

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LTD

England & Wales · Charity number 1117642

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">05934124</a>
Registered	2007-01-22
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Email	<a href="mailto:info@eastdurhamtrust.org.uk">info@eastdurhamtrust.org.uk</a>
Website	<a href="http://www.eastdurhamtrust.org.uk">www.eastdurhamtrust.org.uk</a>

## Activities

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**Objects:** 3.1 THE PROMOTION FOR THE PUBLIC BENEFIT OF URBAN OR RURAL REGENERATION IN AREAS OF SOCIAL AND ECONOMIC DEPRIVATION IN THE EAST DURHAM AND SURROUNDING AREA BY MEANS OF ANY OR ALL OF THE FOLLOWING:A. THE RELIEF OF UNEMPLOYMENT AND POVERTYB. TRAINING OR RETRAINING PARTICULARLY AMONG UNEMPLOYED PEOPLEC. THE ADVANCEMENT OF EDUCATION D. THE ADVANCEMENT, PROTECTION AND PROMOTION OF HEALTH E. THE PROVISION OF RECREATIONAL FACILITIES FOR THE PUBLIC AT LARGE, OR THOSE WHO BY REASON OF THEIR YOUTH, AGE OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES HAVE THE NEED OF SUCH FACILITIESF. TO FURTHER PEOPLE'S LEARNING AND DEVELOPMENT OPPORTUNITIES IN ORDER TO IMPROVE QUALITY OF LIFE3.2 TO ESTABLISH A BUILDING AS A COMMUNITY RESOURCE CENTRE3.3 BY SUCH OTHER MEANS AS MAY FROM TIME TO TIME BE DETERMINED SUBJECT TO THE PRIOR WRITTEN CONSENT OF THE CHARITY COMMISSIONERS FOR ENGLAND AND WALES.

**Activities:** The activities of the charity are the promotion for the public benefit of urban or rural regeneration in areas of social and economic deprivation in County Durham and surrounding area. Activities include

delivering services and activities to improve mental and physical health and wellbeing, improving educational attainment, supporting third sector organisations and volunteers,

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£1,337,671	£1,293,145	£2,508,298	16
2023-03-31	£1,263,355	£809,020	£2,463,772	12
2022-03-31	£749,902	£681,069	£2,009,437	13
2021-03-31	£649,548	£595,269	£1,940,604	11
2020-03-31	£683,008	£582,575	£1,886,325	9

## Trustees

Name	Role	Appointed
Dr Kamalpreet Singh Sidhu		2021-03-17
EDNA MARY CONNOR		2015-02-05
JANICE MARGARET BRAY		2022-07-21
Joanne Angus		2022-11-17
Rona Hardy		
SANJEE RATNATUNGA		2015-02-05

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LTD**

England & Wales - Charity number 1117642

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# Accounts

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Charity registration number 1117642

Company registration number 05934124 (England and Wales)

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Miss R Hardy  
Ms E M Connor  
Ms S Ratnatunga  
Dr K S Sidhu  
Miss J M Bray  
Mr G Matthews  
Mr D P Groark  
Mrs J Angus

**Charity number**

1117642

**Company number**

05934124

**Registered office**

Community House  
Yoden Road  
Peterlee  
Co Durham  
SR8 5DP

**Auditor**

Mr John Yarrow FCA  
Allen Sykes Limited  
5 Henson Close  
South Church Enterprise Park  
Bishop Auckland  
Co Durham  
DL14 6WA

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# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

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# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## CHAIR'S STATEMENT

**FOR THE YEAR ENDED 31 MARCH 2024**

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In my second year as Chair at East Durham Trust, I have witnessed the organisation go from strength to strength and being part of it all has been a privilege.

We have once again continued to thrive as an organisation, maintain and build new relationships with communities, working tirelessly to provide our communities with the vital support and services needed, especially through what are very challenging economic times.

I am extremely grateful to all our partners/funders and volunteers, who continue to support us in many ways, also the Board of Directors for their support this year. Working together as an ecosystem contently evolving to our community's needs.

However, most of all I would like to commend our CEO Graham for his vision, commitment and dedication, the fantastic team who work tirelessly to deliver a fantastic range of vital support and services, dedicated to improving the lives of people in our communities.

This year's report highlights the activities, projects, services, and opportunities that have been delivered this year by East Durham Trust. We hope you enjoy hearing about some of our incredible work.

  
.....  
Mrs. Angus  
Chair

Date: 1.2.24

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

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The trustees, who are also the directors for the purposes of company law, present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "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**

In setting the objectives and planning the activities of the Trust, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. The objectives of the Trust are the promotion for the public benefit of urban or rural regeneration in areas of social and economic deprivation in East Durham and surrounding area by means of any or all of the following:

- a) the relief of unemployment and poverty;
- b) training or retraining particularly among unemployed people;
- c) the advancement of education;
- d) the advancement, protection and promotion of health;
- e) the provision of recreational facilities for the public at large, or those who by reason of their youth, age or disablement, poverty or social and economic circumstances have the need for such facilities;
- f) to provide administrative support and office services by establishing a community volunteer resource centre;
- g) the provision of advice, including funding and constitutional advice, financial support and the relief of financial hardship by the provision of assistance and advice to persons who, through lack of means, would otherwise be unable to obtain such advice; and/or
- h) by such other means as may from time to time be determined subject to the prior written consent of the Charity Commissioners for England and Wales.

In order to achieve these objectives the Trust will have powers as listed in the Memorandum of Association.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

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In practical terms the main objectives of the year were to:

- Continue to provide Core infrastructure services to Voluntary and Community Sector groups.
- Provide Funding Advice, Volunteer Centre, Management, Training and Offices Services.
- Undertake research and facilitation of Networking and Representation within the Statutory Sector.
- Manage and expand existing projects as well as developing new Projects.
- Engage Community groups in service and project delivery.
- Provide accommodation for organisations that will improve services to local residents.
- Continue to build on the number of members engaging new and emerging community groups in the work of the trust.
- Administer grants and loans including the necessary actions to increase the uptake of the Community Loan Fund.
- Explore new initiatives and opportunities that will benefit the residents of East Durham.

In general terms the Trust will continue to operate as the flagship organisation for supporting the Voluntary and Community Sector in East Durham.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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### **Achievements and performance**

This year, East Durham Trust has made significant strides across our key areas of support, collaboration, and innovation. Through our programs, partnerships, and initiatives, we have directly resourced community groups across East Durham via co-delivery, commissions, and cash grants, reinforcing our commitment to community-led empowerment.

Over the past year, East Durham Trust has continued to play a vital role in supporting the resilience, wellbeing, and growth of our communities, particularly in the face of the enduring challenges brought on by the Covid pandemic and the ongoing cost-of-living crisis. Through a network of connected services and programs, we have been able to provide essential support to thousands of local residents, offering food, financial guidance, emotional wellbeing support, and access to critical resources. Our Food Emergency East Durham (FEED) program has been pivotal, meeting immediate needs with food parcels and alternative assistance like cash and shopping vouchers, while our East Durham Connected initiative has transformed information, advice, and guidance (IAG) services across the region, directly supporting over 8,500 people with essential interventions and linking them to further opportunities for empowerment and self-sufficiency.

Our approach is rooted in collaboration, working hand-in-hand with partners like Citizens Advice, Age UK, Durham Christian Partnership, and Durham County Council to build a responsive, community-centered support network. Programs like No More Nowt and East Durham Community Resilience have been invaluable, bringing cultural, financial, and emotional wellbeing resources to local people in a way that is accessible, relevant, and impactful. These partnerships have allowed us to make the most of every opportunity, from pioneering digital residency projects and arts programs to launching essential new funding streams for financial wellbeing and household support. Together, our combined efforts have generated substantial economic impact for residents and provided a lifeline for those navigating difficult financial and personal circumstances. The feedback we receive from those we work with is clear: East Durham Trust's presence is invaluable, with many describing our support as life-changing, even life-saving.

We are delighted to share an overview of much of the activities for the year.

### **Volunteering in East Durham**

The Know Your Neighbourhood initiative has enabled East Durham Trust to transform volunteering in the area through substantial funding of over £100,000 secured through the County Durham Community Foundation (CDCF). As part of this project, we introduced a Volunteer and Community Development Officer who will lead regular Community of Practice meetings and coordinate weekly drop-ins to foster positive volunteering experiences. With community development integrated into this role, we are reformatting our approach to better reflect the depth of support provided.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **FEED: Food Emergency East Durham**

The Food Emergency East Durham (FEED) program, widely known as the East Durham Foodbank, continues to combat food insecurity through emergency food parcel distribution and by providing cash or shopping vouchers for greater choice. To date, FEED has received 5,422 referrals, with 1,224 new referrals since the last report. The use of an online referral system has enhanced reporting, offering real-time data on service needs. Additionally, 14 community centres across East Durham now facilitate direct parcel distribution and referrals for cash or vouchers, ensuring widespread and immediate access to support.

Our food crisis service continues to provide essential support to residents experiencing food insecurity. Alongside emergency food parcels, FEED offers alternative assistance through cash or supermarket vouchers, granting beneficiaries the flexibility to select the food items they need most.

Since introducing these alternative support options in January 2024, the service has received 4,198 referrals, assisting a total of 5,572 adults and 3,276 children across East Durham. Of these referrals, 62% originated from over 100 referral partners, while 38% were direct referrals from Durham County Council (DCC) Welfare Assistance, with around 60% representing individuals seeking help for the first time.

An online referral system through Microsoft Forms enables a streamlined, data-driven process, providing real-time insights into referral trends. FEED categorizes referrals based on need: 39% are for food parcels, 45% for supermarket vouchers, and 16% for cash vouchers. This reporting period has shown an increase in demand for food parcels and a slight decline in cash voucher referrals. Beneficiaries may receive up to three vouchers within a six-month period, covering any combination of cash and supermarket vouchers, while food parcel distribution is closely monitored to ensure ongoing, appropriate support for each household.

The data underscores the demographics of those seeking support: single-adult households make up 70% of referrals, with only 1% comprising households with four or more adults. Additionally, 6% of referrals are for households where at least one person is employed, highlighting that financial insecurity extends to the working population. However, unemployment remains the predominant status among referred households.

The primary driver of emergency food needs remains an inability to "make ends meet," with debt cited in 20% of cases. Complex, multi-faceted crises affect nearly 30% of referred households, underscoring the systemic factors contributing to food insecurity.

FEED has also strategically positioned food boxes across 13 community centres throughout East Durham. These centres can immediately issue food parcels through the online referral system, ensuring quick, localized response options. Cash or supermarket vouchers, however, are dispensed through the central East Durham Trust system, providing an additional layer of oversight and support.

Over the Christmas season, the project received significant financial and physical food donations, ensuring critical support through the challenging winter months. Three new volunteers recently joined the FEED team, strengthening capacity for food distribution and stock management. Through these efforts, FEED remains dedicated to alleviating food insecurity and supporting East Durham's most vulnerable residents.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Poverty Action Steering Group – Cost of Living Support**

In early 2022, Durham County Council (DCC) acknowledged the escalating impact of inflation, increased energy costs, and the wider cost-of-living crisis affecting households across County Durham. In response, DCC invited East Durham Trust, Citizens Advice County Durham, Durham Christian Partnership, and AgeUK County Durham to collaborate on initiatives to support residents facing financial hardship. This alliance was established to deliver crisis and recovery support through a coordinated response, mobilizing the county's main Information, Advice, and Guidance (IAG) providers.

Following the submission of joint proposals in Spring 2022, additional funding was allocated to these organizations. After a period of framework development and staffing transitions within DCC, delivery of these services began in January 2023, with a comprehensive monitoring structure now in place. This project ran through the 2023/24 financial year.

Through this partnership, a wide array of services is being provided across County Durham. Key outcomes to date (up to the end of October 2023) include:

- Recruitment and training of 22 volunteers
- Delivery of nearly 20,000 food crisis interventions
- Support provided to almost 10,000 residents through IAG services
- Over 11,000 contacts for various forms of assistance
- Direct budgeting support for nearly 300 households
- Welfare income increases of over £802,000 for households
- Nearly £2 million in unmanageable debt written off for residents

This assistance equates to a remarkable £3 million impact on the financial wellbeing of County Durham's residents, yielding an impressive return on investment (ROI) of £6.19 for every £1 invested by the Poverty Action Steering Group (PASG). With two months remaining in the reporting period, it is projected that this impact will rise to over £3.6 million, reaching an ROI of £7.98 per pound invested.

The resourcing of VCSE providers has proven not only effective but cost-efficient, with over 47,000 service contacts achieved at an average cost of £9.53 per interaction. These services encompass emergency food and energy support, specialized debt advice, assistance for older adults facing complex needs, and a 'no wrong door' approach ensuring effective signposting and referrals.

The partnership work funded by DCC has profoundly impacted thousands of residents during a critical period. While the quantitative outcomes highlight the breadth of this support, the qualitative impact on individuals and families underscores the essential role of the VCSE sector in alleviating the challenges of the cost-of-living crisis.

East Durham Trust has secured a grant extension of £36,500 to maintain the Financial Wellbeing Practitioner post through March 2025, providing continued cost-of-living support to residents. The Financial Wellbeing Practitioner has conducted regular community sessions, aiding in debt advice and pre-emptive financial management. This role has now transitioned under the East Durham Connected IAG program, reinforcing our hub-and-spoke model for resourcing community-led services.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### No More Nowt (NMN)

No More Nowt (NMN), formerly East Durham Creates, is part of Arts Council England's (ACE) *Creative People and Places* (CPP) programme, a nationwide initiative launched in 2014 to increase arts engagement in underserved areas. With its inclusion in ACE's CPP National Portfolio in 2022, NMN secured £1,045,000 in ACE funding for 2022-2025, supplemented by £335,073 in match and in-kind contributions. NMN has been notified of a bridging year in 2025-26, during which the programme can apply for up to £333,333, with subsequent CPP funding scheduled for 2026-2029.

Since the last Impact Report, NMN has made notable progress across several delivery strands:

- **Local Commissions:** Artists Sally Southern and Nicola Lynch continue to deepen their community engagement in Anfield Plain. Their upcoming event on January 15, 2024, will coincide with "Blue Monday," leveraging local spaces and fostering relationships with community groups.
- **Go & Sees:** NMN has facilitated several "Go & See" trips, aiming to broaden engagement across County Durham and connect more communities with the programme.
- **Digital Residency:** Alastair Flindall's digital residency concluded in November 2023 with the unveiling of an interactive digital mural, which will be exhibited at various locations in Bishop Auckland.
- **Cultural Hubs:** NMN supports diverse cultural programming across East Durham's hubs. Projects include mural artwork in Greenhills and Shotton, an LGBTQ+ youth program in Dawdon, and performing arts workshops for children in Thornley.
- **Place Partnership Collaboration:** NMN played a significant role in Durham County Council's successful Place Partnership bid to ACE, securing £7.2 million to enhance cultural infrastructure across County Durham and build a legacy from the City of Culture 2025 bid.
- **Isango Ensemble Partnership:** NMN supported the internationally recognized Isango Ensemble in finding a location for "Isango North" in East Durham, with assistance from East Durham Trust (EDT).

Through these initiatives, NMN continues to foster community engagement, enrich local arts infrastructure, and make a lasting cultural impact across East Durham and beyond.

Additionally, NMN collaborated on a successful £7.2 million Place Partnership bid, aiming to reshape cultural engagement in the County, and supported the internationally acclaimed Isango Ensemble in their efforts to establish a North base in East Durham.

#### Arts Café @ Community House

The Arts Café at Community House resumed its regular programming of exhibitions and workshops, with local artist David Scott showcasing *From Fantasy to Reality*. The café also hosted workshops, like Beth Stead's ceramic sessions exploring personal and local history. Highlights include:

- **Current Exhibitions:** Ceramic artist Lucy Waters is exhibiting work exploring political themes through ceramics, encouraging local participants to engage with ideas of home and identity.
- **Workshops:** Rescheduled *Train the Trainer* workshops with Lady Kitt, supporting the *Recipes for Change* project, will take place in February 2024, followed by ceramic workshops led by Beth Stead.
- **Creative Champion Gatherings:** Regular meetups in the Arts Café allow creative community leaders to share ideas and collaborate.

Weekly Connections Café sessions on Wednesdays and Thursdays and external bookings, such as Foundations of Light's cooking classes and Hartgables LGBTQIA+ support group meetings, further utilize the Arts Café. NMN is actively exploring additional funding options to sustain and expand the Arts Café's role as a vibrant creative hub.

Our Creative Champion meetups continue to utilize this space, promoting artistic engagement across the community. East Durham Trust is currently exploring additional funding opportunities to sustain this vibrant community space.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **PowerED - Community Energy**

The PowerED project, focused on community-led energy initiatives, has reached new milestones with £180,000 secured by DCC for a Detailed Project Plan following a technical feasibility study. Additionally, a £1.2 million funding application for the Energiser Hubs has passed its initial review, and we are awaiting decisions on further feasibility studies for community-owned energy schemes. The formation of a Community Benefit Society is underway to ensure sustainable community energy solutions in East Durham.

#### **East Durham Community Resilience Partnership**

Funded by the East Durham Area Action Partnership, the Community Resilience project focuses on supporting financial and emotional wellbeing across East Durham. Since its inception, this project has provided 349 unique financial wellbeing interventions, benefitting 473 adults and 265 children. These interventions aim to bolster community resilience in the face of economic hardship and foster a holistic support network for East Durham residents.

#### **Financial Wellbeing Support**

A dedicated Financial Wellbeing Practitioner has been instrumental in delivering regular support sessions at various community locations. These sessions, which include a mix of scheduled appointments and open drop-in surgeries, allow residents to access financial guidance and support close to home. This approach aligns with our commitment to the "hub and spoke" model, designed to decentralize resources and empower community-led services across East Durham.

#### **Emotional Wellbeing Partnership**

To further support the community's resilience, we worked with key partners who saw delivery of £39,000 of emotional wellbeing services across three key local providers: Let's Connect, East Durham Veterans, and CALM. Collectively, these providers have reached 508 individuals through a range of activities, from community-based counselling to group support initiatives. Funding for this emotional wellbeing component concluded at the end of October 2023, and no further activities have been scheduled since. However, the Financial Wellbeing Practitioner continues to link residents with alternative emotional wellbeing services available in the area when new needs arise.

The East Durham Trust remains committed to addressing the diverse challenges facing local residents by fostering a responsive, multi-faceted support network that adapts to the community's evolving needs. This work is now aligned with the wider information, advice and guidance offer.

#### **East Durham Connected**

East Durham Connected is a transformative four-year project, funded by The National Lottery Community Fund, aimed at enhancing Information, Advice, and Guidance (IAG) services across East Durham. With community partners at the heart of delivery, this initiative empowers local organizations to provide tailored support directly within their communities. As we conclude year two, we are preparing a comprehensive progress report for The National Lottery, detailing significant achievements and adaptations.

#### **Improved Monitoring Systems**

After gathering feedback at recent community meetings, we revamped our monitoring approach, shifting from an Excel-based system to Microsoft Forms to streamline data entry and enhance GDPR compliance. This change was piloted in October, and early feedback has been overwhelmingly positive, with some minor adjustments scheduled for December to ensure full implementation by January 2024. The new monitoring framework organizes IAG themes for better tracking and reporting. As of December 2023, East Durham Connected has facilitated 9,545 total interventions for 8,514 clients. Key areas of support include:

- Debt Support: 58 interventions
- Financial and Housing Support: 63 interventions
- Hardship Assistance: 2,033 interventions
- Benefits Support: 116 interventions
- General and Job Support: 88 interventions combined
- Other IAG Services: 159 interventions

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Community Training and Engagement

A well-attended December meeting at Community House featured training from Stamp It Out on Unconscious Bias. The session sparked meaningful conversations around prejudice and inequality, with attendees requesting similar training for their teams and volunteers. In collaboration with Advice in County Durham, over 100 training sessions have been provided to community partners and volunteers throughout year two, covering topics from crisis support to household budgeting, greatly enhancing the skills and knowledge available across East Durham.

#### Household Support Fund Initiatives

In response to ongoing cost-of-living challenges, East Durham Connected has expanded its crisis support options through the Household Support Fund. Key initiatives include:

- **Food Crisis and Energy Support:** Extending aid to cover energy direct debits and broadening food support.
- **Household Essentials:** Providing essential items to 187 households, totaling £15,769.20, with commendation from the funder for our robust distribution and monitoring systems.
- **Winter Essentials Grant:** Launching in January 2024, this grant allows clients to purchase critical winter items, distributed via supermarket vouchers for flexible support.
- **Targeted Support Program:** Starting in January 2024, we'll offer energy-saving devices like slow cookers and air fryers to clients who've accessed recent crisis support, aiming to reduce their energy usage.

East Durham Trust's Energy Crisis Support, funded through the Household Support Fund, has been a crucial resource for local residents struggling with rising energy costs. This program provides targeted assistance to those facing financial hardship due to increased energy expenses, offering both immediate and long-term support. Through the fund, residents can access emergency support, including energy vouchers to manage urgent needs, while our team also provides guidance on reducing household energy usage to lessen ongoing costs. Additionally, we offer practical resources, like slow cookers and air fryers, to help families prepare meals more efficiently, further easing energy expenses. This support has been essential in helping vulnerable households stay warm, safe, and secure through challenging financial times.

