

ELLINGHAM COMMUNITY TRUST

England & Wales · Charity number 1149186

Details

Status	Registered
Legal form	Charitable company
Company number	08072008
Registered	2012-10-02
Register	View on the Charity Commission register

Contact

Address	Brockthorpe Consultancy Brockdam Farm Ellingham Chathill NE67 5HN
Phone	07770255639
Email	ellinghamcommunitytrust@gmail.com
Website	http://www.ellinghamct.org.uk/

Activities

Objects: TO FURTHER SUCH EXCLUSIVELY CHARITABLE PURPOSES UNDER THE LAW OF ENGLAND AND WALES AS THE TRUSTEES IN THEIR DISCRETION SHALL THINK FIT.

Activities: To disburse community funds received from Wandylaw Wind Farm within Ellingham Parish, Northumberland. Funding is used improve communications through broadband and transport. These are both aspects to do with preventing isolation and rural poverty. The other areas of very high priority from a local survey were sustainability with renewable energies and improving the thermal comfort of homes.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£64,484	£53,617	-	-
2024-05-31	£65,789	£103,678	-	-
2023-05-31	£57,880	£76,596	-	-
2022-05-31	£50,887	£40,567	-	-
2021-05-31	£48,309	£40,956	-	-

Trustees

Name	Role	Appointed
BRENDA JEAN FRIER		2022-08-07
David Metcalfe		2020-06-11
GEORGE ROBERT UNWIN		2012-06-13
Graham Charles Edmondson		2022-08-07
John Harrison Thompson		2022-08-07
Judy Glover		2020-06-11
Louis Michael Rudston Fell		2016-01-21

Accounts

COMPANY REGISTRATION NUMBER: 08072008

CHARITY REGISTRATION NUMBER: 1149186

**Ellingham Community Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2025**

Ellingham Community Trust
Company Limited by Guarantee
Financial Statements
Year ended 31 May 2025

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Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 May 2025

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 May 2025.

Reference and administrative details

Registered charity name Ellingham Community Trust

Charity registration number 1149186

Company registration number 08072008

Principal office and registered office Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

The trustees

L.M.R. Fell
G.R. Unwin
Cannon J R Glover
D Metcalfe (Chairman)
G Edmondson
J Thompson
B Frier

Independent examiner Northumberland Accountants Limited
Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

Structure, governance and management

The organisation is charitable company limited by guarantee, incorporated on 16th May 2012 and registered as a charity on 2nd October 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company Articles are known as members of the Management Committee.

All members of the Management Committee give their time voluntarily and receive no remuneration from the charity.

Trustees Induction and Training

Most trustees are already familiar with the practical work of the charity. Any, new trustees are invited and encouraged to attend short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates.

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Charitable Company objectives are specifically restricted to further such exclusively charitable purposes under the law of England and Wales as the Trustees in their discretion shall think fit. Community wide projects are preferred to grants to small groups or individuals.

Heritage, Culture and Local Environment

- protection and enhancement of local wildlife habitats
- preserving and promoting footpaths and walks
- enhancing areas around the village and hamlets in the Parish
- developing community activities and groups
- a newsletter to all Parishioners

Economy and Employment

- broadband speed to be improved
- contribution to support marketing and training for local businesses and in exceptional circumstances for some equipment

Education and Training

- youth opportunities and transport access to educational opportunities- resource centre/s

Housing

- providing leverage to support new housing to rent for local people
- the provision of contributions towards renewable energies for homes of businesses to reduce fuel costs and carbon emissions - supporting flood defences

Community Facilities and Services

- more public transport
- village hall improvements and more community activities
- village church improvements
- improvements to the village school for long term sustainability not funded by public funds

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

Achievements and performance

On behalf of the Trustees I want to summarise the activities of the Trust during this past financial year and it is a reminder of what this Trust is all about: local people, looking out for one another, and ensuring that the benefits of the wind farm are channelled back into our community in meaningful and practical ways.

I'd like to start with looking back over the year, and as planned in our financial outlook in previous years, it has been a year of steady progress and great collaboration. I hope you agree that the Trust is firmly established as a part of our parish proving assistance as required. I believe we can all see that, through the support from the Wandylaw Windfarm, the parish continues to thrive. This is also through the excellent support provided by the Trustees who have excelled in maintaining this important financial resource that supports our households, its parishioners, and our environment.

At the heart of the Trust there are three active schemes of which I will expand more on:

1. The Solid Fuel Scheme
2. The Training, Education and School Support Scheme (TESS)
3. The Green Scheme

The Solid Fuel Scheme

The Solid Fuel Scheme has once again provided vital support to many households across the parish. It's aim is to ensure that families and individuals can keep warm and comfortable through the winter months.

Over the past year, we have provided support to 142 households through a mixture of various fuel sources. In a time when energy prices remain unpredictable, the scheme offers some reassurance. It is practical, targeted help that brings peace of mind, especially for older residents and those living in more remote parts of the parish.

The Trustees continue to review the scheme annually, this includes fuel source providers, ensuring it remains fit for purpose, provides value for money and is flexible enough to meet our demands.

The Training, Education and School Support Scheme (TESS)

The TESS scheme is designed to support young people and learners of all ages - whether through school projects, vocational training, or higher education costs.

This year, the TESS has provided grants for a variety of purposes. Each of these contributions has given the opportunity for parishioners to expand their vocational and skills-based training.

The Green Scheme

The Green Scheme reflects our shared responsibility for the environment and our determination to make sustainable choices.

Through the scheme, parishioners have been supported in small but meaningful projects: improving home insulation, switching to more efficient heating systems, and adopting renewable technologies where appropriate. In total we have provided assistance to 16 applications.. These are practical measures that help towards reducing household bills in the long term and also demonstrate our parish's commitment to tackling climate change at the local level.

The Trustees have been encouraged by the level of interest in this scheme this year, and we believe it has real potential to grow further. The Green Scheme shows how local action can make a global difference, and I hope we will see more applications in the coming year.

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

In addition to the schemes I've spoken about the Trust continues to support the Church during its improvements that will benefit the Parish, such as funding the new refreshments area within the church. Additionally, the Village Hall now has outdoor seating and I'm hoping you will have seen the changes to the Parish Magazine that have been funded through the Trust.

I hope we maintain your trust in our management of the funds available that benefit the Parish.

One of the most rewarding aspects of the Trust's work has been the way in which it brings people together. Applications for support often spark conversations between neighbours. Trustees regularly hear from residents with ideas for new ways in which the Trust might serve the parish. We have also sought to improve communications - keeping the website up to date, making sure forms are accessible, and responding as quickly as possible to queries. We know there is always more to be done, and we welcome feedback from residents about how we can serve you better.

Looking Ahead

Looking forward to 2025-26, the Trustees are aware that the strength of the Trust depends on the continued goodwill and participation of parishioners. That means encouraging applications, sharing success stories, and ensuring that everyone knows the Trust is here for them.

Conclusion

Finally, I want to extend heartfelt thanks:

- To all the Trustees, who give their time and expertise voluntarily and generously.
- To the many applicants and residents who remind us why the Trust exists in the first place.

