

REGISTERED COMPANY NUMBER: 08645262 (England and Wales)
REGISTERED CHARITY NUMBER: 1154886

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Onsite Building Trust

Onsite Building Trust

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for the Year Ended 31 March 2025

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Onsite Building Trust

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end and can be found on page 3.

OBJECTIVES AND ACTIVITIES

The charity's mission is to benefit the residents of Tees Valley by fostering community engagement, education, and social welfare. We achieve this by collaborating with residents, local authorities, and voluntary organisations to provide inclusive recreational and educational opportunities that improve quality of life.

In support of these objectives, the charity maintains and manages community centres, ensuring they remain vibrant hubs for activities that enrich the lives of local residents. Where appropriate, we also collaborate with statutory authorities to manage these spaces effectively.

ACHIEVEMENTS AND PERFORMANCE

The 2024/2025 financial year marked the charity's tenth full year of operation, another successful year in delivering meaningful support to our beneficiaries. While income fell slightly below budgetary projections, our community centres continued to provide a diverse range of life-enhancing social, educational, and recreational activities, empowering individuals to reach their full potential.

Like many organisations, we faced challenges. Rising energy costs continue to limit available funds for building improvements. However, the charity is making significant progress in resolving long-standing issues related to overcharges by the local authority for energy at two of our centres. We are actively working towards separating energy supplies, which will enable us to secure more favourable contracts and reduce operational costs in the long term.

Key milestones from the year include:

- **Gym Services:** Membership has stabilised at approximately 90 members, providing ongoing fitness opportunities for the community.
- **Soft Play Services:** Continues to support child development while generating a modest income stream for the charity.
- **Sustainability Initiatives:** Solar arrays installed at Ragworth and Elmwood have successfully reduced electricity costs and the charity's carbon footprint and further invest in renewables is planned for Stillington and Marsh House.
- **Funding & Infrastructure Improvements:** A funding application submitted into the *National Lottery Reaching Communities Fund* in 2024 was successful and the charity secure £171,840 to invest in essential building repairs at Stillington Village Hall, ensuring its long-term viability as a community resource.

Despite financial challenges, the charity has remained committed to keeping rents affordable for the vast majority of service users, ensuring continued accessibility and support for local residents.

FINANCIAL REVIEW

As reflected in the Statement of Financial Activities, the charity had net outgoing resources for the year of £58,338 (2024: net incoming resources of £66,156). The trustees consider that the cash-backed unrestricted funds broadly equivalent to three month 'core' annual expenditure across those funds would be sufficient to enable them to restructure or wind up the charity's affairs in an orderly manner.

This minimum level of cash-backed unrestricted funds is currently estimated at circa £135,000 which was surpassed by the unrestricted cash and bank balances at both 31 March 2024 and 31 March 2025. This position is carried forward into 2025/2026 and will be reviewed as the charity continues to develop its activities.

PLANS FOR FUTURE PERIODS

The focus on 'invest to save' initiatives will continue, as well as reducing energy costs and waste. The charity is seeking to install further solar panels at Elmwood and Marsh House. We will also continue to invest in growing our staff team, and providing them with new skills, to reduce dependence on external contractors and ensure that we have a well-motivated, multi-disciplinary team.

With one eye on the future, we are looking to continue to invest in the key areas of the centres that generate a positive customer experience including carpeting, decorating, and refurbishing toilets focus on areas of greatest need. We are also working with a number of partners to seek to obtain a PlayZone at the Grangefield site.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk Management

The management of health and safety for our staff and customers remained a high priority in 2023/2024. An annual review was undertaken with the findings considered by the Board. Health and safety is also considered by the charity's senior management team and at team meetings. Compliance is checked regularly and routinely in relation to fire safety, asbestos, electrical safety, gas safety and legionella, to ensure that all required certification is in place. Building inspections are carried out regularly by Centre Managers and senior staff alongside this process.

Onsite Building Trust

Report of the Trustees - continued
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
08645262 (England and Wales)

Registered Charity number
1154886

Registered office
Elmwood Centre
53 Darlington Road
Stockton-on-Tees
TS18 5EP

Trustees/Directors

G Lee
S Hosking
A J Campbell
U A Hanif
Mrs C Clark
D Basset
J Hadman

Managing Director
I Brown

Company Secretary
I Brown


Independent Examiner

J P Walters & Co
Chartered Accountants
67 Duke Street
Darlington
Co. Durham
DL3 7SD

Bankers

The Co-operative Bank
P.O.Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 26 June 2025 and signed on the board's behalf by:


