

**REGISTERED COMPANY NUMBER: 05480342 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1112613**

Report of the Trustees and  
Financial Statements  
for the Year Ended 30 June 2022  
for  
West Marsh Development Trust Association  
Ltd

SKS Bailey Group Limited  
Suite 9 Normanby Gateway  
Scunthorpe  
North Lincolnshire  
DN15 9YG

West Marsh Development Trust Association  
Ltd

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for the Year Ended 30 June 2022

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West Marsh Development Trust Association  
Ltd

Report of the Trustees  
for the Year Ended 30 June 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th June 2022.

The trustees have adopted the provisions of the Charities SORP (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 from 1st January 2019).

Trustees have regard to the Charity Commission's guidance on public benefit.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a memorandum and articles of association, and constitutes a limited company, limited by guarantee without share capital, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

05480342 (England and Wales)

### **Registered Charity number**

1112613

### **Registered office**

West Marsh Community Centre  
Beeston Street  
Grimsby  
North-East Lincs  
DN31 2QH

### **Trustees**

Mr S W Webster  
Mrs A Barber Chair (resigned 20.3.22)  
Mrs W Baker  
Mr R Smith  
Mrs C Hayes  
Mr J Wilson (resigned 20.3.22)  
Miss C Barber (resigned 20.3.22)  
Mr P Melkevik (resigned 15.12.22)  
P Singleton (appointed 10.12.21)  
Mr A Clark (appointed 10.12.21)  
L Hudson (appointed 15.12.22)

### **Company Secretary**

Mr S W Webster

### **Independent Examiner**

Mr H N Sanderson FCIE  
SKS Bailey Group Limited  
Suite 9 Normanby Gateway  
Scunthorpe  
North Lincolnshire  
DN15 9YG

Approved by order of the board of trustees on 7 March 2023 and signed on its behalf by:

West Marsh Development Trust Association  
Ltd

Report of the Trustees  
for the Year Ended 30 June 2022

Mr S W Webster - Trustee

Independent Examiner's Report to the Trustees of  
West Marsh Development Trust Association  
Ltd

**Independent examiner's report to the trustees of West Marsh Development Trust Association Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr H N Sanderson FCIE  
SKS Bailey Group Limited  
Suite 9 Normanby Gateway  
Scunthorpe  
North Lincolnshire  
DN15 9YG

7 March 2023

West Marsh Development Trust Association  
Ltd

Statement of Financial Activities  
for the Year Ended 30 June 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	-	-	1,305
<b>Charitable activities</b>					
Charitable activities		46,261	150,424	196,685	103,525
Other trading activities	2	19,051	-	19,051	8,314
Investment income	3	13	-	13	4
Other income		6,255	-	6,255	21,991
<b>Total</b>		<u>71,580</u>	<u>150,424</u>	<u>222,004</u>	<u>135,139</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		<u>87,416</u>	<u>113,946</u>	<u>201,362</u>	<u>137,017</u>
<b>NET INCOME/(EXPENDITURE)</b>		(15,836)	36,478	20,642	(1,878)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>52,342</u>	<u>18,635</u>	<u>70,977</u>	<u>72,855</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>36,506</u></u>	<u><u>55,113</u></u>	<u><u>91,619</u></u>	<u><u>70,977</u></u>

The notes form part of these financial statements

West Marsh Development Trust Association  
Ltd

Statement of Financial Position  
30 June 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	25,662	-	25,662	19,206
<b>CURRENT ASSETS</b>					
Debtors	8	45	-	45	1,043
Cash at bank		13,316	56,132	69,448	52,714
		<u>13,361</u>	<u>56,132</u>	<u>69,493</u>	<u>53,757</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(2,517)	(1,019)	(3,536)	(1,986)
<b>NET CURRENT ASSETS</b>		<u>10,844</u>	<u>55,113</u>	<u>65,957</u>	<u>51,771</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>36,506</u>	<u>55,113</u>	<u>91,619</u>	<u>70,977</u>
<b>NET ASSETS</b>		<u>36,506</u>	<u>55,113</u>	<u>91,619</u>	<u>70,977</u>
<b>FUNDS</b>	10				
Unrestricted funds				36,506	52,342
Restricted funds				55,113	18,635
<b>TOTAL FUNDS</b>				<u>91,619</u>	<u>70,977</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 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.

West Marsh Development Trust Association  
Ltd

Statement of Financial Position - continued  
30 June 2022

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 7 March 2023 and were signed on its behalf by:

Mr S W Webster - Trustee



Notes to the Financial Statements  
for the Year Ended 30 June 2022

**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

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

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 10% on cost
Computer equipment	- 25% on cost

**TAXATION**

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

**FUND ACCOUNTING**

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

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

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

West Marsh Development Trust Association  
Ltd

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising events	553	266
Sports Facilities	1,631	1,152
Room Hire	16,867	6,896
	<u>19,051</u>	<u>8,314</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Interest received	<u>13</u>	<u>4</u>

**4. NET INCOME/(EXPENDITURE)**

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

	2022	2021
	£	£
Depreciation - owned assets	<u>7,128</u>	<u>4,639</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

**TRUSTEES' EXPENSES**

	2022	2021
	£	£
Trustees' expenses	<u>-</u>	<u>13,888</u>

**6. STAFF COSTS**

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

	2022	2021
Development Worker	1	1
Administrative Worker	1	1
Support Workers	4	4
	<u>6</u>	<u>6</u>