So, as we reflect on the past twelve months, I believe we can say with confidence that the Trust is fulfilling its purpose. It is supporting households, encouraging learning and opportunity, and helping us all make greener, more sustainable choices.

Thank you for your attention, and thank you for your ongoing support.

Financial review

The Charitable Company has recorded a surplus on the Unrestricted General Fund of £14,199, (2024: deficit of £34,557)

Risk Review

The Directors and Trustees have assessed the major risks to which the Charitable Company is exposed and are satisfied that the systems are in place to mitigate exposure to the risks.

Reserves

The Directors and Trustees have reviewed the reserves of the Charitable Company in relation to current and future requirements and are happy that these fit its stated Charitable objectives. The Charitable Company has Unrestricted Free Reserves of £36,765, (2024: £22,566) to continue to meet its stated charitable objectives.

Ellingham Community Trust

Company Limited by Guarantee

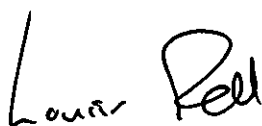
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2025

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 6 November 2025 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'L.M.R. Fell', written in a cursive style.

L.M.R. Fell
Trustee

Ellingham Community Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Ellingham Community Trust

Year ended 31 May 2025

I report to the trustees on my examination of the financial statements of Ellingham Community Trust ('the charity') for the year ended 31 May 2025.

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').

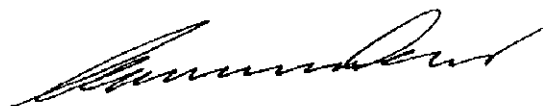
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

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).

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.



Northumberland Accountants Limited
Independent Examiner

Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

6 November 2025

Ellingham Community Trust
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 May 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	63,706	–	63,706	57,083
Charitable activities	6	195	–	195	2,200
Investment income	7	583	–	583	1,031
Other income	8	–	–	–	5,475
Total income		<u>64,484</u>	<u>–</u>	<u>64,484</u>	<u>65,789</u>
Expenditure					
Expenditure on charitable activities	9,10	49,955	3,332	53,287	103,363
Other expenditure	11	330	–	330	315
Total expenditure		<u>50,285</u>	<u>3,332</u>	<u>53,617</u>	<u>103,678</u>
Net income/(expenditure) and net movement in funds		<u>14,199</u>	<u>(3,332)</u>	<u>10,867</u>	<u>(37,889)</u>
Reconciliation of funds					
Total funds brought forward		<u>22,566</u>	<u>7,892</u>	<u>30,458</u>	<u>68,347</u>
Total funds carried forward		<u>36,765</u>	<u>4,560</u>	<u>41,325</u>	<u>30,458</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 10 to 16 form part of these financial statements.

Ellingham Community Trust
Company Limited by Guarantee
Statement of Financial Position

31 May 2025

	Note	2025 £	£	2024 £
Current assets				
Debtors	15	7,796		10,523
Cash at bank and in hand		<u>34,484</u>		<u>20,890</u>
		42,280		31,413
Creditors: amounts falling due within one year	16	<u>955</u>		<u>955</u>
Net current assets			41,325	30,458
Total assets less current liabilities			<u>41,325</u>	<u>30,458</u>
Funds of the charity				
Restricted funds			4,560	7,892
Unrestricted funds			<u>36,765</u>	<u>22,566</u>
Total charity funds	17		<u>41,325</u>	<u>30,458</u>

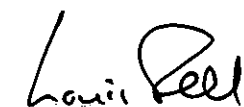
For the year ending 31 May 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

These financial statements were approved by the board of trustees and authorised for issue on 6 November 2025, and are signed on behalf of the board by:



L.M.R. Fell
Trustee

The notes on pages 10 to 16 form part of these financial statements.

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 May 2025

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 Russell House, Greenwell Road, Alnwick, Northumberland, NE66 1HB.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- 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 is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations	63,706	63,706	57,083	57,083
Donation	<u>63,706</u>	<u>63,706</u>	<u>57,083</u>	<u>57,083</u>

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

6. Charitable activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Sale of logs	<u>195</u>	<u>195</u>	<u>2,200</u>	<u>2,200</u>

7. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest	<u>583</u>	<u>583</u>	<u>1,031</u>	<u>1,031</u>

8. Other income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Wandylaw Wind Farm reimbursement	<u>—</u>	<u>—</u>	<u>5,475</u>	<u>5,475</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Donations - Parish Magazine	—	—	—
Donations - General	16,976	—	16,976
Winter Fuel Scheme and Heat supplement	28,634	—	28,634
Domestic Appliance Scheme	1,600	—	1,600
Donations - Re School RHI Scheme	—	3,332	3,332
Support costs	2,745	—	2,745
	<u>49,955</u>	<u>3,332</u>	<u>53,287</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Donations - Parish Magazine	1,907	—	1,907
Donations - General	49,583	—	49,583
Winter Fuel Scheme and Heat supplement	45,626	—	45,626
Domestic Appliance Scheme	800	—	800
Donations - Re School RHI Scheme	—	3,332	3,332
Support costs	2,115	—	2,115
	<u>100,031</u>	<u>3,332</u>	<u>103,363</u>

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Donations - Parish Magazine	—	—	—	1,907
Donations - General	16,976	—	16,976	49,583
Winter Fuel Scheme and Heat supplement	28,634	—	28,634	45,626
Domestic Appliance Scheme	1,600	—	1,600	800
Donations - Re School RHI Scheme	3,332	—	3,332	3,332
Governance costs	—	2,745	2,745	2,115
	<u>50,542</u>	<u>2,745</u>	<u>53,287</u>	<u>103,363</u>

11. Other expenditure

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Insurance	<u>330</u>	<u>330</u>	<u>315</u>	<u>315</u>

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>815</u>	<u>667</u>

13. Staff costs

The average head count of employees during the year was Nil (2024: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff - Trustees	<u>7</u>	<u>8</u>

The total number of Trustees who are serving at the year end was 8

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

All members of the Management Committee give their time voluntarily and receive no remuneration from the charity.

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

15. Debtors

	2025	2024
	£	£
Prepayments and accrued income	127	118
Loan to Ellingham School Scheme	3,331	6,663
Other debtors	4,338	3,742
	<u>7,796</u>	<u>10,523</u>

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	<u>955</u>	<u>955</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 June 2024	Income	Expenditure	At 31 May 2025
	£	£	£	£
Unrestricted Fund	<u>22,566</u>	<u>64,484</u>	<u>(50,285)</u>	<u>36,765</u>

	At 1 June 2023	Income	Expenditure	At 31 May 2024
	£	£	£	£
Unrestricted Fund	<u>57,123</u>	<u>65,789</u>	<u>(100,346)</u>	<u>22,566</u>

Restricted funds

	At 1 June 2024	Income	Expenditure	At 31 May 2025
	£	£	£	£
Restricted Fund	<u>7,892</u>	<u>—</u>	<u>(3,332)</u>	<u>4,560</u>

	At 1 June 2023	Income	Expenditure	At 31 May 2024
	£	£	£	£
Restricted Fund	<u>11,224</u>	<u>—</u>	<u>(3,332)</u>	<u>7,892</u>

Ellingham Community Trust
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2025

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2025 £
Current assets	<u>36,765</u>	<u>4,560</u>	<u>41,325</u>
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2024 £
Current assets	<u>22,566</u>	<u>7,892</u>	<u>30,458</u>

Accounts

COMPANY REGISTRATION NUMBER: 08072008

CHARITY REGISTRATION NUMBER: 1149186

**Ellingham Community Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2024**

Ellingham Community Trust
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Year ended 31 May 2024

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Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 May 2024

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 May 2024.