.....S Hosking - Trustee

Onsite Building Trust

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds		Restricted funds		Total funds	
		2025	2024	2025	2024	2025	2024
		£	£	£	£	£	£
INCOME							
Grants, donations and legacies	3	8,055	-	97,345	20,000	105,400	20,000
Income from charitable activities	4	560,479	509,284	10,331	11,109	570,810	520,393
Other income	5	62,022	67,434	-	-	62,022	67,434
TOTAL INCOME		<u>630,556</u>	<u>576,718</u>	<u>107,676</u>	<u>31,109</u>	<u>738,232</u>	<u>607,827</u>
EXPENDITURE							
Charitable activities	6	683,667	616,559	112,903	57,424	796,570	673,983
TOTAL EXPENDITURE		<u>683,667</u>	<u>616,559</u>	<u>112,903</u>	<u>57,424</u>	<u>796,570</u>	<u>673,983</u>
Net (expenditure)/income for the year		(53,111)	(39,841)	(5,227)	(26,315)	(58,338)	(66,156)
Transfers between funds	16	-	-	-	(-)	-	-
Net movement in funds		(53,111)	(39,841)	(5,227)	(26,315)	(58,338)	(66,156)
RECONCILIATION OF FUNDS							
Total funds brought forward		794,040	833,881	25,039	51,354	819,079	885,235
TOTAL FUNDS CARRIED FORWARD		<u>740,929</u>	<u>794,040</u>	<u>19,812</u>	<u>25,039</u>	<u>760,741</u>	<u>819,079</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

Onsite Building Trust

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	13	372,798	16,474	389,272	383,876
CURRENT ASSETS					
Debtors	14	51,216	-	51,216	63,717
Cash at bank		<u>339,350</u>	<u>22,664</u>	<u>362,014</u>	<u>427,897</u>
Total		390,566	22,664	413,230	491,611
CREDITORS					
Amounts falling due within one year	15	(22,435)	(19,326)	(41,761)	(56,408)
NET CURRENT ASSETS		<u>368,131</u>	<u>3,338</u>	<u>371,469</u>	<u>435,203</u>
NET ASSETS		<u>740,929</u>	<u>19,812</u>	<u>760,741</u>	<u>819,079</u>
FUNDS	16				
Unrestricted funds				740,929	794,040
Restricted funds				<u>19,812</u>	<u>25,039</u>
TOTAL FUNDS				<u>760,741</u>	<u>819,079</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.


The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20.16.2025 and were signed on its behalf by:


S Hosking – Trustee


G Lee - Trustee

The notes form part of these financial statements

Onsite Building Trust

Cash Flow Statement

for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations		<u>(38,507)</u>	<u>(44,118)</u>
Net cash (outflow)/inflow from operating activities		<u>(-)</u>	<u>(44,118)</u>
Cash flows from investing activities			
Interest element		-	(-)
Purchase of tangible fixed assets		<u>(27,376)</u>	<u>(719)</u>
Net cash outflow from investing activities		<u>(-)</u>	<u>(719)</u>
Cash flows from financing activities			
Capital repayments – finance lease contracts		-	-
Net cash outflow from financing activities		-	-
Change in cash and cash equivalents in the reporting period		(65,883)	(44,837)
Cash and cash equivalents at the beginning of the reporting period		<u>427,897</u>	<u>472,734</u>
Cash and cash equivalents at the end of the reporting period		<u>362,014</u>	<u>427,897</u>

The notes form part of these financial statements

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(58,338)	(66,156)
Adjustments for:		
Depreciation charges	21,980	23,573
Interest element of finance lease payments	-	-
Decrease/(increase) in debtors	12,498	21,674
(Decrease)/increase in creditors	<u>(14,647)</u>	<u>(23,209)</u>
Net cash provided by operations	<u><u>(38,507)</u></u>	<u><u>(44,118)</u></u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.3.25 £	31.3.24 £
Notice deposits (less than 3 months)	-	-
Overdrafts included in bank loans and overdrafts falling due within one year	<u>-</u>	<u>-</u>
Total cash and cash equivalents	<u><u>-</u></u>	<u><u>-</u></u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Change in basis of accounting or to previous accounts

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

Income Recognition

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

(a) Grants and donations

Voluntary income received by way of grants and donations is included in the Statement of Financial Activities when receivable and only when the Charity has unconditional entitlement to the income;

(b) Donated assets, services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

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

Tangible fixed assets

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

Leasehold property	- Straight line over the term of the lease
Furniture, plant and equipment	- 15% reducing balance
Computer equipment	- 25% straight line
Caravan	- 15% reducing balance
Motor vehicles	- 25% reducing balance

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme for the benefit of its employees. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The charity is also part of a multi-employer defined benefit pension scheme, the Teesside Pension Fund, which is administered by Middlesbrough Borough Council. As the charity's contributions are set in relation to the current service period only and are not affected by any surplus or deficit in the scheme relating to past service of its own employees, the actual contributions paid are treated as the cost to the charity in the accounts.

