WEST DENTON COMMUNITY CENTRE

England & Wales · Charity number 1157323

Details

Status	Registered
Legal form	Charitable company
Company number	08676991
Registered	2014-06-05
Register	View on the Charity Commission register

Contact

Address	West Denton Community Centre Hillhead Road Newcastle upon Tyne NE5 1DN
Phone	01912674242
Email	westdentoncommunitycentre@hotmail.com
Website	http://www.wdcc.communitybookings.co.uk/

Activities

Objects: 3. COMPANY OBJECTIVES3.1. THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED AND WHICH ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING (THE ?OBJECTS?):(A) TO FURTHER OR BENEFIT THE RESIDENTS OF WEST DENTON, NEWCASTLE UPON TYNE, AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. (B) IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.3.2. THE INCOME OF THE COMPANY, FROM WHEREVER DERIVED, SHALL BE APPLIED SOLELY IN PROMOTING THE ABOVE OBJECTS, AND NO DISTRIBUTIONS SHALL BE MADE TO ITS MEMBERS IN CASH OR OTHERWISE.

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Activities: WE OFFER A WIDE RANGE OF ACTIVITIES FOR ALL AGES. WE HAVE CREATED A COMMUNITY HUB, WHERE PEOPLE CAN COME AND SOCIALISE, KEEPFIT AND FEEL PART OF THEIR COMMUNITY. EVERYONE IS WELCOME IN OUR COMMUNITY CENTRE.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Newcastle Upon Tyne City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£89,342	£118,081	-	-
2024-09-30	£91,291	£94,659	-	-
2023-09-30	£65,725	£96,478	-	-
2022-09-30	£77,134	£60,589	-	-
2021-09-30	£92,604	£65,701	-	-
2020-09-30	£65,479	£37,910	-	-

Trustees

Name	Role	Appointed
DONNA CURRY	Chair	2014-03-17
JOLENE SMITH		2014-04-24
Janet Cannell		2019-10-01
Russell Leyland		2019-10-01

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WEST DENTON COMMUNITY CENTRE

England & Wales - Charity number 1157323

Accounts

Company registration number: 08676991

Charity registration number: 1157323

West Denton Community Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2025

Beechwood Accounting NE Ltd T/A AIMS
80 Beechwood Gdns
Gateshead
Tyne & Wear
NE11 0DA

West Denton Community Centre

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash Flows	9
Notes to the Financial Statements	10 to 20

West Denton Community Centre

Reference and Administrative Details

Chairman	Mrs Donna Curry
Charity Registration Number	1157323
Company Registration Number	08676991
	The charity is incorporated in England.
Registered Office	Hillhead Road West Denton Newcastle Tyne & Wear NE5 1DN
Independent Examiner	Beechwood Accounting NE Ltd T/A AIMS 80 Beechwood Gdns Gateshead Tyne & Wear NE11 0DA

West Denton Community Centre

Strategic Report for the Year Ended 30 September 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 September 2025, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 22 May 2026 and signed on its behalf by:

SIGNED SECURELY
Donna Curry
22/05/2026 at 11:12:44 AM UTC

.....
Mrs Donna Curry
Chairman and trustee

West Denton Community Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 September 2025.

Objectives and activities

Public benefit

Provide subsidised meeting rooms and facilites to to the local community.

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

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Donna Curry
	Janet Elizabeth Cannell
	Mr Russell Leyland
	Jolene Stewart
Chairman:	Mrs Donna Curry

Structure, governance and management
Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity’s policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity’s activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of trustees' responsibilities

The trustees (who are also the directors of West Denton Community Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these 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, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

West Denton Community Centre

Trustees' Report

Disclosure of information to auditor
Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 22 May 2026 and signed on its behalf by:

.....
Mrs Donna Curry
Chairman and trustee

West Denton Community Centre

Independent Examiner's Report to the trustees of West Denton Community Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 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

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 West Denton Community Centre 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.

.....
Keith Blackett

80 Beechwood Gdns
Gateshead
Tyne & Wear
NE11 0DA

22 May 2026

West Denton Community Centre

Statement of Financial Activities for the Year Ended 30 September 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Other trading activities	3	769	769
Other income	4	88,573	88,573
Total income		89,342	89,342
Expenditure on:			
Raising funds	5	(109,420)	(109,420)
Charitable activities	6	(8,661)	(8,661)
Total expenditure		(118,081)	(118,081)
Net expenditure		(28,739)	(28,739)
Net movement in funds		(28,739)	(28,739)
Reconciliation of funds			
Total funds brought forward		78,649	78,649
Total funds carried forward	15	49,910	49,910

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Other trading activities	3	553	553
Other income	4	90,738	90,738
Total income		91,291	91,291
Expenditure on:			
Raising funds	5	(85,783)	(85,783)
Charitable activities	6	(8,876)	(8,876)
Total expenditure		(94,659)	(94,659)
Net expenditure		(3,368)	(3,368)
Net movement in funds		(3,368)	(3,368)
Reconciliation of funds			
Total funds brought forward		82,017	82,017
Total funds carried forward	15	78,649	78,649

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 15.