#### Partnership and Capacity Building

East Durham Connected collaborates with Citizens Advice County Durham, Durham Christian Partnership, and Age UK to maximize crisis support funding from Durham County Council. Monthly meetings have been invaluable for sharing best practices, coordinating service delivery, and optimizing resources across partner organizations. This has bolstered capacity, enabling timely support for residents and advancing household budgeting skills.

#### Data-Driven Community Engagement with GIS Mapping

Our new GIS mapping system has allowed us to strategically track IAG service delivery and community engagement geographically. Mapping community partner locations in year one revealed "cold spots," which guided targeted outreach in year two. By strategically recruiting additional community partners in underserved areas, we have expanded East Durham Connected's reach. Year three will focus on further recruiting efforts to fill remaining gaps.

As East Durham Connected progresses, the project remains committed to building a responsive, inclusive, and efficient network of IAG services to address the diverse needs of East Durham residents.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

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### **Horden Together: Clear, Hold, Build (CHB)**

In partnership with Horden Together, East Durham Trust leads on the Clear, Hold, Build community strategy, with involvement at every strategy level. In support of winter needs, we distributed essential resources such as food and heated blankets to targeted households in Horden, demonstrating our commitment to immediate and impactful community aid.

### **Time Together**

Time Together, funded through Durham County Council Public Health, addresses social isolation with one-on-one befriending support. To date, the project has recruited 13 trained volunteers who are actively supporting eight isolated individuals, with a further 42 referrals being processed. Monitoring and evaluation are integrated into this test-and-learn project to refine best practices in reducing isolation in East Durham.

### **Closing Remarks**

Our report reflects East Durham Trust's extensive efforts to support the local community across various essential services, arts engagement, and resilience initiatives. Through substantial resourcing, we continue to empower community groups and build a more resilient East Durham. We thank our partners, funders, and community members for their ongoing support and look forward to another year of impactful work.

### **Financial review**

The reserves policy states that the Board of Trustees will ensure that at least three months running costs, in excess of the annual core budgeted expenditure agreed by the board, are retained as unrestricted operational reserves. This is currently estimated at £54,334. The reserves are co-mingled within the Trusts operating bank accounts in accordance with the investment policies. At 31st March 2024 the company held unrestricted free funds of £108,669 which are adequate in relation to the requirements of the reserve policy.

### **Plans for future periods**

Looking ahead, we are filled with optimism about the future for East Durham's communities. By maintaining and expanding our collaborative efforts, we're building not only on our achievements but also on the collective strength and resilience of the community itself. As we continue to adapt and evolve in response to emerging needs, we remain steadfast in our commitment to ensuring that everyone in East Durham has access to the support they need. As we face increasing challenges at home and abroad East Durham Trust will be there, standing alongside our communities and partners, empowering local people to shape a brighter and more resilient future.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Structure, governance and management**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

East Durham Community Development Trust is a local development agency for the public benefit of urban and rural regeneration in areas of social and economic deprivation within the East Durham region. Our role is to support and develop the Voluntary and Community Sector through a range of services. We aim to help to develop and sustain a vibrant and active Voluntary and Community Sector (VCS) throughout our District.

The Trust was established as an organisation which would be ideally placed to effectively develop the Voluntary and Community Sector in the District of Easington. Following Local Government Review and the establishment of a single Unitary Authority the Trust extended its operating boundaries in 2011 with a view to replicating the business model throughout County Durham although maintaining the bulk of its work within the former Easington District boundary.

The vision and mission statement of the organisation remained as:

#### **Vision:**

'To improve the quality of life for people in County Durham.'

#### **Mission:**

'To contribute to the social and economic regeneration of County Durham by providing the central focal point for the support and empowerment of the Voluntary & Community Sector for the benefit and empowerment of local people and communities.'

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss R Hardy

Mrs A E Nutter

(Resigned 16 November 2023)

Ms E M Connor

Ms S Ratnatunga

Dr K S Sidhu

Miss J M Bray

Mr G Matthews

Mr D P Groark

Mrs J Angus

#### **Appointment of trustees**

During this period the Trust continued with the Trustees who were recruited from two distinct sources (i.e. by "search" and by election). Specific movement of individuals included two reappointments from the annual resignation and election process which sees the automatic resignation of the two longest serving elected members and an open election from the full Trust membership.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### Statement of trustees' responsibilities

The trustees, who are also the directors of East Durham Community Development Trust Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

### Auditor

In accordance with the company's articles, a resolution proposing that Allen Sykes Limited be reappointed as auditor of the company will be put at a General Meeting.

### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

### Disclosure of information to auditors

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



.....  
Mrs. Angus  
Trustee

Date: 12.12.24.....

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

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#### Opinion

We have audited the financial statements of East Durham Community Development Trust Limited (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

The comparative figures are unaudited.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

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Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**John P Yarrow FCA (Senior Statutory Auditor)**  
for and on behalf of Allen Sykes Limited

*18th December 2024*

**Chartered Accountants**  
**Statutory Auditor**

5 Henson Close  
South Church Enterprise Park  
Bishop Auckland  
Co Durham  
DL14 6WA

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	Notes	£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	4	16,962	5,344	22,306	18,918	7,269	26,187
Charitable activities	5	-	1,257,047	1,257,047	-	1,216,375	1,216,375
Other trading activities	6	7,068	-	7,068	6,820	-	6,820
Investments	7	51,250	-	51,250	13,973	-	13,973
<b>Total income</b>		<b>75,280</b>	<b>1,262,391</b>	<b>1,337,671</b>	<b>39,711</b>	<b>1,223,644</b>	<b>1,263,355</b>
<b>Expenditure on:</b>							
Raising funds	8	1,286	-	1,286	2,849	-	2,849
Charitable activities	9	156,472	1,135,387	1,291,859	202,202	603,969	806,171
<b>Total expenditure</b>		<b>157,758</b>	<b>1,135,387</b>	<b>1,293,145</b>	<b>205,051</b>	<b>603,969</b>	<b>809,020</b>
<b>Net income/(expenditure)</b>		<b>(82,478)</b>	<b>127,004</b>	<b>44,526</b>	<b>(165,340)</b>	<b>619,675</b>	<b>454,335</b>
Transfers between funds	16	119,794	(119,794)	-	165,883	(165,883)	-
<b>Net movement in funds</b>	<b>12</b>	<b>37,316</b>	<b>7,210</b>	<b>44,526</b>	<b>543</b>	<b>453,792</b>	<b>454,335</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		1,271,895	1,191,877	2,463,772	1,271,352	738,085	2,009,437
<b>Fund balances at 31 March 2024</b>		<b>1,309,211</b>	<b>1,199,087</b>	<b>2,508,298</b>	<b>1,271,895</b>	<b>1,191,877</b>	<b>2,463,772</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

		2024		2023 as restated	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	17		958,828		965,935
<b>Current assets</b>					
Debtors	18	125,234		70,031	
Investments	19	326,940		317,206	
Cash at bank and in hand		1,232,931		1,208,971	
			1,685,105		1,596,208
<b>Creditors: amounts falling due within one year</b>	20	(135,635)		(98,371)	
<b>Net current assets</b>			1,549,470		1,497,837
<b>Total assets less current liabilities</b>			2,508,298		2,463,772
<b>Net assets</b>			2,508,298		2,463,772
<b>The funds of the charity</b>					
Restricted income funds	23		1,199,087		1,191,877
Unrestricted funds			1,309,211		1,271,895
			2,508,298		2,463,772

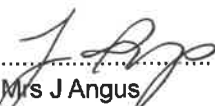
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 5.12.24

  
 Mrs J Angus  
 Trustee

Company registration number 05934124 (England and Wales)

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£ as restated
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	28		(17,556)		365,507
<b>Investing activities</b>					
Investment income received		51,250		13,973	
<b>Net cash generated from investing activities</b>			51,250		13,973
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			33,694		379,480
Cash and cash equivalents at beginning of year			1,526,177		1,146,697
<b>Cash and cash equivalents at end of year</b>			1,559,871		1,526,177
<b>Relating to:</b>					
Cash at bank and in hand			1,232,931		1,208,971
Short term deposits included in current asset investments			326,940		317,206

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

East Durham Community Development Trust Limited is a private company limited by guarantee incorporated in England and Wales and a registered charity in England and Wales. The registered office is Community House, Yoden Road, Peterlee, Co Durham, SR8 5DP.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and 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 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds which have been set aside for a particular purpose.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% straight line
Fixtures and fittings	25% straight line
Equipment	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Company limited by guarantee

The company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

At 31 March 2024 there were 8 members (2023 - 9 members).

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 4 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	16,962	5,344	22,306	18,918	6,524	25,442
Other	-	-	-	-	745	745
	<u>16,962</u>	<u>5,344</u>	<u>22,306</u>	<u>18,918</u>	<u>7,269</u>	<u>26,187</u>
<b>Donations and gifts</b>						
Other	16,962	5,344	22,306	18,918	6,524	25,442
	<u>16,962</u>	<u>5,344</u>	<u>22,306</u>	<u>18,918</u>	<u>6,524</u>	<u>25,442</u>

### 5 Charitable activities

	Community Development 2024 £	Community Development 2023 £
Grants receivable	<u>1,257,047</u>	<u>1,216,375</u>
<b>Grants receivable</b>		
Creative People & Places	326,848	346,076
DCC Horden Together	-	100,000
CDCF Know Your Neighbourhood	54,333	25,000
National Lottery Stop Poverty	-	21,638
DCC Poverty Action Steering Group	-	132,000
AAP Community Resilience	-	95,000
Power East Durham	-	25,000
NLCF Cost of Living Fund	72,065	-
PCP Covid Resilience	-	56,455
DCC Holiday Activities with Healthy Food	-	22,496
CDCF Household Support Fund	575,779	-
Durham University Street Cosmos	30,000	-
NLCF IAG Partnership	110,613	109,965
NLCF - Know Your Neighbourhood	25,375	-
DCC Household Support Fund	-	205,000
Time Together	21,783	-
Other	40,251	77,745
	<u>1,257,047</u>	<u>1,216,375</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 6 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trading activity income: other	7,068	6,820

### 7 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bank interest receivable	40,481	5,621
Rent & room hire	10,769	8,352
	<u>51,250</u>	<u>13,973</u>

### 8 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
DBS Checks	1,286	2,849
	<u>1,286</u>	<u>2,849</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 9 Charitable activities

	Community Development 2024 £	Community Development 2023 £
Staff costs	308,135	225,860
Other office costs	31	661
Advertising	1,436	207
Project expenses	823,194	356,890
Other costs	2,398	10,527
	<u>1,135,194</u>	<u>594,145</u>
Grant funding of activities (see note 10)	-	20,000
Share of support costs (see note 11)	139,533	184,984
Share of governance costs (see note 11)	17,132	7,042
	<u>1,291,859</u>	<u>806,171</u>
<b>Analysis by fund</b>		
Unrestricted funds	156,472	202,202
Restricted funds	1,135,387	603,969
	<u>1,291,859</u>	<u>806,171</u>

### 10 Grants payable

	Community Development 2023 £
Grants to institutions:	
Other	<u>20,000</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 11 Support costs

	Support costs	Governance costs	2024 Support costs		Governance costs	2023
	£	£	£	£	£	£
Staff costs	76,961	-	76,961	124,589	-	124,589
Depreciation	7,107	-	7,107	7,107	-	7,107
Travel expenses	344	-	344	242	-	242
Rates	693	-	693	641	-	641
Light, heat & water	10,197	-	10,197	9,731	-	9,731
Repairs & maintenance	8,907	-	8,907	19,974	-	19,974
Insurance	6,773	-	6,773	6,055	-	6,055
Other office costs	9,831	-	9,831	8,162	-	8,162
Advertising	173	-	173	1,719	-	1,719
Other costs	16,414	-	16,414	3,765	-	3,765
Legal & professional	2,133	-	2,133	2,999	-	2,999
Audit fees	-	5,400	5,400	-	5,400	5,400
Accountancy fees	-	110	110	-	-	-
EDT Development	-	11,622	11,622	-	1,642	1,642
	<u>139,533</u>	<u>17,132</u>	<u>156,665</u>	<u>184,984</u>	<u>7,042</u>	<u>192,026</u>
Analysed between						
Charitable activities	<u>139,533</u>	<u>17,132</u>	<u>156,665</u>	<u>184,984</u>	<u>7,042</u>	<u>192,026</u>

### 12 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,400	5,400
Depreciation of owned tangible fixed assets	7,107	7,107
	<u>12,507</u>	<u>12,507</u>

### 13 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 14 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Management staff	1	1
Administrative staff	2	2
Project Staff	13	11
Total	<u>16</u>	<u>14</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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14 Employees	(Continued)	
Employment costs	2024	2023
	£	£
Wages and salaries	350,931	316,443
Social security costs	25,125	22,056
Other pension costs	4,865	3,858
	<u>380,921</u>	<u>342,357</u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	<u>45,820</u>	<u>44,921</u>

#### 15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 16 Transfers between funds

The fund transfers relate mainly to transfers from restricted funds to unrestricted funds where non monetary expenditure (e.g. management charges, etc) has been released during the year. The transfers have been made in order that the restricted funds shown in the balance sheet at the year end shows the total amount of funding remaining which has been restricted in its purpose.

£132,000 was transferred out of the DCC Poverty Action Steering Group restricted funds. Of this £100,000 was transferred into the NLCF IAG restricted fund, £29,500 into the AAP Community Resilience restricted fund & £2,500 into the Macmillan Feed restricted fund in line with the original funding agreement.

The unspent balances on match funding for the Creative People and Places project were also transferred into this restricted fund.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 17 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2023	1,010,791	10,779	38,658	1,060,228
At 31 March 2024	1,010,791	10,779	38,658	1,060,228
<b>Depreciation and impairment</b>				
At 1 April 2023	44,856	10,779	38,658	94,293
Depreciation charged in the year	7,107	-	-	7,107
At 31 March 2024	51,963	10,779	38,658	101,400
<b>Carrying amount</b>				
At 31 March 2024	958,828	-	-	958,828
At 31 March 2023	965,935	-	-	965,935

#### 18 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	34,544	37,591
Other debtors	58,954	12,129
Prepayments and accrued income	31,736	20,311
	125,234	70,031

#### 19 Current asset investments

	2024 £	2023 £ as restated
Cash equivalents	326,940	317,206

#### 20 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		2,237	-
Government grants	21	37,000	35,000
Trade creditors		35,893	2,812
Other creditors		24,187	23,259
Accruals		36,318	37,300
		135,635	98,371

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 21 Government grants

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	37,000	35,000
	<u>          </u>	<u>          </u>
Movements in the year:		
Deferred income at 1 April 2023	35,000	95,000
Released from previous periods	(35,000)	(95,000)
Resources deferred in the year	37,000	35,000
	<u>          </u>	<u>          </u>
Deferred income at 31 March 2024	37,000	35,000
	<u>          </u>	<u>          </u>

#### 22 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	4,865	3,858
	<u>          </u>	<u>          </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 23 Restricted funds

The restricted funds of the charity comprise the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022		Movement in funds			Movement in funds			Balance at 31 March 2024		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	£	£
Community Loan Fund	339,640	-	-	-	-	339,640	-	-	-	-	339,640
Chit-Chat	843	38	-	-	-	881	-	-	-	-	881
Creative People & Places	14,820	346,326	346,326	(233,973)	(24,677)	102,496	365,447	(424,733)	19,081	19,081	62,291
FEED Donations	15,128	6,524	6,524	(2,432)	-	19,220	5,344	(1,864)	-	-	22,700
BLF Stop Poverty	9,000	-	-	-	-	9,000	-	-	-	-	9,000
CDCF Know Your Neighbourhood	-	25,000	25,000	(11,000)	(8,000)	6,000	54,333	(27,311)	-	-	33,022
CDCF Winter Resilience	7,948	-	-	-	-	7,948	-	-	-	-	7,948
Advice & Support in Communities	17,207	-	-	(218)	-	16,989	-	-	(16,989)	-	-
People's Takeaway	3,901	-	-	(1,761)	-	2,140	-	(325)	-	-	1,815
DCC Horden Together	-	100,000	100,000	(24,513)	(27,500)	47,987	-	(8,255)	-	-	39,732
CRT Horden Hub House	2,365	-	-	-	-	2,365	-	-	(2,365)	-	-
A4A Art of the Matter	4,175	-	-	-	-	4,175	-	-	(4,175)	-	-
DCC Feed	-	8,100	8,100	(9,854)	1,754	-	350	-	(350)	-	-
Stockton Arc	-	-	-	-	-	-	-	-	-	-	-
ALSS Hol Hunger	11,206	-	-	-	-	11,206	-	-	-	-	11,206
County Durham Kickstarter	-	11,000	11,000	-	-	11,000	-	-	(11,000)	-	-
Arts Cafe Donations	11,860	-	-	(121)	-	11,739	-	(121)	-	-	11,618
AAP Arts Cafe	40,055	-	-	(407)	-	39,648	-	(407)	-	-	39,241
Clothworkers' Foundation Arts Cafe	29,525	-	-	(300)	-	29,225	-	(300)	-	-	28,925
Power East Durham	-	25,000	25,000	(1,054)	(4,450)	19,496	-	(7,018)	-	-	12,478
Macmillan FEED	6,653	-	-	-	-	6,653	-	-	2,500	2,500	9,153
Macmillan Chit-chat	8,173	-	-	-	-	8,173	-	-	-	-	8,173
Wellesey Console	4,277	-	-	(840)	-	3,437	-	-	(3,437)	-	-
CDCF Poverty Hurts	-	10,000	10,000	-	(1,780)	8,220	-	(7,787)	(433)	(433)	-

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

23 Restricted funds	Balance at 1 April 2022 £	Movement in funds			Balance at 1 April 2023 £	Movement in funds			Transfers £	Balance at 31 March 2024 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
CDCF Friends on Prescription	860	-	-	-	860	-	-	-	(860)	-
National Lottery Stop Poverty in East Durham	29,682	21,638	(19,956)	(11,622)	19,742	-	-	-	-	19,742
National Lottery Covid Fund	4,177	-	-	-	4,177	-	-	-	(4,177)	-
Power to Change - Covid-19 Crisis Support	4,705	-	-	-	4,705	-	-	-	(4,705)	-
CDCF DCMS National Emergency Trust	2,773	-	-	-	2,773	-	-	-	-	2,773
CDCF Covid-19 Extend & Respond	4,658	-	-	-	4,658	-	-	-	-	4,658
SE This Girl Can	8,718	-	(5,594)	-	3,124	-	-	-	(2,618)	-
CDCF High Sheriff	4,000	-	-	-	4,000	-	-	-	-	4,000
PCP Community Resilience Workers	2,737	-	-	-	2,737	-	-	-	(2,737)	-
CAB GIS	-	-	-	-	-	6,000	-	-	-	6,000
CDCF MH	-	4,100	(3,300)	-	800	-	-	-	(800)	-
Bernicia	547	-	-	-	547	-	-	-	(547)	-
Holiday Hunger	220	-	-	-	220	-	-	-	(220)	-
AAP Holiday Hunger	-	157	-	-	157	-	-	-	(157)	-
Healthier Together	-	-	-	-	-	5,000	(900)	-	-	4,100
Sir Tom Cowie Fund	8,055	15,000	(4,002)	-	19,053	-	(5,111)	-	-	13,942
ACE Loneliness	1,344	-	-	-	1,344	-	-	-	(1,344)	-
DCC Energy Project	16,473	205,745	(91,554)	(38,744)	91,920	-	(36,934)	-	-	54,986
East Durham Re-Connected COMF	4,792	-	(3,538)	-	1,254	-	-	-	(1,254)	-
PCP Covid	4,785	56,455	(35,706)	(4,090)	21,444	-	(32,284)	-	-	(10,840)
Holiday Activities with Healthy Food	-	22,496	(7,132)	(15,364)	-	8,302	(990)	-	-	7,312
DCC East Durham Communities Together	3,423	-	-	-	3,423	-	-	-	-	3,423
DCC Supporting Community Buildings	20,175	-	(16,600)	-	3,575	-	(1,157)	-	-	2,418
DCC Corn Building	5,000	-	-	-	5,000	-	-	-	(5,000)	-
CDCF Bilsdale	1,500	-	-	(1,500)	-	-	-	-	-	-

(Continued)

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

23 Restricted funds	(Continued)									
	Balance at 1 April 2022 £	Incoming resources £	Movement in funds Resources expended £	Transfers £	Balance at 1 April 2023 £	Incoming resources £	Movement in funds Resources expended £	Transfers £	Balance at 31 March 2024 £	
Neighbourly	2,000	1,000	-	-	3,000	500	-	-	3,500	
East Durham Connected - The National Lottery Community Fund RC North East & Cumbria Region	72,828	109,965	(73,860)	(12,772)	96,161	110,613	(95,749)	100,000	211,025	
Leeds Foundation	7,857	-	-	-	7,857	-	-	-	7,857	
ESF Job Clubs	-	14,600	(3,415)	(4,680)	6,505	-	(1,705)	-	4,800	
AAP Community Resilience	-	95,000	(52,330)	(12,458)	30,212	-	(58,156)	29,500	1,556	
CDCF Warm Spaces	-	1,000	(509)	-	491	-	-	(491)	-	
CF Newcastle BS	-	3,000	-	-	3,000	-	-	(3,000)	-	
Healthy Happy Places	-	5,000	-	-	5,000	-	-	-	5,000	
DCC Poverty Action Steering Group	-	132,000	-	-	132,000	-	-	(132,000)	-	
Fun & Food Jubilee	-	850	-	-	850	-	-	(850)	-	
Wor Culture	-	150	-	-	150	-	-	(150)	-	
Street Cosmos	-	3,500	-	-	3,500	-	-	(3,500)	-	
CDCF NHS Welfare	-	-	-	-	-	3,500	-	-	3,500	
KYN - The National Lottery Community Fund RC North East & Cumbria Region	-	-	-	-	-	25,375	(5,033)	-	20,342	
COCoL - The National Lottery Community Fund	-	-	-	-	-	72,065	(38,896)	(33,169)	-	
CD Sport	-	-	-	-	-	5,000	(2,375)	-	2,625	
CDCF Sherburn	-	-	-	-	-	3,000	(3,000)	-	-	
CDCF Household Support Fund	-	-	-	-	-	575,779	(355,538)	(34,547)	185,694	
Time Together	-	-	-	-	-	21,783	(18,518)	-	3,265	
AAP Household Finance Officer	-	-	-	-	-	-	(414)	-	(414)	
	738,085	1,223,644	(603,969)	(165,883)	1,191,877	1,262,391	(1,135,387)	(119,794)	1,199,087	

