

West Marsh Development Trust Association Ltd

Charity No. 1112613

Company No. 05480342

Trustees' Report and Unaudited Accounts

30 June 2025

West Marsh Development Trust Association Ltd
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West Marsh Development Trust Association Ltd
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 June 2025.

The trustees confirm that they have complied with the requirements for section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05480342

Charity No. 1112613

Registered Office

West Marsh Community Centre
Beeson Street
Grimsby
N E Lincolnshire
DN31 2QH

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

W. Baker
A. Barber
N.A. Barber
A. Clark
L. Hudson
P. Singleton
R.W. Smith
S.W. Webster

Company Secretary

S.W. Webster

Key Management Personnel

Centre Manager

Neil Hudson

Accountants

AG Smith & Co Ltd
Chartered Certified Accountants
Unit 8 Laceby Business Park
Grimsby
N E Lincolnshire
DN37 7DP

West Marsh Development Trust Association Ltd
Trustees Annual Report

Bankers

HSBC
55 Victoria Street
Grimsby
North East Lincolnshire
DN31 1UX

OBJECTIVES AND ACTIVITIES

The purpose of the Charity as set out in its governing document are:

- (a) To provide – in the interest of social welfare – facilities for recreation and other leisure-time occupation with the objects of improving the quality of life of the persons for whom they are intended, having need of such facilities by reason of their age, youth, sex, infirmity, disablement, poverty, or social and economic circumstances.
- (b) To advance education for the public benefit by the provision or by promoting the provision of training and education programmes.

ACHIEVEMENTS AND PERFORMANCE

The Community Centre remains open 7 days a week with the weekend hours generally supporting sporting activity and community activities including birthday parties, christenings and family events. Over the years, the Centre has become a popular venue for the polish community to hold large events. On average, around 550 individuals attend the centre on a weekly basis, attending the wide range of activities, services and support on offer.

Over the last two years, the Centre has become a recognized “Warm Space” and has received funding from North East Lincolnshire Council to provide free hot drinks. This has been very popular with the community and very useful to the work of staff team, who make time to sit down with those attending and discuss with them what is going on in their lives. This has enabled us to identify and support and signpost a number of them to support around their mental and physical health issues. But for many the “Warm Space” for has simply meant reducing their social isolation simple by having somebody to talk to.

We also provide free internet and access to IT which some don't have at home, or do not have the skills to use. As a UKonline Centre, we have been able to help them to learn the basics of IT - including their mobile phones.

Our weekly Food Larder in partnership with the We Are One Foundation is open every Wednesday from 10am to 1pm, staffed by our Food Co-Ordinator and a hardy bunch of volunteers. Attendees are generally supported every two weeks between benefit payments, and receive support in the shape of frozen, tinned & fresh food to supplement their benefits. Attendances can vary, but on average we see around 40 registrations per week, meaning we support on average around 100 individuals per week.

Alongside the food larder, HEY Credit Union attend to encourage residents to save even small weekly amounts. They also talk to them about low-cost loans linked to payments from their benefits. This has resulted in a dramatic decrease in the use of Loan Sharks who were very much prevalent in the area previous to the Credit Union attending. We also have the community Activator from the NSPCC in attendance who support and give advice on benefits and debtors. The worker works closely with our local Citizens Advice Bureau in a joined-up approach, and many residents have seen increased benefits or debt reduction/management being achieved.

West Marsh Development Trust Association Ltd

Trustees Annual Report

Our Baby Bank goes from strength to strength and supports parents and families not only in the West Marsh, but across the whole of North East Lincolnshire. The Baby Bank is totally volunteer led and managed, and on average supports around three parents a week – providing clothing, nappies, milk supplements and equipment such as stair gates and push chairs. Although our Community Worker has secured some grant funding, the majority of the funding secured and donations such as clothing have been secured from our volunteers writing to local businesses and through appeals on the Baby Bank's own Facebook page.

Over the last year, our volunteer base has averaged around 25, with the majority supporting our environmental and growing projects. Finding volunteers in North East Lincolnshire remains difficult, but we use a number of methods to try to recruit them. Our local Volunteer Bureau advertise opportunities on a regular basis. Our Community Worker has established very good relationships with the Department of Work and Pensions and local employment organisations by attending job fairs. This has resulted in a number of short-term placements, which have ended by individuals having gained employment. All of our volunteers are given training to match up the skills required, from using equipment in the garden to food hygiene certifications.