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

West Marsh Development Trust Association  
Ltd

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 July 2021	2,203	39,917	4,542	46,662
Additions	-	12,244	1,340	13,584
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2022	2,203	52,161	5,882	60,246
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1 July 2021	85	26,767	604	27,456
Charge for year	441	5,216	1,471	7,128
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2022	526	31,983	2,075	34,584
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 30 June 2022	1,677	20,178	3,807	25,662
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2021	2,118	13,150	3,938	19,206
	<hr/>	<hr/>	<hr/>	<hr/>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other debtors	45	1,000
Prepayments	-	43
	<hr/>	<hr/>
	45	1,043
	<hr/>	<hr/>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Social security and other taxes	1,019	1,046
Accrued expenses	2,517	940
	<hr/>	<hr/>
	3,536	1,986
	<hr/>	<hr/>

**10. MOVEMENT IN FUNDS**

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
<b>Unrestricted funds</b>			
General Fund	52,342	(15,836)	36,506
<b>Restricted funds</b>			
Restricted Fund	18,635	36,478	55,113
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	70,977	20,642	91,619
	<hr/>	<hr/>	<hr/>

West Marsh Development Trust Association  
Ltd

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	71,580	(87,416)	(15,836)
<b>Restricted funds</b>			
Restricted Fund	150,424	(113,946)	36,478
<b>TOTAL FUNDS</b>	<u>222,004</u>	<u>(201,362)</u>	<u>20,642</u>

**Comparatives for movement in funds**

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
<b>Unrestricted funds</b>			
General Fund	45,256	7,086	52,342
<b>Restricted funds</b>			
Restricted Fund	27,599	(8,964)	18,635
<b>TOTAL FUNDS</b>	<u>72,855</u>	<u>(1,878)</u>	<u>70,977</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	81,693	(74,607)	7,086
<b>Restricted funds</b>			
Restricted Fund	53,446	(62,410)	(8,964)
<b>TOTAL FUNDS</b>	<u>135,139</u>	<u>(137,017)</u>	<u>(1,878)</u>

West Marsh Development Trust Association  
Ltd

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022

**10. MOVEMENT IN FUNDS - continued**

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

	At 1.7.20 £	Net movement in funds £	At 30.6.22 £
<b>Unrestricted funds</b>			
General Fund	45,256	(8,750)	36,506
<b>Restricted funds</b>			
Restricted Fund	27,599	27,514	55,113
<b>TOTAL FUNDS</b>	<u>72,855</u>	<u>18,764</u>	<u>91,619</u>

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 £
<b>Unrestricted funds</b>			
General Fund	153,273	(162,023)	(8,750)
<b>Restricted funds</b>			
Restricted Fund	203,870	(176,356)	27,514
<b>TOTAL FUNDS</b>	<u>357,143</u>	<u>(338,379)</u>	<u>18,764</u>

**11. RELATED PARTY DISCLOSURES**

The Charity had paid salary during the year to Mr Neil Barber, spouse of a Trustee.

West Marsh Development Trust Association  
Ltd

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	1,305
<b>Other trading activities</b>		
Fundraising events	553	266
Sports Facilities	1,631	1,152
Room Hire	16,867	6,896
	<hr/> 19,051	<hr/> 8,314
<b>Investment income</b>		
Interest received	13	4
<b>Charitable activities</b>		
Grants	196,685	103,525
<b>Other income</b>		
Miscellaneous Income	6,255	4,260
Coronavirus Business Support Grants	-	17,731
	<hr/> 6,255	<hr/> 21,991
<b>Total incoming resources</b>	222,004	135,139
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Trustees' expenses	-	13,888
Wages	100,060	48,522
Social security	1,043	-
Rates and water	2,428	1,098
Insurance	1,583	1,323
Light and heat	8,226	4,222
Telephone	599	1,433
Postage and stationery	3,648	3,557
Advertising	1,370	-
Sundries	5,545	2,260
Training and tutor fees	3,175	925
Cleaning costs	2,830	5,783
Licences	1,224	822
Computer support	3,383	659
Accountancy	1,577	1,290
Repairs renewals & maintenance	19,104	6,549
Sports equipment & maintenance	1,009	891
Legal and Professional Fees	2,366	213
Food Larder Expenses	14,047	12,985
Carried forward	173,217	106,420

This page does not form part of the statutory financial statements

West Marsh Development Trust Association  
Ltd

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2022

	2022 £	2021 £
<b>Charitable activities</b>		
Brought forward	173,217	106,420
Staff Training	201	198
Volunteer Expenses	4,787	4,610
Admin Exp General staff expenses	1,041	-
Admin Exp advertising expenses	1,206	-
Event costs	775	-
Bank Charges	165	-
Depn of plant & machinery	441	85
Depn of fixtures & fittings	5,216	3,950
Depn of computer equipment	1,470	604
Grants to individuals	12,843	21,150
	<hr/> 201,362	<hr/> 137,017
Total resources expended	<hr/> 201,362	<hr/> 137,017
<b>Net income/(expenditure)</b>	<hr/> <hr/> 20,642	<hr/> <hr/> (1,878)

This page does not form part of the statutory financial statements