longer term revenue funding for projects for our community and from which we can recover core costs/overheads.
- Maintain a full-time Operations Manager.
- Maintain paid staffing levels.
- Increase the number of volunteers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Wheatley Hill Community Association is registered as a charity with the Charities Commission and is incorporated as a company limited by guarantee with Companies House. WHCA is governed by its Memorandum and Articles of Association which incorporate its charitable objects.

Membership is open to anyone over the age of 18 with the liability of agreeing to contribute £1 in the event of the charity having to be wound up.

Each trustee/director, including the Chair, is required to stand for re-election each year at the AGM. The board can have up to 12 trustees/directors, some of whom can be co-opted.

Recruitment and appointment of new trustees

WHCA normally seeks to recruit trustees locally as this maintains strong links with the community and its needs. Trustees with a professional background or specific expertise and experience, e.g. management, finance, legal are usually drawn from a wider area.

The aim is to have a Board which collectively has a wide ranging level of local knowledge and involvement, experience and professional expertise to inform its governance and decision making; and the awareness to know when it will need external advice.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of trustees has the ultimate responsibility for what the WHCA does and how it does it; and to ensure compliance with its governing document, the law and prevailing legislation and regulations.

WHCA employs a paid staff (currently the full-time Operations Manager and 7 part time staff) and a number of volunteers all of whom are managed by the Operations Manager. The paid staff cover catering, reception/administration, caretaking and cleaning.

The Operations Manager has a delegated responsibility from the Board for the general management of the Centre. She is also the Designated Premises Supervisor and has a personal responsibility to comply with the requirements of the Licensing Act. Consequently the final decision on what can or cannot be done on the premises with regard to the sale of alcohol and how this may limit which function/events bookings we are able to accept rests with the Operations Manager and when necessary guidance and advice will be sought from the licensing authorities to ensure that the DPS and the premises licence are not put at risk.

Induction and training of new trustees

WHCA's normal practice with regard to the induction and training of new trustees is to invite a prospective trustee to attend 3 Board meetings so they can familiarise themselves with what we do and how we do it in order to achieve our charitable objects. It also provides the opportunity for the Board to respond to any questions as they arise and to advise where specific information can be obtained - usually from the Charity Commission's publications or their website. In addition WHCA has recently compiled an induction pack covering:

- The Association and its aims.
- What is expected of a trustee in terms of responsibilities and personal qualities.
- How the Association operates.

A prospective new member was close to joining the board when the Coronavirus pandemic and its restrictions took effect.

Wider network

An essential part of our wider network is our relationship with local County Councillors, Wheatley Hill Parish Council and with our local County Council through the East Durham Area Action Partnership.

We also have established relationships with local schools. We were grateful to the Head of Wheatley Hill Primary school who provided a member of staff to support our Meals on Wheels deliveries and the distribution of meals to those on free school meals. This enabled us to expand our MOW outreach and accommodate a much larger client base because of the pandemic and the restrictions.

In ordinary times we have relationships with neighbourhood policing, Wheatley Hill Mothers Club, Woodcraft for Landscapes, and Wheatley Hill History Club.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05067671 (England and Wales)

Registered Charity number

1105615

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Registered office

Stephens Terrace
Wheatley Hill
Co. Durham
DH6 3JS

Trustees

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person or body entitled to elect/appoint trustee
1.	Evelyn Robson	Chair		Membership/Board
2.	Diane Metcalfe			Membership/Board
3.	Jake Miller		resigned 1 October 2021	Membership/Board
4.	John Probert			Membership/Board
5.	Robert Potts	Co secretary		Membership/Board
6.	Barry Robinson			Membership/Board
7.	Freda Coxon			Membership/Board

Company Secretary

R Potts

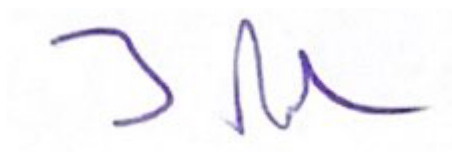
Independent Examiner

Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

Staff

Hilary Jamieson Operations Manager

Approved by order of the board of trustees on 27 March 2023 and signed on its behalf by:



J Probert - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHEATLEY HILL COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Wheatley Hill Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

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

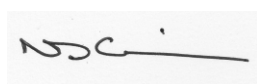
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.



Nicholas Liley, FCA
Institute of Chartered Accountants in England and Wales
Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

27 March 2023

WHEATLEY HILL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,198	30	3,228	5,568
Charitable activities	3				
Grant income		13,667	109,439	123,106	144,625
Community building income		65,252	8,100	73,352	65,883
Other income		<u>683</u>	<u>-</u>	<u>683</u>	<u>4,302</u>
Total		<u>82,800</u>	<u>117,569</u>	<u>200,369</u>	<u>220,378</u>
EXPENDITURE ON					
Charitable activities	4				
Staff and support costs		95,422	400	95,822	85,126
Activities expenses and equipment		29,181	29,539	58,720	43,306
Premises and administration costs		33,540	9,027	42,567	39,471
Services provided		<u>(71,431)</u>	<u>71,431</u>	<u>-</u>	<u>-</u>
Total		<u>86,712</u>	<u>110,397</u>	<u>197,109</u>	<u>167,903</u>
NET INCOME/(EXPENDITURE)		(3,912)	7,172	3,260	52,475
Transfers between funds	19	<u>(334)</u>	<u>334</u>	<u>-</u>	<u>-</u>
Net movement in funds		(4,246)	7,506	3,260	52,475
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>94,932</u>	<u>101,899</u>	<u>196,831</u>	<u>144,356</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>90,686</u></u>	<u><u>109,405</u></u>	<u><u>200,091</u></u>	<u><u>196,831</u></u>

The notes form part of these financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION**BALANCE SHEET
31 MARCH 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	11	745,314	774,695
CURRENT ASSETS			
Stocks	12	750	300
Debtors	13	6,235	4,363
Cash at bank and in hand		<u>124,167</u>	<u>114,136</u>
		131,152	118,799
CREDITORS			
Amounts falling due within one year	14	(27,653)	(26,814)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>103,499</u>	<u>91,985</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		848,813	866,680
CREDITORS			
Amounts falling due after more than one year	15	(80,720)	(81,690)
ACCRUALS AND DEFERRED INCOME	17	(568,002)	(588,159)
		<u> </u>	<u> </u>
NET ASSETS		<u>200,091</u>	<u>196,831</u>
FUNDS	19		
Unrestricted funds		90,686	94,932
Restricted funds		<u>109,405</u>	<u>101,899</u>
TOTAL FUNDS		<u>200,091</u>	<u>196,831</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION

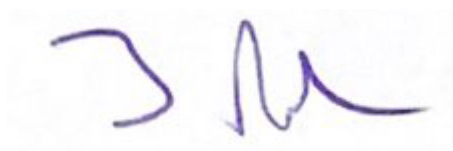
BALANCE SHEET - continued **31 MARCH 2022**

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2023 and were signed on its behalf by:



J Probert - Trustee

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

Going Concern

The financial statements are prepared on the going concern basis. In the opinion of trustees, no material uncertainties exist about the charity's ability to continue.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	<u>3,228</u>	<u>5,568</u>

3. INCOME FROM CHARITABLE ACTIVITIES

			2022	2021
	Grant income	Community building income	Total activities	Total activities
	£	£	£	£
County Durham Community Foundation	13,625	-	13,625	23,010
Durham County Council	33,667	-	33,667	37,345
East Durham Trust	3,400	-	3,400	1,600
Wheatley Hill Parish Council	25,000	-	25,000	3,500
Co-operative Community Fund	1,366	-	1,366	3,712
People's Health Trust	3,828	-	3,828	2,913
Sir James Knott Trust	6,650	-	6,650	-
Hadrian Trust	-	-	-	2,000
National Lottery Community Fund	-	-	-	10,000
Ballinger Charitable Trust	-	-	-	500
Comic Relief	1,650	-	1,650	33,120
Believe Housing	-	-	-	500
Charities Aid Foundation	-	-	-	9,880
Crowdfunder UK-Aviva	-	-	-	1,351
Coalfield Regeneration Trust	10,000	-	10,000	9,350
Groundworks UK-Tesco	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
Carried forward	99,186	-	99,186	139,281

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

3. INCOME FROM CHARITABLE ACTIVITIES - continued

			2022	2021
	Grant income £	Community building income £	Total activities £	Total activities £
Brought forward	99,186	-	99,186	139,281
Durham Community Action	-	-	-	2,444
Shotton Partnership	-	-	-	2,500
Neighbourly Community Fund	-	-	-	400
Hospital of God Greatham	1,000	-	1,000	-
Prince's Countryside Fund	7,960	-	7,960	-
Arnold Clark Fund	1,000	-	1,000	-
PCP Happiness Hubs	6,500	-	6,500	-
The Funding Network	7,460	-	7,460	-
Hire of hall and services	-	15,419	15,419	23,931
Highway to fitness	-	4,467	4,467	596
Social events and entertainment	-	13,527	13,527	1,802
Kitchen sales	-	39,939	39,939	39,554
	<u>123,106</u>	<u>73,352</u>	<u>196,458</u>	<u>210,508</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Staff and support costs	95,822	-	95,822
Activities expenses and equipment	58,720	-	58,720
Premises and administration costs	-	42,567	42,567
	<u>154,542</u>	<u>42,567</u>	<u>197,109</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	95,422	82,526
Sessional staff	400	2,600
Transport costs	2,697	1,798
Social events and entertainment	33,601	19,503
Subscriptions	550	48
Professional fees	180	180
Donations	608	167
Sundry expenses	60	5
Kitchen provisions	21,024	20,450
Bar purchases	-	100
Services provided	71,431	68,894
Services provided	<u>(71,431)</u>	<u>(68,894)</u>
	<u>154,542</u>	<u>127,377</u>

6. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
Premises and administration costs	<u>39,914</u>	<u>2,653</u>	<u>42,567</u>

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

	2022	2021
	Premises and administration costs	Total activities
	£	£
Water rates	1,800	3,378
Insurances	1,426	1,405
Heat and light	8,711	8,204
Telephone	1,729	1,677
Postage, printing and stationery	150	145
Computer costs and software	594	185
Repairs and maintenance	12,203	7,287
Cleaning	3,650	3,349
Bank charges	389	333
Grant amortisation	(20,284)	(20,360)
Depreciation of tangible and heritage assets	29,381	32,077
Interest payable and similar charges	165	286
Trustees' remuneration etc	-	41
Accountancy and professional charges	<u>2,653</u>	<u>2,519</u>
	<u>42,567</u>	<u>40,526</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

7. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Accountancy charges	1,740	1,650
Professional fees	913	869
Management charges income	(2,455)	(4,140)
Management charges expenditure	2,455	4,140
Depreciation - owned assets	28,918	31,459
Depreciation - assets on hire purchase contracts and finance leases	<u>463</u>	<u>618</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

	2022	2021
	£	£
Trustees' expenses	<u>-</u>	<u>41</u>

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	93,595	81,067
Social security costs	1,576	868
Other pension costs	<u>251</u>	<u>591</u>
	<u>95,422</u>	<u>82,526</u>

The charity's key management personnel comprise the Trustees, and Operations Manager. The total employee benefits including social security of the key management personnel were £35,575 (2021 - £31,614).