Reference and administrative details

Registered charity name	Ellingham Community Trust
Charity registration number	1149186
Company registration number	08072008
Principal office and registered office	Russell House Greenwell Road Alnwick Northumberland NE66 1HB

The trustees

Mr. L.M.R. Fell	
Mr. R Stuart	(Retired 8 May 2024)
Mr. G.R. Unwin	
Cannon J R Glover	
D Metcalfe	
G Edmondson	
J Thompson	
B Friar	

Independent examiner	Northumberland Accountants Limited Russell House Greenwell Road Alnwick Northumberland NE66 1HB
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Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

Structure, governance and management

The organisation is charitable company limited by guarantee, incorporated on 16th May 2012 and registered as a charity on 2nd October 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company Articles are known as members of the Management Committee.

All members of the Management Committee give their time voluntarily and receive no remuneration from the charity.

Trustees Induction and Training

Most trustees are already familiar with the practical work of the charity. Any, new trustees are invited and encouraged to attend short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates.

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Charitable Company objectives are specifically restricted to further such exclusively charitable purposes under the law of England and Wales as the Trustees in their discretion shall think fit. Community wide projects are preferred to grants to small groups or individuals.

Heritage, Culture and Local Environment

- protection and enhancement of local wildlife habitats
- preserving and promoting footpaths and walks
- enhancing areas around the village and hamlets in the Parish
- developing community activities and groups
- a newsletter to all Parishioners

Economy and Employment

- broadband speed to be improved
- contribution to support marketing and training for local businesses and in exceptional circumstances for some equipment

Education and Training

- youth opportunities and transport access to educational opportunities- resource centre/s

Housing

- providing leverage to support new housing to rent for local people
- the provision of contributions towards renewable energies for homes of businesses to reduce fuel costs and carbon emissions - supporting flood defences

Community Facilities and Services

- more public transport
- village hall improvements and more community activities
- village church improvements
- improvements to the village school for long term sustainability not funded by public funds

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

Achievements and performance

A review of the Trust Objectives was undertaken to ensure that the Trust remained relevant in providing appropriate and mutual support to the community. Careful consideration has been made in utilising the Trust fund. Requests and applications of funding from the community or individuals were supported in a timely manner, whilst all obligations imposed on the Trust by the Charities Commission, Companies House and HMRC were adhered to.

As Chairman of the Ellingham Community Trust, I am pleased to present this year's achievements, which reflect our ongoing commitment to supporting the parish and strengthening our community. A key highlight of this year has been the Trust's comprehensive review of all governance policies and a full review of the Trust's objectives to ensure we are fit for the future, we look forward to implementing these in the next year. This work ensures that we remain forward-thinking and well-positioned to serve the parish effectively in the years ahead.

Activities and Achievements

The Green Scheme has successfully approved 8 applications, helping parishioners purchase or replace energy-efficient items for their homes. This initiative continues to promote sustainability and reduce energy costs across the parish.

The Training and Education Support Scheme saw a positive response, with 10 applications approved. Following last year's adjustments to better serve younger parishioners, the scheme has continued to support both professional development and club activities, empowering individuals to grow their skills and pursue new opportunities.

The Solid Fuel Scheme remains a critical lifeline for our community, with over 130 households benefiting from financial support for winter fuel. The early launch of the scheme once again provided stability and comfort to those concerned about heating their homes during the colder months.

This year, the Trust also supported the creation of a parish photographic archive, a significant project aimed at preserving the visual history of our community. We eagerly anticipate the completion of this important historical record. In addition, the Trust remains steadfast in its support for the local church and the school, ensuring they continue to thrive as essential pillars of our community.

Finally, the Trustees bid a fond farewell to Mr. Bob Stuart, a long-standing member and original trustee of the Ellingham Community Trust, who retired from the Trust this year. Bob's dedication and service since the creation of the Trust have been invaluable, and we extend our heartfelt thanks for his contributions. We wish him well in his retirement and express our immense gratitude for his many years of commitment to the parish.

As always, none of this would be possible without the continued and generous support from **Wandylaw Wind Farm**, whose backing allows us to provide these vital services and initiatives for the benefit of all parishioners.

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

Financial review

The Charitable Company has recorded a deficit on the Unrestricted General Fund of £34,557,(2023: £15,385)

Risk Review

The Directors and Trustees has assessed the major risks to which the Charitable Company is exposed and are satisfied that the systems are in place to mitigate exposure to the risks.

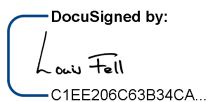
Reserves

The Directors and Trustees have reviewed the reserves of the Charitable Company in relation to current and future requirements and are happy that these it's stated Charitable objectives. The Charitable Company has Unrestricted Free Reserves of £22,856,(2023:£57,123) to continue to meet it's stated charitable objectives.

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 7 November 2024 and signed on behalf of the board of trustees by:

DocuSigned by:

C1EE206C63B34CA...

Mr. L.M.R. Fell
Trustee

Ellingham Community Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Ellingham Community Trust

Year ended 31 May 2024

I report to the trustees on my examination of the financial statements of Ellingham Community Trust ('the charity') for the year ended 31 May 2024.

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

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).

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.



Northumberland Accountants Limited
Independent Examiner

Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

7 November 2024

Ellingham Community Trust
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 May 2024

		2024	2024		2023
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds		
		£	£	£	£
Income and endowments					
Donations and legacies	5	57,083	—	57,083	51,273
Charitable activities	6	2,200	—	2,200	3,864
Investment income	7	1,031	—	1,031	399
Other income	8	5,475	—	5,475	2,344
Total income		<u>65,789</u>	<u>—</u>	<u>65,789</u>	<u>57,880</u>
Expenditure					
Expenditure on charitable activities	9,10	100,031	3,332	103,363	76,285
Other expenditure	11	315	—	315	311
Total expenditure		<u>100,346</u>	<u>3,332</u>	<u>103,678</u>	<u>76,596</u>
Net expenditure and net movement in funds					
		<u>(34,557)</u>	<u>(3,332)</u>	<u>(37,889)</u>	<u>(18,716)</u>
Reconciliation of funds					
Total funds brought forward		<u>57,123</u>	<u>11,224</u>	<u>68,347</u>	<u>87,063</u>
Total funds carried forward		<u>22,566</u>	<u>7,892</u>	<u>30,458</u>	<u>68,347</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 9 to 15 form part of these financial statements.

Ellingham Community Trust
Company Limited by Guarantee
Statement of Financial Position
31 May 2024

	Note	2024 £	£	2023 £
Current assets				
Debtors	15	10,523		12,122
Cash at bank and in hand		<u>20,890</u>		<u>57,180</u>
		31,413		69,302
Creditors: amounts falling due within one year	16	<u>955</u>		<u>955</u>
Net current assets			30,458	68,347
Total assets less current liabilities			30,458	68,347
Funds of the charity				
Restricted funds			7,892	11,224
Unrestricted funds			<u>22,566</u>	<u>57,123</u>
Total charity funds	17		30,458	68,347

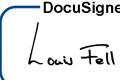
For the year ending 31 May 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

These financial statements were approved by the board of trustees and authorised for issue on 7 November 2024, and are signed on behalf of the board by:

DocuSigned by:

 C1EE206C63B34CA...