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 23 Restricted funds

(Continued)

##### Details of restricted funds

Community Loan Fund - To operate a loan fund for community groups;  
Chit-Chat - To provide telephone befriending for elderly and vulnerable residents;  
Creative People & Places - To provide the community engagement element of a major arts participation programme;  
FEED Donations - To help fund social prescribing initiatives in the North Durham area;  
BLF Stop Poverty - To support a range of activities aimed at reducing the impact of financial disadvantage;  
CDCF Know Your Neighbourhood - To fund a volunteer and community development programme;  
CDCF Winter Resilience - To fund an activities programme for socially isolated adults;  
Advice and Support in Communities - To support the recruitment, training and co-ordination of a team of volunteers who assist local people with issues around accommodation and welfare;  
People's Takeaway - To fund a volunteer-led service preparing and delivering meals to families facing financial hardship;  
DCC Horden Together - To support the delivery of VCSE partnership working in Horden;  
CRT Horden Hub House - To fund the management of a community building offering a range of services to disadvantaged people;  
A4A Art of the Matter - To facilitate a range of family arts activities in community venues;  
DCC FEED - To fund the provision of emergency food parcels to families and individuals facing financial crisis;  
ALSS Hol Hunger - To provide activities with food during school holidays aimed at families who are dependant upon free school meals during term time;  
County Durham Kickstarter - To provide a small commissioning scheme on behalf of Durham County Council (East Durham Creates match funding);  
Arts Café Donations - To fund the building of an arts café;  
AAP Arts Café - To fund the building of an arts café;  
Clothworkers Foundation Arts Cafe - To fund the building of an arts café;  
Power East Durham - To facilitate community energy activities;  
Macmillan FEED - To provide an emergency food delivery service for families living with cancer;  
Macmillan Chit-Chat - To fund a telephone befriending service for individuals affected by cancer;  
Wellesey Console - To fund a physical activity project aimed at improving the exercise levels of young people;  
CDCF Poverty Hurts - To provide wellbeing activities in the community;  
CDCF Friends on Prescription - To fund a project that sets up peer support groups as a mental health improvement strategy;  
National Lottery Stop Poverty in East Durham - To support a range of activities aimed at reducing the impact of financial disadvantage;  
National Lottery Covid Fund - To provide support for community facilities during Covid-19 pandemic;  
Power To Change - Covid-19 Crisis Support - To support the financial position of the Trust during the pandemic;  
CDCF DCMS National Emergency Trust - To support vulnerable communities with a range of services including food;  
CDCF Covid-19 Extend & Respond - To support communities during Covid-19 with a range of services including food, activities and support for isolated people;  
SE This Girl Can - To support a female focused physical activities project;  
CDCF High Sherriff - To support the activities of the Trust to meet needs during Covid-19;  
PCP Community Resilience Workers - To fund the housing of two posts connected to community resilience;

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 23 Restricted funds

(Continued)

##### Details of restricted funds (continued)

CDCF MH - To support wellbeing activities;  
Bernicia - To support vulnerable communities;  
Holiday Hunger - To support feeding children and families during school holidays;  
AAP Holiday Hunger - To support feeding children and families during school holidays;  
Believe Housing Capital - To fund the renovation of a garden area adjacent to Community House;  
Sir Tom Cowie Fund - To support communities during Covid-19 with a range of services including food, activities and support for isolated people;  
ACE Loneliness - To fund the delivery of cultural activity to counter social isolation;  
DCC Energy Project - To support vulnerable households in energy crisis through provision of an energy voucher scheme;  
East Durham Re-Connected COMF - To fund the reconnecting of communities after the pandemic;  
PCP Covid - To fund the delivery of emotional wellbeing and resilience support;  
Holiday Activities with Healthy Food - To fund sessions offering activities and food to children and families during school holidays;  
DCC East Durham Communities Together - To fund community facilities in the East Durham AAP area;  
DCC Supporting Community Buildings - To provide support to local community buildings;  
DCC Com Building - To provide support to local community buildings;  
CDCF Blisdale - To fund costs associated with supporting people following the loss of the Blisdale mast;  
Neighbourly - To fund organisation costs and the delivery of crisis services;  
East Durham Connected - The National Lottery Community Fund RC North East & Cumbria Region - To fund improving access to information advice and guidance;  
Leeds Foundation - To support the provision of food crisis services;  
ESF Job Clubs - To fund a project offering employability support and training;  
AAP Community Resilience - To fund a coalition project addressing emotional wellbeing during recovery following the Covid pandemic;  
CDCF Warm Spaces - To offset utility costs via the provision of a warm space;  
CF Newcastle BS - To support the operations of East Durham Trust;  
Healthy Happy Places - To fund the provision of arts and culture activities with communities;  
DCC Poverty Action Steering Group - To fund advice and guidance during the cost of living crisis including match funding for East Durham Connected;  
Fun & Food Jubilee - To fund holiday activities with healthy food;  
Wor Culture - Fee for public speaking (East Durham Creates match funding);  
Street Cosmos - To support the ongoing development of projects connected to Durham University (East Durham Creates match funding).

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 23 Restricted funds

(Continued)

CAB GIS - To fund the creation of a geographical mapping system for information, advice and guidance across East Durham and County Durham; Healthier Together - To support the promotion of the Healthier Together website and tools in communities;  
KYN - The National Lottery Community Fund RC North East & Cumbria Region - To support volunteering and help reduce loneliness;  
COCO-L - The National Lottery Community Fund - To assist the organisation in addressing increased costs due to inflation and the cost of living crisis;  
Stockton Arc - Match funding for Creative People and Places project;  
CD Sport - To support the delivery of physical activities in local communities;  
CDCF Sherburn - To fund the provision of household goods to those in crisis and most in need;  
CDCF Household Support Fund - To distribute the Household Support Fund;  
Time Together - To deliver a pilot project in person befriending;  
CDCF NHS Welfare - To fund the delivery of emergency micro welfare grants to vulnerable residents of East Durham;  
AAP Household Finance Officer - To fund the salary of a Household Finance Officer to deliver budgeting and other advice for households.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 24 Analysis of net assets between funds

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 31 March 2024:</b>			
Tangible assets	879,044	79,784	958,828
Current assets/(liabilities)	430,167	1,119,303	1,549,470
	<u>1,309,211</u>	<u>1,199,087</u>	<u>2,508,298</u>
	<u><u>1,309,211</u></u>	<u><u>1,199,087</u></u>	<u><u>2,508,298</u></u>
	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
<b>At 31 March 2023:</b>			
Tangible assets	885,323	80,612	965,935
Current assets/(liabilities)	386,572	1,111,265	1,497,837
	<u>1,271,895</u>	<u>1,191,877</u>	<u>2,463,772</u>
	<u><u>1,271,895</u></u>	<u><u>1,191,877</u></u>	<u><u>2,463,772</u></u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 25 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 April 2022	Resources expended	Transfers	Balance at 1 April 2023	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£
Annual Core Budgeted Expenditure	198,880	-	15,564	214,444	-	2,893	217,337
Arts Cafe	16,168	-	(2,754)	13,414	(635)	-	12,779
Tangible Fixed Assets	891,602	(6,279)	-	885,323	(6,279)	-	879,044
Covid Donations	19,360	-	(8,150)	11,210	-	-	11,210
Staffing	17,974	-	-	17,974	-	28,137	46,111
East Durham Trust Development	34,061	-	-	34,061	-	-	34,061
	1,178,045	(6,279)	4,660	1,176,426	(6,914)	31,030	1,200,542

#### Purpose of designated funds

Annual Core Budgeted Expenditure - Funds designated as agreed by the trustees to cover the charity's core running costs for the forthcoming year;  
 Arts Cafe - Funds set aside for the facilitation of the newly built Arts Cafe;  
 Covid Donations - Donations collected and set aside to support the local community during the Covid pandemic;  
 Staffing - Funds set aside by the trustees towards funding staff costs in the forthcoming year;  
 East Durham Trust Development - Funds held to be used towards improving the systems and capacity of the Trust.

The Board of Trustees has carefully reviewed the current financial position and decided to allocate excess reserves, made available due to unexpected higher investment returns, and combining them with designated staffing funds, to address a critical community need. This combined funding will be deployed to retain the Financial Wellbeing Practitioner for a further 12 months. This decision reflects the Trustees' commitment to supporting the community of East Durham by ensuring continuity in this vital role, which provides essential financial advice and support to residents facing economic challenges. By prioritizing this investment, the Board aims to strengthen the community's resilience and financial wellbeing during a time of ongoing need.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 26 Related party transactions

Mrs A E Nutter, trustee, is the head of Wingate & Station Town Family Centre. Included in other income is £Nil (2023 - £49) in relation to services provided to Wingate & Station Town Family Centre. Included in Charitable Activities expenditure is £Nil (2023 - £1,175) in relation to goods/services purchased from Wingate & Station Town Family Centre during the year.

Miss R Hardy is a director of Shotton Partnership 2000 Limited. Included in Charitable Activities expenditure is £6,000 (2023 - £10,380) in relation to goods/services provided by Shotton Partnership 2000 Limited during the year.

Ms E Connor is a parish councillor of Horden Parish Council. Included in charitable activities expenditure is £54 (2023 - £660) in relation to services provided by Horden Parish Council.

Ms E Connor is also a trustee of Horden Youth & Community Centre and included in Charitable Activities expenditure is £1,133 (2023 - £970) in relation to goods/services purchased from Horden Youth & Community Centre. Included in trading activities income is £Nil (2023 - £5) in relation to services provided to Horden Youth & Community Centre.

Dr K S Sidhu is a director of South Durham Health CIC. Included in other trading activities income is £5,000 (2023 - £Nil) in relation to services provided to South Durham Health CIC.

These transactions were under normal commercial terms.

#### 27 Prior period adjustment

A prior year adjustment has been made to reclassify bank balances held on short term deposits totalling £317,206 as current asset investments rather than bank and cash.

This adjustment is presentational and has no effect on retained earnings brought forward.

#### Reconciliation of changes in equity

The prior period adjustments do not give rise to any effect upon equity.

28 Cash generated from operations	2024 £	2023 £
Surplus for the year	44,526	454,335
Adjustments for:		
Investment income recognised in statement of financial activities	(51,250)	(13,973)
Depreciation and impairment of tangible fixed assets	7,107	7,107
Movements in working capital:		
(Increase) in debtors	(55,203)	(17,790)
Increase/(decrease) in creditors	35,264	(4,172)
Increase/(decrease) in deferred income	2,000	(60,000)
<b>Cash (absorbed by)/generated from operations</b>	<b>(17,556)</b>	<b>365,507</b>

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

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#### **29 Analysis of changes in net funds**

The charity had no material debt during the year.

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LTD**

England & Wales - Charity number 1117642

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# Accounts

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Charity registration number 1117642

Company registration number 5934124 (England and Wales)

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Miss R Hardy  
Mrs A E Nutter  
Ms E Connor  
Ms S Ratnatunga  
Dr K S Sidhu  
Miss J M Bray (Appointed 21 July 2022)  
Mr G Matthews (Appointed 22 July 2022)  
Mr D P Groark (Appointed 15 September 2022)  
Mrs J Angus (Appointed 17 November 2022)

Charity number 1117642

Company number 5934124

Registered office  
Community House  
Yoden Road  
Peterlee  
Co Durham  
SR8 5DP

### Auditor

Mrs Jillian Hindmarsh FCA  
Allen Sykes Limited  
5 Henson Close  
South Church Enterprise Park  
Bishop Auckland  
Co Durham  
DL14 6WA

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

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# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees, who are also the directors for the purposes of company law, present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "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**

In setting the objectives and planning the activities of the Trust, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. The objectives of the Trust are the promotion for the public benefit of urban or rural regeneration in areas of social and economic deprivation in East Durham and surrounding area by means of any or all of the following:

- a) the relief of unemployment and poverty;
- b) training or retraining particularly among unemployed people;
- c) the advancement of education;
- d) the advancement, protection and promotion of health;
- e) the provision of recreational facilities for the public at large, or those who by reason of their youth, age or disablement, poverty or social and economic circumstances have the need for such facilities;
- f) to provide administrative support and office services by establishing a community volunteer resource centre;
- g) the provision of advice, including funding and constitutional advice, financial support and the relief of financial hardship by the provision of assistance and advice to persons who, through lack of means, would otherwise be unable to obtain such advice; and/or
- h) by such other means as may from time to time be determined subject to the prior written consent of the Charity Commissioners for England and Wales.

In order to achieve these objectives the Trust will have powers as listed in the Memorandum of Association.

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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In practical terms the main objectives of the year were to:

- Continue to provide Core infrastructure services to Voluntary and Community Sector groups.
- Provide Funding Advice, Volunteer Centre, Management, Training and Offices Services.
- Undertake research and facilitation of Networking and Representation within the Statutory Sector.
- Manage and expand existing projects as well as developing new Projects.
- Engage Community groups in service and project delivery.
- Provide accommodation for organisations that will improve services to local residents.
- Continue to build on the number of members engaging new and emerging community groups in the work of the trust.
- Administer grants and loans including the necessary actions to increase the uptake of the Community Loan Fund.
- Explore new initiatives and opportunities that will benefit the residents of East Durham.

In general terms the Trust will continue to operate as the flagship organisation for supporting the Voluntary and Community Sector in East Durham.

**Achievements and performance**

We had all hoped that seeing the back of Covid would bring a normalisation of the world and a return to growth that would ultimately benefit most people. Sadly, with the events in Eastern Europe and economic uncertainties nearer to home, this was not to be and we have instead transitioned into a cost of living crisis and an uncertainty affecting the finances and prospects of the majority of people within the communities of East Durham.

We have continued to thrive as an organisation and build on those strong relationships with communities, and have worked hard and collaboratively with partners new and old to plan and deliver the much-needed support during these very challenging times we find ourselves in.

We are very grateful to all our partners/funders and volunteers, who support us in many ways, also the Board of Directors for all their support this year. However, most of all we would like to congratulate Graham our CEO and his fantastic Team for their continuous commitment and achievements this year. Graham and the Team go above and beyond on a daily basis to ensure we continue to provide first-class services and support to those in need within our communities.

As part of our improved reporting we have outlined highlights of the activities, projects, services and opportunities that East Durham Trust have delivered in this financial year.

**CHIT CHAT**

The Chit Chat telephone befriending project provides a friendly voice and ear to local residents who are vulnerable and at risk of isolation. The telephone befriending service engages with 65 isolated and/or vulnerable people. Recently we have received additional referrals from Social Prescribers based at Doctor surgeries. The project has now recruited an additional volunteer which was referred to us by Durham Enable which brings us to full complement, some of the Chit Chat callers have attended the Warm Hub at Community House.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Food Emergency East Durham**

Food Emergency East Durham (FEED) is the food parcel service commonly referred to as the East Durham Foodbank.

Since the last report, the Trust has initiated a pilot project offering alternative methods of support to residents in food poverty. This includes the provision of cash or shopping vouchers, as an alternative to an emergency food parcel, allowing beneficiaries to have more freedom of choice in purchasing the food items they require. The pilot commenced on 23rd January and to date has received 536 referrals, issuing 161 food parcels, 212 electronic supermarket vouchers and 157 cash vouchers. The value of vouchers differentiate depending on the number of people in the household. The minimum voucher value is £15 and maximum is £40.

The pilot project has also launched a new referral system for emergency food provision, which has moved to an online Microsoft form. Referrals for fuel crisis support and the issue of fuel vouchers has also moved to this new online system

General feedback on the pilot has been positive, with referral agencies and beneficiaries welcoming the new options for support and mechanisms for making referrals.

An evaluation of the pilot project is taking place and the outcome will be reported in future Board meetings.

Naturally the offer of alternative methods of support has reduced the number of actual food parcels been issued. This has had an impact on the type of volunteer support required for the project. Current FEED project volunteers have been offered opportunity to engage with other volunteer opportunities including the administrative issuing of vouchers or moving on to support the People's Takeaway project.

Standardized food boxes for one or two people are placed in 10 community venues across East Durham. These centres now have the opportunity to make a referral to the project via the online system and issue a food parcel immediately should it be required. Centres also have the option to refer for cash or shopping vouchers, however these are issued via the centralized system at EDT.

### **East Durham Creates**

East Durham Creates is a 'Creative People and Places' programme funded by Arts Council England which was established in 2014. In 2022, EDC joined the Arts Council England's CPP National Portfolio. The programme has £1,045,000 of ACE investment between 2022-25.

Since the last Impact Report EDC has been working on a number of strands of delivery including:

- Completing an Untold Stories commission with the Barn at Easington, Tina's Haven and Addiction North East working with women severed from their children due to traumatic addiction. The work was launched in the Arts Café to over 50 people.
- Continuing to be involved in the legacy of the Durham 2025 bid including the kickstarter commission scheme that facilitated £10k of funding for people across County Durham to action their big ideas.
- Continuing to support the Cultural Hubs network in developing hyperlocal cultural programmes, providing more than £20k of funding for activity led by these eight venues.
- Ongoing delivery of visits to arts and cultural activities in wider County via our Go & See strand. Since April 2022, we have facilitated nine Go & Sees in collaboration with the community to a range of cultural opportunities in wider North East including Theatre Royal and Laing Gallery for the Lindisfarne Gospels and County Durham including Locomotion and Beamish.
- Received a visit from our new Relationship Manager Ruth Dewhurst and Senior Relationship Manager Nina Baptiste who spoke very positively about East Durham Creates.
- Commenced the process of rebranding the organization in line with a new countywide remit working with North East based OGRE studio.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Arts Café @ Community House**

A regular programme of exhibitions and evening based workshops with artists was trialed within the Arts Café space led by EDC Programme Co-ordinator Ellen Ranson. These have included:

- Our World Around, a series of clay workshops with artist Christ Suttie. His work was displayed alongside new clay artworks in late January.
- Craft & Storytelling with artist Sarah Stamp, a series of workshops focused on female stories culminating in an exhibition that launched on in February.
- Artist Lady Kitt will commence workshops focused around food in early March culminating in a touring exhibition that will visit other County Durham locations and work from Durham University's collection being showcased in the Arts Café.

All workshops include food and hot drinks. Other regular sessions in the Arts Café include Craft and Chat on Tuesdays (finishing in March due to funding) and Dementia Art group Let's Meet Up on Thursdays. The Arts Café also began operating as a Warm Space in December on Monday 3.30-5.30pm and Wednesday 12.30-2.30pm.

### **People's Takeaway**

The project recommenced service as of February, with a weekly delivery of approximately 25 meals to local people in food poverty. The project recruited a two new volunteers, who both have extensive experience in a catering role. These catering volunteers have also helped prepare food for the warm space and other activities held in the Arts CAFÉ. The project continues to be supported by a long standing volunteer in a volunteer driver capacity. In February, Sainsbury's Peterlee purchased a new fridge for the People's Takeaway kitchen, more suitable to the facilities requirements. As capacity for the project begins to expand it is hoped that the service can increase the number of sessions that support is provided.

### **Reopening and Returning during Covid – Small Grants Scheme/ Community Facilities Support Fund**

The Trust has begun the distribution of top up grants which has seen successful community venues in East Durham receive an additional £1k from the Trust. This is in partnership with CDCF who have matched the scheme. We have shared £17k and have a remaining £9k to distribute. We are seeking to reach groups who have not yet received support.

### **Covid Resilience Team Update**

Funded by County Durham Mental Health Partnership the Covid Community Resilience Project was established in early 2021 to provide non-crisis psychological support to clients impacted by the pandemic. We are current recruiting for 1.3 posts. The posts have now been funded until 2024 with recruitment now underway for the vacancies. Service has supported 57 people with direct 1:1 psychological support. Small group work is being investigated and we will be ensuring that this vital work is connected to the wider and increasing resilience work being undertaken or resourced by the Trust.

### **PowerED - Community Energy**

This exciting and nationally significant project has moved forward significantly. £127k was secured for a technical feasibility study held by DCC. This includes £25k for community engagement work across East Durham on the net zero agenda and in Horden on the Horden Heat mine water project. 6 community conversation sessions have been held. Connections have been made with East Durham Partnership whom are a potential beneficiary of the Horden Heat scheme. A full technical feasibility study is in place and will be complete by and of March 2023. This will then lead to a commercial review of which PowerED will be a key and central part. There are a range of innovative options including on land prawn farms and vertical horticulture. The next stage is to agree a model for PowerED to enable mitigation of risk and to best open up investment opportunities. An options paper has been presented for decision.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **East Durham Connected – IAG Partnership**

East Durham Connected is a four-year project to transform information, advice and guidance services across East Durham. This scheme includes community partners delivering their own services in the community. Year 1 of the project was completed in December 2022 and we are currently compiling a progress report for The National Lottery Community Fund. Current key advice themes within the local community are: Benefits support, Debt, Budgeting, Food parcels and Energy Vouchers.

