

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
WHEATLEY HILL COMMUNITY ASSOCIATION

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

WHEATLEY HILL COMMUNITY ASSOCIATION

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FOR THE PERIOD 1 APRIL 2024 TO 30 MARCH 2025

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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 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.

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

WHEATLEY HILL COMMUNITY ASSOCIATION

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

Trustees		
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 Summerill		appointed 25 May 2025

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

Staff
Tammy Best Operations Manager

Approved by order of the board of trustees on 31 January 2026 and signed on its behalf by:

Damian Bartman

.....
Mr D Bartman - 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 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

WHEATLEY HILL COMMUNITY 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 ENDOWMENTS FROM					
Donations and legacies	2	734	-	734	2,167
Charitable activities	4				
Grant income		41,701	152,903	194,604	161,551
Community building income		139,252	-	139,252	126,179
Other trading activities	3	1,244	-	1,244	-
Other income		457	-	457	9,226
Total		<u>183,388</u>	<u>152,903</u>	<u>336,291</u>	<u>299,123</u>
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		<u>248,480</u>	<u>93,470</u>	<u>341,950</u>	<u>284,219</u>
NET INCOME/(EXPENDITURE)		(65,092)	59,433	(5,659)	14,904
Transfers between funds	19	<u>(1,794)</u>	<u>1,794</u>	<u>-</u>	<u>-</u>
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		<u><u>35,089</u></u>	<u><u>128,682</u></u>	<u><u>163,771</u></u>	<u><u>169,430</u></u>

The notes form part of these financial statements

WHEATLEY HILL COMMUNITY 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			
TOTAL ASSETS LESS CURRENT LIABILITIES		751,778	777,554
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			
FUNDS	19		
Unrestricted funds		35,089	101,975
Restricted funds		128,682	67,455
		<u>163,771</u>	<u>169,430</u>
TOTAL FUNDS			

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

- (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.

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 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

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

3. OTHER TRADING ACTIVITIES

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

WHEATLEY HILL COMMUNITY 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 £	Community building income £	Total activities £	Total activities £
County Durham Community Foundation	21,301	-	21,301	7,000
Durham County Council	22,583	-	22,583	12,821
East Durham Trust	7,400	-	7,400	-
Wheatley Hill Parish Council	3,500	-	3,500	8,300
Co-operative Community Fund	1,215	-	1,215	929
Hadrian Trust	-	-	-	1,000
National Lottery Community 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 Community Fund	2,640	-	2,640	780
The Barbour Foundation	-	-	-	2,000
East Durham College	500	-	500	-
Community 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>

WHEATLEY HILL COMMUNITY ASSOCIATION

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>

WHEATLEY 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 ENDOWMENTS FROM			
Donations and legacies	2,167	-	2,167
Charitable activities			
Grant income	46,300	115,251	161,551
Community building income	126,179	-	126,179
Other income	9,226	-	9,226
Total	<u>183,872</u>	<u>115,251</u>	<u>299,123</u>
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	<u>180,741</u>	<u>103,478</u>	<u>284,219</u>
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	<u>101,975</u>	<u>67,455</u>	<u>169,430</u>

WHEATLEY 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

WHEATLEY HILL COMMUNITY 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>

WHEATLEY HILL COMMUNITY 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 Community Fund-Staff Salaries	-	66,563	-	66,563
Durham County Council-Fun and Food-Holiday Food and Activities for Young People	-	35	(35)	-
Believe Housing Community 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 Community Foundation-Welcome Space	1,200	(1,200)	-	-
Co-operative Community Fund-Playgroup Set Up	929	(1,617)	688	-
County Durham Community Foundation - Cafe Set-up Costs	-	81	(81)	-
County Durham Community 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>

WHEATLEY HILL COMMUNITY ASSOCIATION

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 Community 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 Community 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 Community Foundation-No More Nowt-Cultural Hub	2,640	(2,640)	-
County Durham Community Foundation-Welcome Space	6,000	(7,200)	(1,200)
Co-operative Community Fund-Playgroup Set Up	1,215	(2,832)	(1,617)
Durham County Council - Stop Smoking	5,000	(5,000)	-
County Durham Community Foundation - Cafe Set-up Costs	5,000	(4,919)	81
County Durham Community Foundation - Poverty Hurts	10,000	(571)	9,429
Believe Housing - Luncheon Club	10,000	(4,107)	5,893
Community 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>

WHEATLEY HILL COMMUNITY ASSOCIATION

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 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 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 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-Cultural Hub	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>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
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	333,856	287,730
Other income		
Other income	457	9,226
	<hr/>	<hr/>
Total incoming resources	336,291	299,123

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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 £
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)
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	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
	<hr/>	<hr/>
	115,748	92,055
Governance costs		
Accountancy and professional charges	1,834	2,832
	<hr/>	<hr/>
Total resources expended	341,950	284,219
	<hr/>	<hr/>
Net (expenditure)/income	(5,659)	14,904
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