Mr. L.M.R. Fell
 Trustee

The notes on pages 9 to 15 form part of these financial statements.

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 May 2024

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 Russell House, Greenwell Road, Alnwick, Northumberland, NE66 1HB.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- 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 is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

Ellingham Community Trust
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*
Year ended 31 May 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donation	57,083	57,083	51,273	51,273

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

6. Charitable activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Sale of logs	<u>2,200</u>	<u>2,200</u>	<u>3,864</u>	<u>3,864</u>

7. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest	<u>1,031</u>	<u>1,031</u>	<u>399</u>	<u>399</u>

8. Other income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Wandylaw Wind Farm reimbursement	<u>5,475</u>	<u>5,475</u>	<u>2,344</u>	<u>2,344</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Donations - Parish Magazine	1,907	—	1,907
Donations - General	49,583	—	49,583
Winter Fuel Scheme and Heat supplement	45,626	—	45,626
Domestic Appliance Scheme	800	—	800
Donations - Re School RHI Scheme	—	3,332	3,332
Support costs	<u>2,115</u>	<u>—</u>	<u>2,115</u>
	<u>100,031</u>	<u>3,332</u>	<u>103,363</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Donations - Parish Magazine	1,235	—	1,235
Donations - General	23,654	—	23,654
Winter Fuel Scheme and Heat supplement	44,472	—	44,472
Domestic Appliance Scheme	1,400	—	1,400
Donations - Re School RHI Scheme	—	3,331	3,332
Support costs	<u>2,193</u>	<u>—</u>	<u>2,192</u>
	<u>72,954</u>	<u>3,331</u>	<u>76,285</u>

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Donations - Parish Magazine	1,907	—	1,907	1,235
Donations - General	49,583	—	49,583	23,654
Winter Fuel Scheme and Heat supplement	45,626	—	45,626	44,472
Domestic Appliance Scheme	800	—	800	1,400
Donations - Re School RHI Scheme	3,332	—	3,332	3,332
Governance costs	—	2,115	2,115	2,192
	<u>101,248</u>	<u>2,115</u>	<u>103,363</u>	<u>76,285</u>

11. Other expenditure

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Insurance	<u>315</u>	<u>315</u>	<u>311</u>	<u>311</u>

12. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>667</u>	<u>823</u>

13. Staff costs

	2024 No.	2023 No.
Number of staff - Part time Trustees	<u>8</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

All members of the Management Committee give their time voluntarily and receive no remuneration from the charity.

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

15. Debtors

	2024	2023
	£	£
Prepayments and accrued income	118	118
Loan to Ellingham School Scheme	6,663	9,995
Other debtors	3,742	2,009
	<u>10,523</u>	<u>12,122</u>

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	<u>955</u>	<u>955</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 June 2023	Income	Expenditure	At 31 May 2024
	£	£	£	£
Unrestricted Fund	<u>57,123</u>	<u>65,789</u>	<u>(100,346)</u>	<u>22,566</u>

	At 1 June 2022	Income	Expenditure	At 31 May 2023
	£	£	£	£
Unrestricted Fund	<u>72,508</u>	<u>57,880</u>	<u>(73,265)</u>	<u>57,123</u>

Restricted funds

	At 1 June 2023	Income	Expenditure	At 31 May 2024
	£	£	£	£
Restricted Fund	<u>11,224</u>	<u>—</u>	<u>(3,332)</u>	<u>7,892</u>

	At 1 June 2022	Income	Expenditure	At 31 May 2023
	£	£	£	£
Restricted Fund	<u>14,555</u>	<u>—</u>	<u>(3,331)</u>	<u>11,224</u>

Ellingham Community Trust
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2024

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	<u>22,566</u>	<u>7,892</u>	<u>30,458</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	<u>57,123</u>	<u>11,224</u>	<u>68,347</u>

Accounts

COMPANY REGISTRATION NUMBER: 08072008
CHARITY REGISTRATION NUMBER: 1149186

**Ellingham Community Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2023**



Russell House, Greenwell Road, Alnwick, Northumberland NE66 1HB

Ellingham Community Trust
Company Limited by Guarantee
Financial Statements
Year ended 31 May 2023

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1	Trustees' annual report (incorporating the director's report)
6	Independent examiner's report to the trustees
7	Statement of financial activities (including income and expenditure account)
8	Statement of financial position
9	Notes to the financial statements

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 May 2023

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 May 2023.

Reference and administrative details

Registered charity name Ellingham Community Trust

Charity registration number 1149186

Company registration number 08072008

Principal office and registered office
Russell House
Greenwell Road
Alnwick
NE66 1HB

The trustees

Mr. L.M.R. Fell
Mr. R Stuart
Mr. G.R. Unwin
MR D Milne
Cannon J R Glover
D Metcalfe
G Edmondson
J Thompson
B Friar

(Retired 14 July 2022)

(Appointed 7 August 2022)
(Appointed 7 August 2022)
(Appointed 7 August 2022)

Independent examiner

Northumberland Accountants Limited
Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

Ellingham Community Trust
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 May 2023

Structure, governance and management

The organisation is charitable company limited by guarantee, incorporated on 16th May 2012 and registered as a charity on 2nd October 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company Articles are known as members of the Management Committee.

All members of the Management Committee give their time voluntarily and receive no remuneration from the charity.

Trustees Induction and Training

Most trustees are already familiar with the practical work of the charity. Any, new trustees are invited and encouraged to attend short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates.

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 May 2023

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Charitable Company objectives are specifically restricted to further such exclusively charitable purposes under the law of England and Wales as the Trustees in their discretion shall think fit. Community wide projects are preferred to grants to small groups or individuals.

Heritage, Culture and Local Environment

- protection and enhancement of local wildlife habitats
- preserving and promoting footpaths and walks
- enhancing areas around the village and hamlets in the Parish
- developing community activities and groups
- a newsletter to all Parishioners

Economy and Employment

- broadband speed to be improved
- contribution to support marketing and training for local businesses and in exceptional circumstances for some equipment

Education and Training

- youth opportunities and transport access to educational opportunities - resource centres/

Housing

- providing leverage to support new housing to rent for local people
- the provision of contributions towards renewable energies for homes of businesses to reduce fuel costs and carbon emissions - supporting flood defences

Community Facilities and Services

- more public transport
- village hall improvements and more community activities
- village church improvements
- improvements to the village school for long term sustainability not funded by public funds

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 May 2023

Achievements and performance

A review of the Trust Objectives was undertaken to ensure that the Trust remained relevant in providing appropriate and mutual support to the community. Careful consideration has been made in utilising the Trust fund. Requests and applications of funding from the community or individuals were supported in a timely manner, whilst all obligations imposed on the Trust by the Charities Commission, Companies House and HMRC were adhered to.