Operating leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged against revenue on a straight-line basis over the period of the lease.

Trade debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and short-term highly liquid investments with original maturities of three months or less.

Trade and other creditors

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

2. COMPANY STATUS

Onsite Building Trust is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 4 of these financial statements. The nature of the charity's operations and principal activities are to advance education and the provision of facilities in the interests of social welfare for recreation and leisure time occupation.

3. DONATIONS AND LEGACIES

	Unrestricted funds		Restricted funds		Total funds	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
National Lottery Community Fund	-	-	97,345	20,000	97,345	20,000
Northern Impact	-	-	-	-	-	-
Business Growth Fund	-	-	-	-	-	-
Stockton Borough Council	8,055	-	-	-	8,055	-
	=====	=====	=====	=====	=====	=====
	8,055	-	97,345	20,000	105,400	20,000
	=====	=====	=====	=====	=====	=====

The charity benefits from the involvement and enthusiastic support of its volunteers. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds		Restricted funds		Total funds	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Room hire and lettings	560,479	509,284	10,331	11,109	570,810	520,393

5. OTHER INCOME

	Unrestricted funds		Restricted funds		Total funds	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Gym memberships	9,019	11,007	-	-	9,019	11,007
Parties and soft play	34,461	33,643	-	-	34,461	33,643
Cleaning services	6,132	14,156	-	-	6,132	14,156
Pitch hire	9,233	8,628	-	-	9,233	8,628
Miscellaneous income	848	-	-	-	848	-
Interest received	2,329	-	-	-	2,329	-
	62,022	67,434	-	-	62,022	67,434

6. CHARITABLE ACTIVITIES COSTS

	Notes	Unrestricted funds		Restricted funds		Total funds	
		2025	2024	2025	2024	2025	2024
		£	£	£	£	£	£
Salaries and wages		250,554	239,553	-	-	250,554	239,553
Social security costs		12,669	19,926	-	-	12,669	19,926
Pension contributions		22,157	20,347	-	-	22,157	20,347
Core overhead contributions		14,248	-	1,800	-	16,048	-
Gas		62,963	61,195	-	-	62,963	61,195
Electric		69,266	74,903	-	-	69,266	74,903
Rates and water		8,765	7,617	-	145	8,765	7,762
Maintenance contracts		17,141	17,706	-	-	17,141	17,706
Licences		3,661	2,262	-	-	3,661	2,262
Insurance		29,577	8,805	-	493	29,577	9,298
Printing, postage and stationery		180	403	-	-	180	403
Computer costs		1,060	-	-	-	1,060	-
Cleaning		6,523	27,942	2,279	2,583	8,802	30,525
Marketing and promotion		3,656	840	-	-	3,656	840
Staff travel		2,916	3,012	-	-	2,916	3,012
Volunteer and board expenses		194	338	-	-	194	338
Training		422	561	-	-	422	561
Repairs and renewals		93,751	51,205	89,813	42,013	183,564	93,218
Caravan site fees		-	-	7,787	9,671	7,787	9,671
Sundries		2,807	540	129	-	2,936	540
Bad debts		-	-	-	-	-	-
Loan interest		-	-	844	844	844	844
Depreciation		20,555	21,898	1,425	1,675	21,980	23,573
Support costs	7	55,452	53,249	-	-	55,452	53,249
Governance costs	8	5,150	4,257	8,826	-	13,976	4,257
		683,667	616,559	112,903	57,424	796,570	673,983

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. SUPPORT COSTS

	Basis of	31.3.25	31.3.24
	Apportionment	£	£
Wages and salaries	Staff role	50,121	49,621
Social security costs	Staff role	2,825	1,146
Pension contributions	Staff role	<u>2,506</u>	<u>2,482</u>
		<u>55,452</u>	<u>53,249</u>

8. GOVERNANCE COSTS

	31.3.25	31.3.24
	£	£
Accountancy	2,400	3,330
Legal and professional fees	<u>11,576</u>	<u>927</u>
	<u>13,976</u>	<u>4,257</u>

9. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Depreciation	21,980	23,573
Independent Examiner's fees:		
- External scrutiny	600	600
- Other services	<u>1,800</u>	<u>2,730</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to any trustee or to any person connected to them nor for the year ended 31 March 2025. No trustees were reimbursed any expenses (2024: Nil).

The charity has indemnity insurance on behalf of the trustees.

11. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	300,675	289,174
Social security costs	15,494	21,072
Pension contributions	<u>24,663</u>	<u>22,829</u>
	<u>340,832</u>	<u>333,075</u>

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

	31.3.25	31.3.24
Direct charitable staff	12	12
Administrative	<u>4</u>	<u>5</u>
	<u>16</u>	<u>17</u>

No employees received emoluments in excess of £60,000. The total employment benefits of key management personnel were £106,143.