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

	2022	2021
Projects	6	4
Administration	<u>2</u>	<u>2</u>
	<u>8</u>	<u>6</u>

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

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,318	3,250	5,568
Charitable activities			
Grant income	24,138	120,487	144,625
Community building income	65,883	-	65,883
Other income	<u>4,214</u>	<u>88</u>	<u>4,302</u>
Total	<u>96,553</u>	<u>123,825</u>	<u>220,378</u>
EXPENDITURE ON			
Charitable activities			
Staff and support costs	82,526	2,600	85,126
Activities expenses and equipment	23,596	19,710	43,306
Premises and administration costs	33,431	6,040	39,471
Services provided	<u>(68,894)</u>	<u>68,894</u>	<u>-</u>
Total	<u>70,659</u>	<u>97,244</u>	<u>167,903</u>
NET INCOME	25,894	26,581	52,475
Transfers between funds	<u>168</u>	<u>(168)</u>	<u>-</u>
Net movement in funds	26,062	26,413	52,475
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>68,870</u>	<u>75,486</u>	<u>144,356</u>
TOTAL FUNDS CARRIED FORWARD	<u>94,932</u>	<u>101,899</u>	<u>196,831</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2021 and 31 March 2022	<u>1,082,293</u>	<u>155,840</u>	<u>3,295</u>	<u>1,241,428</u>
DEPRECIATION				
At 1 April 2021	338,578	126,714	1,441	466,733
Charge for year	<u>21,640</u>	<u>7,278</u>	<u>463</u>	<u>29,381</u>
At 31 March 2022	<u>360,218</u>	<u>133,992</u>	<u>1,904</u>	<u>496,114</u>
NET BOOK VALUE				
At 31 March 2022	<u>722,075</u>	<u>21,848</u>	<u>1,391</u>	<u>745,314</u>
At 31 March 2021	<u>743,715</u>	<u>29,126</u>	<u>1,854</u>	<u>774,695</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
At 1 April 2021 and 31 March 2022	<u>3,295</u>
DEPRECIATION	
At 1 April 2021	1,441
Charge for year	<u>463</u>
At 31 March 2022	<u>1,904</u>
NET BOOK VALUE	
At 31 March 2022	<u>1,391</u>
At 31 March 2021	<u>1,854</u>

WHEATLEY HILL COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****12. STOCKS**

	2022	2021
	£	£
Stocks	<u>750</u>	<u>300</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	4,423	2,393
Other debtors	<u>1,812</u>	<u>1,970</u>
	<u>6,235</u>	<u>4,363</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Hire purchase (see note 16)	885	952
Trade creditors	2,357	1,447
Other creditors	2,431	2,483
Accrued expenses	1,740	1,650
Deferred grants	<u>20,240</u>	<u>20,282</u>
	<u>27,653</u>	<u>26,814</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Hire purchase (see note 16)	-	885
Deferred grants	<u>80,720</u>	<u>80,805</u>
	<u>80,720</u>	<u>81,690</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2022 £	2021 £
Gross obligations repayable:		
Within one year	931	1,117
Between one and five years	<u>-</u>	<u>931</u>
	<u>931</u>	<u>2,048</u>
Finance charges repayable:		
Within one year	46	165
Between one and five years	<u>-</u>	<u>46</u>
	<u>46</u>	<u>211</u>
Net obligations repayable:		
Within one year	885	952
Between one and five years	<u>-</u>	<u>885</u>
	<u>885</u>	<u>1,837</u>

17. ACCRUALS AND DEFERRED INCOME

	2022 £	2021 £
Deferred grants	<u>568,002</u>	<u>588,159</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets	693,984	51,330	745,314	774,695
Current assets	73,077	58,075	131,152	118,799
Current liabilities	(27,653)	-	(27,653)	(26,814)
Long term liabilities	(80,720)	-	(80,720)	(81,690)
Accruals and deferred income	<u>(568,002)</u>	<u>-</u>	<u>(568,002)</u>	<u>(588,159)</u>
	<u>90,686</u>	<u>109,405</u>	<u>200,091</u>	<u>196,831</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

19. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	94,932	(3,912)	(334)	90,686
Restricted funds				
Capital Fund	52,839	(1,509)	-	51,330
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	1,698	(1,707)	9	-
EDC-Cultural Hubs	-	2,260	-	2,260
CDCF-Active Life	4,818	(4,818)	-	-
Comic Relief-OWLS Project	12,621	(12,621)	-	-
Wheatley Hill Parish Council-Community Activities	478	1,545	300	2,323
Believe Housing-Children and Family Activity Packs	275	(275)	-	-
Sir James Knott-'Get Together' Project	2,450	(2,475)	25	-
Coop Community Fund-Community Activities	1,127	(1,127)	-	-
Crowdfunder UK-Aviva-Meals on Wheels Support	1,351	(1,351)	-	-
CDCF Coop-Feeding Families at Christmas and February Half Term	1,605	(1,605)	-	-
CDCF-Operations Manager Salary Support 2021	5,000	(5,000)	-	-
CDCF-Meals on Wheels Support	5,010	(5,010)	-	-
CDCF-Net Recovery Covid Secure	1,820	(1,820)	-	-
Co-op Community Fund-Community Activities 2021-22	1,060	(532)	-	528
Coalfield Regeneration Trust-2021-22 Meals on Wheels Support	-	2,000	-	2,000
DCC Neighbourhood Fund-Covid Secure	2,550	(2,550)	-	-
DCC Neighbourhood Fund-Building and Vehicle Costs 2021	5,204	(5,204)	-	-
Joseph Chandy-Fruit Bags for Families in the Summer Holidays	49	(49)	-	-
Co-op Community Fund-2019 playdays	1,944	(1,944)	-	-
CDCF-Relative Risk Reduction 2021-22	-	1,024	-	1,024
CDCF-NHS Connector Fund 21-22	-	2,002	-	2,002
DCC-Neighbourhood Playpark 2022	-	20,000	-	20,000
EDT-Community Building Support	-	500	-	500
Wheatley Hill Parish Council-Playpark 21-22	-	10,000	-	10,000
PCP Happiness Hubs-GG and Cave Continuation Funding	-	6,500	-	6,500

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

Sir James Knott Trust-Meals on Wheels Delivery Driver	-	3,478	-	3,478
The Funding Network-Meals on Wheels Support	<u>-</u>	<u>7,460</u>	<u>-</u>	<u>7,460</u>
	<u>101,899</u>	<u>7,172</u>	<u>334</u>	<u>109,405</u>
TOTAL FUNDS	<u>196,831</u>	<u>3,260</u>	<u>-</u>	<u>200,091</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,800	(86,712)	(3,912)
Restricted funds			
Capital Fund	-	(1,509)	(1,509)
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	3,828	(5,535)	(1,707)
EDC-Cultural Hubs	2,900	(640)	2,260
CDCF-Active Life	-	(4,818)	(4,818)
Comic Relief-OWLS Project	1,650	(14,271)	(12,621)
Wheatley Hill Parish Council-Community Activities	15,030	(13,485)	1,545
Believe Housing-Children and Family Activity Packs	-	(275)	(275)
Sir James Knott-'Get Together' Project	-	(2,475)	(2,475)
Coop Community Fund-Community Activities	-	(1,127)	(1,127)
Crowdfunder UK-Aviva-Meals on Wheels Support	-	(1,351)	(1,351)
CDCF Coop-Feeding Families at Christmas and February Half Term	-	(1,605)	(1,605)
CDCF-Operations Manager Salary Support 2021	-	(5,000)	(5,000)
CDCF-Meals on Wheels Support	-	(5,010)	(5,010)
CDCF-Net Recovery Covid Secure	-	(1,820)	(1,820)
Co-op Community Fund-Community Activities 2021-22	1,366	(1,898)	(532)
Coalfield Regeneration Trust-2021-22 Meals on Wheels Support	10,000	(8,000)	2,000
DCC Neighbourhood Fund-Covid Secure	-	(2,550)	(2,550)
DCC Neighbourhood Fund-Building and Vehicle Costs 2021	-	(5,204)	(5,204)
Joseph Chandy-Fruit Bags for Families in the Summer Holidays	-	(49)	(49)
Co-op Community Fund-2019 playdays	-	(1,944)	(1,944)
Arnold Clark Fund-Meals on Wheels Support	1,000	(1,000)	-
CDCF-Relative Risk Reduction 2021-22	5,000	(3,976)	1,024
CDCF-NHS Connector Fund 21-22	7,625	(5,623)	2,002
CDCF-Poverty Hurts 2022	1,000	(1,000)	-
DCC-Neighbourhood Playpark 2022	20,000	-	20,000
EDT-Community Building Support	500	-	500

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

19. MOVEMENT IN FUNDS - continued

Hospital of God Greatham-Meals on Wheels Support 2021	1,000	(1,000)	-
Wheatley Hill Parish Council-Playpark 21-22	10,000	-	10,000
PCP Happiness Hubs-GG and Cave Continuation Funding	6,500	-	6,500
Prince's Countryside Fund-Meals on Wheels Support 2021	7,960	(7,960)	-
Sir James Knott Trust-Meals on Wheels Delivery Driver	6,650	(3,172)	3,478
The Funding Network-Meals on Wheels Support	7,460	-	7,460
Wheatley Hill Primary School-Room Lease	<u>8,100</u>	<u>(8,100)</u>	<u>-</u>
	<u>117,569</u>	<u>(110,397)</u>	<u>7,172</u>
TOTAL FUNDS	<u><u>200,369</u></u>	<u><u>(197,109)</u></u>	<u><u>3,260</u></u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	68,870	25,894	168	94,932
Restricted funds				
Capital Fund	54,388	(1,549)	-	52,839
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	2,372	(674)	-	1,698
CDCF-Bam Bams	75	-	(75)	-
EDC-Cultural Hubs	1,000	(1,000)	-	-
AAP-Social Isolation	130	(130)	-	-
CDCF-Active Life	7,883	(3,065)	-	4,818
Comic Relief-OWLS Project	2,533	10,088	-	12,621
Wheatley Hill Parish Council-Community Activities	-	478	-	478
Believe Housing-Children and Family Activity Packs	275	-	-	275
Leeds Community Foundation-STEM Activities for Children	2,436	(2,436)	-	-
Sir James Knott-'Get Together' Project	2,450	-	-	2,450
Coop Community Fund-Community Activities	-	1,127	-	1,127
Crowdfunder UK-Aviva-Meals on Wheels Support	-	1,351	-	1,351
CDCF Coop-Feeding Families at Christmas and February Half Term	-	1,605	-	1,605
CDCF-Operations Manager Salary Support 2021	-	5,000	-	5,000
CDCF-Meals on Wheels Support	-	5,010	-	5,010
CDCF-Net Recovery Covid Secure	-	1,820	-	1,820
Co-op Community Fund-Community Activities 2021-22	-	1,060	-	1,060
DCC Neighbourhood Fund-Covid Secure	-	2,550	-	2,550
DCC Neighbourhood Fund-Building and Vehicle Costs 2021	-	5,297	(93)	5,204
Joseph Chandy-Fruit Bags for Families in the Summer Holidays	-	49	-	49
Co-op Community Fund-2019 playdays	1,944	-	-	1,944
	<u>75,486</u>	<u>26,581</u>	<u>(168)</u>	<u>101,899</u>
TOTAL FUNDS	<u>144,356</u>	<u>52,475</u>	<u>-</u>	<u>196,831</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,553	(70,659)	25,894
Restricted funds			
Capital Fund	-	(1,549)	(1,549)
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	2,913	(3,587)	(674)
EDC-Cultural Hubs	1,600	(2,600)	(1,000)
AAP-Social Isolation	-	(130)	(130)
CDCF-Active Life	-	(3,065)	(3,065)
Comic Relief-OWLS Project	14,850	(4,762)	10,088
Wheatley Hill Parish Council-Community Activities	5,838	(5,360)	478
Believe Housing-Children and Family Activity Packs	500	(500)	-
Leeds Community Foundation-STEM Activities for Children	-	(2,436)	(2,436)
Coop Community Fund-Community Activities	2,151	(1,024)	1,127
AAP-Covid 19 Meals on Wheels Support	4,460	(4,460)	-
AAP-Shotton Summer 20 Food and Activity Packs for Children	2,500	(2,500)	-
Crowdfunder UK-Aviva-Meals on Wheels Support	1,351	-	1,351
Charities Aid Foundation-Meals on Wheels Support	9,880	(9,880)	-
CDCF Coop-Feeding Families at Christmas and February Half Term	3,000	(1,395)	1,605
CDCF-Operations Manager Salary Support 2021	5,000	-	5,000
CDCF-Meals on Wheels Support	5,010	-	5,010
CDCF-Net Recovery Covid Secure	5,000	(3,180)	1,820
CDCF-Net Recovery Covid 19 Meals on Wheels Support	5,000	(5,000)	-
Comic Relief Charity Projects-Recovery Fund	18,270	(18,270)	-
Co-op Community Fund-Community Activities 2021-22	1,060	-	1,060
Coalfield Regeneration Trust-2021-22 Meals on Wheels Support	9,350	(9,350)	-
Durham Community Action-Operations Manager Salary Support	2,444	(2,444)	-