We are now in the third year of a service level agreement with the Refugee Department of North East Lincolnshire council, providing furniture, white goods and household items through its scheme. We largely support Ukrainian refugees referred to use by the council but over the years, with the full agreement of the council, the support has been extended to include other nationals and local residents in need. Our team, which consists of one part-time worker and two volunteers, have collected and delivered furniture, white goods and other items on over 70 occasions over the year. We have an on-site storeroom and use our highly popular Facebook page or word of mouth to receive donations from the general public.

We continue to offer space for hire, and we have seen real success in this area during the last year. We have established extremely positive relationships across the services of North East Lincolnshire Council. This has seen health initiatives including the delivery of injections, smoking cessation classes, traffic consultations and the establishment of the Centre as the official polling station for the area. It has also seen the delivery of Driver Awareness Sessions for individuals caught speeding. We have also increased the bookings by better advertising in our quarterly newsletter. All of these bookings have resulted in increased income helping to reduce our dependency on grants.

We continue to deliver our quarterly newsletter to every house in the area. As well as attaching a copy on to our social media Facebook page, which currently has 3.4k members. Our Community Worker is the Secretary of and attends every West Marsh Forward meeting. But the main consultation method we use is Face to Face, talking to residents attending the centre. By learning what they are like and what they would like to see, this allows us to make changes where required or to stop any activity, service or support if it ultimately proves not to be in line with residents' needs.

West Marsh Development Trust are fully recognised as one of the leading partners and deliverers in the area. We remain the only Centre open 7 days a week, and work very closely with partners to ensure that we complement the activities of others – working closely with partners such as NSPECC on their together for Childhood Programme, and Grimsby In Bloom & Littlecoates Primary Academy on the Greening the West Marsh project. This ensures that the work is not duplicated and is actioned in a fully collective way.

FINANCIAL REVIEW

The charity is primarily funded by government funding for various projects, topped up with rental income & room/sports pitch hire outside of that funding. The performance for the year shows a net income of £100,338, primarily due to an increase in capital grants received of £72,10, which was spent on assets in the year. The remaining net income of £28,229 due to a drop in repairs of £18,000 and a general increase in the level of income received to cover the costs of the charity.

Funds carried forward at the year end amounted to £124,849, of which £52,151 are restricted, £17,967 are designated and the remaining £54,731 are unrestricted.

The reserves policy is to maintain unrestricted reserves sufficient to cover 3 months costs.

PLANS FOR FUTURE PERIODS

We will continue to provide and extend our wide range of activities, services and support in line with the identified community need. These include our Baby Bank, Community Growing Project, Credit Union facilities, Football across a wide range of ages, our weekly Food Larder, inter Faith Forum, Ladies Keep-Fit sessions through dance, our Older Peoples Group, Youth Activities, Volunteering Opportunities, Weekly Benefit & Debt Advice amounts others.

Whilst maintaining the above, we will be working towards delivering Community Led Housing, Improving our Youth Activities to complement the new local youth zone, and exploring and researching opportunities to secure further income generation through hire or activities to make us less grant dependent.

Over the last 6 months we have focused our time on our ambitious plan to bring local housing into the ownership of the trust, as ethical landlords. As a result, in December 2024 we became part of Footworks People and Places programme. We are part of a cohort of 10 community innovators being mentored and supported to turn bold ideas into projects that deliver long term change for neighbourhoods.

If this plan succeeds, it will result in West Marsh Development Trust becoming an ethical landlord - owning properties to house West Marsh resident in quality supportive housing. It will also result in income being generated through rents – a proportion of which will be used to fund the work of the Community Centre, making us less grant dependent in the future.

Our target is to have 10 houses, and our strategy is a one house at a time approach – working as we go along.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity constitutes a public benefit entity as defined by FRS 102.

Membership shall be open to all residents of the West Marsh area who are interested in furthering the work of the Charity and signify their willingness to join the charity by completion of a membership form. No person shall be admitted a member of the Charity unless his/her application is approved by the Trustees.

The number of trustees shall be not less than 8 and no more than 20 members, including the Honorary Members.

The Trustees may in addition appoint co-opted members as Trustees but no more than one third of the Board of Trustees may be co-opted members.

West Marsh Development Trust Association Ltd
Trustees Annual Report

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

S.W. Webster
Company Secretary
12 December 2025

A handwritten signature in black ink, appearing to read 'S.W. Webster', with a long horizontal stroke extending to the right.

West Marsh Development Trust Association Ltd

Independent Examiners Report

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

I report to the charity trustees on my examination of the financial statements of West Marsh Development Trust Association Ltd for the year ended 30 June 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charity 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 financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

In carrying out my examination, I noted that remuneration was paid to two trustees, which is in contravention to the governing document of the Charity, which specifically prohibits this.

I have no other 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 financial statements to be reached.



