

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

WHEATLEY HILL COMMUNITY ASSOCIATION

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

	Page
Report of the Trustees	1 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11 to 12
Notes to the Financial Statements	13 to 30
Detailed Statement of Financial Activities	31 to 32

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 5-11 yrs 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

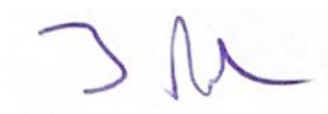
Independent Examiner

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').

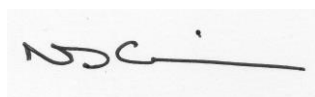
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). 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)		(86,380)	40,815	(45,565)	3,260
Transfers between funds	19	<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		<u>90,686</u>	<u>109,405</u>	<u>200,091</u>	<u>196,831</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>99,971</u></u>	<u><u>54,555</u></u>	<u><u>154,526</u></u>	<u><u>200,091</u></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:



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
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Sir James Knott Trust-Meals on

Wheels Delivery Driver	-	3,478	-	3,478
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The Funding Network-Meals on

Wheels Support	-	7,460	-	7,460
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	<u>101,899</u>	<u>7,172</u>	<u>334</u>	<u>109,405</u>
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TOTAL FUNDS

	<u>196,831</u>	<u>3,260</u>	<u>-</u>	<u>200,091</u>
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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

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

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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>

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