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

19. MOVEMENT IN FUNDS - continued

DCC Neighbourhood Fund-Covid Secure	5,000	(2,450)	2,550
DCC Neighbourhood Fund-Building and Vehicle Costs 2021	5,648	(351)	5,297
Hadrian Trust-Covid 2020 Utilities	2,000	(2,000)	-
Joseph Chandy-Fruit Bags for Families in the Summer Holidays	1,000	(951)	49
National Lottery Community Fund-Coronavirus Overheads Support	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>
	<u>123,825</u>	<u>(97,244)</u>	<u>26,581</u>
TOTAL FUNDS	<u><u>220,378</u></u>	<u><u>(167,903)</u></u>	<u><u>52,475</u></u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	68,870	21,982	(166)	90,686
Restricted funds				
Capital Fund	54,388	(3,058)	-	51,330
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	2,372	(2,381)	9	-
EDC-Cultural Hubs	1,000	1,260	-	2,260
CDCF-Active Life	7,883	(7,883)	-	-
Comic Relief-OWLS Project	2,533	(2,533)	-	-
Wheatley Hill Parish Council-Community Activities	-	2,023	300	2,323
Believe Housing-Children and Family Activity Packs	275	(275)	-	-
Sir James Knott-'Get Together' Project	2,450	(2,475)	25	-
Co-op Community Fund-Community Activities 2021-22	-	528	-	528
Coalfield Regeneration Trust-2021-22	-			
Meals on Wheels Support	-	2,000	-	2,000
DCC Neighbourhood Fund-Building and Vehicle Costs 2021	-	93	(93)	-
Co-op Community Fund-2019 playdays	1,944	(1,944)	-	-
CDCF-Relative Risk Reduction 2021-22	-	1,024	-	1,024
CDCF-NHS Connector Fund 21-22	-	2,002	-	2,002
DCC-Neighbourhood Playpark 2022	-	20,000	-	20,000
EDT-Community Building Support	-	500	-	500
Wheatley Hill Parish Council-Playpark 21-22	-	10,000	-	10,000
PCP Happiness Hubs-GG and Cave Continuation Funding	-	6,500	-	6,500
Sir James Knott Trust-Meals on Wheels Delivery Driver	-	3,478	-	3,478
The Funding Network-Meals on Wheels Support	-	7,460	-	7,460
	<u>72,845</u>	<u>36,319</u>	<u>241</u>	<u>109,405</u>
TOTAL FUNDS	<u>144,356</u>	<u>55,735</u>	<u>-</u>	<u>200,091</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	179,353	(157,371)	21,982
Restricted funds			
Capital Fund	-	(3,058)	(3,058)
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	6,741	(9,122)	(2,381)
EDC-Cultural Hubs	4,500	(3,240)	1,260
CDCF-Active Life	-	(7,883)	(7,883)
Comic Relief-OWLS Project	16,500	(19,033)	(2,533)
Wheatley Hill Parish Council-Community Activities	20,868	(18,845)	2,023
Believe Housing-Children and Family Activity Packs	500	(775)	(275)
Sir James Knott-'Get Together' Project	-	(2,475)	(2,475)
Coop Community Fund-Community Activities	2,151	(2,151)	-
Crowdfunder UK-Aviva-Meals on Wheels Support	1,351	(1,351)	-
CDCF Coop-Feeding Families at Christmas and February Half Term	3,000	(3,000)	-
CDCF-Operations Manager Salary Support 2021	5,000	(5,000)	-
CDCF-Meals on Wheels Support	5,010	(5,010)	-
CDCF-Net Recovery Covid Secure	5,000	(5,000)	-
Co-op Community Fund-Community Activities 2021-22	2,426	(1,898)	528
Coalfield Regeneration Trust-2021-22 Meals on Wheels Support	19,350	(17,350)	2,000
DCC Neighbourhood Fund-Covid Secure	5,000	(5,000)	-
DCC Neighbourhood Fund-Building and Vehicle Costs 2021	5,648	(5,555)	93
Joseph Chandy-Fruit Bags for Families in the Summer Holidays	1,000	(1,000)	-
Co-op Community Fund-2019 playdays	-	(1,944)	(1,944)
Arnold Clark Fund-Meals on Wheels Support	1,000	(1,000)	-
CDCF-Relative Risk Reduction 2021-22	5,000	(3,976)	1,024
CDCF-NHS Connector Fund 21-22	7,625	(5,623)	2,002
CDCF-Poverty Hurts 2022	1,000	(1,000)	-
DCC-Neighbourhood Playpark 2022	20,000	-	20,000

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

19. MOVEMENT IN FUNDS - continued

EDT-Community Building Support	500	-	500
Hospital of God Greatham-Meals on Wheels Support 2021	1,000	(1,000)	-
Wheatley Hill Parish Council-Playpark 21-22	10,000	-	10,000
PCP Happiness Hubs-GG and Cave Continuation Funding	6,500	-	6,500
Prince's Countryside Fund-Meals on Wheels Support 2021	7,960	(7,960)	-
Sir James Knott Trust-Meals on Wheels Delivery Driver	6,650	(3,172)	3,478
The Funding Network-Meals on Wheels Support	7,460	-	7,460
Wheatley Hill Primary School-Room Lease	<u>8,100</u>	<u>(8,100)</u>	<u>-</u>
	<u>186,840</u>	<u>(150,521)</u>	<u>36,319</u>
TOTAL FUNDS	<u><u>420,747</u></u>	<u><u>(365,012)</u></u>	<u><u>55,735</u></u>

Capital fund

The capital fund represents incoming resources recognised in the year they are received but which have been provided for the purchase of assets. These grants are being amortised over the life of the asset.

Transfers between funds

Transfers represent the completion of a project with the transfer of funds to or from unrestricted and the transfer of funds to purchase an asset capitalised as unrestricted.

20. RELATED PARTY DISCLOSURES

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

21. ULTIMATE CONTROLLING PARTY

The charitable company is under the control of the trustees.

WHEATLEY HILL COMMUNITY ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,228	5,568
Charitable activities		
County Durham Community Foundation	13,625	23,010
Durham County Council	33,667	37,345
East Durham Trust	3,400	1,600
Wheatley Hill Parish Council	25,000	3,500
Co-operative Community Fund	1,366	3,712
People's Health Trust	3,828	2,913
Sir James Knott Trust	6,650	-
Hadrian Trust	-	2,000
National Lottery Community Fund	-	10,000
Ballinger Charitable Trust	-	500
Comic Relief	1,650	33,120
Believe Housing	-	500
Charities Aid Foundation	-	9,880
Crowdfunder UK-Aviva	-	1,351
Coalfield Regeneration Trust	10,000	9,350
Groundworks UK-Tesco	-	500
Durham Community Action	-	2,444
Shotton Partnership	-	2,500
Neighbourly Community Fund	-	400
Hospital of God Greatham	1,000	-
Prince's Countryside Fund	7,960	-
Arnold Clark Fund	1,000	-
PCP Happiness Hubs	6,500	-
The Funding Network	7,460	-
Hire of hall and services	15,419	23,931
Highway to fitness	4,467	596
Social events and entertainment	13,527	1,802
Kitchen sales	<u>39,939</u>	<u>39,554</u>
	196,458	210,508
Other income		
Other income	<u>683</u>	<u>4,302</u>
Total incoming resources	200,369	220,378

This page does not form part of the statutory financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
EXPENDITURE		
Charitable activities		
Wages	93,595	81,067
Social security	1,576	868
Pensions	251	591
Sessional staff	400	2,600
Transport costs	2,697	1,798
Social events and entertainment	33,601	19,503
Subscriptions	550	48
Professional fees	180	180
Donations	608	167
Sundry expenses	60	5
Kitchen provisions	21,024	20,450
Bar purchases	-	100
Services provided	71,431	68,894
Services provided	<u>(71,431)</u>	<u>(68,894)</u>
	154,542	127,377
Support costs		
Management		
Water rates	1,800	3,378
Insurances	1,426	1,405
Heat and light	8,711	8,204
Telephone	1,729	1,677
Postage, printing and stationery	150	145
Computer costs and software	594	185
Repairs and maintenance	12,203	7,287
Cleaning	3,650	3,349
Bank charges	389	333
Grant amortisation	(20,284)	(20,360)
Freehold property depreciation	21,640	21,640
Fixtures & fittings depreciation	7,278	9,819
Motor vehicles	463	618
Hire purchase	<u>165</u>	<u>286</u>
	39,914	37,966
Governance costs		
Trustees' expenses	-	41
Accountancy and professional charges	<u>2,653</u>	<u>2,519</u>
	<u>2,653</u>	<u>2,560</u>
Total resources expended	<u>197,109</u>	<u>167,903</u>
Net income	<u><u>3,260</u></u>	<u><u>52,475</u></u>

This page does not form part of the statutory financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION

England & Wales - Charity number 1105615

Accounts

REGISTERED COMPANY NUMBER: 05067671 (England and Wales)
REGISTERED CHARITY NUMBER: 1105615

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
WHEATLEY HILL COMMUNITY ASSOCIATION

Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

WHEATLEY HILL COMMUNITY ASSOCIATION

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WHEATLEY HILL COMMUNITY ASSOCIATION

CHAIR'S OVERVIEW FOR THE YEAR ENDED 31 MARCH 2021

For the Year Ended 31 March 2021

I am pleased to present Wheatley Hill Community Association's Annual Report and Accounts for the year ending 31st March 2021.