A G Smith FCCA
AG Smith & Co Ltd
Chartered Certified Accountants
Unit 8 Laceby Business Park
Grimsby
N E Lincolnshire
DN37 7DP

23 DECEMBER 2025

West Marsh Development Trust Association Ltd
Statement of Financial Activities
for the year ended 30 June 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments					
from:					
Charitable activities	4	14,995	259,045	274,040	219,397
Other trading activities	5	51,214	-	51,214	47,782
Investments	6	519	-	519	687
Other	7	884	-	884	-
Total		67,612	259,045	326,657	267,866
Expenditure on:					
Charitable activities	8	4,253	141,458	145,711	189,166
Other	9	36,446	44,162	80,608	74,460
Total		40,699	185,620	226,319	263,626
Net gains on investments		-	-	-	-
Net income	10	26,913	73,425	100,338	4,240
Transfers between funds		60,659	(60,659)	-	-
Net income before other gains/(losses)		87,572	12,766	100,338	4,240
Other gains and losses					
Net movement in funds		87,572	12,766	100,338	4,240
Reconciliation of funds:					
Total funds brought forward		(14,874)	39,385	24,511	20,271
Total funds carried forward		72,698	52,151	124,849	24,511

West Marsh Development Trust Association Ltd
Summary Income and Expenditure Account
for the year ended 30 June 2025

	2025	2024
	£	£
Income	326,138	267,179
Interest and investment income	519	687
Gross income for the year	326,657	267,866
Expenditure	216,457	256,495
Interest payable	141	-
Depreciation and charges for impairment of fixed assets	9,721	7,131
Total expenditure for the year	226,319	263,626
Net income before tax for the year	100,338	4,240
Net income for the year	100,338	4,240

West Marsh Development Trust Association Ltd**Balance Sheet**

at 30 June 2025

Company No. 05480342	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	13	75,339	11,755
		<u>75,339</u>	<u>11,755</u>
Current assets			
Debtors	14	1,143	45
Cash at bank and in hand		50,817	33,393
		<u>51,960</u>	<u>33,438</u>
Creditors: Amount falling due within one year	15	(2,450)	(20,682)
Net current assets		49,510	12,756
Total assets less current liabilities		<u>124,849</u>	<u>24,511</u>
Net assets excluding pension asset or liability		<u>124,849</u>	<u>24,511</u>
Total net assets		<u>124,849</u>	<u>24,511</u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		52,151	39,385
		<u>52,151</u>	<u>39,385</u>
Unrestricted funds	16		
General funds		54,731	(14,874)
Designated funds		17,967	-
		<u>72,698</u>	<u>(14,874)</u>
Reserves	16		
Total funds		<u>124,849</u>	<u>24,511</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 12 December 2025

And signed on its behalf by:

S.W. Webster

Trustee

12 December 2025



1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity is a public benefit entity.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.

West Marsh Development Trust Association Ltd

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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
Computer equipment	25% on cost
Fixtures and fittings	10% on cost

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

West Marsh Development Trust Association Ltd
Notes to the Accounts

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Charitable activities	12,200	207,197	219,397
Other trading activities	47,782	-	47,782
Investments	687	-	687
Total	60,669	207,197	267,866
Expenditure on:			
Charitable activities	-	189,166	189,166
Other	74,460	-	74,460
Total	74,460	189,166	263,626
Net income	(13,791)	18,031	4,240
Net income before other gains/(losses)	(13,791)	18,031	4,240
Other gains and losses:			
Net movement in funds	(13,791)	18,031	4,240
Reconciliation of funds:			
Total funds brought forward	(1,083)	21,354	20,271
Total funds carried forward	(14,874)	39,385	24,511

West Marsh Development Trust Association Ltd
Notes to the Accounts

4 Income from charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Grants	14,995	259,045	274,040	219,397
	<u>14,995</u>	<u>259,045</u>	<u>274,040</u>	<u>219,397</u>

5 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Fundraising events	2,611	2,611	3,901
Sports facilities	30,440	30,440	24,352
Room hire	18,163	18,163	19,529
	<u>51,214</u>	<u>51,214</u>	<u>47,782</u>

6 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Interest receivable - trading	519	519	687
	<u>519</u>	<u>519</u>	<u>687</u>

7 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Other income	884	884	-
	<u>884</u>	<u>884</u>	<u>-</u>

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Charitable Activities	1,923	39,940	41,863	71,454
Wages & salaries	46	101,518	101,564	116,272
<i>Governance costs</i>				
Accountancy and legal fees	2,284	-	2,284	1,440
	<u>4,253</u>	<u>141,458</u>	<u>145,711</u>	<u>189,166</u>