Activities

The Ellingham Community Trust has continued to support the community to huge effect, and I am delighted to share the superb progress made through our various schemes made possible through the generous funding from the Wandylaw Wind Farm.

I am particularly pleased to emphasize our Solid Fuel Scheme, which was introduced earlier this year. This scheme has played a crucial role in ensuring the well-being and comfort of all parishioners, providing them with access to various heating solutions. The positive impact of this scheme supporting 141 households within the community cannot be overstated.

Furthermore, our Green Scheme continues to promote sustainable practices within our community, offering financial support to replace inefficient household items. Through this scheme, we actioned 14 applications thus supporting our aim to foster a more eco-friendly and energy-efficient environment, benefiting both our residents and the wider ecosystem.

Equally, our Training and Education Support Scheme has been instrumental in empowering 2 separate individuals within the community, enabling them to partake in a diverse range of extracurricular activities. By providing opportunities for personal growth and skill development, we have contributed to fostering a more vibrant and knowledgeable community, thus enriching the lives of our residents.

Outside of the formal schemes provided, the Ellingham Community Trust continues to financially support The Village Hall, Church of St Maurice and the ever popular Parish Magazine.

I am immensely proud of the dedicated efforts of the Trustees, without whom these initiatives would not be possible. Our commitment to serving the community remains, and we look forward to continuing our mission of creating a more prosperous and sustainable future.

Ellingham Community Trust
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 May 2023

Financial review

The Charitable Company has recorded a deficit on the Unrestricted General Fund of £15,385.(2022 - Surplus : £13,652)

Risk Review

The Directors and Trustees has assessed the major risks to which the Charitable Company is exposed and are satisfied that the systems are in place to mitigate exposure to the risks.

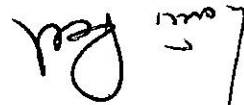
Reserves

The Directors and Trustees have reviewed the reserves of the Charitable Company in relation to current and future requirements and are happy that these it's stated Charitable objectives. The Charitable Company has Unrestricted Free Reserves of £57,123.(2022:£72,508) to continue to meet it's stated charitable objectives.

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 16 November 2023 and signed on behalf of the board of trustees by:



Mr. L.M.R. Fell
Trustee

Ellingham Community Trust
Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Ellingham Community Trust

Year ended 31 May 2023

I report to the trustees on my examination of the financial statements of Ellingham Community Trust ('the charity') for the year ended 31 May 2023.

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

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).

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.

Northumberland Accountants Limited
Independent Examiner

Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

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Ellingham Community Trust
Company Limited by Guarantee
Statement of Financial Position
31 May 2023

	Note	£	2023	£	2022
Current assets					
Debtors	15	12,122		15,195	
Cash at bank and in hand		57,180		72,823	
		<u>69,302</u>		<u>88,018</u>	
Creditors: amounts falling due within one year	16	955		955	
Net current assets				<u>87,063</u>	
Total assets less current liabilities				<u>87,063</u>	
Funds of the charity					
Restricted funds		11,224		14,555	
Unrestricted funds		57,123		72,508	
Total charity funds	17	<u>68,347</u>		<u>87,063</u>	

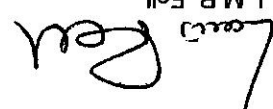
For the year ending 31 May 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

These financial statements were approved by the board of trustees and authorised for issue on 16 November 2023 and are signed on behalf of the board by:


 Mr. L.M.R. Fell
 Trustee

The notes on pages 9 to 15 form part of these financial statements.

Ellingham Community Trust
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 May 2023

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 Russell House, Greenwell Road, Alnwick, NE66 1HB.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 May 2023

3. Accounting policies (continued)

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- 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 is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

Ellingham Community Trust **Company Limited by Guarantee**

Notes to the Financial Statements (continued)

Year ended 31 May 2023

3. Accounting policies (continued)

Financial instruments (continued)

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

5. Donations and legacies

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
2022	2023	2022	2023	2022
£	£	£	£	£
45,919	51,273	45,919	51,273	45,919

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 May 2023

6. Charitable activities	Unrestricted Funds	2023	Unrestricted Funds	2022	
	£	£	£	£	
Sale of logs	3,864	3,864	2,800	2,800	
Investment income					
Bank interest	399	399	23	23	
Other income					
Unrestricted Funds	£	£	£	£	
Wandylaw Wind Farm reimbursement	2,344	2,344	2,145	2,145	
Expenditure on charitable activities by fund type					
9.	Unrestricted Funds	2023	Unrestricted Funds	2022	
	£	£	£	£	
Donations - Parish Magazine	1,235	1,235	1,235	1,235	
Donations - General	23,654	23,654	23,654	23,654	
Winter Fuel Scheme and Heat supplement	44,472	44,472	44,472	44,472	
Domestic Appliance Scheme	1,400	1,400	1,400	1,400	
Donations - Re School RHI Scheme	—	—	—	—	
Support costs	2,193	2,193	—	—	
Unrestricted Funds	72,954	72,954	3,331	3,332	
Restricted Funds	—	—	—	—	
Total Funds	72,954	72,954	3,331	3,332	
Donations - Parish Magazine	889	889	889	889	
Donations - General	766	766	766	766	
Winter Fuel Scheme and Heat supplement	32,382	32,382	32,382	32,382	
Domestic Appliance Scheme	2,000	2,000	—	—	
Donations - Re School RHI Scheme	—	—	—	—	
Support costs	893	893	—	—	
Unrestricted Funds	36,930	36,930	3,332	3,332	
Restricted Funds	—	—	—	—	
Total Funds	36,930	36,930	3,332	3,332	

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 May 2023

15. Debtors

Prepayments and accrued income	118	£	2023	2022
Loan to Ellingham School Scheme	9,995	£	2023	2022
Other debtors	2,009	£	2023	2022
	<u>12,122</u>			<u>15,195</u>

16. Creditors: amounts falling due within one year

Other creditors	955	£	2023	2022
	<u>955</u>			<u>955</u>

17. Analysis of charitable funds

Unrestricted funds	Unrestricted Fund	At 1 June 2022	£	72,508	Income	£	57,880	Expenditure	£	(73,265)	At 31 May 2023	£	57,123
		1 June 2021	£	58,856	Income	£	50,887	Expenditure	£	(37,235)	At 31 May 2022	£	72,508
	Restricted funds	At 1 June 2022	£	14,555	Income	£	—	Expenditure	£	(3,331)	At 31 May 2023	£	11,224
	Restricted Fund	1 June 2021	£	17,887	Income	£	—	Expenditure	£	(3,332)	At 31 May 2022	£	14,555

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 May 2023

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
Current assets	57,123	11,224	68,347
	£	£	£
	Unrestricted Funds	Restricted Funds	Total Funds
Current assets	72,508	14,555	87,063
	£	£	£

ELLINGHAM COMMUNITY TRUST

England & Wales - Charity number 1149186

Accounts

COMPANY REGISTRATION NUMBER: 08072008

CHARITY REGISTRATION NUMBER: 1149186

**Ellingham Community Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2022**

Ellingham Community Trust
Company Limited by Guarantee
Financial Statements
Year ended 31 May 2022

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Independent examiner's report to the trustees	6
Statement of financial activities (including income and expenditure account)	7
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Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 May 2022

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 May 2022.