As reported for the year ending 31st March 2020 the onset of the Coronavirus pandemic resulted in the cessation of all footfall related income and the closure of our Greenhills Centre to the public from 23rd March 2020.

In accordance with government regulations, particularly regarding Covid security measures, our Centre was able to re-open to the public for a total of 12 weeks in the year ending 31 March 2021 but only on a limited basis because of the need for social distancing and limits on numbers who could attend events and activities. This had a significant impact on income whilst expenditure remained substantially unaffected, apart from the reduction in staff costs because of the government's furlough scheme.

Following discussions with our Operations Manager, kitchen staff and volunteers, and with their agreement and unstinting support we were able to continue and expand our Meals on Wheels service and respond to a much-increased demand from those who, because of age or underlying health condition had to self-isolate and become housebound; and cut off from family and friends. Our geographical outreach extended to Sedgfield in the south, Bishop Middleham and Cornforth to the west, Haswell Plough to the north and Easington, Horden and Blackhall to the east. At times we were delivering over 900 meals per month - almost 3 times more than prior to the pandemic. We were still delivering over 600 meals per month at the end of the financial year.

THE FUTURE

Throughout most of the year ending 31 March 2021 there was either lockdown or tiered restrictions which severely limited the access to our Centre and consequently footfall related revenue. As at 31 March 2021 the Centre had been in lockdown since early January 2021 with no realistic prospect of limited re-opening for several months. As with the year, ending 31 March 2020, making reliable forecasts about the 2021-22 financial year remained very difficult. Compared to this time last year there is now an expanding vaccination programme which hopefully will allow more 'normal' operation of our Centre and what it can offer to our community and to try and re-establish some semblance of 'normal operation'.

We remain committed to doing what we can, subject to government regulations to keep the Association viable and sustainable throughout and beyond the pandemic. Our way ahead remains that of continuing to provide affordable services, particularly Meals on Wheels and to meet the expressed and emergent needs of our local community; and to continue the relentless task of increasing our income from our own endeavours and to seek restricted revenue funding which will allow us to recover some of our core costs, survive and sustain.

Further information and detail are given in the **TRUSTEES REPORT** below.

WHEATLEY HILL COMMUNITY ASSOCIATION

CHAIR'S OVERVIEW FOR THE YEAR ENDED 31 MARCH 2021



Greenhills Centre - extension and original Miners' Hall building

The Association's Greenhills Centre remains dedicated to delivering benefits, services and activities to the local community of Wheatley Hill and the surrounding area.

Hopefully as we advance into the year ending 31 March 2022 and beyond, we can progressively re-open and provide a fuller range of services, benefits, activities and events for children and young people; adults; young families; and the elderly.

Details will be posted on the following:

Website - www.greenhillscentre.co.uk

Facebook - www.facebook.com/greenhillscentre.whca

Twitter - <https://twitter.com/TheGreenhillsCe>



E Robson, Chair.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Impact of the pandemic

The overriding impact of the pandemic and the consequent government restrictions was compared with previous years the almost total cessation of footfall related income in the year ending 31 March 2021. We were in lockdown at the start of the year and remained closed to the public until August when we had limited and restricted access to our gym. The Tier restrictions came into force leading to closure in October/November 2020; a brief period in December when we could be open but with restrictions; followed by lockdown from the start of January 2021, which was still in force at the 31 March 2021. We only had restricted opening for a total of 12 weeks from August until early January 2021. We were able to open our gym and run 3 luncheon clubs for our elderly; but with restrictions on the numbers of attendees.

This has been an exceptional year. We entered the financial year on the 1st April 2020 with Covid 19 restrictions and a national lockdown in place which was also the situation on the 31st March 2021 when the year ended.

Ordinarily this report would:

- Covers the benefits WHCA provided across the year through the continuation of existing activities and the introduction of new activities and events funded from its own self-generated income and with the help of restricted funding from a number of funding bodies.
- State our Vision and what we managed to achieve against each of our high-level Objectives for the year ending 31 March 2021.
- Comments on the risks to WHCA that were identified for the year ending 31 March 2021 and how these were mitigated.
- Identify the risks that we believe could arise in the next and subsequent financial years.

The onset of the pandemic and its consequences completely changed the emphasis and our High-level Objectives regarding what we had to achieve across the year (and for subsequent years).

Consequently, these became:

- To seek funding to help sustain the Association throughout the pandemic and meet its overhead costs and to maintain and develop whatever self-generated income could be achieved and sustained.
- To maintain a level of reserves that would enable the Association to remain viable and sustainable beyond the pandemic.

For the future these will have to take account not only of the pre-pandemic level of multiple deprivation in Wheatley Hill and surrounding area but also the effect the pandemic has had on deprivation and the general physical and mental health; and emotional wellbeing of the local population.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable objects

As stated in our Memorandum and Articles of Association the charitable purpose of WHCA is:

'To promote the benefit of the inhabitants of Wheatley Hill and district without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and the inhabitants 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 object of improving the condition of life for the said inhabitants.'

Vision and high-level Objectives

With the onset of the Covid-19 pandemic at virtually the end of the previous financial year our High-level Objectives given below were supplanted by the need to continue to remain viable and sustainable to serve our community and deliver services and benefits throughout and after the period of the pandemic.

Our vision for WHCA remains unchanged and stems directly from our Charitable Objects:

To be sustainable for the longer term and continue to provide and develop services and benefits that meet the needs of Wheatley Hill and our local community.

Our vision remains underpinned by a number of High-level Objectives which are to:

- Maintain and extend the range of benefits we provide to meet the needs of our community;
- Continue to engage with and involve our community so that we recognise and respond to meet their expressed and emergent needs, and to agree priorities with regard to what they would like from their community centre;
- Seek funding from revenue grants and self-generated income, i.e. from our own endeavours which will help us to develop and deliver projects to meet community priorities;
- Maintain our robust process of preparing an annual budget forecast for the start of each financial year and regularly reviewing our prevailing financial position vs. the budget forecast as we move through the financial year and taking prompt corrective action should the need arise; and
- Maintain tight financial control of expenditure regardless of whether from restricted or unrestricted funds.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Objects and achievements - year ended 31 March 2021

Our objectives had to be rapidly amended given the onset of the pandemic and lockdown on 23 March 2020. The first part of TABLE 1 states these objectives and how we performed against each. The second part of TABLE 1 shows the pre-pandemic view of our objectives, and how we performed against each for the year ending 31 March 2021.

Objective

Achievement

With the onset of the Covid pandemic our objectives became the following:

Pursue relevant sources of funding to enable us to continue our Meals on Wheels service and meet the increased demands from a much wider area.

ACHIEVED

Seek funding that would enable us to meet our establishment overhead costs throughout and beyond the pandemic.

ACHIEVED

Ensure that we maintained a level of reserves that would enable us to remain viable and to be able to sustain the Association beyond the pandemic

ACHIEVED-However, little can be said about the longer term beyond the pandemic as it was still uncertain at the end of the financial year when we would start to get back to some semblance of normal operation.

Pre-pandemic objectives for the year ending 31 March 2021

Continue to work in partnership with WH Primary School to provide teaching space for their SEN children and staff.

ACHIEVED-However, we were advised shortly before the end of the financial year that WH Primary School would no longer require the upstairs teaching rooms; with a significant reduction in income.

Seek other sources of room rent/venue hire.

OVERTAKEN BY COVID

Maintain a full-time Operations Manager.

ACHIEVED

Seek longer term revenue funding for projects for our community and from which we can recover core costs/overheads.

OVERTAKEN BY COVID

Maintain paid staffing levels.

ACHIEVED-However, with the onset of the pandemic we had to furlough some staff but were able to maintain our kitchen and caretaking staffing levels so we could expand our Meals on Wheels service to meet the much-increased demand for this service and maintain the building Covid-safe.

Increase the number of volunteers.

OVERTAKEN BY COVID

TABLE 1 - Objectives and achievements

Profile of Wheatley Hill

Wheatley Hill and surrounding area is the community into which we deliver a wide range of services and benefits in response to the expressed and emergent needs of our community.

Wheatley Hill is an ex-mining village in the east of County Durham with a population of c. 3050¹. It is part of the Trimdon and Thornley division of Durham County Council which covers Wingate, Wheatley Hill and Thornley and has a total population of 11850².

¹ Mid-Year Estimates (ONS) 2019

² Mid-Year Estimates (ONS) 2017

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Of the population of Wheatley Hill 2750 (90.3%, compared to an England average of 20%) are living in the most deprived 20% of areas of England by Indices of Deprivation³. In terms of health deprivation 98.6% of the population is affected compared with an England average of 19.6%⁴.

Many of Wheatley Hill's population use our Centre regularly. We also draw in a significant number of users from the wider area and beyond.

Wheatley Hill can be currently characterised as a community with:

- 25.9% of children aged 0-19 are in relative low-income families compared with 19% across England.
- 26% of children are living in poverty compared with 17% across England⁵.
- An overall crime rate that is above the average for England.
- 32.3% of population have a long-term illness compared with 17% across England⁶.
- 41.2% of working age people have no qualifications compared with 22.5% across England⁷.
- 32% of people aged 16-74 years are in full-time employment compared with 39% across England⁸.
- 32% of households have no car compared with 26% across England⁹.

Prior to the pandemic it was well established that there were issues and challenges relating to the physical and mental health; and to the emotional wellbeing of our community¹⁰.

These data show that:

- In terms of health and wellbeing; and mental health in particular, there is an estimated 12% prevalence of depression in the population of the Thornley and Wheatley Hill Neighbourhood of the Sedgfield parliamentary constituency. This compares unfavourably with the estimated national prevalence of 9.8%. Surrounding constituencies show a similar estimated prevalence.
- In terms of serious mental illness, the prevalence is estimated to be 1% compared with the national prevalence 0.9%.

Observationally, from our targeted work during the pandemic with our Meals on Wheels service and Family Support Model pilot project we have seen that the issues and challenges faced by our community have worsened because of the pandemic, lockdowns and tier restrictions.

This observation is endorsed by a survey recently published in 2020 by Durham County Council¹¹ in response to the Covid 19 pandemic. It provides an overview of current and future needs across the county. With regard to mental health and emotional wellbeing it summarises the position as:

- Mental health and emotional wellbeing across the life course can be severely impacted by COVID-19 Stay at Home restrictions and lockdown.
- Children and young people can be affected due to lack of support from schools and social networks.

³ Ministry of Housing, Communities and Local Government (Indices of Deprivation 2019)

⁴ Ministry of Housing, Communities and Local Government (Indices of Deprivation 2019)

⁵ Children in low-income families, Department for Work and Pensions (2019)

⁶ Communities and Local Government (Indices of Deprivation 2015)

⁷ Census 2011

⁸ Census 2011

⁹ Census 2011

¹⁰ House of Commons Constituency Data January 2019

¹¹ County Durham Health Impact Assessment on Health Inequalities in Response to the COVID19 Pandemic - August 2020

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

- Adults can be impacted due to stress anxiety, fear of the unknown, lack of access to family support mechanisms and services.
- People experiencing bereavement can also suffer from mental ill health.
- Those on the front line dealing with the pandemic can suffer from PTSD and other mental health conditions.
- Individuals who have had COVID-19 can suffer neurological impairment and PTSD.
- Older people can experience fear anxiety and stress by being one of the vulnerable and shielded population and fear of illness and death.
- Modelling by Tees, Esk Valley and Weardale suggest increases in demand on services to support mental ill health across the system over 5-years.