West Marsh Development Trust Association Ltd
Notes to the Accounts

9 Other expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Other interest payable	141	-	141	-
Employee costs	-	26,148	26,148	13,823
Premises costs	10,895	17,981	28,876	43,220
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	9,688	33	9,721	7,131
General administrative costs	14,199	-	14,199	10,286
Legal and professional costs	1,523	-	1,523	-
	<u>36,446</u>	<u>44,162</u>	<u>80,608</u>	<u>74,460</u>

10 Net income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	9,721	7,131
Independent Examiner's fee	1,119	720
Other fees paid to the auditor or independent examiner	1,119	720

11 Trustee remuneration and expenses

One or more of the trustees has been paid remuneration in the current or prior periods.

Trustee	Remuneration	Pension	Other benefits
A. Barber	9,855	-	-
A. Clark	6,057	-	-

None of the trustees have been paid any expenses in the current or prior periods.

Notes to the Accounts

12 Staff costs

	2025	2024
Salaries and wages	126,062	130,815
Social security costs	1,650	2,176
	<u>127,712</u>	<u>132,991</u>

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

Total employee benefits received by key management personnel	24,748	36,547
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The average monthly number of employees (headcount) during the year was as follows:

	2025 Number	2024 Number
Development worker	1	1
Administrative worker	1	1
Support worker	8	8
	<u>10</u>	<u>10</u>

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

	2025 Number	2024 Number
Development worker	1	1
Administrative worker	1	1
Support worker	3	4
	<u>5</u>	<u>6</u>

13 Tangible fixed assets

	Plant and machinery	Computer equipment	Fixtures and fittings	Total
	£	£	£	£
Cost or revaluation				
At 1 July 2024	2,203	5,882	52,511	60,596
Additions	56,057	1,196	16,052	73,305
At 30 June 2025	<u>58,260</u>	<u>7,078</u>	<u>68,563</u>	<u>133,901</u>
Depreciation and impairment				
At 1 July 2024	1,407	5,016	42,418	48,841
Depreciation charge for the year	2,133	1,564	6,024	9,721
At 30 June 2025	<u>3,540</u>	<u>6,580</u>	<u>48,442</u>	<u>58,562</u>
Net book values				
At 30 June 2025	<u>54,720</u>	<u>498</u>	<u>20,121</u>	<u>75,339</u>
At 30 June 2024	<u>796</u>	<u>866</u>	<u>10,093</u>	<u>11,755</u>

West Marsh Development Trust Association Ltd
Notes to the Accounts

14 Debtors

	2025	2024
	£	£
Other debtors	-	45
Prepayments and accrued income	1,143	-
	<u>1,143</u>	<u>45</u>

15 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	-	-
Other taxes and social security	1,399	1,020
Other creditors	-	15,705
Accruals	1,051	3,957
	<u>2,450</u>	<u>20,682</u>

West Marsh Development Trust Association Ltd

Notes to the Accounts

16 Movement in funds

	At 1 July 2024	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 30 June 2025 £
Restricted funds:					
Restricted income funds:					
Lottery	26,185	106,154	(105,447)	-	26,892
Various restricted funds under £5,000	13,200	13,000	(24,700)	-	1,500
National Lottery Awards For All	-	18,790	(13,733)	(5,057)	-
Police Crime Commissioner	-	3,950	(33)	-	3,917
My Energi	-	5,000	(2,000)	-	3,000
Health Inequities	-	10,000	(3,900)	-	6,100
NELC	-	22,219	(22,219)	-	-
Groundworks	-	57,042	-	(55,602)	1,440
NELC Refugees	-	22,890	(13,588)	-	9,302
Total	39,385	259,045	(185,620)	(60,659)	52,151
Unrestricted funds:					
General funds	(14,874)	56,784	(38,776)	51,597	54,731
Designated funds:					
Wilkin Chapman	-	5,000	(1,095)	-	3,905
Footworks	-	5,828	(828)	-	5,000
MUGA Sinking Fund	-	-	-	9,062	9,062
Total	-	10,828	(1,923)	9,062	17,967
Total funds	24,511	326,657	(226,319)	-	124,849

Purposes and restrictions in relation to the funds:

Restricted funds:

Lottery	Funding received towards salaries.
Various restricted funds under £5,000	Funding received for various small projects.
National Lottery Awards For All	Funding received towards the creation of a garden.
Police Crime Commissioner	Funding received towards the creation of a garden.
My Energi	Funding received towards the creation of a garden.
Health Inequities	Funding for boxing lessons to improve the health of participants.
NELC	Funding received towards salaries.
NELC Refugees	Funding for wages, fuel & motor costs for van.