Reference and administrative details

Registered charity name Ellingham Community Trust

Charity registration number 1149186

Company registration number 08072008

Principal office and registered office Russell House
Greenwell Road
Alnwick
NE66 1HB

The trustees

Mr. L.M.R. Fell
Mr. R Stuart
Mr. G.R. Unwin
MR D Milne
Cannon J R Glover
D Metcalfe

Independent examiner Northumberland Accountants Limited
Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

Structure, governance and management

The organisation is charitable company limited by guarantee, incorporated on 16th May 2012 and registered as a charity on 2nd October 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company Articles are known as members of the Management Committee.

All members of the Management Committee give their time voluntarily and receive no remuneration from the charity.

Trustees Induction and Training

Most trustees are already familiar with the practical work of the charity. Any, new trustees are invited and encouraged to attend short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates.

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Charitable Company objectives are specifically restricted to further such exclusively charitable purposes under the law of England and Wales as the Trustees in their discretion shall think fit. Community wide projects are preferred to grants to small groups or individuals.

Heritage, Culture and Local Environment

- protection and enhancement of local wildlife habitats
- preserving and promoting footpaths and walks
- enhancing areas around the village and hamlets in the Parish
- developing community activities and groups
- a newsletter to all Parishioners

Economy and Employment

- broadband speed to be improved
- contribution to support marketing and training for local businesses and in exceptional circumstances for some equipment

Education and Training

- youth opportunities and transport access to educational opportunities- resource centre/s

Housing

- providing leverage to support new housing to rent for local people
- the provision of contributions towards renewable energies for homes of businesses to reduce fuel costs and carbon emissions - supporting flood defences

Community Facilities and Services

- more public transport
- village hall improvements and more community activities
- village church improvements
- improvements to the village school for long term sustainability not funded by public funds

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

Achievements and performance

A review of the Trust Objectives was undertaken to ensure that the Trust remained relevant in providing appropriate and mutual support to the community. Careful consideration has been made in utilising the Trust fund. Requests and applications of funding from the community or individuals were supported in a timely manner, whilst all obligations imposed on the Trust by the Charities Commission, Companies House and HMRC were adhered to.

Activities

Following on from the previous years which saw the Trust supporting the local community during the Covid 19 pandemic, the Trust continued to financially support parishioners where needed. All applications for funding that have been supported were in line with the Trust's Objectives.

A small refresh of the Trust Objectives has been implemented. This was required to ensure that the Trust remains wholly supportive to the community it serves. It also allowed the Trust to expand on its 'Green' initiative thus providing encouragement and a conduit for the community to reduce its overall carbon footprint. As a result, the following has taken place:

The Domestic Appliance Scheme has been replaced with the Green Scheme which is designed to help parishioners with the cost of environmentally friendly purchases and encouraging fitness and health participation. This includes contribution to the cost of energy efficient white goods; appliance repair rather than replacement thus reducing landfill; electric/battery powered gardening equipment; carbon sequestration; and equipment for Fitness, Health and Wellbeing.

The Personal Development Scheme has been renamed the Training, Education and School Support Scheme (TESS) scheme. This scheme offers funds to support study, for full time education or a training course at a higher or further education establishment, this includes contribution of costs for uniform and education equipment.

In addition to the revised schemes, the Trust continued with the Solid Fuel Scheme. This scheme remained popular with the provision of renewable and hardwood logs, coal vouchers, and cash payments. Finally, the Trust has continued to support The Village Hall; Church of St Maurice, the Parish Magazine, community defibrillators and parish interactive speed signs.

It is requested that the support of all those individuals that assisted in the delivery the Trust Schemes be put on record. Without this solid support it would be a challenge to deliver to the wider community.

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2022

Financial review

The Charitable Company has recorded a surplus on the Unrestricted General Fund of £13,652,(2021 : £10,685)

Risk Review

The Directors and Trustees has assessed the major risks to which the Charitable Company is exposed and are satisfied that the systems are in place to mitigate exposure to the risks.

Reserves

The Directors and Trustees have reviewed the reserves of the Charitable Company in relation to current and future requirements and are happy that these it's stated Charitable objectives. The Charitable Company has Unrestricted Free Reserves of £72,508,(2021:£58,856) to continue to meet it's stated charitable objectives.

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 13 October 2022 and signed on behalf of the board of trustees by:



Mr. L.M.R. Fell
Trustee

Ellingham Community Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Ellingham Community Trust

Year ended 31 May 2022

I report to the trustees on my examination of the financial statements of Ellingham Community Trust ('the charity') for the year ended 31 May 2022.

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

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).

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.



Northumberland Accountants Limited
Independent Examiner

Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

13 October 2022

Ellingham Community Trust
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 May 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	45,919	—	45,919	44,607
Charitable activities	6	2,800	—	2,800	2,300
Investment income	7	23	—	23	37
Other income	8	2,145	—	2,145	1,365
Total income		<u>50,887</u>	<u>—</u>	<u>50,887</u>	<u>48,309</u>
Expenditure					
Expenditure on charitable activities	9,10	36,930	3,332	40,262	40,653
Other expenditure	11	305	—	305	303
Total expenditure		<u>37,235</u>	<u>3,332</u>	<u>40,567</u>	<u>40,956</u>
Net income and net movement in funds		<u>13,652</u>	<u>(3,332)</u>	<u>10,320</u>	<u>7,353</u>
Reconciliation of funds					
Total funds brought forward		58,856	17,887	76,743	69,390
Total funds carried forward		<u>72,508</u>	<u>14,555</u>	<u>87,063</u>	<u>76,743</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 9 to 15 form part of these financial statements.

Ellingham Community Trust
Company Limited by Guarantee
Statement of Financial Position

31 May 2022

	Note	2022 £	£	2021 £
Current assets				
Debtors	15	15,195		18,137
Cash at bank and in hand		<u>72,823</u>		<u>59,561</u>
		88,018		77,698
Creditors: amounts falling due within one year	16	<u>955</u>		<u>955</u>
Net current assets			<u>87,063</u>	<u>76,743</u>
Total assets less current liabilities			<u>87,063</u>	<u>76,743</u>
Funds of the charity				
Restricted funds			<u>14,555</u>	<u>17,887</u>
Unrestricted funds			<u>72,508</u>	<u>58,856</u>
Total charity funds	17		<u>87,063</u>	<u>76,743</u>

For the year ending 31 May 2022 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.

These financial statements were approved by the board of trustees and authorised for issue on 13 October 2022, and are signed on behalf of the board by:



Mr. L.M.R. Fell
Trustee

The notes on pages 9 to 15 form part of these financial statements.