During Year 2 of the project we will be focusing on establishing Advice Hubs and Advice Gateways in parts of East Durham that are not currently well served. The places include South Hetton, Haswell, Thornley, Wheatley Hill, Wingate and Trimdon. After conducting mapping exercises with both Community Partners and Strategic Partners these areas have been identified as 'cold spots'. Meetings have already been set up with partners in some of these areas.

During the Community of Practice meetings we have covered a range of different training for the members such as 'Advice 101', GDPR, monitoring, referral pathways, external training opportunities and funding/grant availability. In February 2023 we held the first Community of Practice meeting of year 2. This was attended by 6 community partners where everyone shared updates. These updates allow us to gather intelligence on what is happening on the front line. The NICD mapping project was shared with partners. We were able to show them a heat map of clients who use their particular community centre and the reach each centre has. In the second community meeting in March we will be presenting the finished mapping project with partners, which will include all data gathered by community partners.

We have held three very well attended meetings with both community partners and strategic partners. Feedback has been very positive and community partners have commented on how helpful they are finding the meetings. Going forward we will be holding these meetings in different community venues.

After receiving feedback from partners in the Community of Practice meetings regarding the monitoring, we have now listened to their feedback and made necessary changes. We have reissued this to all partners and will monitor this going forward. Over 580 clients have received support from one of the 9 community partners in January 2023.

We would attribute the increase in information, advice and guidance contacts across centres to engagement of centres to a community of practice approach. The Community of Practice delivered awareness-raising of definitions and distinctions between information, advice and guidance produced follow-up discussions within the Community of Practice meetings. These discussions brought greater awareness of the assets, agency and resources held within centres that are utilised to support the community. The Community of Practice sessions have also led to cross-member collaboration and learning which has delivered improvements in practice to better utilise existing assets and resources and how additional resources can be obtained. Benefit advice and debt advice training by centre staff and volunteers has led to more confidence to deliver a more in-depth advice and guidance offer, which has increased capacity for clients through increased signposting, onward referrals, diagnostic assessments/triage. Greater awareness of the range and type of client contacts within centres as information, advice and guidance support (telephone and walk-in enquiries, food parcel and energy voucher administration, benefit advice and so on), have produced better recording and monitoring.

### **University Mapping**

We successfully secured funding from Arrow at Newcastle University to collaborate with the National Innovation Centre for Data (NICD). This project was to apply our IAG dataset to a platform capable of visualising our data according to its geography. The data we collect identifies services received within our community by client postcode. This provides an opportunity to map our provision using a Graphical Information System (GIS). Helen Waller and Angela Abbott attended three workshops at The Catalyst Centre in Newcastle where Dr Goodman (Data Scientist) and Dr McClean (Data Scientist) mapped EDT's data from the IAG Partnerships Project onto a map, offset by a map of IMD (Index of Multiple Deprivation). Dr Goodman has uploaded the necessary software and files to an EDT laptop which will allow us to use this for other projects and also to disseminate to other members of staff and community members.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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The East Durham Connected team were overseeing a Mental Health Emergency Welfare fund that EDT have received from CDCF. The fund is to provide grants to be distributed in the form of emergency cash payments of £100 for people experiencing poor mental health and financial shock. These are distributed via Charis. We can supply 33 grants and to date have issued 33. These have been used to purchase; Christmas decorations, a wardrobe, removing the threat of eviction, carpets, food and energy. The Fund seeks to provide these micro cash awards to help tackle immediate financial shock so that people with mental health issues are given breathing space to seek and to be referred to appropriate medical and mental health care. CDCF have commended EDT's ability to get these micro grants to people most in need by using the Hub and Spoke model.

Monthly meetings have been arranged with Helen Waller and Sam Scotchbrook from Advice in County Durham to come up with a training schedule for volunteers and community members for year 2 of the project. Three community partners attended Budget Coach Training in February which will further increase the ability to meet soaring demand within the community.

As part of the transformation and learning impacts of the partnership we will be deploying two tools as frameworks. This includes the exploration of the THRIVE model as a map for provision of service and an 'Assess - Plan - Do - Review' approach to exploring service development in practice. This model will be explored using Action Learning throughout years 2, 3 and 4.

### **East Durham Community Resilience Partnership**

East Durham Area Action Partnership have funded the new Community Resilience project. Delivery of the financial wellbeing aspects of the project has now commenced. 214 interventions have taken place to date supporting 294 adults and 167 children.

The Financial Wellbeing Practitioner has continued delivery of regular surgeries in locations across East Durham including Peterlee Rugby Club, Blackhall Community Centre, Health Works in Easington and the Greenhills Centre, Wheatley Hill. An additional surgery is in the process of being arranged to take place in the Seaham area. This is likely to be held at Dawdon Youth and Community Centre. Within these sessions, local residents will be supported on a one to one basis with issues around budgeting, debt, housing, benefits and general information, advice, guidance and signposting.

The Financial Wellbeing Practitioner has developed a number of module workshops to deliver in community venues, providing local residents with useful information and advice around budgeting, debt, fuel poverty/efficiency, cooking on a budget, reducing your outgoings and efficiency savings. During this period group sessions have taken place in Wheatley Hill.

The Financial Wellbeing Practitioner has continued to further develop relationships with local schools to increase knowledge of services with Inclusion Officers increasing capacity for onward referral.

It was identified by the overarching Coalition group that the project should be promoted more widely to the working population of East Durham, as the number of people who are in work and in poverty continues to increase. An article has been featured in the Peterlee Town Council Newsletter and the East Durham Business News to promote the project more widely. Staff have also attended the East Durham Business Network meeting to engage with local employers.

As part of ensuring that we are upholding our hub and spoke model to resource community led and based services we invested £39k into three emotional wellbeing providers based across the community. This includes Let's Connect, East Durham Veterans and CALM. To date 331 people have benefitted from emotional wellbeing support across the three providers. This has included community activities and community based counselling services.

The Coalition group have submitted a proposal to the AAP to enhance the project further with additional capacity. This would be in the form of a Household Support Officer, who would work with a caseload of clients over a period of 8 weeks to provide intensive support. This application is currently with DCC funding team for approval.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### This Girl Can – Console to 5k Project

The Trust originally secured funding from Sport England to support delivery of this project in December 2020. However due to various mitigating factors, including the impact of ongoing Covid 19 restrictions, and continued increase in demands of crisis intervention projects, delivery did not commence until July 2022. Sport England agreed to extend the deadline for completion of the project to March 2023 which is fully achievable. The project involves establishing three couch to 5k groups, across three East Durham communities, engaging 50 women over 16 years old who are not currently physically active. The Trust has worked with Run Leaders and Coaches from East Durham Running Club who are supporting delivery of the project. 10 week programmes have taken place at Easington (working with Easington Welfare and the Church of ascension) and Shotton, working with Shotton Community Hub. A third Couch to 5k programme commenced in Seaham working with Dawdon Youth and Community Centre. All programmes have been well attended and the project is set to exceed it targets.

Sunderland Strollers have agreed to support East Durham Trust in setting up a race event to take place on Sunday 26th March. This will see the completion of the project.

### Wellbeing Walks at The Barn

Funded by a £10k grant from the Sir Tom Cowie Foundation and as part of our response to the mental health crisis in the wake of the pandemic East Durham Trust in association with The Barn at Easington are working to facilitate a set of innovative 'wellbeing walks' aimed at increasing family connections, improving children's emotional health and developing resilience.

This is a targeted programme to help those most in need. We have now facilitated 6 events. Three for each school. There are a further 2 events planned. These continue to impact positively in improving wellbeing and increasing resilience. This is evident in the scale tool completion and in the anecdotal reporting of The Barn, inclusion officers and the benefices themselves. The WhatsApp Group continues to act as a positive media for social connections alongside requests for support when required. School links have been key in ensuring the success of progress made.

### Horden Together; Partnership for People and Place

Funded directly by the Department for Levelling Up, Communities and Housing Partnerships for People and Place project (PIPP) is a pilot of a new policy design and delivery approach, focusing on place-based initiatives, which are aimed at creating better cross-government coordination. We have delivered three of the four Newspapers and have had to increase the print run as these have been in such demand. We have also launched a new digital publication platform for EDT. This allows us to track readership of items including the newspaper. This has seen a huge increase in digital engagement alongside the increases from 1000 to 2000 print run.

Issue	Impressions	% change from prior issues	Reads	% change from prior issues	Avg. Read Time	% change from prior issues
1	201		34		02:17	
2	334	66%	55	62%	04:54	115%
3	1326	297%	278	405%	03:46	-23%

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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The Trust has also sought to advocate for the need of East Durham communities with articles in the local, regional and national press and appearances on regional and local news. This included a news article on the BBC, regular radio appearances, local, national and international press and a range of other visible platforms. The Trust continues to speak out for the communities of East Durham to seek the policy changes our 'left behind' communities needs.

The East Durham Trust were finalists in the national Power of Community award and although we did not win, being finalists demonstrated the nationally significant work we are undertaken and recognized the organisations genuine impact on our community.

Collaboration remains at the core of our work and we have maintained strong relationships with the communities of East Durham and the organisations working to support and empower them. We have also built new partnerships with a range of organisations and funders for the benefit of our work. With these strong relationships, the Trust will continue to make a positive difference in the lives of the residents of East Durham.

### **Financial review**

The reserves policy states that the Board of Trustees will ensure that at least three months running costs, in excess of the annual core budgeted expenditure agreed by the board, are retained as unrestricted operational reserves. This is currently estimated at £49,724. The reserves are co-mingled within the Trusts operating bank accounts in accordance with the investment policies. At 31st March 2023 the company held unrestricted free funds of £95,469 which are adequate in relation to the requirements of the reserve policy.

### **Plans for future periods**

As the Trust looks to the future there are many projects and interventions we know need to be made to maintain, secure and develop our communities. Whether this is the innovate community energy project, Power East Durham or the nationally significant Partnership for People and Place programme the Trust will continue to make a positive difference in the lives of the residents of East Durham.

### **Structure, governance and management**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

East Durham Community Development Trust is a local development agency for the public benefit of urban and rural regeneration in areas of social and economic deprivation within the East Durham region. Our role is to support and develop the Voluntary and Community Sector through a range of services. We aim to help to develop and sustain a vibrant and active Voluntary and Community Sector (VCS) throughout our District.

The Trust was established as an organisation which would be ideally placed to effectively develop the Voluntary and Community Sector in the District of Easington. Following Local Government Review and the establishment of a single Unitary Authority the Trust extended its operating boundaries in 2011 with a view to replicating the business model throughout County Durham although maintaining the bulk of its work within the former Easington District boundary.

The vision and mission statement of the organisation remained as:

#### **Vision:**

'To improve the quality of life for people in County Durham.'

#### **Mission:**

'To contribute to the social and economic regeneration of County Durham by providing the central focal point for the support and empowerment of the Voluntary & Community Sector for the benefit and empowerment of local people and communities.'

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss R Hardy  
Mrs A E Nutter  
Ms E Connor  
Ms S Ratnatunga  
Dr K S Sidhu  
Mr J D Shand  
Miss J M Bray  
Mr G Matthews  
Mr D P Groark  
Mrs J Angus

(Resigned 9 February 2023)  
(Appointed 21 July 2022)  
(Appointed 22 July 2022)  
(Appointed 15 September 2022)  
(Appointed 17 November 2022)

### Appointment of trustees

During this period the Trust continued with the Trustees who were recruited from two distinct sources (i.e. by "search" and by election). Specific movement of individuals included two reappointments from the annual resignation and election process which sees the automatic resignation of the two longest serving elected members and an open election from the full Trust membership.

### **Statement of trustees' responsibilities**

The trustees, who are also the directors of East Durham Community Development Trust Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

### **Auditor**

In accordance with the company's articles, a resolution proposing that Allen Sykes Limited be reappointed as auditor of the company will be put at a General Meeting.

### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**


**FOR THE YEAR ENDED 31 MARCH 2023**

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**Disclosure of information to auditors**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

  
.....  
Mrs J Angus  
Trustee

Date: ..... 30.11.23 .....

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

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#### Opinion

We have audited the financial statements of East Durham Community Development Trust Limited (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

The comparative figures are unaudited.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

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Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*J Hindmarsh*

Jillian F Hindmarsh FCA (Senior Statutory Auditor)  
for and on behalf of Allen Sykes Limited

Chartered Accountants  
Statutory Auditor

*15th December 2023*

5 Henson Close  
South Church Enterprise Park  
Bishop Auckland  
Co Durham  
DL14 6WA

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	4	18,918	7,269	26,187	12,574	6,939	19,513
Charitable activities	5	-	1,216,375	1,216,375	-	714,056	714,056
Other trading activities	6	6,820	-	6,820	8,778	-	8,778
Investments	7	13,973	-	13,973	7,555	-	7,555
<b>Total income</b>		<b>39,711</b>	<b>1,223,644</b>	<b>1,263,355</b>	<b>28,907</b>	<b>720,995</b>	<b>749,902</b>
<b>Expenditure on:</b>							
Raising funds	8	2,849	-	2,849	3,087	-	3,087
Charitable activities	9	202,202	603,969	806,171	172,219	505,763	677,982
<b>Total expenditure</b>		<b>205,051</b>	<b>603,969</b>	<b>809,020</b>	<b>175,306</b>	<b>505,763</b>	<b>681,069</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(165,340)</b>	<b>619,675</b>	<b>454,335</b>	<b>(146,399)</b>	<b>215,232</b>	<b>68,833</b>
Gross transfers between funds	16	165,883	(165,883)	-	184,281	(184,281)	-
<b>Net income for the year/ Net movement in funds</b>		<b>543</b>	<b>453,792</b>	<b>454,335</b>	<b>37,882</b>	<b>30,951</b>	<b>68,833</b>
Fund balances at 1 April 2022		1,271,352	738,085	2,009,437	1,233,470	707,134	1,940,604
<b>Fund balances at 31 March 2023</b>		<b>1,271,895</b>	<b>1,191,877</b>	<b>2,463,772</b>	<b>1,271,352</b>	<b>738,085</b>	<b>2,009,437</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## STATEMENT OF FINANCIAL POSITION

**AS AT 31 MARCH 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	17		965,935		873,042
<b>Current assets</b>					
Debtors	18	70,031		52,241	
Cash at bank and in hand		1,526,177		1,146,897	
		<u>1,596,208</u>		<u>1,198,938</u>	
<b>Creditors: amounts falling due within one year</b>	19	<u>(88,371)</u>		<u>(162,543)</u>	
<b>Net current assets</b>			1,497,837		1,036,395
<b>Total assets less current liabilities</b>			<u>2,463,772</u>		<u>2,009,437</u>
<b>Income funds</b>					
Restricted funds	22		1,191,877		738,085
Unrestricted funds					
Designated funds	23	1,176,426		1,178,045	
General unrestricted funds		95,489		93,307	
			<u>1,271,895</u>		<u>1,271,352</u>
			<u>2,463,772</u>		<u>2,009,437</u>

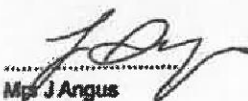
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 16/11/2023

  
 Mps J Angus  
 Trustee

Company registration number 6934124

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	26		365,507		166,757
<b>Investing activities</b>					
Investment income received		13,973		7,555	
<b>Net cash generated from investing activities</b>			13,973		7,555
<b>Net cash used in financing activities</b>					
<b>Net increase in cash and cash equivalents</b>			379,480		174,312
Cash and cash equivalents at beginning of year			1,146,697		972,385
<b>Cash and cash equivalents at end of year</b>			<u>1,526,177</u>		<u>1,146,697</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity Information

East Durham Community Development Trust Limited is a private company limited by guarantee incorporated in England and Wales and a registered charity in England and Wales. The registered office is Community House, Yoden Road, Peterlee, Co Durham, SR8 5DP.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and 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 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds which have been set aside for a particular purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% straight line
Fixtures and fittings	25% straight line
Equipment	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Company limited by guarantee

The company is incorporated under the Companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

At 31 March 2023 there were 9 members (2022 - 8 members).

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**4 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	18,918	6,524	25,442	12,574	6,939	19,513
Other	-	745	745	-	-	-
	<u>18,918</u>	<u>7,269</u>	<u>26,187</u>	<u>12,574</u>	<u>6,939</u>	<u>19,513</u>
<b>Donations and gifts</b>						
Donations	-	-	-	12,574	-	12,574
FEED Donations	-	-	-	-	4,106	4,106
EDC Donations	-	-	-	-	2,833	2,833
Other	18,918	6,524	25,442	-	-	-
	<u>18,918</u>	<u>6,524</u>	<u>25,442</u>	<u>12,574</u>	<u>6,939</u>	<u>19,513</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 5 Charitable activities

	Community Development 2023 £	Community Development 2022 £
Grants receivable	1,216,375	714,056
<b>Grants receivable</b>		
Creative People & Places	346,076	90,000
DCC Horden Together	100,000	-
GDCF Know Your Neighbourhood	25,000	-
National Lottery Stop Poverty	21,638	122,368
DCC Poverty Action Steering Group	132,000	-
AAP Community Resilience	95,000	-
Power East Durham	25,000	-
PCP Covid Resilience	56,455	30,391
DCC Holiday Activities with Healthy Food	22,496	42,685
Advice & Support in Communities	-	36,526
DCC Supporting Community Buildings	-	29,800
DCC East Durham Communities Together	-	14,750
NLCF IAG Partnership	109,965	54,658
DCC East Durham Re-Connected COMF	-	156,234
DCC Household Support Fund	205,000	50,000
DCC Cultural Wellbeing	-	30,000
Other	77,745	56,644
	<u>1,216,375</u>	<u>714,056</u>

### 6 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Trading activity income: other	6,820	8,778
	<u>6,820</u>	<u>8,778</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 7 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Bank interest receivable	5,621	34
Rent & room hire	8,352	7,521
	<u>13,973</u>	<u>7,555</u>

### 8 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
DBS Checks	2,849	3,087
	<u>2,849</u>	<u>3,087</u>

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**9 Charitable activities**

	Community Development 2023 £	Community Development 2022 £
Staff costs		
Other office costs	225,860	180,080
Advertising	661	3,704
Project expenses	207	-
Other costs	356,890	268,637
	<u>10,527</u>	<u>52,514</u>
	594,145	504,935
Grant funding of activities (see note 10)	20,000	2,818
Share of support costs (see note 11)	184,984	167,229
Share of governance costs (see note 11)	7,042	3,000
	<u>806,171</u>	<u>677,982</u>
<b>Analysis by fund</b>		
Unrestricted funds	202,202	172,219
Restricted funds	603,969	505,763
	<u>806,171</u>	<u>677,982</u>

**10 Grants payable**

	Community Development 2023 £	Community Development 2022 £
Grants to institutions:		
Covid support grants	-	2,818
Other	20,000	-
	<u>20,000</u>	<u>2,818</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 11 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Staff costs	124,589	-	128,925	121,215	121,215
Depreciation	7,107	-	7,107	7,107	7,107
Travel expenses	242	-	-	1,639	1,639
Rates	841	-	641	-	-
Light, heat & water	9,731	-	9,731	6,306	6,306
Repairs & maintenance	19,974	-	19,974	7,424	7,424
Insurance	6,055	-	6,055	5,153	5,153
Other office costs	8,162	-	8,162	11,614	11,614
Advertising	1,719	-	1,719	181	181
Other costs	3,765	-	3,765	5,268	5,268
Legal & professional	2,999	-	2,999	1,322	1,322
Audit fees	-	5,400	5,400	-	-
Accountancy fees	-	-	-	3,000	3,000
EDT Development	-	1,642	1,642	-	-
	<u>184,984</u>	<u>7,042</u>	<u>192,026</u>	<u>167,229</u>	<u>170,229</u>
Analysed between					
Charitable activities	<u>184,984</u>	<u>7,042</u>	<u>192,026</u>	<u>167,229</u>	<u>170,229</u>

### 12 Audit/examination fees

Fees payable to the auditor/independent examiner	2023	2022
	£	£
Audit of the charity's annual accounts	5,400	-
Independent examination of the charity's accounts	-	3,000
<b>Total audit fees</b>	<u>5,400</u>	<u>3,000</u>

### 13 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**14 Employees**

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Management staff	1	1
Administrative staff	2	2
Project Staff	11	10
<b>Total</b>	<u>14</u>	<u>13</u>
<b>Employment costs</b>		
	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	316,443	272,985
Social security costs	22,056	17,310
Other pension costs	3,858	3,309
	<u>342,357</u>	<u>293,604</u>

**Key Management Personnel**

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £44,921 (2022 - £44,040).

There were no employees whose annual remuneration was more than £60,000.

