

BENSHAM AND SALTWELL ALIVE



REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2024

Charity Number 1157255

BENSHAM AND SALTWELL ALIVE
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2024

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BENSHAM AND SALTWELL ALIVE

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2024

The trustees are pleased to present their annual report together with the financial statements of the charity for the period ended 31 March 2024 which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019).

1. Objectives and Activities

The objectives of the Charity are to develop the capacity and skills of the members of the socially and economically disadvantaged community of Bensham and Saltwell in Gateshead in such a way that they are better able to identify and help meet their needs and to participate more fully in society.

- Continued to support the work of local foods cooperatives.
- Continued to develop a community hub at 108 Rawling Road.

2. Achievements and Performance

The charity regularly reviews its objectives and performance. During the year to March 24, issues with the lease at 108 Rawling Road resulted in some funding opportunities having been declined or voluntarily returned to the funder. The charity continues to be financially stable, due to spending reducing in 23/24 and this has continued into 24/25.

3. Regards to Public Benefit

When exercising any powers or duties in the running of Bensham and Saltwell Alive, the Trustees have complied with their duty to have due regard to the guidance issued by the Charity Commission on public benefit.

4. Reference and administrative details of the charity, its trustees and advisors

Charity Name	Bensham and Saltwell Alive	
Registered Charity Number	1157255	
Operational address	108 Rawling Road Gateshead NE8 4QR	
Trustees	Robert Waugh Eileen McMaster Callum McPake Catherine Donovan Hugo Fearnley Philip Donovan	Chair Vice Chair Treasurer Appointed September 2023
Independent Examiner	Connected Voice Business Services Limited One Strawberry Lane Newcastle upon Tyne NE1 4BX	
Bankers	Lloyds Bank 25 Gresham Street London	

BENSHAM AND SALTWELL ALIVE

TRUSTEES ANNUAL REPORT

For the year ended 31 March 2024

5. Structure, Governance and Management

Governing documents

Bensham and Saltwell Alive is a Charitable Incorporated Organisation. (CIO), first registered on 30 May 2014, and has a constitution as its governing document.

Organisation

The Trustees meet monthly and deal with the administration of the charity encompassing the strategic vision, financial accountability and risk management.

Risk management

The Trustees have assessed the risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company and are satisfied that systems and procedures are in place to mitigate any risk.

Method of Recruitment of Trustees

The responsibilities of trustees are explained to potential new members who are invited to submit a written expression of interest. This contains a statement about their relevant skills and experience and reasons for wanting to be a trustee. The trustees consider the statement at a meeting of the board of trustees. The position of Chair and other officers is agreed by members.

Policies adopted for the induction and training of Trustees

Bensham and Saltwell Alive has adopted a range of appropriate policies to govern the conduct of its Trustees and any activities associated with the charity, e.g. Youth work sessions are carried out in accordance with Safeguarding procedures by qualified and DBS cleared staff employed by Creative Youth Opportunities.

The Secretary provides new trustees with the Charity Commission Welcome Pack and supplementary materials specific to role as officers, if appropriate. Trustees have one or more Trustee Development Sessions each year, led by an external facilitator.

6. Financial Review

Bensham and Saltwell Alive is primarily funded by grants. The total receipts for the year were £81,303 (2023: £79,777) of which £77,503 is restricted (2023: £52,000) and payments £78,042 (2023: £104,261) of which £74,494 is restricted (2023: £56,492).

The Statement of Receipts and Payments for the year ended 31 March 2024, shows a surplus of £3,261 (2023: deficit of £24,484) of which a surplus of £3,009 is restricted (2023: deficit of £8,204)

The Statement of Assets and Liabilities at 31 March 2024 shows total cash fund carried forward of £19,297 (2023: £16,036) of which £16,878 is restricted (2023: £13,869)

7. Statement of Trustee Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The charity trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 23.01.2025 and signed on their behalf by:

Callum McPake - Trustee and Treasurer.

BENSHAM AND SALTWELL ALIVE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2024

I report on the financial statements of Bensham and Saltwell Alive for the year ended 31 March 2024, which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charitable company's trade, customers, suppliers and wider economy. The trustees' view on the impact of COVID-19 is disclosed in the accounting

I 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.