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 May 2022

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 Russell House, Greenwell Road, Alnwick, NE66 1HB.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- 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 is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

Ellingham Community Trust
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donation	45,919	45,919	44,607	44,607

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

6. Charitable activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Sale of logs	<u>2,800</u>	<u>2,800</u>	<u>2,300</u>	<u>2,300</u>

7. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest	<u>23</u>	<u>23</u>	<u>37</u>	<u>37</u>

8. Other income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Wandylaw Wind Farm reimbursement	<u>2,145</u>	<u>2,145</u>	<u>1,365</u>	<u>1,365</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations - Parish Magazine	889	—	889
Donations - General	766	—	766
Winter Fuel Scheme	32,382	—	32,382
Personal Development Grants	—	—	—
Domestic Appliance Scheme	2,000	—	2,000
Development plan for church and village hall	—	—	—
Donations - Re School RHI Scheme	—	3,332	3,332
Support costs	893	—	893
	<u>36,930</u>	<u>3,332</u>	<u>40,262</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Donations - Parish Magazine	554	—	554
Donations - General	—	—	—
Winter Fuel Scheme	30,220	—	30,220
Personal Development Grants	1,049	—	1,049
Domestic Appliance Scheme	3,100	—	3,100
Development plan for church and village hall	1,500	—	1,500
Donations - Re School RHI Scheme	—	3,332	3,332
Support costs	898	—	898
	<u>37,321</u>	<u>3,332</u>	<u>40,653</u>

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Donations - Parish Magazine	889	—	889	554
Donations - General	766	—	766	—
Winter Fuel Scheme	32,382	—	32,382	30,220
Personal Development Grants	—	—	—	1,049
Domestic Appliance Scheme	2,000	—	2,000	3,100
Development plan for church and village hall	—	—	—	1,500
Donations - Re School RHI Scheme	3,332	—	3,332	3,332
Governance costs	—	893	893	898
	<u>39,369</u>	<u>893</u>	<u>40,262</u>	<u>40,653</u>

11. Other expenditure

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Insurance	<u>305</u>	<u>305</u>	<u>303</u>	<u>303</u>

12. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>955</u>	<u>955</u>

13. Staff costs

The average head count of employees during the year was Nil (2021: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff - Trustees	<u>6</u>	<u>6</u>

The total number of Trustees who are serving at the year end was 6.

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Trustee remuneration and expenses

All members of the Management Committee give their time voluntarily and receive no remuneration from the charity.

Ellingham Community Trust
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2022

15. Debtors

	2022	2021
	£	£
Prepayments and accrued income	114	114
Loan to Ellingham School Scheme	13,326	16,658
Other debtors	1,755	1,365
	<u>15,195</u>	<u>18,137</u>

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	955	955
	<u>955</u>	<u>955</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 June 2021	Income £	Expenditure £	At 31 May 2022
	£	£	£	£
Unrestricted Fund	<u>58,856</u>	<u>50,887</u>	<u>(37,235)</u>	<u>72,508</u>

	At 1 June 2020	Income £	Expenditure £	At 31 May 2021
	£	£	£	£
Unrestricted Fund	<u>48,171</u>	<u>48,309</u>	<u>(37,624)</u>	<u>58,856</u>

Restricted funds

	At 1 June 2021	Income £	Expenditure £	At 31 May 2022
	£	£	£	£
Restricted Fund	<u>17,887</u>	<u>—</u>	<u>(3,332)</u>	<u>14,555</u>

	At 1 June 2020	Income £	Expenditure £	At 31 May 2021
	£	£	£	£
Restricted Fund	<u>21,219</u>	<u>—</u>	<u>(3,332)</u>	<u>17,887</u>

Ellingham Community Trust
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*

Year ended 31 May 2022

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	<u>72,508</u>	<u>14,555</u>	<u>87,063</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	<u>58,856</u>	<u>17,887</u>	<u>76,743</u>

Accounts

COMPANY REGISTRATION NUMBER: 08072008

CHARITY REGISTRATION NUMBER: 1149186

**Ellingham Community Trust
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2021**

Ellingham Community Trust
Company Limited by Guarantee
Financial Statements
Year ended 31 May 2021

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Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 May 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 May 2021.

Reference and administrative details

Registered charity name Ellingham Community Trust

Charity registration number 1149186

Company registration number 08072008

Principal office and registered office Russell House
Greenwell Road
Alnwick
NE66 1HB

The trustees

Mr. L.M.R. Fell
Mr. R Stuart
Mr. G.R. Unwin
MR D Milne
Cannon J R Glover (Appointed 10 June 2020)
D Metcalfe (Appointed 11 June 2020)

Independent examiner Northumberland Accountants Limited
Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2021

Structure, governance and management

The organisation is charitable company limited by guarantee, incorporated on 16th May 2012 and registered as a charity on 2nd October 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company Articles are known as members of the Management Committee.

All members of the Management Committee give their time voluntarily and receive no remuneration from the charity.

Trustees Induction and Training

Most trustees are already familiar with the practical work of the charity. Any, new trustees are invited and encouraged to attend short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates.

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2021

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Charitable Company objectives are specifically restricted to further such exclusively charitable purposes under the law of England and Wales as the Trustees in their discretion shall think fit. Community wide projects are preferred to grants to small groups or individuals.

Heritage, Culture and Local Environment

- protection and enhancement of local wildlife habitats
- preserving and promoting footpaths and walks
- enhancing areas around the village and hamlets in the Parish
- developing community activities and groups
- a newsletter to all Parishioners

Economy and Employment

- broadband speed to be improved
- contribution to support marketing and training for local businesses and in exceptional circumstances for some equipment

Education and Training

- youth opportunities and transport access to educational opportunities- resource centre/s

Housing

- providing leverage to support new housing to rent for local people
- the provision of contributions towards renewable energies for homes of businesses to reduce fuel costs and carbon emissions - supporting flood defences

Community Facilities and Services

- more public transport
- village hall improvements and more community activities
- village church improvements
- improvements to the village school for long term sustainability not funded by public funds

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2021

Achievements and performance

The Trustees throughout the year have focused on the following objectives.

To act as guardians of the Trust's funds on behalf of the community ensuring that appropriate and proportionate care has been taken in the use of the funds, minimising the cost of running the Trust whilst ensuring that all obligations placed on the Trust by the Charities Commission, Companies House and HMRC are met in a compliant and timely manner. That wherever possible the maximum benefit was derived by the largest number of recipients within the Parish. That applications for assistance and financial support from groups and individuals were considered carefully and in a timely manner. That the Trust used its buying power to leverage the maximum benefit on behalf of the people of the Parish.

Activities

This year has again been a challenging time for the community. The continuing Covid 19 epidemic in 2020/21 has meant that restrictions on socialisation and travel were only relaxed towards the end of this financial year. The Trust recognised these ongoing difficulties for the community and continued to operate a centralised, coordinated mechanism for the communication of information relating to all aspects of the virus, including the provision of shopping, prescriptions etc for people who were isolated and without support. This has also proved to be an important and very useful medium for the distribution of important parish information and notices. In addition to this, the Trust continued to operate the Covid 19 Financial Support Scheme which provided up to £1000 for members of the community who could provide demonstrable evidence of financial hardship arising from the impact of the virus. This support was welcomed by parishioners and was taken up by a number of people within the Parish. The support scheme ran until August 2020, when it was judged that it had fulfilled its purpose.

The Trust also continued with the various schemes already in place: The Solid Fuel Scheme remains popular with the provision of renewable and hardwood logs, coal vouchers, and cash payments. These were delivered in time for Christmas 2020. The Trustees would like to place on record their thanks to the farmers and volunteers who helped with the administration, storage and distribution of the fuel.