**15 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**16 Transfers between funds**

The fund transfers relate mainly to transfers from restricted funds to unrestricted funds where non monetary expenditure (e.g. management charges, etc) has been released during the year. The transfers have been made in order that the restricted funds shown in the balance sheet at the year end shows the total amount of funding remaining which has been restricted in its purpose.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 17 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2022	1,010,791	10,779	38,658	1,060,228
At 31 March 2023	1,010,791	10,779	38,658	1,060,228
<b>Depreciation and impairment</b>				
At 1 April 2022	37,749	10,779	38,658	87,186
Depreciation charged in the year	7,107	-	-	7,107
At 31 March 2023	44,856	10,779	38,658	94,293
<b>Carrying amount</b>				
At 31 March 2023	965,935	-	-	965,935
At 31 March 2022	973,042	-	-	973,042

### 18 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	37,591	24,667
Other debtors	12,129	8,534
Prepayments and accrued income	20,311	19,040
	70,031	52,241

### 19 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Government grants	20	35,000	95,000
Trade creditors		2,812	11,431
Other creditors		23,259	27,603
Accruals		37,300	28,509
		98,371	162,543

### 20 Government grants

Deferred income is included in the financial statements as follows:

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**20 Government grants**

	(Continued)	
	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	35,000	95,000
Movements in the year:		
Deferred income at 1 April 2022	<u>95,000</u>	-
Released from previous periods	(95,000)	-
Resources deferred in the year	35,000	95,000
Deferred income at 31 March 2023	<u>35,000</u>	<u>95,000</u>

**21 Retirement benefit schemes**

**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,858 (2022 - £3,309).

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 22 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021		Movement in funds			Movement in funds			Balance at 31 March 2023	
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	£
Community Loan Fund	339,640	-	-	-	-	339,640	-	-	-	339,640
Chit-Chat	375	831	831	(363)	-	843	38	-	-	881
Creative People & Places	67,731	141,833	141,833	(174,744)	(20,000)	14,820	346,326	(233,973)	(24,677)	102,496
FEED Donations	11,661	4,106	4,106	(639)	-	15,128	6,524	(2,432)	-	19,220
BLF Stop Poverty	9,000	-	-	-	-	9,000	-	-	-	9,000
CDCF Know Your Neighbourhood	-	-	-	-	-	-	25,000	(11,000)	(8,000)	6,000
CDCF Winter Resilience	10,564	-	-	(2,616)	-	7,948	-	-	-	7,948
Advice & Support in Communities	14,966	36,526	36,526	(21,475)	(12,810)	17,207	-	(218)	-	16,989
People's Takeaway	3,934	2,496	2,496	(2,529)	-	3,901	-	(1,761)	-	2,140
DCC Horden Together	-	-	-	-	-	-	100,000	(24,513)	(27,500)	47,987
CRT Horden Hub House	2,365	-	-	-	-	2,365	-	-	-	2,365
A4A Art of the Matter	4,175	-	-	-	-	4,175	-	-	-	4,175
DCC Feed	4,263	2,700	2,700	(6,963)	-	-	8,100	(9,854)	1,754	-
CDHG Villages	1,202	-	-	(2,000)	798	-	-	-	-	-
ALSS Hol Hunger	11,206	-	-	-	-	11,206	-	-	-	11,206
County Durham Kickstarter	-	-	-	-	-	-	11,000	-	-	11,000
Arts Cafe Donations	11,981	-	-	(121)	-	11,860	-	(121)	-	11,739
AAP Arts Cafe	40,462	-	-	(407)	-	40,055	-	(407)	-	39,648
Clothworkers' Foundation Arts Cafe	29,825	-	-	(300)	-	29,525	-	(300)	-	29,225
Power East Durham	-	-	-	-	-	-	25,000	(1,054)	(4,450)	19,496
Macmillan FEED	6,653	-	-	-	-	6,653	-	-	-	6,653
Macmillan Chit-chat	8,173	-	-	-	-	8,173	-	-	-	8,173
Wellesley Console	4,277	-	-	-	-	4,277	-	(840)	-	3,437
CDCF Poverty Hurts	-	-	-	-	-	-	10,000	-	(1,780)	8,220

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

**22 Restricted funds**

	Balance at 1 April 2021		Movement in funds			Balance at 1 April 2022			Movement in funds			Balance at 31 March 2023	
	£	£	Incoming resources	Resources expended	Transfers	£	£	£	Incoming resources	Resources expended	Transfers	£	£
CDCF Friends on Prescription	2,435	-	-	(1,575)	-	860	-	-	-	-	-	-	860
National Lottery Stop Poverty in East Durham	46,683	122,368	122,368	(94,464)	(44,905)	29,982	-	-	21,638	(19,956)	(11,622)	-	19,742
Power to Change - Covid-19 Crisis Support	4,177	-	-	(2,155)	-	4,177	-	-	-	-	-	-	4,177
CDCF DCMS National Emergency Trust	6,860	-	-	-	-	4,705	-	-	-	-	-	-	4,705
CDCF Covid-19 Extend & Respond	2,773	-	-	-	-	2,773	-	-	-	-	-	-	2,773
SE This Girl Can	5,000	-	-	(342)	(1,250)	4,658	-	-	-	-	-	-	4,658
CDCF High Sheriff	9,968	-	-	-	-	8,718	-	-	-	(5,594)	-	-	3,124
PCP Community Resilience Workers	4,000	-	-	-	-	4,000	-	-	-	-	-	-	4,000
CRT Job Clubs	2,737	-	-	-	-	2,737	-	-	-	-	-	-	2,737
CDCF MH	927	-	-	-	(927)	-	-	-	-	-	-	-	-
Bernicia	-	-	-	-	-	-	-	-	-	-	-	-	-
Holiday Hunger	727	-	-	-	-	-	-	-	4,100	(3,300)	-	-	800
AAP Holiday Hunger	-	2,570	2,570	(180)	-	547	-	-	-	-	-	-	547
Belleve Housing Capital	-	-	-	(2,350)	-	220	-	-	-	-	-	-	220
Sir Tom Cowie Fund	-	-	-	-	-	-	-	-	157	-	-	-	157
ACE Loneliness	13,965	-	-	(15,758)	1,793	-	-	-	-	-	-	-	-
DCC Energy Project	9,129	-	-	(1,074)	-	8,055	-	-	15,000	(4,002)	-	-	19,053
East Durham Re-Connected COMF	12,100	3,100	3,100	(13,856)	-	1,344	-	-	-	-	-	-	1,344
PCP Covid	3,200	50,000	50,000	(35,160)	(1,567)	16,473	-	-	205,745	(91,554)	(36,744)	-	91,920
Holiday Activities with Healthy Food	-	156,234	156,234	(59,350)	(82,092)	4,792	-	-	56,455	(35,706)	(4,090)	-	1,254
DCC East Durham Communities Together	-	30,391	30,391	(21,960)	(3,646)	4,785	-	-	22,496	(7,132)	(15,364)	-	21,444
DCC Supporting Community Buildings	-	42,685	42,685	(16,964)	(25,721)	-	-	-	-	-	-	-	-
DCC Corn Building	-	14,750	14,750	(11,327)	(9,625)	3,423	-	-	-	-	-	-	3,423
CDCF Blisdate	-	29,800	29,800	-	-	20,175	-	-	-	(16,800)	-	-	3,375
	-	5,000	5,000	-	-	5,000	-	-	-	-	-	-	5,000
	-	1,500	1,500	-	-	1,500	-	-	-	-	(1,500)	-	-

**EAST DURHAM COMMUNITY DEVELOPMENTS TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

22 Restricted funds

(Continued)

	Balance at 1 April 2021		Movement in funds			Movement in funds			Transfers		Balance at 31 March 2023	
	£	£	Incoming resources	Resources expended	£	Balance at 1 April 2022	Incoming resources	Resources expended	£	£	£	£
Neighbourly	-	2,000	2,000	-	-	2,000	1,000	-	-	-	3,000	-
NLCF IAG	-	54,658	54,658	(8,138)	26,308	72,828	109,965	(73,860)	(12,772)	96,161	-	-
Leeds Foundation	-	7,857	7,857	-	-	7,857	-	-	-	7,857	-	-
ESF Job Clubs	-	9,590	9,590	(8,953)	(637)	-	14,600	(3,415)	(4,680)	6,505	-	-
AAP Community Resilience	-	-	-	-	-	-	95,000	(52,330)	(12,458)	30,212	-	-
CDCF Warm Spaces	-	-	-	-	-	-	1,000	(509)	-	491	-	-
CF Newcastle BS	-	-	-	-	-	-	3,000	-	-	3,000	-	-
Healthy Happy Places	-	-	-	-	-	-	5,000	-	-	5,000	-	-
DCC Poverty Action Steering Group	-	-	-	-	-	-	132,000	-	-	132,000	-	-
Fun & Food Jubilee	-	-	-	-	-	-	850	-	-	850	-	-
Wor Culture	-	-	-	-	-	-	150	-	-	150	-	-
Street Cosmos	-	-	-	-	-	-	3,500	-	-	3,500	-	-
	707,134	720,995	720,995	(505,763)	(184,281)	738,085	1,223,644	(603,969)	(165,883)	1,191,877		

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 22 Restricted funds

#### Details of restricted funds

- Community Loan Fund - To operate a loan fund for community groups;  
Chit-Chat - To provide telephone befriending for elderly and vulnerable residents;  
Creative People & Places - To provide the community engagement element of a major arts participation programme;  
FEED Donations - To help fund social prescribing initiatives in the North Durham area;  
BLF Stop Poverty - To support a range of activities aimed at reducing the impact of financial disadvantage;  
CDCF Know Your Neighbourhood - To fund a volunteer and community development programme;  
CDCF Winter Resilience - To fund an activities programme for socially isolated adults;  
Advice and Support In Communities - To support the recruitment, training and co-ordination of a team of volunteers who assist local people with issues around accommodation and welfare;  
People's Takeaway - To fund a volunteer-led service preparing and delivering meals to families facing financial hardship;  
DCC Horden Together - To support the delivery of VCSE partnership working in Horden;  
CRT Horden Hub House - To fund the management of a community building offering a range of services to disadvantaged people;  
A4A Art of the Matter - To facilitate a range of family arts activities in community venues;  
DCC FEED - To fund the provision of emergency food parcels to families and individuals facing financial crisis;  
CDHG Villages - To support the provision of activities with food and meals for disadvantaged families in local villages;  
ALSS Hol Hunger - To provide activities with food during school holidays aimed at families who are dependant upon free school meals during term time;  
County Durham Kickstarter - To provide a small commissioning scheme on behalf of Durham County Council (East Durham Creates match funding);  
Arts Café Donations - To fund the building of an arts café;  
AAP Arts Café - To fund the building of an arts café;  
Clothworkers Foundation Arts Cafe - To fund the building of an arts café;  
Power East Durham - To facilitate community energy activities;  
Macmillan FEED - To provide an emergency food delivery service for families living with cancer;  
Macmillan Chit-Chat - To fund a telephone befriending service for individuals affected by cancer;  
Wellesey Console - To fund a physical activity project aimed at improving the exercise levels of young people;  
CDCF Poverty Hurts - To provide wellbeing activities in the community;  
CDCF Friends on Prescription - To fund a project that sets up peer support groups as a mental health improvement strategy;  
National Lottery Stop Poverty in East Durham - To support a range of activities aimed at reducing the impact of financial disadvantage;  
National Lottery Covid Fund - To provide support for community facilities during Covid-19 pandemic;  
Power To Change - Covid-19 Crisis Support - To support the financial position of the Trust during the pandemic;  
CDCF DCMS National Emergency Trust - To support vulnerable communities with a range of services including food;  
CDCF Covid-19 Extend & Respond - To support communities during Covid-19 with a range of services including food, activities and support for isolated people;  
SE This Girl Can - To support a female focused physical activities project;  
CDCF High Sheriff - To support the activities of the Trust to meet needs during Covid-19;  
PCP Community Resilience Workers - To fund the housing of two posts connected to community resilience;

(Continued)

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 22 Restricted funds

(Continued)

#### Details of restricted funds (continued)

- CRT Job Clubs - To support employability and job club activity;
- CDCF MH - To support wellbeing activities;
- Bernicia - To support vulnerable communities;
- Holiday Hunger - To support feeding children and families during school holidays;
- AAP Holiday Hunger - To support feeding children and families during school holidays;
- Believe Housing Capital - To fund the renovation of a garden area adjacent to Community House;
- Sir Tom Cowie Fund - To support communities during Covid-19 with a range of services including food, activities and support for isolated people;
- ACE Loneliness - To fund the delivery of cultural activity to counter social isolation;
- DCC Energy Project - To support vulnerable households in energy crisis through provision of an energy voucher scheme;
- East Durham Re-Connected COMF - To fund the reconnecting of communities after the pandemic;
- PCP Covid - To fund the delivery of emotional wellbeing and resilience support;
- Holiday Activities with Healthy Food - To fund sessions offering activities and food to children and families during school holidays;
- DCC East Durham Communities Together - To fund community facilities in the East Durham AAP area;
- DCC Supporting Community Buildings - To provide support to local community buildings;
- DCC Com Building - To provide support to local community buildings;
- CDCF Bilsdale - To fund costs associated with supporting people following the loss of the Bilsdale mast;
- Neighbourly - To fund organisation costs and the delivery of crisis services;
- NLCF IAG - To fund improving access to information advice and guidance;
- Leeds Foundation - To support the provision of food crisis services;
- ESF Job Clubs - To fund a project offering employability support and training;
- AAP Community Resilience - To fund a coalition project addressing emotional wellbeing during recovery following the Covid pandemic;
- CDCF Warm Spaces - To offset utility costs via the provision of a warm space;
- CF Newcastle BS - To support the operations of East Durham Trust;
- Healthy Happy Places - To fund the provision of arts and culture activities with communities;
- DCC Poverty Action Steering Group - To fund advice and guidance during the cost of living crisis including match funding for East Durham Connected;
- Fun & Food Jubilee - To fund holiday activities with healthy food;
- Wor Culture - Fee for public speaking (East Durham Creates match funding);
- Street Cosmos - To support the ongoing development of projects connected to Durham University (East Durham Creates match funding).

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 23 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Annual Core Budgeted Expenditure							
Arts Cafe	191,780	-	7,100	198,880	-	15,564	214,444
Tangible Fixed Assets	16,168	-	-	16,168	-	(2,754)	13,414
Covid Donations	897,881	(6,279)	-	891,602	(6,279)	-	885,323
Apprenticeships	19,360	-	-	19,360	-	(8,150)	11,210
Staffing	17,974	-	(17,974)	-	-	-	-
East Durham Trust Development	-	-	17,974	17,974	-	-	17,974
	-	-	34,061	34,061	-	-	34,061
	1,143,163	(6,279)	41,161	1,178,045	(6,279)	4,660	1,176,426

### Purpose of designated funds

Annual Core Budgeted Expenditure - Funds designated as agreed by the trustees to cover the charity's core running costs for the forthcoming year;  
Arts Cafe - Funds set aside for the facilitation of the newly built Arts Cafe;  
Covid Donations - Donations collected and set aside to support the local community during the Covid pandemic;  
Apprenticeships - Funds set aside by the trustees towards funding new apprenticeships in the forthcoming year;  
Staffing - Funds set aside by the trustees towards funding staff costs in the forthcoming year;  
East Durham Trust Development - Funds held to be used towards improving the systems and capacity of the Trust.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 24 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	885,323	80,612	965,935	891,602	81,440	973,042
Current assets/(liabilities)	386,572	1,111,265	1,497,837	379,750	656,645	1,036,395
	<u>1,271,895</u>	<u>1,191,877</u>	<u>2,463,772</u>	<u>1,271,352</u>	<u>738,085</u>	<u>2,009,437</u>

### 25 Related party transactions

Mrs A E Nutter, trustee, is the head of Wingate & Station Town Family Centre. Included in other income is £49 (2022 - £Nil) in relation to services provided to Wingate & Station Town Family Centre. Included in Charitable Activities expenditure is £1,175 (2022 - £3,010) in relation to goods/services purchased from Wingate & Station Town Family Centre during the year.

Miss R Hardy is the chair of Shotton Partnership. Included in Charitable Activities expenditure is £10,380 (2022 - £16,033) in relation to goods/services provided by Shotton Partnership during the year.

Ms E Connor is a parish councillor of Horden Parish Council. Included in charitable activities expenditure is £660 (2022 - £Nil) in relation to services provided by Horden Parish Council.

Ms E Connor is also a trustee of Horden Youth & Community Centre and included in Charitable Activities expenditure is £970 (2022 - £4,220) in relation to goods/services purchased from Horden Youth & Community Centre. Included in trading activities income is £5 (2022 - £172) in relation to services provided to Horden Youth & Community Centre.

These transactions were under normal commercial terms.

26 Cash generated from operations	2023 £	2022 £
Surplus for the year	454,335	68,833
Adjustments for:		
Investment income recognised in statement of financial activities	(13,973)	(7,555)
Depreciation and impairment of tangible fixed assets	7,107	7,107
Movements in working capital:		
(Increase) in debtors	(17,790)	(18,340)
(Decrease)/increase in creditors	(4,172)	21,712
(Decrease)/increase in deferred income	(60,000)	95,000
<b>Cash generated from operations</b>	<u>365,507</u>	<u>166,757</u>

### 27 Analysis of changes in net funds

The charity had no debt during the year.

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LTD**

England & Wales - Charity number 1117642

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# Accounts

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Charity registration number 1117642

Company registration number 5934124 (England and Wales)

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Miss R Hardy  
Mrs A E Nutter  
Ms E Connor  
Ms S Ratnatunga  
Dr K S Sidhu  
Mr J D Shand

(Appointed 13 January  
2022)

Miss J M Bray  
Mr G Matthews  
Mr D P Groark

(Appointed 21 July 2022)  
(Appointed 22 July 2022)  
(Appointed 15 September  
2022)

### Charity number

1117642

### Company number

5934124

### Registered office

Community House  
Yoden Road  
Peterlee  
Co Durham  
SR8 5DP

### Independent examiner

Mrs Jillian Hindmarsh FCA  
Allen Sykes Limited  
5 Henson Close  
South Church Enterprise Park  
Bishop Auckland  
Co Durham  
DL14 6WA

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

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# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2022***

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The trustees, who are also the directors for the purposes of company law, present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "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).

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Objectives and activities

In setting the objectives and planning the activities of the Trust, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. The objectives of the Trust are the promotion for the public benefit of urban or rural regeneration in areas of social and economic deprivation in East Durham and surrounding area by means of any or all of the following:

- a) the relief of unemployment and poverty;
- b) training or retraining particularly among unemployed people;
- c) the advancement of education;
- d) the advancement, protection and promotion of health;
- e) the provision of recreational facilities for the public at large, or those who by reason of their youth, age or disablement, poverty or social and economic circumstances have the need for such facilities;
- f) to provide administrative support and office services by establishing a community volunteer resource centre;
- g) the provision of advice, including funding and constitutional advice, financial support and the relief of financial hardship by the provision of assistance and advice to persons who, through lack of means, would otherwise be unable to obtain such advice; and/or
- h) by such other means as may from time to time be determined subject to the prior written consent of the Charity Commissioners for England and Wales.

In order to achieve these objectives the Trust will have powers as listed in the Memorandum of Association.

In practical terms the main objectives of the year were to:

- Continue to provide Core infrastructure services to Voluntary and Community Sector groups.
- Provide Funding Advice, Volunteer Centre, Management, Training and Offices Services.
- Undertake research and facilitation of Networking and Representation within the Statutory Sector.
- Manage and expand existing projects as well as developing new Projects.
- Engage Community groups in service and project delivery.
- Provide accommodation for organisations that will improve services to local residents.
- Continue to build on the number of members engaging new and emerging community groups in the work of the trust.
- Administer grants and loans including the necessary actions to increase the uptake of the Community Loan Fund.
- Explore new initiatives and opportunities that will benefit the residents of East Durham.

In general terms the Trust will continue to operate as the flagship organisation for supporting the Voluntary and Community Sector in East Durham.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### **Achievements and performance**

This period continues to be one of the most challenging times in the history of the Trust. Our communities are still feeling the social and economic shocks from the coronavirus pandemic, residents are facing a cost of living crisis and we have military conflict in Europe which has had devastating impacts on the global economy and has plunged the people of Ukraine into war.

The trust operates out of its own purpose-built premises in Peterlee, Co. Durham. East Durham Trust has delivered a range of projects and services to meet the needs of a disenfranchised and marginalised population. This includes managing grants from a range of funders, including the local Area Action Partnership, the European Social Fund, Arts Council England and the National Lottery Community Fund. The Trust also delivers a range of commissioned services including Reconnecting East Durham, a Covid recovery programme funded through Public Health which aimed to help people reconnect with vital services, their community and each other as we emerged from the pandemic. This project saw the Trust secure £98k for East Durham Community Transport ensuring this that this long standing and vital community service survived the pandemic. The Trust has overseen the final stages of the groundbreaking Stop Poverty in East Durham (SPIED) project. Funded through the National Lottery Community Fund Reaching Communities scheme, SPIED has supported 1000's of people with the effects of deep-rooted poverty. From financial interventions, holiday activities, emotional resilience and volunteering the project lifted up our 'left behind' communities for 6 years. A full evaluation is to be published which will showcase the impact of this visionary project.

Information, Advice and Guidance remains a key focus for the Trust and we are delighted that we have secured lottery funding for a 4-year transformation project to increase community capacity and improve cross sector working for advice. This builds on the huge successes of projects like SPIED and Advice in Communities. Through this work we also manage a local Debt Centre, one of only three in County Durham. This has now become a core offer of East Durham Trust, working to provide financial assessment, guidance and where needed direct assistance to address unmanageable debt. Since its inception we have cleared over £500k of debt with over £1.2m of additional income or finances being secured for 1000's of households across East Durham.