Loneliness and social isolation are key issues in our community and are evident across the full age spectrum but particularly amongst our older adults, some of whom have suffered bereavements and struggled being separated from family and friends.

The above gives clear indication of the change in local needs to which the Association will have to factor in to its ongoing and emergent programmes and projects for our local community.

ACHIEVEMENT AND PERFORMANCE

Delivering charitable benefits

Because of the impact of the pandemic and government restrictions our ability to make full use of the indoor facilities at our Greenhills Centre was severely curtailed or not allowed. Where we could we made use of our outdoor facilities, consistent with complying with the Covid-safe regulations. Our facilities for the benefit of our community are:

Indoor:

- A well equipped kitchen from which hot and cold meals are prepared for our café and for our Meals on Wheels service to the local community; and in-house catered functions.
- Community gym for both cardio-vascular and strength training.
- Licensed function suite for weddings, parties and social functions for our community and which also serves as a theatre for the range of children oriented productions we provide.
- Our well equipped children's and young family's play room.
- Our young children's soft play and 'play and learn' literacy rooms.
- A library/resource room with IT.
- Meeting rooms.
- Office space available to rent/lease.

Outdoor:

- Community garden
- Multi Use Games Arena (MUGA).
- Football pitch.
- Young children's playpark.
- Young children's sandpit.

We also sub-lease a small area of land to Woodcraft for Landscapes, a local organisation providing agriculturally based occupation for people with learning and other difficulties.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Public benefit

WHCA exists to be responsive to the expressed and emergent needs of our local community and to provide benefits in various forms for the inhabitants of Wheatley Hill and surrounding area. In order to achieve this, we have to draw on two principal sources of funding:

- Our own endeavours, e.g. catering - including our Meals on Wheels service, and for events and community social functions; our community gym and venue hire.
- Revenue and capital grants from funders which enabled us to deliver specific programmes and projects to meet the expressed and emergent needs of our community and from some of which we can derive venue hire or a project management/administration fee.

It was particularly helpful when some of our pre-pandemic funders allowed us to re-purpose their unused funding to help us meet the needs of our local community and surrounding area - particularly those having to self-isolate.

During the year ending 31 March 2021 and consistent with maintaining Covid safety for our staff and volunteers and the local community, the benefits we were able to deliver were:

For our elderly

We have operated our Meals on Wheels service since 2010 offering the elderly and less mobile members of our local community a midday meal seven days a week.

At the start of the pandemic lockdown on 23 March 2020 we consulted with our Operations Manager, kitchen staff, kitchen volunteer and volunteer delivery drivers and with their goodwill and determination we decided to try and keep our Meals on Wheels service operational anticipating that there would be increased demand for our service.

Within a very short timescale, as many went into self-isolation of their own volition or by persuasion from their families, we found we were being called upon to deliver meals on a regular basis to clients as far south as Sedgefield; as far north as Haswell Plough; as far west as Bishop Middleham; and as far east as Easington, Horden and Peterlee. With the closure of Wheatley Hill school one of their staff volunteered to drive and deliver meals into the Trimdon and Sedgefield areas. At times we were delivering c. 900 meals per month with 3 delivery runs per day. The demand eased a little as we moved into the Tier arrangements but by the end of the financial year, we were still delivering c. 600 meals per month.

Our Operations Manager, working largely from home ran the service taking orders, dealing with new clients and, arranging supplies and stock for the kitchen with the Centre's incoming calls diverted to her mobile telephone, i.e. a serious intrusion to her home life.

We put in place Covid safe working practices to protect our clients, staff and volunteers. Our kitchen staff prepared and cooked the meals, packaged them into containers and with our volunteer drivers, delivered them to our clients.

We kept our service operational throughout the financial year and into the next thanks to the unstinting efforts of our staff and volunteers.

As the government's Tier arrangements came into effect, we were able to run 3 Luncheon Club sessions which were much appreciated by our elderly some of whom regarded themselves as 'prisoners in solitary confinement' during the strict lockdown.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

For adults

The main benefit for adults was access to our gym albeit with restricted numbers to ensure Covid safety and for only 12 weeks in total in the financial year. With local artist Ruth Mary Johnson we ran a letter writing project. 'Write to reply' largely for Meals on Wheels clients aimed at combating loneliness. The project was funded by East Durham Creates.

For children and young families

The main benefit was cooking and providing meals for Wheatley Hill primary school to distribute to those receiving free school meals. There was a similar arrangement with the local church and the Parish Council to distribute meals into the community. Also with Ruth Johnson we developed a 'Play in a Box' project for children and families in Summer 2020. This was also funded by East Durham Creates.

Our children and young people want activities which not only address physical activity needs but also social interaction amongst their peers. Right at the end of the financial year and in response to a high level of community demand, plus the increasing national confidence in the effectiveness of the vaccination programme we took the view that we should aim to restart outdoor sports for 5-11yrs 2 nights a week from late April. Advance booking for these sessions was rapidly oversubscribed.

FINANCIAL REVIEW

Financial position

Income and Expenditure

For the year ending 31 March 2021 our total Incoming Resources amounted to £220,378 and exceeded our Expenditure of £167,903 by £52,475.

Much of this relates to a range of grants, including the government's Business Support grant, administered by Durham County Council.

There was a range of grants available to which we successfully applied in order to help us keep our Meals on Wheels service in operation and meet our standing overhead costs. A number of funders who had awarded funding in previous years allowed some unused funding to be re-purposed to help us deal with the financial consequences of the pandemic and gross reduction in footfall related income. Grant income at £144,625 includes the government's Business Support grant (which is treated as unrestricted) amounted to 65.63% of Incoming Resources.

Funding sources

The restricted revenue funding we were awarded for the year ending 31 March 2021 amounted to £120,487.

This funding, was for the benefit of our local community, either directly by supporting our meals on Wheels on Wheels service; or by supporting our overhead costs (including some salary support and utilities in particular). Our total funds carried forward to the year ending 31 March 2022 amounted to £196,831, compared to £144,356 brought forward from last year. This increase is a reflection of when the grants were received in the year ending 31 March 2021.

We were extremely grateful for this funding support which we received from Durham County Council (Area Action Partnership, and County Councillor's Neighbourhood Budget); Believe Housing; Charities Aid Foundation; County Durham Community Foundation; Comic Relief; the Co-op; Coalfields Regeneration Trust; Durham Community Action; Hadrian Trust; Joseph Chandy; National Lottery; Wheatley Hill Parish, Ballinger Charitable Trust and AVIVA. Without this funding support we would have been unable to continue with our Meals on Wheels service.

This augmented the funding we carried forward from previous financial years.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Reserves policy

Based on our previous experience and the impact of the pandemic we segregated our unrestricted funding and created a number of Unrestricted Designated funds. We now have a general free reserves fund and a number of designated funds to be used primarily for a specific purpose as determined by WHCA.

Our designated funds at present principally cover recovery from the effects of the pandemic (the government's Business Support/Continuity Grant), an Emergency Reserve and a Delivery fund.

1. The first will be used into the future to support the Association as we endeavour to recover our footfall related income. As of 31 March 2021, it amounted to £22,238.
2. The second is to meet unforeseeable demands for expensive repairs which need immediate action. We experienced this some years back with a failure of our lift. Without a rapid repair to the lift we would have been unable to keep our Centre operational. The repair cost c.£6K and there was no prospect of seeking grant funding. As of 31 March 2021 it amounted to £8,134.
3. The third accumulates the delivery charges from Meals on Wheels which are used to pay for the hire purchase costs of the delivery van (and its eventual replacement) and its annual operating costs. As of 31 March 2021 it amounted to £4,689.

Our unrestricted (free) reserves cover:

1. Any short-term gap between spending and income.
2. The costs of a controlled dissolution of the Association.

The second of the above sets the level of reserves required.

With the threat posed by the pandemic it became quite pressing to have a more rigorous evaluation of the reserves we should hold to cover winding-up of the Association. The outcome was that we should have unrestricted reserves in the region of £55K to £60K. This should cover for a 6-month run-down period the costs of employment and redundancy payments for staff, including employer pension contribution; insurance and utilities costs; and the hire purchase liabilities for the Meals on Wheels delivery van.

At 31st March 2021 our free reserves amounted £25,251. Depending on what is available at the time of dissolution this figure would be augmented by any unused designated funding.

Going concern

Subject to being able to deal with and mitigate the impact of the risks identified below the trustees regard the Association as a going concern that operates in a deprived area with limited opportunities for price increases for services and activities to provide substantial and long term revenue funding to help meet our core costs.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

The principal risks identified for the year ending 31 March 2021 and their respective outcomes are given in TABLE 2 below.

RISK

WHCA cannot generate sufficient income to ensure its viability and sustainability following the Coronavirus pandemic in the year ending 31 March 2021 and beyond.

Uncertain when the Centre can economically re-open to local users and restore footfall related income.

One or more of the Meals on Wheels cohort infected with Coronavirus.

Slow return to pre-lockdown 'normal' operation.

Difficulty in meeting the cost of employment of the Operations Manager as a result of insufficient incoming resources, particularly from Restricted funding.

OUTCOME

Did not occur as grant income held up throughout the year.

Lockdown in force at 31 March 2021 and set to continue into 2021-22 and no footfall related income apart from that over the 12 weeks when the Centre was able to open in the second half of 2020. Meals on Wheels service continued to operate. Each of our two kitchen staff, on separate occasions, had to self-isolate but we managed to continue to operate and provide our Meals on Wheels service.

Not achieved because of re-imposition of lockdown in January 2021.

Did not occur as grant income held up throughout the year.

TABLE 2 - Principal risks identified for 2020-21 and outcomes.

FUTURE PLANS

Objectives for the year ending 31 March 2022.

The abrupt impact of the Coronavirus pandemic and the consequent lockdowns and restrictions our future objectives became:

- To pursue all relevant sources of funding to enable us to continue our Meals on Wheels service and to meet the increased demands from a much wider area.
- To seek funding that would enable us to meet our establishment overhead costs throughout and beyond the pandemic.
- To ensure that we maintained a level of reserves that would enable us to remain viable and to be able to sustain the Association through and beyond the pandemic.

In the hope that the lockdown and restrictions ease as the vaccination programme provides increasing immunity in the first half of the year ending 31 March 2022, our underlying objectives will be to:

- Seek other sources of room rent/venue hire.
- Seek longer term revenue funding for projects for our community and from which we can recover core costs/overheads.
- Maintain a full-time Operations Manager.
- Maintain paid staffing levels.
- Increase the number of volunteers.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Managing through the Covid-19 lockdowns and restrictions

Following the 23 March 2020 lockdown WHCA suspended regular Board Meetings because of the need for several members to self-isolate. With the support of our kitchen and MOW staff; and volunteer drivers this group and the Operations Manager had elected to try and keep the Meals on Wheels service operational despite Covid-19.