Onsite Building Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

12. COMPANY STATUS

H M Revenue & Customs Charities Division have approved the charitable status of Onsite Building Trust and its income is therefore exempt from tax, under Sections 505 and 506 of the Taxes Act 1988, provided that it is applied for charitable purposes only.

13. TANGIBLE FIXED ASSETS

	Leasehold Property	Plant and Equipment	Computer Equipment	Caravan £	Motor vehicles £	Total £
COST						
At 1 April 2024	306,229	209,158	12,727	30,000	8,350	566,464
Additions	-	27,376	-	-	-	27,376
Disposals	-	-	-	-	-	-
At 31 March 2025	306,229	236,534	12,727	30,000	8,350	593,840
DEPRECIATION						
At 1 April 2024	17,675	127,260	12,048	20,503	5,102	182,588
Charge for the year	3,182	16,391	170	1,425	812	21,980
Eliminated on disposal	-	-	-	-	-	-
At 31 March 2025	20,857	143,651	12,218	21,928	5,914	204,568
NET BOOK VALUES						
At 31 March 2025	285,372	92,883	509	8,072	2,436	389,272
At 31 March 2024	288,554	81,898	679	9,497	3,248	383,876

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	50,835	47,080
Other debtors	381	2,190
Prepayments and accrued income	-	14,444
	<u>51,216</u>	<u>63,714</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors and accruals	17,269	20,754
Social security and other taxes	5,166	10,490
Other loans	<u>19,326</u>	<u>25,164</u>
	<u>41,761</u>	<u>56,408</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

16. MOVEMENT IN FUNDS

2025	At 1.4.24	Income £	Expenditure £	Transfers between Funds £	At 31.3.25 £
Unrestricted funds					
General	794,040	630,556	683,667	-	740,929
	-----	-----	-----	-----	-----
Restricted funds					
Stockton Borough Council	11,172	-	2,069	-	9,103
Caravan lettings	1,131	10,331	13,050	-	(1,588)
National Lottery	12,736	97,345	97,784	-	12,297
Northern Impact	-	-	-	-	-
Business Growth Fund	-	-	-	-	-
	-----	-----	-----	-----	-----
Total Restricted funds	25,039	107,676	112,903	-	19,812
	-----	-----	-----	-----	-----
Total Funds	819,079	738,232	796,570	-	760,741
	=====	=====	=====	=====	=====
2024	At 1.4.23	Income £	Expenditure £	Transfers between Funds £	At 31.3.24 £
Unrestricted funds					
General	833,881	576,718	616,559	-	794,040
	-----	-----	-----	-----	-----
Restricted funds					
Stockton Borough Council	11,172	-	-	-	11,172
Caravan lettings	5,504	11,109	15,482	-	1,131
Thirteen Housing	-	-	-	-	-
National Lottery	-	20,000	7,264	-	12,736
Northern Impact	12,850	-	12,850	-	-
Business Growth Fund	21,828	-	21,828	-	-
	-----	-----	-----	-----	-----
Total Restricted funds	51,354	31,109	57,424	-	25,039
	-----	-----	-----	-----	-----
Total Funds	885,235	607,827	673,983	-	819,079
	=====	=====	=====	=====	=====

Restricted funds:

Stockton Borough Council – the ownership of a caravan was transferred from Stockton Borough Council to the charity on 1 March 2017. The caravan must be used only for a project as set out in an agreement with Stockton Borough Council.

Caravan lettings income – income from the letting of the caravan which must be used in accordance with the terms of a Conditional Asset Transfer Agreement with Stockton Borough Council for a period of 10 years from 1 March 2017 until 28 February 2027.

Onsite Building Trust

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

Northern Impact – funding towards solar panels at Ragworth Community Centre.

Business Growth Fund – funding towards capital works at Grangefield Community Centre.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	31.3.25 £
Restricted funds	16,474	3,338	19,812
Unrestricted funds	372,798	368,131	740,929
	----- 389,272 =====	----- 371,469 =====	----- 760,741 =====

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

19. CONTROLLING PARTY

Throughout the period under review, the charity was under the control of the Board of Trustees.

20. PENSION SCHEME

The charity operates a defined contribution pension plan for its employees and is also part of a multi-employer defined benefit scheme, The Teesside Pension Fund, which is administered by Middlesbrough Borough Council. The pension costs charged in the financial statements represent the contributions payable by the charity in the year and amounted to £24,663 (2024: £22,829), of which £1,660 was outstanding at the year end (2024: £2,896).

Independent Examiner's Report to the Trustees of
Onsite Building Trust

Independent examiner's report to the trustees of Onsite Building Trustd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

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

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



J P Walters FCA
J P Walters & Co
Chartered Accountants
67 Duke Street
Darlington
Co. Durham
DL3 7SD

30/6/2025