The Domestic Appliance Scheme has continued to be popular with a range of applications for appliances approved by the Trust. The Personal Development Scheme has also received and approved a number of requests for personal development initiatives from members of the parish.

Finally, the Trust has continued to support a range of organisations within the community: The Village Hall, Church of St Maurice, the Parish Magazine and community defibrillators have all benefited from financial support by the Trust.

Ellingham Community Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2021

Financial review

The Charitable Company has recorded a surplus on the Unrestricted General Fund of £10,685, (2020 deficit of £4,466)

Risk Review

The Directors and Trustees has assessed the major risks to which the Charitable Company is exposed and are satisfied that the systems are in place to mitigate exposure to the risks.

Reserves

The Directors and Trustees have reviewed the reserves of the Charitable Company in relation to current and future requirements and are happy that these it's stated Charitable objectives. The Charitable Company has Unrestricted Free Reserves of £58,856, (2020: £48,171) to continue to meet it's stated charitable objectives.

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 8th October 2021 and signed on behalf of the board of trustees by:



Mr. L.M.R. Fell
Trustee

Ellingham Community Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Ellingham Community Trust

Year ended 31 May 2021

I report to the trustees on my examination of the financial statements of Ellingham Community Trust ('the charity') for the year ended 31 May 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

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).

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.



Northumberland Accountants Limited
Independent Examiner

Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

Ellingham Community Trust
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 May 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	45,972	—	45,972	43,988
Charitable activities	6	2,300	—	2,300	1,100
Investment income	7	37	—	37	149
Other income	8	—	—	—	1,201
Total income		48,309	—	48,309	46,438
Expenditure					
Expenditure on charitable activities	9,10	37,321	3,332	40,653	53,934
Other expenditure	11	303	—	303	302
Total expenditure		37,624	3,332	40,956	54,236
Net income/(expenditure) and net movement in funds		10,685	(3,332)	7,353	(7,798)
Reconciliation of funds					
Total funds brought forward		48,171	21,219	69,390	77,188
Total funds carried forward		58,856	17,887	76,743	69,390

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 9 to 15 form part of these financial statements.

Ellingham Community Trust

Company Limited by Guarantee

Statement of Financial Position

31 May 2021

	Note	2021 £	£	2020 £
Current assets				
Debtors	15	18,137		21,305
Cash at bank and in hand		59,561		49,040
		<u>77,698</u>		<u>70,345</u>
Creditors: amounts falling due within one year	16	<u>955</u>		<u>955</u>
Net current assets			<u>76,743</u>	<u>69,390</u>
Total assets less current liabilities			<u>76,743</u>	<u>69,390</u>
Funds of the charity				
Restricted funds			17,887	21,219
Unrestricted funds			<u>58,856</u>	<u>48,171</u>
Total charity funds	17		<u>76,743</u>	<u>69,390</u>

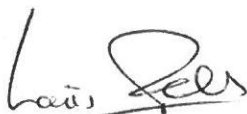
For the year ending 31 May 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

These financial statements were approved by the board of trustees and authorised for issue on 8th October 2021, and are signed on behalf of the board by:



Mr. L.M.R. Fell
Trustee

The notes on pages 9 to 15 form part of these financial statements.

Ellingham Community Trust
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 May 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 Russell House, Greenwell Road, Alnwick, NE66 1HB.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- 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 is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donation	<u>45,972</u>	<u>45,972</u>	<u>43,988</u>	<u>43,988</u>

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

6. Charitable activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Sale of logs	<u>2,300</u>	<u>2,300</u>	<u>1,100</u>	<u>1,100</u>

7. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest	<u>37</u>	<u>37</u>	<u>149</u>	<u>149</u>

8. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
RHI income	<u>-</u>	<u>-</u>	<u>1,201</u>	<u>1,201</u>

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 May 2021

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations - Parish Magazine	554	—	554
Winter Fuel Scheme	30,220	—	30,220
Defib Newham	—	—	—
Personal Development Grants	1,049	—	1,049
Church repairs	—	—	—
Domestic Appliance Scheme	3,100	—	3,100
Covid hardship	—	—	—
Development plan for church and village hall	1,500	—	1,500
Donations - Re School RHI Scheme	—	3,332	3,332
Support costs	898	—	898
	<u>37,321</u>	<u>3,332</u>	<u>40,653</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations - Parish Magazine	885	—	885
Winter Fuel Scheme	30,436	—	30,436
Defib Newham	1,846	—	1,846
Personal Development Grants	150	—	150
Church repairs	6,548	—	6,548
Domestic Appliance Scheme	3,674	—	3,674
Covid hardship	3,000	—	3,000
Development plan for church and village hall	3,000	—	3,000
Donations - Re School RHI Scheme	—	3,332	3,332
Support costs	1,063	—	1,063
	<u>50,602</u>	<u>3,332</u>	<u>53,934</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
	£	£	£	£
Donations - Parish Magazine	554	—	554	885
Winter Fuel Scheme	30,220	—	30,220	30,436
Defib Newham	—	—	—	1,846
Personal Development Grants	1,049	—	1,049	150
Church repairs	—	—	—	6,548
Domestic Appliance Scheme	3,100	—	3,100	3,674
Covid hardship	—	—	—	3,000
Development plan for church and village hall	1,500	—	1,500	3,000
Donations - Re School RHI Scheme	3,332	—	3,332	3,332
Governance costs	—	898	898	1,063
	<u>39,755</u>	<u>898</u>	<u>40,653</u>	<u>53,934</u>

Ellingham Community Trust
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 May 2021

11. Other expenditure

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2021	£	2020
Insurance	303	303	302	302

12. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	955	955

13. Staff costs

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

	2021	2020
	£	£

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

	2021	2020
	No.	No.
Number of staff - Trustees	6	5

The total number of Trustees who are serving at the year end was 5

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

14. Trustee remuneration and expenses

All members of the Management Committee give their time voluntarily and receive no remuneration from the charity.

15. Debtors

	2021	2020
	£	£
Prepayments and accrued income	114	114
Loan to Ellingham School Scheme	16,658	19,990
Other debtors	1,365	1,201
	<u>18,137</u>	<u>21,305</u>

16. Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	955	955

Ellingham Community Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

17. Analysis of charitable funds

Unrestricted funds

	At 1 June 2020	Income £	Expenditure £	At 31 May 2021 £
Unrestricted Fund	<u>48,171</u>	<u>48,309</u>	<u>(37,624)</u>	<u>58,856</u>

	At 1 June 2019	Income £	Expenditure £	At 31 May 2020 £
Unrestricted Fund	<u>52,637</u>	<u>46,438</u>	<u>(50,904)</u>	<u>48,171</u>

Restricted funds

	At 1 June 2020	Income £	Expenditure £	At 31 May 2021 £
Restricted Fund	<u>21,219</u>	<u>—</u>	<u>(3,332)</u>	<u>17,887</u>

	At 1 June 2019	Income £	Expenditure £	At 31 May 2020 £
Restricted Fund	<u>24,551</u>	<u>—</u>	<u>(3,332)</u>	<u>21,219</u>

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	<u>58,856</u>	<u>17,887</u>	<u>76,743</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	<u>48,171</u>	<u>21,219</u>	<u>69,390</u>