With the agreement of the Board one of the Director/Trustees acted as a Managing Director to keep the Board informed and to ensure there was a line of responsibility between the Board and the Operations Manager who was running all aspects of the Meals on Wheels service. This was essentially an extension of the line management support provided by the same Director to the Operations Manager in previous non-Covid -19 times. This arrangement continued throughout the financial year.

Governing document

Wheatley Hill Community Association is registered as a charity with the Charities Commission and is incorporated as a company limited by guarantee with Companies House. WHCA is governed by its Memorandum and Articles of Association which incorporate its charitable objects.

Membership is open to anyone over the age of 18 with the liability of agreeing to contribute £1 in the event of the charity having to be wound up.

Each trustee/director, including the Chair, is required to stand for re-election each year at the AGM. The board can have up to 12 trustees/directors, some of whom can be co-opted.

Recruitment and appointment of new trustees

WHCA normally seeks to recruit trustees locally as this maintains strong links with the community and its needs. Trustees with a professional background or specific expertise and experience, e.g. management, finance, legal are usually drawn from a wider area.

The aim is to have a Board which collectively has a wide ranging level of local knowledge and involvement, experience and professional expertise to inform its governance and decision making; and the awareness to know when it will need external advice.

Organisational structure

The Board of trustees has the ultimate responsibility for what WHCA does and how it does it; and to ensure compliance with its governing document, the law and prevailing legislation and regulations.

WHCA employs a paid staff (currently the full-time Operations Manager and 7 part time staff) and a number of volunteers all of whom are managed by the Operations Manager. The paid staff cover catering, reception/administration, caretaking and cleaning.

The Operations Manager has a delegated responsibility from the Board for the general management of the Centre. She is also the Designated Premises Supervisor and has a personal responsibility to comply with the requirements of the Licensing Act. Consequently the final decision on what can or cannot be done on the premises with regard to the sale of alcohol and how this may limit which function/events bookings we are able to accept rests with the Operations Manager and when necessary guidance and advice will be sought from the licensing authorities to ensure that the DPS and the premises licence are not put at risk.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

WHCA's normal practice with regard to the induction and training of new trustees is to invite a prospective trustee to attend 3 Board meetings so they can familiarise themselves with what we do and how we do it in order to achieve our charitable objects. It also provides the opportunity for the Board to respond to any questions as they arise and to advise where specific information can be obtained - usually from the Charity Commission's publications or their website. In addition WHCA has an induction pack covering:

- The Association and its aims.
- What is expected of a trustee in terms of responsibilities and personal qualities.
- How the Association operates.

A prospective new member was close to joining the board when the Coronavirus pandemic and its restrictions took effect.

Wider network

An essential part of our wider network is our relationship with local County Councillors, Wheatley Hill Parish Council and with our local County Council through the East Durham Area Action Partnership.

We also have established relationships with local schools. We were grateful to the Head of Wheatley Hill Primary school who provided a member of staff to support our Meals on Wheels deliveries and the distribution of meals to those on free school meals. This enabled us to expand our MOW outreach and accommodate a much larger client base because of the pandemic and the restrictions.

In ordinary times we have relationships with neighbourhood policing, Wheatley Hill Mothers Club, Woodcraft for Landscapes, and Wheatley Hill History Club.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Future risks

The significant future risks to the viability and sustainability of the Association and the Centre are given in TABLE 3 below.

RISK

WHCA cannot generate sufficient income to ensure its viability and sustainability following the Coronavirus pandemic in the year ending 31 March 2021 and beyond.

Uncertain when the Centre can economically re-open to local users and restore footfall related income.

One or more of the Meals on Wheels cohort (kitchen staff and volunteer drivers) becomes infected with Coronavirus.

Slow return to pre-lockdown 'normal' operation.

Difficulty in meeting the cost of employment of the Operations Manager as a result of insufficient incoming resources, particularly from Restricted funding.

COMMENT

Two principal factors will underpin the mitigation of this risk:

-The continuing leasing of rooms by Wheatley Hill School; and Woodcraft for Landscapes land lease income.

-Vigorous pursuit of grant funding to support our Meals on Wheels service; and for Centre core costs and overheads.

The effects of this risk will be dependent on external factors over which the Centre has little control;

-When the government eases the lockdown requirements.

-The Health and Safety measures that will be needed for compliance, allowing the Centre to re-open to the public.

-Will sufficient income be generated to offset the increased costs from what is expected to be a restricted number of users.

The Centre will continue to follow government guidelines to minimise risk to staff, volunteers and customers. Successive infections could close down the meals on Wheels service with a loss of clients and a large impact on income and ability to secure grant funding.

The effect of this risk will be dependent on external factors over which the Centre has little control; 'Normal' could become a new normal with footfall, income (and expenditure) remaining depressed; and reinforcing the need for continuing grant support.

The effects of this risk will be dependent on external factors over which the Centre has little control.

The principal mitigation for this risk is to continue to seek longer term restricted grant support from which we can recover core costs; and from self-generated income from our own endeavours

TABLE 3 - Principal risks identified for 2021-22.

So far the various sources of funding to help during the Coronavirus pandemic should enable the Centre to remain viable and sustainable for the coming year and hopefully beyond.

WHCA operates in an area of high multiple deprivation and there is virtually no scope to increase prices and increase our self-generated income. The Coronavirus pandemic accentuates this reality.

WHEATLEY HILL COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05067671 (England and Wales)

Registered Charity number
1105615

Registered office
Stephens Terrace
Wheatley Hill
Co. Durham
DH6 3JS

Trustees
Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person or body entitled to elect/appoint trustee
1.	Evelyn Robson	Chair		Membership/Board
2.	Diane Metcalfe			Membership/Board
3.	Jake Miller		resigned 1 October 2021	Membership/Board
4.	John Probert			Membership/Board
5.	Robert Potts	Co secretary		Membership/Board
6.	Barry Robinson			Membership/Board
7.	Freda Coxon			Membership/Board

Company Secretary
R Potts

Independent Examiner
Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

Staff
Hilary Jamieson Operations Manager

Approved by order of the board of trustees on 14 January 2022 and signed on its behalf by:



R Potts - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHEATLEY HILL COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Wheatley Hill Community Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

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

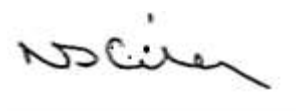
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

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.



Nicholas Liley, FCA
Institute of Chartered Accountants in England and Wales
Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

Date: 3 March 2022

WHEATLEY HILL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,318	3,250	5,568	609
Charitable activities					
Grant income	4	24,138	120,487	144,625	91,499
Community building income		65,883	-	65,883	107,702
Other trading activities	3	-	-	-	1,069
Other income		4,214	88	4,302	73
Total		96,553	123,825	220,378	200,952
EXPENDITURE ON					
Charitable activities					
Staff and support costs	5	82,526	2,600	85,126	91,992
Activities expenses and equipment		23,596	19,710	43,306	98,211
Premises and administration costs		33,431	6,040	39,471	46,650
Services provided		(68,894)	68,894	-	-
Total		70,659	97,244	167,903	236,853
NET INCOME/(EXPENDITURE)		25,894	26,581	52,475	(35,901)
Transfers between funds	20	168	(168)	-	-
Net movement in funds		26,062	26,413	52,475	(35,901)
RECONCILIATION OF FUNDS					
Total funds brought forward		68,870	75,486	144,356	180,257
TOTAL FUNDS CARRIED FORWARD		<u>94,932</u>	<u>101,899</u>	<u>196,831</u>	<u>144,356</u>

The notes form part of these financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION

BALANCE SHEET 31 MARCH 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	12	774,695	806,772
CURRENT ASSETS			
Stocks	13	300	400
Debtors	14	4,363	4,818
Cash at bank and in hand		<u>114,136</u>	<u>50,561</u>
		118,799	55,779
CREDITORS			
Amounts falling due within one year	15	(26,814)	(27,095)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>91,985</u>	<u>28,684</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		866,680	835,456
CREDITORS			
Amounts falling due after more than one year	16	(81,690)	(82,766)
ACCRUALS AND DEFERRED INCOME	18	(588,159)	(608,334)
		<u> </u>	<u> </u>
NET ASSETS		<u>196,831</u>	<u>144,356</u>
FUNDS	20		
Unrestricted funds		94,932	68,870
Restricted funds		<u>101,899</u>	<u>75,486</u>
TOTAL FUNDS		<u>196,831</u>	<u>144,356</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION

BALANCE SHEET - continued 31 MARCH 2021

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 January 2022 and were signed on its behalf by:



.....
E Robson - Trustee



.....
R Potts - Trustee

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	<u>5,568</u>	<u>609</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising	<u>-</u>	<u>1,069</u>

4. INCOME FROM CHARITABLE ACTIVITIES

			2021	2020
	Grant income	Community building income	Total activities	Total activities
	£	£	£	£
County Durham Community Foundation	23,010	-	23,010	22,500
Durham County Council	37,345	-	37,345	370
East Durham Trust	1,600	-	1,600	8,650
Wheatley Hill Parish Council	3,500	-	3,500	24,512
Co-operative Community Fund	3,712	-	3,712	2,594
People's Health Trust	2,913	-	2,913	7,283
Sir James Knott Trust	-	-	-	5,500
Hadrian Trust	2,000	-	2,000	-
National Lottery Community Fund	10,000	-	10,000	-
Ballinger Charitable Trust	500	-	500	-
Comic Relief	33,120	-	33,120	13,000
Believe Housing	500	-	500	500
Leeds Community Foundation	-	-	-	6,590
Charities Aid Foundation	<u>9,880</u>	<u>-</u>	<u>9,880</u>	<u>-</u>
Carried forward	128,080	-	128,080	91,499

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

4. INCOME FROM CHARITABLE ACTIVITIES - continued

			2021	2020
	Grant income £	Community building income £	Total activities £	Total activities £
Brought forward	128,080	-	128,080	91,499
Crowdfunder UK-Aviva	1,351	-	1,351	-
Coalfield Regeneration Trust	9,350	-	9,350	-
Groundworks UK-Tesco	500	-	500	-
Durham Community Action	2,444	-	2,444	-
Shotton Partnership	2,500	-	2,500	-
Neighbourly Community Fund	400	-	400	-
Hire of hall and services	-	23,931	23,931	25,481
Highway to fitness	-	596	596	6,955
Social events and entertainment	-	1,802	1,802	21,364
Kitchen sales	-	39,554	39,554	49,936
Bar sales	-	-	-	3,966
	<u>144,625</u>	<u>65,883</u>	<u>210,508</u>	<u>199,201</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Staff and support costs	85,126	-	85,126
Activities expenses and equipment	42,084	1,222	43,306
Premises and administration costs	<u>167</u>	<u>39,304</u>	<u>39,471</u>
	<u>127,377</u>	<u>40,526</u>	<u>167,903</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	82,526	90,424
Sessional staff	2,600	528
Staff and volunteer expenses	-	1,040
Transport costs	1,798	4,420
Publicity	-	350
Social events and entertainment	19,503	59,917
Subscriptions	48	2,628
Professional fees	180	143
Donations	167	185
Sundry expenses	5	440
Kitchen provisions	20,450	26,272
Bar purchases	100	1,254
Services provided	68,894	36,118
Services provided	<u>(68,894)</u>	<u>(36,118)</u>
	<u>127,377</u>	<u>187,601</u>

7. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Activities expenses and equipment	1,222	-	1,222
Premises and administration costs	<u>36,744</u>	<u>2,560</u>	<u>39,304</u>
	<u>37,966</u>	<u>2,560</u>	<u>40,526</u>

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

	2021	2020
Activities expenses and equipment	Premises and administration costs	Total activities
£	£	£
Water rates	-	3,043
Insurances	-	1,366
Heat and light	-	11,506
Telephone	-	1,520
Postage, printing and stationery	-	455
Computer costs and software	-	185
Repairs and maintenance	1,222	7,107
Cleaning	-	2,697
Bank charges	-	579
Grant amortisation	<u>-</u>	<u>(20,793)</u>
Carried forward	1,222	7,665

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

7. SUPPORT COSTS - continued

			2021	2020
	Activities expenses and equipment £	Premises and administration costs £	Total activities £	Total activities £
Brought forward	1,222	4,381	5,603	7,665
Depreciation of tangible and heritage assets	-	32,077	32,077	35,430
Loss on sale of tangible fixed assets	-	-	-	3,777
Interest payable and similar charges	-	286	286	59
Trustees' remuneration etc	-	41	41	24
Accountancy and professional charges	-	2,519	2,519	2,297
	<u>1,222</u>	<u>39,304</u>	<u>40,526</u>	<u>49,252</u>

8. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Accountancy charges	1,650	1,650
Professional fees	869	647
Management charges income	(4,140)	(6,278)
Management charges expenditure	4,140	6,278
Depreciation - owned assets	31,459	34,607
Depreciation - assets on hire purchase contracts and finance leases	618	823
Deficit on disposal of fixed assets	-	3,777

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

	2021 £	2020 £
Trustees' expenses	<u>41</u>	<u>24</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	81,067	87,584
Social security costs	868	1,421
Other pension costs	<u>591</u>	<u>1,419</u>
	<u>82,526</u>	<u>90,424</u>

The charity's key management personnel comprise the Trustees, and Operations Manager. The total employee benefits including social security of the key management personnel were £31,614 (2020 - £30,774).

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

	2021	2020
Projects	4	6
Administration	<u>2</u>	<u>2</u>
	<u>6</u>	<u>8</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	609	-	609
Charitable activities			
Grant income	250	91,249	91,499
Community building income	107,702	-	107,702
Other trading activities	1,069	-	1,069
Other income	<u>73</u>	<u>-</u>	<u>73</u>
Total	109,703	91,249	200,952
EXPENDITURE ON			
Charitable activities			
Staff and support costs	90,856	1,136	91,992
Activities expenses and equipment	36,074	62,137	98,211
Premises and administration costs	37,625	9,025	46,650
Services provided	<u>(36,118)</u>	<u>36,118</u>	<u>-</u>
Total	128,437	108,416	236,853

WHEATLEY HILL COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(18,734)	(17,167)	(35,901)
Transfers between funds	52,783	(52,783)	-
Net movement in funds	34,049	(69,950)	(35,901)
RECONCILIATION OF FUNDS			
Total funds brought forward	34,821	145,436	180,257
TOTAL FUNDS CARRIED FORWARD	<u>68,870</u>	<u>75,486</u>	<u>144,356</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2020 and 31 March 2021	<u>1,082,293</u>	<u>155,840</u>	<u>3,295</u>	<u>1,241,428</u>
DEPRECIATION				
At 1 April 2020	316,938	116,895	823	434,656
Charge for year	<u>21,640</u>	<u>9,819</u>	<u>618</u>	<u>32,077</u>
At 31 March 2021	<u>338,578</u>	<u>126,714</u>	<u>1,441</u>	<u>466,733</u>
NET BOOK VALUE				
At 31 March 2021	<u>743,715</u>	<u>29,126</u>	<u>1,854</u>	<u>774,695</u>
At 31 March 2020	<u>765,355</u>	<u>38,945</u>	<u>2,472</u>	<u>806,772</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

12. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
At 1 April 2020 and 31 March 2021	<u>3,295</u>
DEPRECIATION	
At 1 April 2020	823
Charge for year	<u>618</u>
At 31 March 2021	<u>1,441</u>
NET BOOK VALUE	
At 31 March 2021	<u>1,854</u>
At 31 March 2020	<u>2,472</u>

13. STOCKS

	2021 £	2020 £
Stocks	<u>300</u>	<u>400</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	2,393	3,416
Other debtors	<u>1,970</u>	<u>1,402</u>
	<u>4,363</u>	<u>4,818</u>

WHEATLEY HILL COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Hire purchase (see note 17)	952	831
Trade creditors	1,447	2,245
Other creditors	2,483	2,026
Accrued expenses	1,650	1,650
Deferred grants	<u>20,282</u>	<u>20,343</u>
	<u>26,814</u>	<u>27,095</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Hire purchase (see note 17)	885	1,837
Deferred grants	<u>80,805</u>	<u>80,929</u>
	<u>81,690</u>	<u>82,766</u>

17. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2021	2020
	£	£
Gross obligations repayable:		
Within one year	1,117	1,117
Between one and five years	<u>931</u>	<u>2,048</u>
	<u>2,048</u>	<u>3,165</u>
Finance charges repayable:		
Within one year	165	286
Between one and five years	<u>46</u>	<u>211</u>
	<u>211</u>	<u>497</u>
Net obligations repayable:		
Within one year	952	831
Between one and five years	<u>885</u>	<u>1,837</u>
	<u>1,837</u>	<u>2,668</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

18. ACCRUALS AND DEFERRED INCOME

	2021 £	2020 £
Deferred grants	<u>588,159</u>	<u>608,334</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	721,856	52,839	774,695	806,772
Current assets	69,739	49,060	118,799	55,779
Current liabilities	(26,814)	-	(26,814)	(27,095)
Long term liabilities	(81,690)	-	(81,690)	(82,766)
Accruals and deferred income	<u>(588,159)</u>	<u>-</u>	<u>(588,159)</u>	<u>(608,334)</u>
	<u>94,932</u>	<u>101,899</u>	<u>196,831</u>	<u>144,356</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

20. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	68,870	25,894	168	94,932
Restricted funds				
Capital Fund	54,388	(1,549)	-	52,839
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	2,372	(674)	-	1,698
CDCF-Bam Bams	75	-	(75)	-
EDC-Cultural Hubs	1,000	(1,000)	-	-
AAP-Social Isolation	130	(130)	-	-
CDCF-Active Life	7,883	(3,065)	-	4,818
Comic Relief-OWLS Project	2,533	10,088	-	12,621
Wheatley Hill Parish Council-Community Activities	-	478	-	478
Believe Housing-Children and Family Activity Packs	275	-	-	275
Leeds Community Foundation-STEM Activities for Children	2,436	(2,436)	-	-
Sir James Knott-'Get Together' Project	2,450	-	-	2,450
Coop Community Fund-Community Activities	-	1,127	-	1,127
Crowdfunder UK-Aviva-Meals on Wheels Support	-	1,351	-	1,351
CDCF Coop-Feeding Families at Christmas and February Half Term	-	1,605	-	1,605
CDCF-Operations Manager Salary Support 2021	-	5,000	-	5,000
CDCF-Meals on Wheels Support	-	5,010	-	5,010
CDCF-Net Recovery Covid Secure	-	1,820	-	1,820
Co-op Community Fund-Community Activities 2021-22	-	1,060	-	1,060
DCC Neighbourhood Fund-Covid Secure	-	2,550	-	2,550
DCC Neighbourhood Fund-Building and Vehicle Costs 2021	-	5,297	(93)	5,204
Joseph Chandy-Fruit Bags for Families in the Summer Holidays	-	49	-	49
Co-op Community Fund-2019 playdays	1,944	-	-	1,944
	<u>75,486</u>	<u>26,581</u>	<u>(168)</u>	<u>101,899</u>
TOTAL FUNDS	<u>144,356</u>	<u>52,475</u>	<u>-</u>	<u>196,831</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,553	(70,659)	25,894
Restricted funds			
Capital Fund	-	(1,549)	(1,549)
People's Health Trust-Active			
Communities-"Eat, Stay, Play" Project	2,913	(3,587)	(674)
EDC-Cultural Hubs	1,600	(2,600)	(1,000)
AAP-Social Isolation	-	(130)	(130)
CDCF-Active Life	-	(3,065)	(3,065)
Comic Relief-OWLS Project	14,850	(4,762)	10,088
Wheatley Hill Parish			
Council-Community Activities	5,838	(5,360)	478
Believe Housing-Children and Family			
Activity Packs	500	(500)	-
Leeds Community Foundation-STEM			
Activities for Children	-	(2,436)	(2,436)
Coop Community Fund-Community			
Activities	2,151	(1,024)	1,127
AAP-Covid 19 Meals on Wheels			
Support	4,460	(4,460)	-
AAP-Shotton Summer 20 Food and			
Activity Packs for Children	2,500	(2,500)	-
Crowdfunder UK-Aviva-Meals on			
Wheels Support	1,351	-	1,351
Charities Aid Foundation-Meals on			
Wheels Support	9,880	(9,880)	-
CDCF Coop-Feeding Families at			
Christmas and February Half Term	3,000	(1,395)	1,605
CDCF-Operations Manager Salary			
Support 2021	5,000	-	5,000
CDCF-Meals on Wheels Support	5,010	-	5,010
CDCF-Net Recovery Covid Secure	5,000	(3,180)	1,820
CDCF-Net Recovery Covid 19 Meals			
on Wheels Support	5,000	(5,000)	-
Comic Relief Charity			
Projects-Recovery Fund	18,270	(18,270)	-
Co-op Community Fund-Community			
Activities 2021-22	1,060	-	1,060
Coalfield Regeneration Trust-Covid			
2020 Meals on Wheels Support	9,350	(9,350)	-
Durham Community			
Action-Operations Manager Salary			
Support	2,444	(2,444)	-

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

20. MOVEMENT IN FUNDS - continued

DCC Neighbourhood Fund-Covid Secure	5,000	(2,450)	2,550
DCC Neighbourhood Fund-Building and Vehicle Costs 2021	5,648	(351)	5,297
Hadrian Trust-Covid 2020 Utilities	2,000	(2,000)	-
Joseph Chandy-Fruit Bags for Families in the Summer Holidays	1,000	(951)	49
National Lottery Community Fund-Coronavirus Overheads Support	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>
	<u>123,825</u>	<u>(97,244)</u>	<u>26,581</u>
TOTAL FUNDS	<u><u>220,378</u></u>	<u><u>(167,903)</u></u>	<u><u>52,475</u></u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	34,821	(18,734)	52,783	68,870
Restricted funds				
Capital Fund	57,075	(2,687)	-	54,388
DCC-Mens Cree	1,572	(1,510)	(62)	-
DCC-Womens Cree	1,091	(1,091)	-	-
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	9,310	(6,938)	-	2,372
CDCF-NHS Health Improvement-"Kids Cafe" - I Can Cook	4,216	(3,844)	(372)	-
CDCF-Bam Bams	-	75	-	75
Coop-Gym Project	1,483	(557)	(926)	-
EDC-Cultural Hubs	500	500	-	1,000
AAP-Social Isolation	1,985	(1,855)	-	130
National Lottery Awards For All-Greenhills Community Playroom	4,619	(4,575)	(44)	-
CDCF-Seasonal Arts	-	(240)	240	-
CDCF-Life's a Beach	568	(241)	(327)	-
CDCF-Active Life	8,600	(717)	-	7,883
Comic Relief-OWLS Project	2,707	(174)	-	2,533
DCC-Neighbourhood Meals on Wheels Support	4,160	(4,160)	-	-
DCC-Neighbourhood Multiple Activities	2,155	(1,155)	(1,000)	-
Wheatley Hill Parish Council-Meals on Wheels Support	-	1,002	(1,002)	-
Wheatley Hill Parish Council-Community Activities	395	(1,105)	710	-
Garfield Weston Foundation-Community Gym Refurbishment	45,000	-	(45,000)	-
Believe Housing-Children and Family Activity Packs	-	275	-	275
Leeds Community Foundation-STEM Activities for Children	-	2,436	-	2,436
Sir James Knott-'Get Together' Project	-	2,450	-	2,450
CDCF-Staging Equipment for Hall 2020	-	5,000	(5,000)	-
Coop Community Fund-Community Activities	-	1,944	-	1,944
	145,436	(17,167)	(52,783)	75,486