We are delighted that the arts engagement work of East Durham Creates has been awarded National Portfolio status. This means that the incredible work of the project will continue in East Durham and begin to expand across the whole of the county, taking the learning of the last 7 years and sharing this with other communities who need this work. The Cultural Hubs project as part of East Durham Creates has gone from strength to strength with each hub being given their own budget to program work and stage events. It truly has transformed community venues into cultural assets. The Trust's own Arts Café has begun to be activated with mini festivals, theatre, live streamed events and a range of exhibitions. This will continue to grow and thanks to a Believe Housing grant and gifts of time and work from Re:Gen it will now include the Citizen Story Space, an outdoor workshop space and garden.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

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Although a great deal of the Trust's work has been working to address how it best supports our communities to meet the strong headwinds against them, the team of dedicated staff at the Trust continue to plan and develop new projects and have been successful in securing larger scale funds for longer periods of delivery, helping to secure vital projects and services for the benefit of our disenfranchised communities. These continue to extend the reputation of East Durham Trust as a forward thinking, active and groundbreaking organisation. This ensures we can continue to provide the vital services which support the more vulnerable in our communities.

The Trust has also sought to advocate for the needs of East Durham communities with articles in the local, regional and national press and appearances on regional and local news. This included a news article on the BBC presented directly by the Trust's CEO discussing Levelling Up. This is the first time a community leader has presented a piece to camera on local news. The Trust continues to speak out for the communities of East Durham to seek the policy changes our 'left behind' communities need.

Through sustained and effective delivery we have built strong relationships with the communities of East Durham and the organisations working to support and empower them. This includes an active network of VCSE members and strong and effective relationships with statutory partners including the NHS and the Local Authority.

We would not have been able to facilitate this level of community support without acting as strong leaders for collaboration and community led partnership working. The activities of the Trust during the pandemic has literally saved lives and is a testament to the effectiveness of the business model, the professional approach and standing of the charity and the dedication of the staff team, volunteers and community partners who make this work possible.

It is also true that none of the work of East Durham Trust would be possible without the commitment of the staff and the army of volunteers who support our projects and services. Volunteering is a true act of citizenship and we should be grateful that we have people willing to give time and energy across East Durham to support their communities. Whether they have given an hour or a decade we thank each and everyone of them. Our communities would not survive without you.

### **Financial review**

The reserves policy states that the Board of Trustees will ensure that at least three months running costs, in excess of the annual core budgeted expenditure agreed by the board, are retained as unrestricted operational reserves. This is currently estimated at £49,724. The reserves are co-mingled within the Trusts operating bank accounts in accordance with the investment policies. At 31st March 2022 the company held unrestricted free funds of £93,307 which are adequate in relation to the requirements of the reserve policy.

### **Plans for future periods**

As the Trust looks to the future there are many projects and interventions we know need to be made to maintain, secure and develop our communities. Whether this is the innovate community energy project, Power East Durham or the nationally significant Partnership for People and Place programme the Trust will continue to make a positive difference in the lives of the residents of East Durham.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### **Structure, governance and management**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

East Durham Community Development Trust is a local development agency for the public benefit of urban and rural regeneration in areas of social and economic deprivation within the East Durham region. Our role is to support and develop the Voluntary and Community Sector through a range of services. We aim to help to develop and sustain a vibrant and active Voluntary and Community Sector (VCS) throughout our District.

The Trust was established as an organisation which would be ideally placed to effectively develop the Voluntary and Community Sector in the District of Easington. Following Local Government Review and the establishment of a single Unitary Authority the Trust extended its operating boundaries in 2011 with a view to replicating the business model throughout County Durham although maintaining the bulk of its work within the former Easington District boundary.

The vision and mission statement of the organisation remained as:

#### **Vision:**

'To improve the quality of life for people in County Durham.'

#### **Mission:**

'To contribute to the social and economic regeneration of County Durham by providing the central focal point for the support and empowerment of the Voluntary & Community Sector for the benefit and empowerment of local people and communities.'

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss R Hardy	
Mrs W Kennedy	(Resigned 7 October 2021)
Mr A D Miller	(Resigned 14 January 2022)
Mrs A E Nutter	
Mr T Murray	(Resigned 7 March 2022)
Ms E Connor	
Ms S Ratnatunga	
Dr K S Sidhu	
Mr P Coe	(Resigned 24 May 2021)
Mr J D Shand	(Appointed 13 January 2022)
Miss J M Bray	(Appointed 21 July 2022)
Mr G Matthews	(Appointed 22 July 2022)
Mr D P Groark	(Appointed 15 September 2022)

### Appointment of trustees

During this period the Trust continued with the Trustees who were recruited from two distinct sources (i.e. by "search" and by election). Specific movement of individuals included two reappointments from the annual resignation and election process which sees the automatic resignation of the two longest serving elected members and an open election from the full Trust membership.

### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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The trustees' report was approved by the Board of Trustees.



Miss R Hardy  
Trustee

Date: 04/11/2022

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF EAST DURHAM COMMUNITY DEVELOPMENT TRUST

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I report to the trustees on my examination of the financial statements of East Durham Community Development Trust (the charity) for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity (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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Since 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 ICAEW, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 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).

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 financial statements to be reached.

*J Hindmarsh*

Mrs J Hindmarsh FCA  
Independent Examiner

#### **Allen Sykes Limited**

5 Henson Close  
South Church Enterprise Park  
Bishop Auckland  
Co Durham  
DL14 6WA

Dated: *30th November 2022*

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>						
Donations and legacies	3	12,574	6,939	19,513	48,058	58,978
Charitable activities	4	-	714,056	714,056	-	560,214
Other trading activities	5	8,778	-	8,778	3,390	3,390
Investments	6	7,555	-	7,555	26,966	26,966
<b>Total income</b>		<b>28,907</b>	<b>720,995</b>	<b>749,902</b>	<b>78,414</b>	<b>649,548</b>
<b>Expenditure on:</b>						
Raising funds	7	3,087	-	3,087	2,880	2,880
Charitable activities	8	172,219	505,763	677,982	184,849	592,389
<b>Total expenditure</b>		<b>175,306</b>	<b>505,763</b>	<b>681,069</b>	<b>187,729</b>	<b>595,269</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(146,399)</b>	<b>215,232</b>	<b>68,833</b>	<b>(109,315)</b>	<b>54,279</b>
Gross transfers between funds	14	184,281	(184,281)	-	177,774	(177,774)
<b>Net income for the year/ Net movement in funds</b>		<b>37,882</b>	<b>30,951</b>	<b>68,833</b>	<b>68,459</b>	<b>54,279</b>
Fund balances at 1 April 2021		1,233,470	707,134	1,940,604	1,165,011	1,886,325
<b>Fund balances at 31 March 2022</b>		<b>1,271,352</b>	<b>738,085</b>	<b>2,009,437</b>	<b>1,233,470</b>	<b>1,940,604</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	15		973,042		980,149
<b>Current assets</b>					
Debtors	16	52,241		33,901	
Cash at bank and in hand		1,146,697		972,385	
		1,198,938		1,006,286	
<b>Creditors: amounts falling due within one year</b>	17	(162,543)		(45,831)	
Net current assets			1,036,395		960,455
<b>Total assets less current liabilities</b>			2,009,437		1,940,604
<b>Income funds</b>					
Restricted funds	20		738,085		707,134
<u>Unrestricted funds</u>					
Designated funds	21	1,178,045		1,143,163	
General unrestricted funds		93,307		90,307	
			1,271,352		1,233,470
			2,009,437		1,940,604

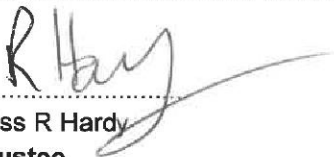
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on ...04/11/2022

  
Miss R Hardy  
Trustee

Company registration number 5934124

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		166,757		71,027
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(101,552)	
Investment income received		7,555		26,966	
<b>Net cash generated from/(used in) investing activities</b>			7,555		(74,586)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			174,312		(3,559)
Cash and cash equivalents at beginning of year			972,385		975,944
<b>Cash and cash equivalents at end of year</b>			1,146,697		972,385

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# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Charity information

East Durham Community Development Trust is a private company limited by guarantee incorporated in England and Wales and a registered charity in England and Wales. The registered office is Community House, Yoden Road, Peterlee, Co Durham, SR8 5DP.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and 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 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds which have been set aside for a particular purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% straight line
Fixtures and fittings	25% straight line
Equipment	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 1 Accounting policies

(Continued)

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	12,574	6,939	19,513	48,058	10,920	58,978

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Donations and legacies (Continued)

#### Donations and gifts

Donations	12,574	-	12,574	24,133	-	24,133
Covid Donations	-	-	-	23,925	-	23,925
FEED Donations	-	4,106	4,106	-	9,720	9,720
People's Takeaway Donations	-	-	-	-	1,200	1,200
EDC Donations	-	2,833	2,833	-	-	-
	<u>12,574</u>	<u>6,939</u>	<u>19,513</u>	<u>48,058</u>	<u>10,920</u>	<u>58,978</u>

### 4 Charitable activities

	Community Development 2022 £	Community Development 2021 £
Grants receivable	<u>714,056</u>	<u>560,214</u>
<b>Grants receivable</b>		
Creative People & Places	90,000	113,076
National Lottery Covid Fund	-	42,270
Power to Change - Covid 19 Crisis Support	-	71,148
National Lottery Stop Poverty	122,368	108,320
ALSS Community Learning	-	16,185
AAP Community Coaches	-	32,982
CDCF Winter Resilience	-	19,439
ACE Loneliness	-	27,900
PCP Covid Resilience	30,391	-
DCC Holiday Activities with Healthy Food	42,685	-
Advice & Support in Communities	36,526	-
DCC Supporting Community Buildings	29,800	-
DCC East Durham Communities Together	14,750	-
NLCF IAG Partnership	54,658	-
DCC East Durham Re-Connected COMF	156,234	-
DCC Household Support Fund	50,000	10,000
DCC Cultural Wellbeing	30,000	-
Other	56,644	118,894
	<u>714,056</u>	<u>560,214</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Trading activity income: other	8,778	3,390

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Bank interest receivable	34	7,452
Rent & room hire	7,521	19,514
	<u>7,555</u>	<u>26,966</u>

### 7 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
DBS Checks	3,087	2,880
	<u>3,087</u>	<u>2,880</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 8 Charitable activities

	Community Development 2022 £	Community Development 2021 £
Staff costs	180,080	143,677
Other office costs	3,704	1,935
Project expenses	268,637	237,547
Repairs and maintenance	-	3,507
Other costs	52,514	20,942
	<u>504,935</u>	<u>407,608</u>
Grant funding of activities (see note 9)	2,818	6,585
Share of support costs (see note 10)	167,229	174,776
Share of governance costs (see note 10)	3,000	3,420
	<u>677,982</u>	<u>592,389</u>
<b>Analysis by fund</b>		
Unrestricted funds	172,219	184,849
Restricted funds	505,763	407,540
	<u>677,982</u>	<u>592,389</u>

### 9 Grants payable

	Community Development 2022 £	Community Development 2021 £
Grants to institutions: Covid support grants	<u>2,818</u>	<u>6,585</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 10 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	121,215	-	128,925	124,837	-	124,837
Depreciation	7,107	-	7,107	6,646	-	6,646
Travel expenses	1,639	-	-	4,088	-	4,088
Rates	-	-	-	731	-	731
Light, heat & water	6,306	-	6,306	7,813	-	7,813
Repairs & maintenance	7,424	-	7,424	7,586	-	7,586
Insurance	5,153	-	5,153	3,431	-	3,431
Other office costs	11,614	-	11,614	17,640	-	17,640
Advertising	181	-	181	96	-	96
Other costs	5,268	-	5,268	1,908	-	1,908
Legal & professional	1,322	-	1,322	-	-	-
Accountancy fees	-	3,000	3,000	-	3,420	3,420
	<u>167,229</u>	<u>3,000</u>	<u>170,229</u>	<u>174,776</u>	<u>3,420</u>	<u>178,196</u>
Analysed between						
Charitable activities	<u>167,229</u>	<u>3,000</u>	<u>170,229</u>	<u>174,776</u>	<u>3,420</u>	<u>178,196</u>

### 11 Independent examination fees

Fees payable to the independent examiner	2022	2021
	£	£
Independent examination of the charity's annual accounts	3,000	3,000
Other assurance services	-	4,620
	<u>3,000</u>	<u>4,620</u>

### 12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 13 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Management staff	1	1
Administrative staff	2	2
Project Staff	10	8
Total	13	11

Employment costs	2022 £	2021 £
Wages and salaries	272,985	242,279
Social security costs	17,310	15,846
Other pension costs	3,309	2,840
	293,604	260,965

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity, The total compensation paid to key management personnel for services provided to the charity was £44,040 (2021 - £43,572).

There were no employees whose annual remuneration was more than £60,000.

### 14 Transfers between funds

The fund transfers relate mainly to transfers from restricted funds to unrestricted funds where non monetary expenditure (e.g. management charges, etc) has been released during the year. The transfers have been made in order that the restricted funds shown in the balance sheet at the year end shows the total amount of funding remaining which has been restricted in its purpose.

Within restricted funds, amounts of £10,000 and £22,694 have been transferred from Advice & Support in Communities and East Durham Re-Connected COMF respectively into NLCF IAG as the funds were re-allocated for this purpose.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 15 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2021	1,010,791	10,779	38,658	1,060,228
At 31 March 2022	1,010,791	10,779	38,658	1,060,228
<b>Depreciation and impairment</b>				
At 1 April 2021	30,642	10,779	38,658	80,079
Depreciation charged in the year	7,107	-	-	7,107
At 31 March 2022	37,749	10,779	38,658	87,186
<b>Carrying amount</b>				
At 31 March 2022	973,042	-	-	973,042
At 31 March 2021	980,149	-	-	980,149

### 16 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	24,667	12,209
Other debtors	8,534	4,843
Prepayments and accrued income	19,040	16,849
	52,241	33,901

### 17 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Government grants	18	95,000	-
Trade creditors		11,431	19,188
Other creditors		27,603	22,277
Accruals		28,509	4,366
		162,543	45,831

### 18 Government grants

Deferred income is included in the financial statements as follows:

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Government grants	(Continued)	
	2022 £	2021 £
Deferred income is included within:		
Current liabilities	95,000	-
	<u>          </u>	<u>          </u>
Movements in the year:		
Deferred income at 1 April 2021	-	-
Resources deferred in the year	95,000	-
	<u>          </u>	<u>          </u>
Deferred income at 31 March 2022	95,000	-
	<u>          </u>	<u>          </u>

### 19 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,309 (2021 - £2,840).

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds			Balance at 1 April 2021 £	Movement in funds			Balance at 31 March 2022 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £	
Community Loan Fund	339,640	-	-	-	339,640	-	-	-	339,640
Chit-Chat	385	-	(10)	-	375	831	(363)	-	843
Creative People & Places	208,974	113,076	(201,660)	(52,659)	67,731	141,833	(174,744)	(20,000)	14,820
FEED Donations	1,941	9,720	-	-	11,661	4,106	(639)	-	15,128
BLF Stop Poverty	9,000	-	-	-	9,000	-	-	-	9,000
CDCF Winter Relief	370	-	(370)	-	-	-	-	-	-
CDCF Winter Resilience	-	19,439	(6,070)	(2,805)	10,564	-	(2,616)	-	7,948
Advice & Support in Communities	6,822	32,982	(22,744)	(2,094)	14,966	36,526	(21,475)	(12,810)	17,207
People's Takeaway	4,047	1,250	(1,363)	-	3,934	2,496	(2,529)	-	3,901
Adult Social Care	412	-	-	(412)	-	-	-	-	-
CRT Hornden Hub House	2,416	-	(51)	-	2,365	-	-	-	2,365
A4A Art of the Matter	6,845	-	(2,670)	-	4,175	-	-	-	4,175
DCC Feed	526	5,400	(1,512)	(151)	4,263	2,700	(6,963)	-	-
CDHG Villages	3,209	6,000	(4,007)	(4,000)	1,202	-	(2,000)	798	-
ALSS Hol Hunger	11,687	16,185	(12,305)	(4,361)	11,206	-	-	-	11,206
CCG Consultation	80	-	-	(80)	-	-	-	-	-
Arts Cafe Donations	13,666	-	(1,685)	-	11,981	-	(121)	-	11,860
AAP Arts Cafe	40,699	-	(237)	-	40,462	-	(407)	-	40,055
Clothworkers' Foundation Arts Cafe	30,000	-	(175)	-	29,825	-	(300)	-	29,525
Covid-19 Donations	2,020	-	-	(2,020)	-	-	-	-	-
Macmillan Feed	1,783	6,708	(1,838)	-	6,653	-	-	-	6,653
Macmillan Chit-chat	1,438	6,735	-	-	8,173	-	-	-	8,173
Wellesey Console	4,777	-	(500)	-	4,277	-	-	-	4,277
SEED	2,965	-	-	(2,965)	-	-	-	-	-

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

20 Restricted funds	(Continued)										
	Balance at 1 April 2020 £	Incoming resources £	Movement in funds Resources expended £	Transfers £	Balance at 1 April 2021 £	Incoming resources £	Movement in funds Resources expended £	Transfers £	Balance at 31 March 2022 £		
CDCF Friends on Prescription	3,320	300	(1,185)	-	2,435	-	(1,575)	-	860		
National Lottery Stop Poverty in East Durham	24,292	108,320	(55,950)	(29,979)	46,683	122,368	(94,464)	(44,905)	29,682		
National Lottery Covid Fund	-	42,270	(32,663)	(5,430)	4,177	-	-	-	4,177		
Power to Change - Covid-19 Crisis Support	-	71,148	(2,639)	(61,649)	6,860	-	(2,155)	-	4,705		
CDCF DCMS National Emergency Trust	-	10,000	(7,227)	-	2,773	-	-	-	2,773		
CDCF Covid-19 Extend & Respond	-	5,000	-	-	5,000	-	(342)	-	4,658		
SE This Girl Can	-	9,968	-	-	9,968	-	-	(1,250)	8,718		
CDCF High Sheriff	-	4,000	-	-	4,000	-	-	-	4,000		
PCP Community Resilience Workers	-	2,737	-	-	2,737	-	-	-	2,737		
CRT Job Clubs	-	9,990	(7,287)	(1,776)	927	-	-	(927)	-		
FHN Film Fest	-	990	(1,656)	666	-	-	-	-	-		
Bernicia	-	6,250	(2,723)	(2,800)	727	-	(180)	-	547		
Holiday Hunger	-	13,015	(10,349)	(2,666)	-	2,570	(2,350)	-	220		
AAP Covid	-	7,786	(5,193)	(2,593)	-	-	-	-	-		
Believe Housing Capital	-	13,965	-	-	13,965	-	(15,758)	1,793	-		
Sir Tom Cowie Fund	-	10,000	(871)	-	9,129	-	(1,074)	-	8,055		
ACE Loneliness	-	27,900	(15,800)	-	12,100	3,100	(13,856)	-	1,344		
DCC Energy Project	-	10,000	(6,800)	-	3,200	50,000	(35,160)	(1,567)	16,473		
East Durham Re-Connected COMF	-	-	-	-	-	156,234	(59,350)	(92,092)	4,792		
PCP Covid	-	-	-	-	-	30,391	(21,960)	(3,646)	4,785		
Holiday Activities with Healthy Food	-	-	-	-	-	42,685	(16,964)	(25,721)	-		
DCC East Durham Communities Together	-	-	-	-	-	14,750	(11,327)	-	3,423		
DCC Supporting Community Buildings	-	-	-	-	-	29,800	-	(9,625)	20,175		
DCC Corn Building	-	-	-	-	-	5,000	-	-	5,000		
CDCF Blisdale	-	-	-	-	-	1,500	-	-	1,500		

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

20 Restricted funds	(Continued)											
	Balance at 1 April 2020 £	Incoming resources £	Movement in funds Resources expended £	Transfers £	Balance at 1 April 2021 £	Incoming resources £	Movement in funds Resources expended £	Transfers £	Balance at 31 March 2022 £			
Neighbourly	-	-	-	-	-	2,000	-	-	2,000			
NLCF IAG	-	-	-	-	-	54,658	(8,138)	26,308	72,828			
Leeds Foundation	-	-	-	-	-	7,857	-	-	7,857			
ESF Job Clubs	-	-	-	-	-	9,590	(8,953)	(637)	-			
	721,314	571,134	(407,540)	(177,774)	707,134	720,995	(505,763)	(184,281)	738,085			

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 20 Restricted funds

(Continued)