West Marsh Development Trust Association Ltd

Notes to the Accounts

Designated funds:

Wilkin Chapman

Unrestricted grant

Footworks

Towards social housing

MUGA Sinking Fund

Funds set aside to cover replacement cost of carpet in MUGA periodically.

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	71,422	3,917	75,339
Net current assets	1,276	48,234	49,510
	<u>72,698</u>	<u>52,151</u>	<u>124,849</u>

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				
Over five years	15,297	-	18,021	-
	<u>15,297</u>	<u>-</u>	<u>18,021</u>	<u>-</u>

19 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

West Marsh Development Trust Association Ltd
Detailed Statement of Financial Activities
for the year ended 30 June 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Charitable activities				
Grants	14,995	259,045	274,040	219,397
	<u>14,995</u>	<u>259,045</u>	<u>274,040</u>	<u>219,397</u>
Other trading activities				
Fundraising events	2,611	-	2,611	3,901
Sports facilities	30,440	-	30,440	24,352
Room hire	18,163	-	18,163	19,529
	<u>51,214</u>	<u>-</u>	<u>51,214</u>	<u>47,782</u>
Investments				
Interest receivable - trading	519	-	519	687
	<u>519</u>	<u>-</u>	<u>519</u>	<u>687</u>
Other				
Other income	884	-	884	-
	<u>884</u>	<u>-</u>	<u>884</u>	<u>-</u>
Total income and endowments	67,612	259,045	326,657	267,866
Expenditure on:				
Charitable activities				
Charitable Activities	1,923	39,940	41,863	71,454
Wages & salaries	46	101,518	101,564	116,272
	<u>1,969</u>	<u>141,458</u>	<u>143,427</u>	<u>187,726</u>
Governance costs				
Accountancy and legal fees	2,284	-	2,284	1,440
	<u>2,284</u>	<u>-</u>	<u>2,284</u>	<u>1,440</u>
Total of expenditure on charitable activities	4,253	141,458	145,711	189,166
Other expenditure				
Other interest payable	141	-	141	-
	<u>141</u>	<u>-</u>	<u>141</u>	<u>-</u>
Employee costs				
Salaries/wages	-	24,498	24,498	13,823
Employer's NIC	-	1,650	1,650	-
	<u>-</u>	<u>26,148</u>	<u>26,148</u>	<u>13,823</u>
Premises costs				
Rates	2,261	-	2,261	1,269
Light, heat and power	1,719	6,969	8,688	10,388
Premises cleaning	1,915	-	1,915	-
Premises insurances	5,000	-	5,000	2,344

West Marsh Development Trust Association Ltd
Detailed Statement of Financial Activities

Premises repairs and maintenance	-	11,012	11,012	29,219
	<u>10,895</u>	<u>17,981</u>	<u>28,876</u>	<u>43,220</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Plant and machinery	2,133	-	2,133	441
Depreciation of Computer equipment	1,564	-	1,564	1,471
Depreciation of Fixtures and fittings	5,991	33	6,024	5,219
Bank charges	158	-	158	133
Equipment leasing and hire charges	5,363	-	5,363	4,032
Information and publications	36	-	36	703
Software, IT support and related costs	5,280	-	5,280	-
Stationery and printing	789	-	789	-
Subscriptions	1,226	-	1,226	-
Sundry expenses	176	-	176	4,235
Telephone, fax and broadband	1,171	-	1,171	1,183
	<u>23,887</u>	<u>33</u>	<u>23,920</u>	<u>17,417</u>
Legal and professional costs				
Other legal and professional costs	1,523	-	1,523	-
	<u>1,523</u>	<u>-</u>	<u>1,523</u>	<u>-</u>
Total of expenditure of other costs	<u>36,446</u>	<u>44,162</u>	<u>80,608</u>	<u>74,460</u>
Total expenditure	<u>40,699</u>	<u>185,620</u>	<u>226,319</u>	<u>263,626</u>
Net gains on investments	-	-	-	-
Net income	<u>26,913</u>	<u>73,425</u>	<u>100,338</u>	<u>4,240</u>
Transfers between funds	60,659	(60,659)	-	-
Net income before other gains/(losses)	<u>87,572</u>	<u>12,766</u>	<u>100,338</u>	<u>4,240</u>
Other Gains	-	-	-	-
Net movement in funds	<u>87,572</u>	<u>12,766</u>	<u>100,338</u>	<u>4,240</u>
Reconciliation of funds:				
Total funds brought forward	(14,874)	39,385	24,511	20,271
Total funds carried forward	<u>72,698</u>	<u>52,151</u>	<u>124,849</u>	<u>24,511</u>