WHEATLEY HILL COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

20. MOVEMENT IN FUNDS - continued

	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>180,257</u>	<u>(35,901)</u>	<u>-</u>	<u>144,356</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,703	(128,437)	(18,734)
Restricted funds			
Capital Fund	-	(2,687)	(2,687)
DCC-Mens Cree	-	(1,510)	(1,510)
DCC-Womens Cree	-	(1,091)	(1,091)
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	7,283	(14,221)	(6,938)
CDCF-NHS Health Improvement-"Kids Cafe" - I Can Cook	-	(3,844)	(3,844)
CDCF-Bam Bams	-	75	75
Coop-Gym Project	-	(557)	(557)
EDC-Cultural Hubs	2,400	(1,900)	500
AAP-Social Isolation	-	(1,855)	(1,855)
National Lottery Awards For All-Greenhills Community Playroom	-	(4,575)	(4,575)
CDCF-Seasonal Arts	-	(240)	(240)
CDCF-Life's a Beach	-	(241)	(241)
CDCF-Active Life	17,500	(18,217)	(717)
Comic Relief-OWLS Project	13,000	(13,174)	(174)
DCC-Neighbourhood Meals on Wheels Support	-	(4,160)	(4,160)
DCC-Neighbourhood Multiple Activities	-	(1,155)	(1,155)
Wheatley Hill Parish Council-Meals on Wheels Support	8,996	(7,994)	1,002
Wheatley Hill Parish Council-Community Activities	15,516	(16,621)	(1,105)
Believe Housing-Children and Family Activity Packs	500	(225)	275
EDT-Family Activities and Food 2019	4,000	(4,000)	-
EDT-Lets Create 2019	2,370	(2,370)	-
Leeds Community Foundation-STEM Activities for Children	6,590	(4,154)	2,436
Sir James Knott-'Get Together' Project	5,500	(3,050)	2,450
CDCF-Staging Equipment for Hall 2020	5,000	-	5,000
Coop Community Fund-Community Activities	<u>2,594</u>	<u>(650)</u>	<u>1,944</u>
	<u>91,249</u>	<u>(108,416)</u>	<u>(17,167)</u>
TOTAL FUNDS	200,952	(236,853)	(35,901)

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	34,821	7,160	52,951	94,932
Restricted funds				
Capital Fund	57,075	(4,236)	-	52,839
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	9,310	(7,612)	-	1,698
CDCF-Bam Bams	-	75	(75)	-
EDC-Cultural Hubs	500	(500)	-	-
AAP-Social Isolation	1,985	(1,985)	-	-
CDCF-Active Life	8,600	(3,782)	-	4,818
Comic Relief-OWLS Project	2,707	9,914	-	12,621
Wheatley Hill Parish Council-Community Activities	395	(627)	710	478
Believe Housing-Children and Family Activity Packs	-	275	-	275
Sir James Knott-'Get Together' Project	-	2,450	-	2,450
Coop Community Fund-Community Activities	-	3,071	-	3,071
Crowdfunder UK-Aviva-Meals on Wheels Support	-	1,351	-	1,351
CDCF Coop-Feeding Families at Christmas and February Half Term	-	1,605	-	1,605
CDCF-Operations Manager Salary Support 2021	-	5,000	-	5,000
CDCF-Meals on Wheels Support	-	5,010	-	5,010
CDCF-Net Recovery Covid Secure	-	1,820	-	1,820
Co-op Community Fund-Community Activities 2021-22	-	1,060	-	1,060
DCC Neighbourhood Fund-Covid Secure	-	2,550	-	2,550
DCC Neighbourhood Fund-Building and Vehicle Costs 2021	-	5,297	(93)	5,204
Joseph Chandy-Fruit Bags for Families in the Summer Holidays	-	49	-	49
	<u>80,572</u>	<u>20,785</u>	<u>542</u>	<u>101,899</u>
TOTAL FUNDS	<u>180,257</u>	<u>16,574</u>	<u>-</u>	<u>196,831</u>

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	206,256	(199,096)	7,160
Restricted funds			
Capital Fund	-	(4,236)	(4,236)
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	10,196	(17,808)	(7,612)
CDCF-Bam Bams	-	75	75
EDC-Cultural Hubs	4,000	(4,500)	(500)
AAP-Social Isolation	-	(1,985)	(1,985)
CDCF-Active Life	17,500	(21,282)	(3,782)
Comic Relief-OWLS Project	27,850	(17,936)	9,914
Wheatley Hill Parish Council-Community Activities	21,354	(21,981)	(627)
Believe Housing-Children and Family Activity Packs	1,000	(725)	275
Leeds Community Foundation-STEM Activities for Children	6,590	(6,590)	-
Sir James Knott-'Get Together' Project	5,500	(3,050)	2,450
Coop Community Fund-Community Activities	4,745	(1,674)	3,071
AAP-Covid 19 Meals on Wheels Support	4,460	(4,460)	-
AAP-Shotton Summer 20 Food and Activity Packs for Children	2,500	(2,500)	-
Crowdfunder UK-Aviva-Meals on Wheels Support	1,351	-	1,351
Charities Aid Foundation-Meals on Wheels Support	9,880	(9,880)	-
CDCF Coop-Feeding Families at Christmas and February Half Term	3,000	(1,395)	1,605
CDCF-Operations Manager Salary Support 2021	5,000	-	5,000
CDCF-Meals on Wheels Support	5,010	-	5,010
CDCF-Net Recovery Covid Secure	5,000	(3,180)	1,820
CDCF-Net Recovery Covid 19 Meals on Wheels Support	5,000	(5,000)	-
Comic Relief Charity Projects-Recovery Fund	18,270	(18,270)	-
Co-op Community Fund-Community Activities 2021-22	1,060	-	1,060
Coalfield Regeneration Trust-Covid 2020 Meals on Wheels Support	9,350	(9,350)	-

WHEATLEY HILL COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

20. MOVEMENT IN FUNDS - continued

Durham Community			
Action-Operations Manager Salary			
Support	2,444	(2,444)	-
DCC Neighbourhood Fund-Covid			
Secure	5,000	(2,450)	2,550
DCC Neighbourhood Fund-Building			
and Vehicle Costs 2021	5,648	(351)	5,297
Hadrian Trust-Covid 2020 Utilities	2,000	(2,000)	-
Joseph Chandy-Fruit Bags for Families			
in the Summer Holidays	1,000	(951)	49
National Lottery Community			
Fund-Coronavirus Overheads Support	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>
	<u>194,708</u>	<u>(173,923)</u>	<u>20,785</u>
TOTAL FUNDS	<u><u>421,330</u></u>	<u><u>(404,756)</u></u>	<u><u>16,574</u></u>

Capital fund

The capital fund represents incoming resources recognised in the year they are received but which have been provided for the purchase of assets. These grants are being amortised over the life of the asset.

Transfers between funds

Transfers represent the completion of a project with the transfer of funds to or from unrestricted and the transfer of funds to purchase an asset capitalised as unrestricted.

21. RELATED PARTY DISCLOSURES

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

22. ULTIMATE CONTROLLING PARTY

The charitable company is under the control of the trustees.

WHEATLEY HILL COMMUNITY ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,568	609
Other trading activities		
Fundraising	-	1,069
Charitable activities		
County Durham Community Foundation	23,010	22,500
Durham County Council	37,345	370
East Durham Trust	1,600	8,650
Wheatley Hill Parish Council	3,500	24,512
Co-operative Community Fund	3,712	2,594
People's Health Trust	2,913	7,283
Sir James Knott Trust	-	5,500
Hadrian Trust	2,000	-
National Lottery Community Fund	10,000	-
Ballinger Charitable Trust	500	-
Comic Relief	33,120	13,000
Believe Housing	500	500
Leeds Community Foundation	-	6,590
Charities Aid Foundation	9,880	-
Crowdfunder UK-Aviva	1,351	-
Coalfield Regeneration Trust	9,350	-
Groundworks UK-Tesco	500	-
Durham Community Action	2,444	-
Shotton Partnership	2,500	-
Neighbourly Community Fund	400	-
Hire of hall and services	23,931	25,481
Highway to fitness	596	6,955
Social events and entertainment	1,802	21,364
Kitchen sales	39,554	49,936
Bar sales	-	3,966
	210,508	199,201
Other income		
Other income	4,302	73
Total incoming resources	220,378	200,952

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WHEATLEY HILL COMMUNITY ASSOCIATION**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
EXPENDITURE		
Charitable activities		
Wages	81,067	87,584
Social security	868	1,421
Pensions	591	1,419
Sessional staff	2,600	528
Staff and volunteer expenses	-	1,040
Transport costs	1,798	4,420
Publicity	-	350
Social events and entertainment	19,503	59,917
Subscriptions	48	2,628
Professional fees	180	143
Donations	167	185
Sundry expenses	5	440
Kitchen provisions	20,450	26,272
Bar purchases	100	1,254
Services provided	68,894	36,118
Services provided	<u>(68,894)</u>	<u>(36,118)</u>
	127,377	187,601
Support costs		
Management		
Water rates	3,378	3,043
Insurances	1,405	1,366
Heat and light	8,204	11,506
Telephone	1,677	1,520
Postage, printing and stationery	145	455
Computer costs and software	185	185
Repairs and maintenance	7,287	7,107
Cleaning	3,349	2,697
Bank charges	333	579
Grant amortisation	(20,360)	(20,793)
Freehold property depreciation	21,640	21,640
Fixtures & fittings depreciation	9,819	12,967
Motor vehicles	618	823
Loss on sale of tangible fixed assets	-	3,777
Hire purchase	<u>286</u>	<u>59</u>
	37,966	46,931
Governance costs		
Trustees' expenses	41	24
Carried forward	41	24

This page does not form part of the statutory financial statements

WHEATLEY HILL COMMUNITY ASSOCIATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Governance costs		
Brought forward	41	24
Accountancy and professional charges	<u>2,519</u>	<u>2,297</u>
	<u>2,560</u>	<u>2,321</u>
Total resources expended	<u>167,903</u>	<u>236,853</u>
Net income/(expenditure)	<u><u>52,475</u></u>	<u><u>(35,901)</u></u>

This page does not form part of the statutory financial statements