Doug Maltman FMAAT
Fellow member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4 BX
Date: 23.01.2025

BENSHAM AND SALTWELL ALIVE**RECEIPTS AND PAYMENTS ACCOUNT**

For the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<u>Receipts</u>					
Donations and grants	3	3,800	77,503	81,303	79,777
Total income		<u>3,800</u>	<u>77,503</u>	<u>81,303</u>	<u>79,777</u>
<u>Payments</u>					
Charitable activities					
Operation of the charity	4	3,548	74,494	78,042	104,261
Total expenditure		<u>3,548</u>	<u>74,494</u>	<u>78,042</u>	<u>104,261</u>
Net income/(expenditure)		252	3,009	3,261	(24,484)
<u>Reconciliation of funds</u>					
Total funds brought forward		2,167	13,869	16,036	40,520
Total funds carried forward		<u>2,419</u>	<u>16,878</u>	<u>19,297</u>	<u>16,036</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 7 to 14 form an integral part of these accounts.

STATEMENT OF ASSETS AND LIABILITIES

As at 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Cash funds					
Cash at bank		2,404	16,878	19,282	15,962
Cash in hand		15	-	15	74
Total cash funds		2,419	16,878	19,297	16,036
Assets					
Gateshead Council - Corpus Christie		-	10,700	10,700	-
Total assets		-	10,700	10,700	-
Fixed assets					
Cinema equipment		533	-	533	533
Total assets		533	-	533	533
Liabilities					
Accountancy and independent examination				732	708
Grants to be refunded				10,705	-
Total liabilities				10,705	708

The notes on pages 7 to 14 form an integral part of these accounts.

These financial statements were approved by the Board on: 23.01.2025

and are signed on its behalf by: Callum McPake
Trustee

BENSHAM AND SALTWELL ALIVE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

1 Accounting Policies

The accounts have been prepared on the receipts and payments basis. An audit is not required by the charity's constitution and has not been requested by the trustees.

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

Bensham and Saltwell Alive meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £2,419 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

BENSHAM AND SALTWELL ALIVE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Liability

The charity has liabilities which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

BENSHAM AND SALTWELL ALIVE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

1 Accounting Policies

The accounts have been prepared on the receipts and payments basis. An audit is not required by the charity's constitution and has not been requested by the trustees.

2 Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. The Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

BENSHAM AND SALTWELL ALIVE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Analysis of receipts

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
3 Donations and grants				
Grants				
Gateshead Council - COVID 19	-	-	-	14,000
Gateshead Council - Public Health	-	-	-	12,000
Gateshead Council - Bensham Court Food CO-OP	-	10,500	10,500	15,500
Gateshead Council - Corpus Christie Food CO-OP	-	10,000	10,000	15,500
Gateshead Council	-	-	-	8,125
Gateshead Council - Local Community Fund	-	-	-	3,000
Northumbria Police and Crime Commissioner	-	2,000	2,000	5,000
Connected Voice - Cost of Living	-	-	-	4,000
Unison	-	-	-	200
Recovery College	-	-	-	247
Arnold Clarke Automotive	-	-	-	2,000
Awards for All	-	9,705	9,705	-
Lobley Hill Primary School	1,200	-	1,200	-
NTCA	1,600	-	1,600	-
HSF	500	-	500	-
Personal Hygiene Match Funding	500	-	500	-
Gateshead Council - Resilience and Growth	-	6,000	6,000	-
Access Reach Fund	-	14,901	14,901	-
Gateshead Council - 108 Rawlings Road	-	23,397	23,397	-
Tesco Community Fund	-	1,000	1,000	-
Other receipts				
Other income	-	-	-	205
	3,800	77,503	81,303	79,777

Income was £81,303 (2023: £79,777) of which £3,800 was unrestricted or designated (2023: £27,777) and £77,503 was restricted (2023: £52,000)