##### Details of restricted funds

Community Loan Fund - To operate a loan fund for community groups;  
Chit-Chat - To provide telephone befriending for elderly and vulnerable residents;  
Creative People & Places - To provide the community engagement element of a major arts participation programme;  
FEED Donations - To help fund social prescribing initiatives in the North Durham area;  
BLF Stop Poverty - To support a range of activities aimed at reducing the impact of financial disadvantage;  
CDCF Winter Relief - To provide hot meals for vulnerable and isolated people;  
CDCF Winter Resilience - To fund an activities programme for socially isolated adults;  
Advice and Support in Communities - To support the recruitment, training and co-ordination of a team of volunteers who assist local people with issues around accommodation and welfare;  
People's Takeaway - To fund a volunteer-led service preparing and delivering meals to families facing financial hardship;  
Adult Social Care - To provide weekly peer support sessions for sufferers of dementia;  
CRT Horden Hub House - To fund the management of a community building offering a range of services to disadvantaged people;  
A4A Art of the Matter - To facilitate a range of family arts activities in community venues;  
DCC FEED - To fund the provision of emergency food parcels to families and individuals facing financial crisis;  
CDHG Villages - To support the provision of activities with food and meals for disadvantaged families in local villages;  
ALSS Hol Hunger - To provide activities with food during school holidays aimed at families who are dependant upon free school meals during term time;  
CCG Consultation - To support the facilitation of focus groups to inform the strategic direction of primary care locally;  
Arts Café Donations - To fund the building of an arts café;  
AAP Arts Café - To fund the building of an arts café;  
Clothworkers Foundation Arts Cafe - To fund the building of an arts café;  
Covid-19 Donations - To support individuals effected economically by Covid-19;  
Macmillan FEED - To provide an emergency food delivery service for families living with cancer;  
Macmillan Chit-Chat - To fund a telephone befriending service for individuals affected by cancer;  
Wellesey Console - To fund a physical activity project aimed at improving the exercise levels of young people;  
SEED - To fund a programme of publicly accessible awareness raising sessions aimed at reducing energy costs for low income families;  
CDCF Friends on Prescription - To fund a project that sets up peer support groups as a mental health improvement strategy;  
National Lottery Stop Poverty in East Durham - To support a range of activities aimed at reducing the impact of financial disadvantage;  
National Lottery Covid Fund - To provide support for community facilities during Covid-19 pandemic;  
Power To Change - Covid-19 Crisis Support - To support the financial position of the Trust during the pandemic;  
CDCF DCMS National Emergency Trust - To support vulnerable communities with a range of services including food;  
CDCF Covid-19 Extend & Respond - To support communities during Covid-19 with a range of services including food, activities and support for isolated people;  
SE This Girl Can - To support a female focused physical activities project;  
CDCF High Sherriff - To support the activities of the Trust to meet needs during Covid-19;  
PCP Community Resilience Workers - To fund the housing of two posts connected to community resilience;

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 20 Restricted funds

(Continued)

##### Details of restricted funds (continued)

CRT Job Clubs - To support employability and job club activity;  
FHN Film Fest - To support EDC film festival and arts engagement;  
Bernicia - To support vulnerable communities;  
Holiday Hunger - To support feeding children and families during school holidays;  
AAP Covid - To support communities during Covid-19 with a range of services including food, activities and support for isolated people;  
Believe Housing Capital - To fund the renovation of a garden area adjacent to Community House;  
Sir Tom Cowie Fund - To support communities during Covid-19 with a range of services including food, activities and support for isolated people;  
ACE Loneliness - To fund the delivery of cultural activity to counter social isolation;  
DCC Energy Project - To support vulnerable households in energy crisis through provision of an energy voucher scheme;  
East Durham Re-Connected COMF - To fund the reconnecting of communities after the pandemic;  
PCP Covid - To fund the delivery of emotional wellbeing and resilience support;  
Holiday Activities with Healthy Food - To fund sessions offering activities and food to children and families during school holidays;  
DCC East Durham Communities Together - To fund community facilities in the East Durham AAP area;  
DCC Supporting Community Buildings - To provide support to local community buildings;  
DCC Com Building - To provide support to local community buildings;  
CDCF Bilsdale - To fund costs associated with supporting people following the loss of the Bilsdale mast;  
Neighbourly - To fund organisation costs and the delivery of crisis services;  
NLCF IAG - To fund improving access to information advice and guidance;  
Leeds Foundation - To support the provision of food crisis services;  
ESF Job Clubs - To fund a project offering employability support and training.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020 £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Annual Core Budgeted Expenditure	190,492	-	1,288	191,780	-	7,100	198,880
Arts Cafe	-	-	16,168	16,168	-	-	16,168
Tangible Fixed Assets	875,949	(6,164)	28,096	897,881	(6,279)	-	891,602
Working Title	27,155	-	(27,155)	-	-	-	-
Proposed New Building	20,000	-	(20,000)	-	-	-	-
Covid Donations	-	-	19,360	19,360	-	-	19,360
Apprenticeships	-	-	17,974	17,974	-	(17,974)	-
Staffing	-	-	-	-	-	17,974	17,974
East Durham Trust Development	-	-	-	-	-	34,061	34,061
	1,113,596	(6,164)	35,731	1,143,163	(6,279)	41,161	1,178,045

#### Purpose of designated funds

Annual Core Budgeted Expenditure - Funds designated as agreed by the trustees to cover the charity's core running costs for the forthcoming year;

Arts Cafe - Funds set aside for the facilitation of the newly built Arts Cafe;

Working Title - Proceeds from a project undertaken in a previous year which the trustees decided should be used for the purposes of furthering the arts in the region;

Proposed New Building - Funds set aside by the trustees towards the cost of the new Arts Cafe building;

Covid Donations - Donations collected and set aside to support the local community during the Covid pandemic;

Apprenticeships - Funds set aside by the trustees towards funding new apprenticeships in the forthcoming year;

Staffing - Funds set aside by the trustees towards funding staff costs in the forthcoming year;

East Durham Trust Development - Funds held to be used towards improving the systems and capacity of the Trust.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 22 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	891,602	81,440	973,042	897,881	82,268	980,149
Current assets/ (liabilities)	379,750	656,645	1,036,395	335,589	624,866	960,455
	<u>1,271,352</u>	<u>738,085</u>	<u>2,009,437</u>	<u>1,233,470</u>	<u>707,134</u>	<u>1,940,604</u>

### 23 Related party transactions

Mrs A E Nutter, trustee, is the head of Wingate & Station Town Family Centre. Included in Charitable Activities expenditure is £3,010 (2021 - £2,955) in relation to goods/services purchased from Wingate & Station Town Family Centre during the year.

Miss R Hardy is the chair of Shotton Partnership. Included in Charitable Activities expenditure is £16,033 (2021 - £14,046) in relation to goods/services provided by Shotton Partnership during the year.

Ms E Connor is a parish councillor of Horden Parish Council. Included in charitable activities expenditure is £Nil (2021 - £1,000) in relation to services provided by Horden Parish Council.

Ms E Connor is also a trustee of Horden Youth & Community Centre and included in Charitable Activities expenditure is £4,220 (2021 - £3,840) in relation to goods/services purchased from Horden Youth & Community Centre. Included in trading activities income is £172 (2021 - £Nil) in relation to services provided to Horden Youth & Community Centre.

Mr T Murray is a trustee of Café Together and included in Charitable Activities expenditure is £795 (2021 - £1,435) in relation to goods/services purchased from Café Together up to the date of the trustee's resignation.

These transactions were under normal commercial terms.

### 24 Cash generated from operations

	2022 £	2021 £
Surplus for the year	68,833	54,279
Adjustments for:		
Investment income recognised in statement of financial activities	(7,555)	(26,966)
Depreciation and impairment of tangible fixed assets	7,107	6,646
Movements in working capital:		
(Increase)/decrease in debtors	(18,340)	26,882
Increase in creditors	21,712	10,186
Increase in deferred income	95,000	-
<b>Cash generated from operations</b>	<u>166,757</u>	<u>71,027</u>

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2022***

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- 25 Analysis of changes in net funds**  
The charity had no debt during the year.

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LTD**

England & Wales - Charity number 1117642

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# Accounts

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**COMPANY REGISTRATION NUMBER: 5934124**  
**CHARITY REGISTRATION NUMBER: 1117642**

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST  
LIMITED**

**Company Limited by Guarantee**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2021**

**ALLEN SYKES LTD**

Chartered Accountants  
5 Henson Close  
South Church Enterprise Park  
Bishop Auckland  
County Durham  
DL14 6WA

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

	<b>Pages</b>
Trustees' annual report (incorporating the directors' report)	<b>1 to 6</b>
Independent examiner's report to the trustees	<b>7 to 8</b>
Statement of financial activities (including income and expenditure account)	<b>9</b>
Statement of financial position	<b>10 to 11</b>
Statement of cash flows	<b>12</b>
Notes to the financial statements	<b>13 to 27</b>

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

**YEAR ENDED 31 MARCH 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name** East Durham Community Development Trust Limited

**Charity registration number** 1117642

**Company registration number** 5934124

**Principal office and registered office** Community House  
Yoden Road  
Peterlee  
County Durham  
SR8 5DP

#### **THE TRUSTEES**

Miss R Hardy  
Mrs W Kennedy  
Mr A D Miller  
Mrs A E Nutter  
Mr T Murray  
Ms E Connor  
Ms S Ratnatunga  
Mr T Walsh  
Mr P Coe  
Dr K S Sidhu

(Retired 26 October 2020)  
(Retired 24 May 2021)  
(Appointed 17 March 2021)

**INDEPENDENT EXAMINER** Mrs J Hindmarsh FCA  
5 Henson Close  
South Church Enterprise Park  
Bishop Auckland  
County Durham  
DL14 6WA

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

*(continued)*

**YEAR ENDED 31 MARCH 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

East Durham Community Development Trust is a local development agency for the public benefit of urban and rural regeneration in areas of social and economic deprivation within the East Durham region. Our role is to support and develop the Voluntary and Community Sector through a range of services. We aim to help to develop and sustain a vibrant and active Voluntary and Community Sector (VCS) throughout our District.

The Trust was established as an organisation which would be ideally placed to effectively develop the Voluntary and Community Sector in the District of Easington. Following Local Government Review and the establishment of a single Unitary Authority the Trust extended its operating boundaries in 2011 with a view to replicating the business model throughout County Durham although maintaining the bulk of its work within the former Easington District boundary.

#### Governing Document

East Durham Community Development Trust is a Company Limited by Guarantee and is governed by its Memorandum and Articles of Association. It is registered as a Charity with the Charity Commission.

#### Appointment of Trustees

During this period the Trust continued with the Trustees who were recruited from two distinct sources (i.e. by "search" and by election). Specific movement of individuals included two reappointments from the annual resignation and election process which sees the automatic resignation of the two longest serving elected members and an open election from the full Trust membership.

#### Organisation

The vision and mission statement of the organisation remained as:

#### **Vision:**

'To improve the quality of life for people in County Durham.'

#### **Mission:**

'To contribute to the social and economic regeneration of County Durham by providing the central focal point for the support and empowerment of the Voluntary & Community Sector for the benefit and empowerment of local people and communities.'

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

*(continued)*

**YEAR ENDED 31 MARCH 2021**

#### **OBJECTIVES AND ACTIVITIES**

In setting the objectives and planning the activities of the Trust, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. The objectives of the Trust are the promotion for the public benefit of urban or rural regeneration in areas of social and economic deprivation in East Durham and surrounding area by means of any or all of the following:

- a) the relief of unemployment and poverty;
- b) training or retraining particularly among unemployed people;
- c) the advancement of education;
- d) the advancement, protection and promotion of health;
- e) the provision of recreational facilities for the public at large, or those who by reason of their youth, age or disablement, poverty or social and economic circumstances have the need for such facilities;
- f) to provide administrative support and office services by establishing a community volunteer resource centre;
- g) the provision of advice, including funding and constitutional advice, financial support and the relief of financial hardship by the provision of assistance and advice to persons who, through lack of means, would otherwise be unable to obtain such advice; and/or
- h) by such other means as may from time to time be determined subject to the prior written consent of the Charity Commissioners for England and Wales.

In order to achieve these objectives the Trust will have powers as listed in the Memorandum of Association.

In practical terms the main objectives of the year were to:

- Continue to provide Core infrastructure services to Voluntary and Community Sector groups.
- Provide Funding Advice, Volunteer Centre, Management, Training and Offices Services.
- Undertake research and facilitation of Networking and Representation within the Statutory Sector.
- Manage and expand existing projects as well as developing new Projects.
- Engage Community groups in service and project delivery.
- Provide accommodation for organisations that will improve services to local residents.
- Continue to build on the number of members engaging new and emerging community groups in the work of the trust.
- Administer grants and loans including the necessary actions to increase the uptake of the Community Loan Fund.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

*(continued)*

#### **YEAR ENDED 31 MARCH 2021**

- Explore new initiatives and opportunities that will benefit the residents of East Durham.

In general terms the Trust will continue to operate as the flagship organisation for supporting the Voluntary and Community Sector in East Durham.

#### **ACHIEVEMENTS AND PERFORMANCE**

This period has been the most challenging time in the history of the Trust as the Covid 19 Pandemic wreaked havoc everywhere and affected the lives of everyone in a way not experienced in most of our lifetimes. The onset of the pandemic also coincided with the retirement of our CEO, Malcolm Fallow, who had led the Trust since its inception in 2007 and had developed the Trust into one of the most successful organisations of its kind in the region, if not the country.

Our new CEO Graham Easterlow began in his post on 1st June 2020 and whilst many organisations like ours closed their doors as a result of this Covid curse, we remained open for business as usual and provided an outstanding service for those people in our communities who needed help. Sadly, whilst the Covid Crisis seriously affected everyone deeply in many ways, the disadvantaged and vulnerable in our communities probably felt the effects more and so we felt we had to be around to help. Graham and his staff created a safe working environment and continued to deliver advice and guidance, food parcels, home activities for children, a prescription collection service and many other programmes aimed at alleviating the fallout from the pandemic. Of course, none of this could have been possible without the commitment of the staff and the army of volunteers who answered the call to help during this crisis. It's often said that volunteering is the true act of citizenship and we should be thankful that we have people like that in abundance in East Durham.

Although a great deal of the Trust's work has been dealing with the Covid Crisis, Graham and his staff have continued to plan and develop new projects and have been successful in securing funds to continue the work of the Trust, which will build on our reputation as a forward thinking, proactive and pioneering organisation. Therefore, we can look forward with some confidence to a future where we can continue to provide the vital services which support the more vulnerable in our communities.

We are the flagship VCS organisation for our area, delivering poverty reduction and community development by promoting community member led support for those most in need. We are the 'go to' organisation within East Durham to connect with our often disenfranchised 'hard to reach' and 'seldom heard' communities.

For over 14 years East Durham Trust has delivered and overseen a range of projects and services to meet the needs of a disenfranchised and marginalised population. In the current year the Trust managed grants from a range of funders, including the local Area Action Partnership, the European Social Fund, Arts Council England and the National Lottery Community Fund. The Trust also delivers a range of commissioned services including Adult Learning and Skills and Holiday Activities with Food. The Trust currently deliver Stop Poverty in East Durham (SPIED) a project funded through Reaching Communities and an Advice and Support in Communities programme working to provide community led information, advice and guidance services for those in need. We also manage a local Debt Centre, one of only three in County Durham.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**

*(continued)*

#### **YEAR ENDED 31 MARCH 2021**

Through sustained and effective delivery, we have built strong relationships with the communities of East Durham and the organisations working to support and empower them. This includes an active network of VCSE members and strong and effective relationships with statutory partners including the NHS and the Local Authority. Our operational models are based on an established infrastructure of operations and services. The local knowledge that members of the partnership bring provide a critical conduit to engage with "hard to reach" individuals and seldom heard communities who are the target group for our services and this innovative development programme.

The recent Covid-19 pandemic and subsequent community crisis has demonstrated the effectiveness of our organisation's methods and model of working. During the crisis East Durham Trust remained fully operational. We did not furlough any staff and acquired over 100 additional volunteers to assist with the direct delivery of urgent and critical community services.

Combining an infrastructure organisation with front line delivery capabilities we activated our community member groups and relationships to have an immediate and sustained networked impact approach across the whole of East Durham. During the initial crisis we acted as the 'go to' voluntary organisation taking referrals from a range of statutory providers including the NHS and the Durham County Council COVID-19 Hub.

Between April 2020 and March 2021 we have supported over 11000 people to access emergency food, including high level distribution of food stuffs to a network of community connected food banks, facilitation of high volume food donations from key commercial and infrastructure bodies and the direct home delivery of thousands of crisis food parcels. We supported over 600 elderly, vulnerable and at risk people to stay safe at home by supporting shopping trips and prescription delivery. We provided over 2000 people with arts and crafts activities and adapted quickly to facilitate the home delivery of adult and family learning on behalf of Durham County Council's Adult Learning Skills Service to 274 adults and 414 children. This Adult Learning provision saw us win Outstanding Service to Learners during COVID-19 and Overall Winner at the 2020 Durham County Council Festival of Learning Awards.

We would not have been able to facilitate this level of community support without acting as strong leaders for collaboration and community led partnership working. The activities of the Trust during the pandemic have literally saved lives and are a testament to the effectiveness of the business model, the professional approach and standing of the charity and the dedication of the staff team, volunteers and community partners who make this work possible.

#### **FINANCIAL REVIEW**

The reserves policy states that the Board of Trustees will ensure that at least three months running costs, in excess of the annual core budgeted expenditure agreed by the board, are retained as unrestricted operational reserves. This is currently estimated at £47,500. The reserves are co-mingled within the Trusts operating bank accounts in accordance with the investment policies. At 31st March 2021 the company held unrestricted free funds of £90,307 which are adequate in relation to the requirements of the reserve policy.

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)**  
*(continued)*  
**YEAR ENDED 31 MARCH 2021**

**PLANS FOR FUTURE PERIODS**

During the next annual period of review (2021-2022) the Trust will:

- Continue to provide Core infrastructure services to Voluntary and Community Sector groups.
- Provide Funding Advice, Volunteer Centre, Management, Training and Office Services.
- Undertake research and facilitation of Networking and Representation within the Statutory Sector.
- Manage and expand existing projects as well as developing new Projects.
- Engage Community groups in service and project delivery.
- Provide accommodation for organisations that will improve services to local residents.
- Continue to build on the number of members engaging new and emerging community groups in the work of the trust.
- Administer grants and loans including the necessary actions to increase the uptake of the Community Loan Fund.
- Explore new initiatives and opportunities that will benefit the residents of East Durham.

The Board of Trustees will confirm a strategic direction which may include aims and objectives which add to or complement the above.

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 25/11/2021 and signed on behalf of the board of trustees by:



Mr A D Miller  
Trustee

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

**YEAR ENDED 31 MARCH 2021**

I report to the trustees on my examination of the financial statements of East Durham Community Development Trust Limited ('the charity') for the year ended 31 March 2021.

#### **RESPONSIBILITIES AND BASIS OF REPORT**

As the 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 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 the 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 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 Institute of Chartered Accountants in England and Wales (ICAEW), 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 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).

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

**COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST DURHAM  
COMMUNITY DEVELOPMENT TRUST LIMITED *(continued)***

**YEAR ENDED 31 MARCH 2021**

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.

*J Hindmarsh*

Mrs J Hindmarsh FCA  
Independent Examiner

5 Henson Close  
South Church Enterprise Park  
Bishop Auckland  
County Durham  
DL14 6WA

*21st December 2021*

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## COMPANY LIMITED BY GUARANTEE

### STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	48,058	10,920	58,978	29,825
Charitable activities	6	–	560,214	560,214	614,816
Other trading activities	7	3,390	–	3,390	8,368
Investment income	8	7,452	–	7,452	4,704
Other income	9	19,514	–	19,514	25,295
<b>Total income</b>		<u>78,414</u>	<u>571,134</u>	<u>649,548</u>	<u>683,008</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	10	2,880	–	2,880	4,065
Expenditure on charitable activities	11,12	184,849	407,540	592,389	578,510
<b>Total expenditure</b>		<u>187,729</u>	<u>407,540</u>	<u>595,269</u>	<u>582,575</u>
<b>Net income</b>		<u>(109,315)</u>	<u>163,594</u>	<u>54,279</u>	<u>100,433</u>
Transfers between funds		177,774	(177,774)	–	–
<b>Net movement in funds</b>		<u>68,459</u>	<u>(14,180)</u>	<u>54,279</u>	<u>100,433</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,165,011	721,314	1,886,325	1,785,892
<b>Total funds carried forward</b>		<u>1,233,470</u>	<u>707,134</u>	<u>1,940,604</u>	<u>1,886,325</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 27 form part of these financial statements.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## COMPANY LIMITED BY GUARANTEE

### STATEMENT OF FINANCIAL POSITION

31 MARCH 2021

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	20	980,149	885,243
<b>CURRENT ASSETS</b>			
Debtors	21	33,901	60,783
Cash at bank and in hand		972,385	975,944
		<u>1,006,286</u>	<u>1,036,727</u>
<b>CREDITORS: amounts falling due within one year</b>	22	<u>45,831</u>	<u>35,645</u>
<b>NET CURRENT ASSETS</b>		<u>960,455</u>	<u>1,001,082</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,940,604</u>	<u>1,886,325</u>
<b>NET ASSETS</b>		<u>1,940,604</u>	<u>1,886,325</u>
<b>FUNDS OF THE CHARITY</b>			
Restricted funds		707,134	721,314
Unrestricted funds		1,233,470	1,165,011
<b>Total charity funds</b>	24	<u>1,940,604</u>	<u>1,886,325</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position  
continues on the following page.

The notes on pages 13 to 27 form part of these financial statements.

**EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

**COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL POSITION *(continued)***

**31 MARCH 2021**

These financial statements were approved by the board of trustees and authorised for issue on 25/11/2021, and are signed on behalf of the board by:



Mr A D Miller  
Trustee

Company Registration Number: 5934124

**The notes on pages 13 to 27 form part of these financial statements.**

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## COMPANY LIMITED BY GUARANTEE

### STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net income	54,279	100,433
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,646	5,999
Other interest receivable and similar income	(7,452)	(4,704)
Accrued (income)/expenses	(14,690)	7,025
<i>Changes in:</i>		
Trade and other debtors	32,395	(40,299)
Trade and other creditors	18,400	4,250
Cash generated from operations	89,578	72,704
Interest received	8,415	4,669
Net cash from operating activities	<u>97,993</u>	<u>77,373</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of tangible assets	(101,552)	(9,294)
Net cash used in investing activities	<u>(101,552)</u>	<u>(9,294)</u>
<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b>	(3,559)	68,079
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>975,944</u>	<u>907,865</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>972,385</u>	<u>975,944</u>

The notes on pages 13 to 27 form part of these financial statements.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

#### **1. GENERAL INFORMATION**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Community House, Yoden Road, Peterlee, County Durham, SR8 5DP.