BENSHAM AND SALTWELL ALIVE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Analysis of payments on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
4 Charitable payments				
<u>Direct costs</u>				
Direct Project costs	1,218	35,751	36,969	80,063
Sundry Project costs	402	186	588	65
<u>Support costs</u>				
Premises	470	12,910	13,380	9,000
Premises - Building maintenance	-	3,576	3,576	3,603
Premises - Electricity	-	2,441	2,441	2,808
Premises - Gas	-	5,748	5,748	7,129
Premises - Waste Collections	-	264	264	308
Support costs	785	7,400	8,185	389
Support costs - IT software	173	-	173	236
Grant refunds:				
Northumbria PCC	-	2,000	2,000	-
HSF	-	3,510	3,510	-
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	-	708	708	660
Legal fees	500	-	500	-
	<u>3,548</u>	<u>74,494</u>	<u>78,042</u>	<u>104,261</u>

Expenditure on charitable activities was £78,042 (2023: £104,261) of which £3,548 was unrestricted or designated (2023: £47,769) and £74,494 was restricted (2023: £56,492)

5 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts	708	660
	<u>708</u>	<u>660</u>

There were no other fees paid to the examiner (2023: £nil).

6 Analysis of staff costs and the cost of key management personnel

The charity currently does not employ staff as it subcontracts the development of the charity to a consultant. No employee received remuneration above £60,000 (2023: nil).

The key management personnel of the charity, comprise the trustees and the charity manager. The total employee benefits of the key management personnel of the charity were £nil, (2022: £nil).

7 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

BENSHAM AND SALTWELL ALIVE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

As detailed in note 6, the charity does not employ staff and as a result subcontracts the development of the charity to a consultant. Consultancy is conducted through a firm operated by a trustee and their spouse. The total expenditure due to consulting is £nil (2023: £10,500) paid for the work carried out in the period. The rate that of which consultancy is charged is of non market activity for the firm, at a reduced rate of 35% of the actual rate chargeable. But is within the acceptable market activity of the wider market. All trustees are in agreement of this process to continue.

8 Corporation Taxation

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

9 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

10 Grant making

	2024 Total £	2023 Total £
Purpose for which grants made		
Brighton Avenue Project	-	500
Brighton Garden Project	-	650
Rachel Hamer	-	200
I&S Nelson	-	100
Bensham Garden	-	500
B M Keating	-	400
	-	2,350

11 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ended 31 March 2024

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	167	3,800	(3,548)	-	419
Designated funds					
Redundancy	2,000	-	-	-	2,000
Totals	2,167	3,800	(3,548)	-	2,419

BENSHAM AND SALTWELL ALIVE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated funds:	
Redundancy	Funds to cover potential loss of income.

Analysis of charitable funds

Analysis of movement in restricted funds

For the year ended 31 March 2024

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Meals at Home Project	2,688	-	(2,688)	-	-
108 Rawlings Road	5,665	23,397	(20,712)	-	8,350
Gateshead Council - Bensham Court Food CO-OP	-	10,500	(10,500)	-	-
Gateshead Council - Corpus Christie Food CO-OP	5,516	10,000	(21,303)	-	(5,787)
Northumbria Police and Crime Commissioner	-	2,000	(2,000)	-	-
Gateshead Council - Resilience and Growth	-	6,000	(4,331)	-	1,669
Access Reach Fund	-	14,901	(12,960)	-	1,941
Tesco Community Fund	-	1,000	-	-	1,000
Awards for All	-	9,705	-	-	9,705
Totals	13,869	77,503	(74,494)	-	16,878

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Meals at Home Project	Support for meals at home.
Gateshead Council - Bensham Court Food CO-OP	Bensham Court Food Coop.
108 Rawlings Road	Renovation of kitchen at 108 Rawlings Road.
Gateshead Council - Corpus Christie Food CO-OP	Corpus Christi Food Coop.
Northumbria Police and Crime Commissioner	Youth Work Sessions - RETURNED TO FUNDER.
Gateshead Council - Resilience and Growth	Funding to support community consultations.
Access Reach Fund	Held for Gateshead Active - Re-opening of Gateshead Leisure Centre.
Tesco Community Fund	Youth Work Sessions.
Awards for All	Health Project including mental health staffing.

Gateshead Council - Corpus Christie received £10,700 further funding in April 2024.

BENSHAM AND SALTWELL ALIVE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

12 Guarantee

There have been no guarantees given by the charity at 31 March 2024.

13 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2024.

14 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 30 May 2014 as a body corporate under part 11 of the Charities Act 2022.