#### **2. STATEMENT OF COMPLIANCE**

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

#### **3. ACCOUNTING POLICIES**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Fund accounting**

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

Designated funds are unrestricted funds which have been set aside for a particular purpose.

Restricted funds are funds that 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.

##### **Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **NOTES TO THE FINANCIAL STATEMENTS *(continued)***

#### **YEAR ENDED 31 MARCH 2021**

#### **3. ACCOUNTING POLICIES *(continued)***

##### **Incoming resources *(continued)***

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

##### **Expenditure**

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold Property	-	1% straight line
Fixtures and Fittings	-	25% straight line
Equipment	-	33% straight line

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

#### 3. ACCOUNTING POLICIES *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee, there being no issued share capital, and as such is not under the direct control of any individual but by the board of directors as a whole. At 31 March 2021 there were 9 members, each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

#### 5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>DONATIONS</b>			
Donations	24,133	–	24,133
Feed Donations	–	9,720	9,720
CPP Donations	–	–	–
Arts Cafe Donations	–	–	–
Covid Donations	23,925	–	23,925
People's Takeaway Donations	–	1,200	1,200
	<u>48,058</u>	<u>10,920</u>	<u>58,978</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2021

#### 5. DONATIONS AND LEGACIES *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>DONATIONS</b>			
Donations	3,971	–	3,971
Feed Donations	–	6,340	6,340
CPP Donations	–	3,828	3,828
Arts Cafe Donations	–	13,666	13,666
Covid Donations	–	2,020	2,020
People's Takeaway Donations	–	–	–
	<u>3,971</u>	<u>25,854</u>	<u>29,825</u>

#### 6. CHARITABLE ACTIVITIES

	Restricted Funds £	Total Funds 2021 £	Restricted Funds £	Total Funds 2020 £
Creative People & Places	113,076	113,076	280,000	280,000
BLF Stop Poverty	–	–	20,886	20,886
National Lottery Covid Fund	42,270	42,270	–	–
Power To Change - Covid 19 Crisis Support	71,148	71,148	–	–
Clothworkers' Foundation Arts Cafe	–	–	30,000	30,000
National Lottery Stop Poverty	108,320	108,320	65,005	65,005
CRT Horden Hub House	–	–	40,062	40,062
AAP Arts Cafe	–	–	40,699	40,699
ALSS - Community Learning	16,185	16,185	35,472	35,472
AAP Community Coaches	32,982	32,982	–	–
CDCF Winter Resilience	19,439	19,439	–	–
ACE Loneliness	27,900	27,900	–	–
Other	128,894	128,894	102,692	102,692
	<u>560,214</u>	<u>560,214</u>	<u>614,816</u>	<u>614,816</u>

#### 7. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
DBS Checks	2,697	2,697	5,955	5,955
Office Services	443	443	2,133	2,133
Other income	250	250	280	280
	<u>3,390</u>	<u>3,390</u>	<u>8,368</u>	<u>8,368</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2021

#### 8. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	<u>7,452</u>	<u>7,452</u>	<u>4,704</u>	<u>4,704</u>

#### 9. OTHER INCOME

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Rent & room hire	<u>19,514</u>	<u>19,514</u>	<u>25,295</u>	<u>25,295</u>

#### 10. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
DBS checks	<u>2,880</u>	<u>2,880</u>	<u>4,065</u>	<u>4,065</u>

#### 11. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Community Development	7,135	407,058	414,193
Support costs	<u>177,714</u>	<u>482</u>	<u>178,196</u>
	<u>184,849</u>	<u>407,540</u>	<u>592,389</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Community Development	–	411,027	411,027
Support costs	<u>167,483</u>	<u>–</u>	<u>167,483</u>
	<u>167,483</u>	<u>411,027</u>	<u>578,510</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

#### 12. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2021 £	Total funds 2020 £
Community Development	407,608	6,585	174,776	588,969	575,510
Governance costs	—	—	3,420	3,420	3,000
	<u>407,608</u>	<u>6,585</u>	<u>178,196</u>	<u>592,389</u>	<u>578,510</u>

#### 13. ANALYSIS OF SUPPORT COSTS

	Community Development £	Total 2021 £	Total 2020 £
Staff costs	128,925	128,925	119,393
Premises	19,561	19,561	15,248
General office	17,640	17,640	17,089
Governance costs	3,420	3,420	3,000
Depreciation	6,646	6,646	5,999
Other Costs	2,004	2,004	6,754
	<u>178,196</u>	<u>178,196</u>	<u>167,483</u>

#### 14. ANALYSIS OF GRANTS

	2021 £	2020 £
<b>GRANTS TO INSTITUTIONS</b>		
Covid support grants	6,585	—
Total grants	<u>6,585</u>	<u>—</u>

#### 15. NET INCOME

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>6,646</u>	<u>5,999</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

#### 16. INDEPENDENT EXAMINATION FEES

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,000	3,000
Other assurance services	4,620	720
	<u>7,620</u>	<u>3,720</u>

#### 17. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	242,279	270,522
Social security costs	15,846	19,094
Employer contributions to pension plans	2,840	3,064
Other employee benefits	11,637	10,553
	<u>272,602</u>	<u>303,233</u>

The average head count of employees during the year was 11 (2020: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of management staff	1	1
Number of administrative staff	2	2
Number of project staff	8	10
	<u>11</u>	<u>13</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £43,572 (2020:£44,040).

#### 18. TRUSTEE REMUNERATION AND EXPENSES

The trustees neither received nor waived any emoluments during the year.

The trustees received no expense payments during the year.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2021

#### 19. TRANSFERS BETWEEN FUNDS

The fund transfers relate to transfers from restricted funds to unrestricted funds where non monetary expenditure (e.g. management charges, etc) has been released during the year. The transfers have been made in order that the restricted funds shown in the balance sheet at the year end shows the total amount of funding remaining which has been restricted in its purpose.

#### 20. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2020	909,239	10,779	38,658	<b>958,676</b>
Additions	101,552	—	—	<b>101,552</b>
<b>At 31 March 2021</b>	<b>1,010,791</b>	<b>10,779</b>	<b>38,658</b>	<b>1,060,228</b>
<b>Depreciation</b>				
At 1 April 2020	23,996	10,779	38,658	<b>73,433</b>
Charge for the year	6,646	—	—	<b>6,646</b>
<b>At 31 March 2021</b>	<b>30,642</b>	<b>10,779</b>	<b>38,658</b>	<b>80,079</b>
<b>Carrying amount</b>				
At 31 March 2021	980,149	—	—	<b>980,149</b>
At 31 March 2020	885,243	—	—	<b>885,243</b>

#### 21. DEBTORS

	2021 £	2020 £
Trade debtors	12,209	23,913
Prepayments and accrued income	16,849	11,336
Other debtors	4,843	25,534
	<b>33,901</b>	<b>60,783</b>

#### 22. CREDITORS: amounts falling due within one year

	2021 £	2020 £
Trade creditors	19,188	5,492
Accruals and deferred income	4,366	12,580
Other creditors	22,277	17,573
	<b>45,831</b>	<b>35,645</b>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2021

#### 23. PENSIONS AND OTHER POST RETIREMENT BENEFITS

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,840 (2020: £3,064).

#### 24. ANALYSIS OF CHARITABLE FUNDS

##### Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	51,415	78,414	(181,565)	142,043	90,307
Annual Core Budgeted Expenditure	190,492	-	-	1,288	191,780
Arts Cafe	-	-	-	16,168	16,168
Tangible Fixed Assets	875,949	-	(6,164)	28,096	897,881
Working Title	27,155	-	-	(27,155)	-
Proposed New Building	20,000	-	-	(20,000)	-
Covid Donations	-	-	-	19,360	19,360
Apprenticeships	-	-	-	17,974	17,974
	<u>1,165,011</u>	<u>78,414</u>	<u>(187,729)</u>	<u>177,774</u>	<u>1,233,470</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
General funds	225,131	42,338	(165,549)	(50,505)	51,415
Annual Core Budgeted Expenditure	-	-	-	190,492	190,492
Tangible Fixed Assets	881,948	-	(5,999)	-	875,949
Working Title	31,455	-	-	(4,300)	27,155
Proposed New Building	10,000	-	-	10,000	20,000
	<u>1,148,534</u>	<u>42,338</u>	<u>(171,548)</u>	<u>145,687</u>	<u>1,165,011</u>

##### Purpose of designated funds

Annual Core Budgeted Expenditure	Funds designated as agreed by the trustees to cover the charity's core running costs for the forthcoming year;
Arts Café	Funds set aside for the facilitation of the newly built Arts café;
Working Title	Proceeds from a project undertaken in a previous year which the trustees decided should be used for the purposes of furthering the arts in the region;
Proposed New Building	Funds set aside by the trustees towards the cost of the proposed new Arts café building;
Covid Donations	Donations collected and set aside to support the local community during the Covid pandemic;
Apprenticeships	Funds set aside by the trustees towards funding new apprenticeships in the forthcoming year.

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2021

#### 24. ANALYSIS OF CHARITABLE FUNDS *(continued)*

##### Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Community Loan Fund	339,640	-	-	-	339,640
Chit-Chat	385	-	(10)	-	375
Creative People and Places	208,974	113,076	(201,660)	(52,659)	67,731
Health Networks	-	-	-	-	-
FEED Donations	1,941	9,720	-	-	11,661
BLF Stop Poverty	9,000	-	-	-	9,000
CDCF Winter Relief	370	-	(370)	-	-
CDCF Winter Resilience	-	19,439	(6,070)	(2,805)	10,564
AAP Advice and Support in Communities	6,822	32,982	(22,744)	(2,094)	14,966
CR Core Strength	-	-	-	-	-
People's Takeaway	4,047	1,250	(1,363)	-	3,934
Adult Social Care	412	-	-	(412)	-
CRT Hornden Hub House	2,416	-	(51)	-	2,365
A4A Art of the Matter	6,845	-	(2,670)	-	4,175
DCC FEED	526	5,400	(1,512)	(151)	4,263
CDHG Villages	3,209	6,000	(4,007)	(4,000)	1,202
ALSS Hol Hunger	11,687	16,185	(12,305)	(4,361)	11,206
ESH Charitable Trust	-	-	-	-	-
CCG Consultation	80	-	-	(80)	-
Arts Cafe Donations	13,666	-	(1,685)	-	11,981
AAP Arts Cafe	40,699	-	(237)	-	40,462
Clothworkers' Foundation Arts Cafe	30,000	-	(175)	-	29,825
Covid-19 Donations	2,020	-	-	(2,020)	-
Macmillan FEED	1,783	6,708	(1,838)	-	6,653
Macmillan Chit-chat	1,438	6,735	-	-	8,173
Wellesey Console	4,777	-	(500)	-	4,277
SEED	2,965	-	-	(2,965)	-
CDCF Friends on Prescription	3,320	300	(1,185)	-	2,435
National Lottery Stop Poverty in East Durham	24,292	108,320	(55,950)	(29,979)	46,683
National Lottery Covid Fund	-	42,270	(32,663)	(5,430)	4,177
Power to Change - Covid-19 Crisis Support	-	71,148	(2,639)	(61,649)	6,860
CDCF DCMS National Emergency Trust	-	10,000	(7,227)	-	2,773
CDCF Covid-19 Extend & Respond	-	5,000	-	-	5,000
SE This Girl Can	-	9,968	-	-	9,968
CDCF High Sheriff	-	4,000	-	-	4,000
PCP Community Resilience Workers	-	2,737	-	-	2,737
CRT Job Clubs	-	9,990	(7,287)	(1,776)	927
FHN Film Fest	-	990	(1,656)	666	-
Bernicia	-	6,250	(2,723)	(2,800)	727
AAP Holiday Hunger	-	13,015	(10,349)	(2,666)	-
AAP Covid	-	7,786	(5,193)	(2,593)	-
Believe Housing Capital	-	13,965	-	-	13,965
Sir Tom Cowie Fund	-	10,000	(871)	-	9,129
ACE Loneliness	-	27,900	(15,800)	-	12,100
DCC Energy Project	-	10,000	(6,800)	-	3,200
	<u>721,314</u>	<u>571,134</u>	<u>(407,540)</u>	<u>(177,774)</u>	<u>707,134</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2021

#### 24. ANALYSIS OF CHARITABLE FUNDS *(continued)*

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Community Loan Fund	339,640	–	–	–	339,640
Chit-Chat	385	–	–	–	385
Creative People and Places	177,859	298,728	(237,713)	(29,900)	208,974
Health Networks	–	3,333	–	(3,333)	–
FEED Donations	1,014	6,340	(5,413)	–	1,941
BLF Stop Poverty	34,791	20,886	(21,334)	(25,343)	9,000
CDCF Healthy Communities	930	–	(1,116)	186	–
CDCF Winter Relief	350	996	(350)	(626)	370
AAP Advice and Support in Communities	53,715	–	(28,143)	(18,750)	6,822
CR Core Strength	3,914	–	–	(3,914)	–
People's Takeaway	7,798	1,506	(3,257)	(2,000)	4,047
ALSS	–	12,188	(1,791)	(10,397)	–
CDCF Nowt Never Happens	–	13,203	(2,366)	(10,837)	–
Adult Social Care	–	3,500	(1,708)	(1,380)	412
CRT Horden Hub House	–	40,062	(33,009)	(4,637)	2,416
A4A Art of the Matter	8,778	–	(1,933)	–	6,845
DCC FEED	420	1,350	–	(1,244)	526
CDHG Villages	5,000	15,000	(15,041)	(1,750)	3,209
ALSS Hol Hunger	1,960	35,472	(19,448)	(6,297)	11,687
ESH Charitable Trust	724	–	(300)	(424)	–
CCG Consultation	80	–	–	–	80
Arts Cafe Donations	–	13,666	–	–	13,666
AAP Arts Cafe	–	40,699	–	–	40,699
Clothworkers' Foundation Arts Cafe	–	30,000	–	–	30,000
Covid-19 Donations	–	2,020	–	–	2,020
Macmillan FEED	–	5,031	(191)	(3,057)	1,783
Macmillan Chit-chat	–	6,735	(13)	(5,284)	1,438
Wellesey Console	–	9,968	(3,947)	(1,244)	4,777
SEED	–	9,982	(4,065)	(2,952)	2,965
CDCF Friends on Prescription	–	5,000	(300)	(1,380)	3,320
National Lottery Stop Poverty in East Durham	–	65,005	(29,589)	(11,124)	24,292
	<u>637,358</u>	<u>640,670</u>	<u>(411,027)</u>	<u>(145,687)</u>	<u>721,314</u>

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2021

#### 24. ANALYSIS OF CHARITABLE FUNDS *(continued)*

##### Details of restricted funds

Community Loan Fund	To operate a loan fund for community groups;
Chit-Chat	To provide telephone befriending for elderly and vulnerable residents;
Creative People & Places	To provide the community engagement element of a major arts participation programme;
Health Networks	To fund the administrative costs associated with housing a network of health professionals and interested public parties;
FEED Donations	To help fund social prescribing initiatives in the North Durham area;
BLF Stop Poverty	To support a range of activities aimed at reducing the impact of financial disadvantage;
CDCF Healthy Communities	To facilitate the staging of a number of local fun runs in order to improve physical activity levels locally;
CDCF Winter Relief	To provide hot meals for vulnerable and isolated people;
CDCF Winter Resilience	To fund an activities programme for socially isolated adults;
AAP Advice and Support in Communities	To support the recruitment, training and co-ordination of a team of volunteers who assist local people with issues around accommodation and welfare;
CR Core Strength	To support organisational improvements around staff and trustee skills and organisational profile;
People's Takeaway	To fund a volunteer-led service preparing and delivering meals to families facing financial hardship;
ALSS	To deliver adult education courses on behalf of the Local Authority;
CDCF Nowt Never Happens	To fund a project involving young people in the planning and delivery of performances and events in local community venues;
Adult Social Care	To provide weekly peer support sessions for sufferers of dementia;
CRT Horden Hub House	To fund the management of a community building offering a range of services to disadvantaged people;
A4A Art of the Matter	To facilitate a range a family arts activities in community venues;
DCC FEED	To fund the provision of emergency food parcels to families and individuals facing financial crisis;
CDHG Villages	To support the provision of activities with food and meals for disadvantaged families in local villages;
ALSS Hol Hunger	To provide activities with food during school holidays aimed at families who are dependant upon free school meals during term time;
ESH Charitable Trust	To facilitate two events with food provided for disadvantaged families;
CCG Consultation	To support the facilitation of focus groups to inform the strategic direction of primary care locally;

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **NOTES TO THE FINANCIAL STATEMENTS *(continued)***

#### **YEAR ENDED 31 MARCH 2021**

#### **24. ANALYSIS OF CHARITABLE FUNDS *(continued)***

Arts Café Donations	To fund the building of an arts café;
AAP Arts Café	To fund the building of an arts café;
Clothworkers Foundation Arts Café	To fund the building of an arts café;
Covid-19 Donations	To support individuals effected economically by Covid-19;
Macmillan FEED	To provide an emergency food delivery service for families living with cancer;
Macmillan Chit-Chat	To fund a telephone befriending service for individuals affected by cancer;
Wellesey Console	To fund a physical activity project aimed at improving the exercise levels of young people;
SEED	To fund a programme of publicly accessible awareness raising sessions aimed at reducing energy costs for low income families;
CDCF Friends on Prescription	To fund a project that sets up peer support groups as a mental health improvement strategy;
National Lottery Stop Poverty in East Durham	To support a range of activities aimed at reducing the impact of financial disadvantage;
National Lottery Covid Fund	To provide support for community facilities during Covid-19 pandemic;
Power To Change - Covid-19 Crisis Support	To support the financial position of the Trust during the pandemic;
CDCF DCMS National Emergency Trust	To support vulnerable communities with a range of services including food;
CDCF Covid-19 Extend & Respond	To support communities during Covid-19 with a range of services including food, activities and support for isolated people;
SE This Girl Can	To support a female focused physical activities project;
CDCF High Sherriff	To support the activities of the Trust to meet needs during Covid-19;
PCP Community Resilience Workers	To fund the housing of two posts connected to community resilience;
CRT Job Clubs	To support employability and job club activity;
FHN Film Fest	To support EDC film festival and arts engagement;
Bernicia	To support vulnerable communities;
AAP Holiday Hunger	To support feeding children and families during school holidays;
AAP Covid	To support communities during Covid-19 with a range of services including food, activities and support for isolated people;
Believe Housing Capital	To fund the renovation of a garden area adjacent to Community House;
Sir Tom Cowie Fund	To support communities during Covid-19 with a range of services including food, activities and support for isolated people;

# EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2021

#### 24. ANALYSIS OF CHARITABLE FUNDS *(continued)*

ACE Loneliness	To fund the delivery of cultural activity to counter social isolation;
DCC Energy Project	To support vulnerable households in energy crisis through provision of an energy voucher scheme.

#### 25. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	897,881	82,268	980,149
Current assets	381,420	624,866	1,006,286
Creditors less than 1 year	(45,831)	–	(45,831)
<b>Net assets</b>	<b>1,233,470</b>	<b>707,134</b>	<b>1,940,604</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	875,949	9,294	885,243
Current assets	324,707	712,020	1,036,727
Creditors less than 1 year	(35,645)	–	(35,645)
<b>Net assets</b>	<b>1,165,011</b>	<b>721,314</b>	<b>1,886,325</b>

#### 26. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	975,944	(3,559)	972,385

# **EAST DURHAM COMMUNITY DEVELOPMENT TRUST LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **NOTES TO THE FINANCIAL STATEMENTS *(continued)***

#### **YEAR ENDED 31 MARCH 2021**

#### **27. RELATED PARTIES**

Mrs A E Nutter, trustee, is the head of Wingate & Station Town Family Centre. Included in Charitable Activities expenditure is £2,955 (2020 - £4,150) in relation to goods/services purchased from Wingate & Station Town Family Centre during the year.

Miss R Hardy is the chair of Shotton Partnership. Included in Charitable Activities expenditure is £14,046 (2020 - £10,270) in relation to goods/services provided by Shotton Partnership during the year. Included in charitable activities income is £Nil (2020 - £211) in relation to services provided to Shotton Partnership during the year.

Ms E Connor is a parish councillor of Horden Parish Council. Included in other trading activities income is £Nil (2020 - £98) in relation to services provided to Horden Parish Council. Included in charitable activities expenditure is £1,000 (2020 - £Nil) in relation to services provided by Horden Parish Council.

Ms E Connor is also a trustee of Horden Youth & Community Centre and included in Charitable Activities expenditure is £3,840 (2020 - £2,285) in relation to goods/services purchased from Horden Youth & Community Centre. Included in trading activities income is £Nil (2020 - £133) in relation to services provided to Horden Youth & Community Centre. Included in charitable activities income is £Nil (2020 - £751) in relation to goods/services provided to Horden Youth & Community Centre.

Mr T Murray is a trustee of Café Together and included in Charitable Activities expenditure is £1,435 (2020 - £510) in relation to goods/services purchased from Café Together.

These transactions were under normal commercial terms.