West Denton Community Centre

(Registration number: 08676991)
Balance Sheet as at 30 September 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand	13	49,910	84,449
Creditors: Amounts falling due within one year		-	1
Total assets less current liabilities		49,910	84,450
Creditors: Amounts falling due after more than one year	14	-	(5,801)
Net assets		49,910	78,649
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		49,910	78,649
Total funds	15	49,910	78,649

For the financial year ending 30 September 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 22 May 2026 and signed on their behalf by:

SIGNED SECURELY
Donna Curry
22/05/2026 at 11:12:44 AM UTC

.....
Mrs Donna Curry
Chairman and trustee

West Denton Community Centre

Statement of Cash Flows for the Year Ended 30 September 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash expenditure		(28,739)	(3,368)
Working capital adjustments			
Increase/(decrease) in creditors		1	(1)
Net cash flows from operating activities		(28,738)	(3,369)
Cash flows from financing activities			
Repayment of loans and borrowings		(5,801)	(2,981)
Net decrease in cash and cash equivalents		(34,539)	(6,350)
Cash and cash equivalents at 1 October		84,449	90,799
Cash and cash equivalents at 30 September		49,910	84,449

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £4 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Hillhead Road
West Denton
Newcastle
Tyne & Wear
NE5 1DN

These financial statements were authorised for issue by the trustees on 22 May 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
West Denton Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	769	769
Total for 2025	769	769
Total for 2024	553	553

4 Other income

	Total funds £

5 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		1,067	1,067
Other direct costs of activities for generating funds		72,876	72,876
Total for 2025		73,943	73,943
Total for 2024		56,197	56,197

b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	7	783	783
Total for 2025		783	783

	Total costs £

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	7	8,661	8,661
Total for 2024		8,876	8,876

	Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £8,661 (2024 - £8,876) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Other fees paid to auditors	932	932
Legal fees	948	948
Other governance costs	6,781	6,781
Total for 2025	8,661	8,661
Total for 2024	8,876	8,876

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £

9 Trustees remuneration and expenses

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	34,694	29,586

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employees	3	3

No employee received emoluments of more than £60,000 during the year.

11 Auditors' remuneration

	2025 £	2024 £
Other fees to auditors		
The auditing of accounts of any associate of the charity	932	1,064

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	49,910	84,449

14 Creditors: amounts falling due after one year

	2025 £	2024 £
Bank loans	-	5,801

15 Funds

	Balance at 1 October 2024 £	Incoming resources £	Resources expended £	Balance at 30 September 2025 £
Unrestricted funds				
General	78,649	89,342	(118,081)	49,910

	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Balance at 30 September 2024 £
Unrestricted funds				
General	82,017	91,291	(94,659)	78,649

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 September 2025 £
Current assets	49,910	49,910

	Unrestricted funds General £	Total funds at 30 September 2024 £
Current assets	84,449	84,449
Current liabilities	1	1
Creditors over 1 year	(5,801)	(5,801)
Total net assets	78,649	78,649

17 Analysis of net funds

	At 1 October 2024 £	At 30 September 2025 £
Cash at bank and in hand	84,449	84,449
Net debt	84,449	84,449

	At 1 October 2023 £	At 30 September 2024 £
Cash at bank and in hand	90,799	90,799
Net debt	90,799	90,799

18 Related party transactions

West Denton Community Centre

Statement of Financial Activities by fund for the Year Ended 30 September 2025

Unrestricted Funds

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Other trading activities	769	553
Other income	88,573	90,738
Total income	89,342	91,291
Expenditure on:		
Raising funds	(109,420)	(85,783)
Charitable activities	(8,661)	(8,876)
Total expenditure	(118,081)	(94,659)
Net expenditure	(28,739)	(3,368)
Net movement in funds	(28,739)	(3,368)
Reconciliation of funds		
Total funds brought forward	78,649	82,017
Total funds carried forward	49,910	78,649

West Denton Community Centre

Detailed Statement of Financial Activities for the Year Ended 30 September 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Other trading activities (analysed below)	769	553
Other income (analysed below)	88,573	90,738
Total income	89,342	91,291
Expenditure on:		
Raising funds (analysed below)	(109,420)	(85,783)
Charitable activities (analysed below)	(8,661)	(8,876)
Total expenditure	(118,081)	(94,659)
Net expenditure	(28,739)	(3,368)
Net movement in funds	(28,739)	(3,368)
Reconciliation of funds		
Total funds brought forward	78,649	82,017
Total funds carried forward	49,910	78,649

West Denton Community Centre

Detailed Statement of Financial Activities for the Year Ended 30 September 2025

	Total 2025 £	Total 2024 £
Other trading activities		
Sales of purchased goods	769	553
	769	553
Other income		
Other income	88,573	90,738
	88,573	90,738
Raising funds		
Purchases	(692)	(1,204)
Wages and salaries	(34,694)	(29,586)
Staff training	(375)	-
Rates	(1,352)	(2,664)
Light, heat and power	(33,284)	(40,944)
Repairs and maintenance	(38,240)	(11,385)
Rent	(783)	-
	(109,420)	(85,783)
Charitable activities		
Telephone and fax	(1,944)	(1,353)
Computer software and maintenance costs	(2,802)	(2,347)
Printing, postage and stationery	(85)	(336)
Trade subscriptions	(128)	-
Cleaning	(1,401)	(1,443)
Accountancy fees	(932)	(1,064)
Legal and professional fees	(948)	(1,902)
Bank charges	(290)	(230)
Loan interest	(131)	(201)
	(8,661)	(8,876)

WEST DENTON COMMUNITY CENTRE

England & Wales - Charity number 1157323

Accounts

Company registration number: 08676991

Charity registration number: 1157323

West Denton Community Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2024

Beechwood Accounting NE Ltd T/A AIMS
80 Beechwood Gdns
Gateshead
Tyne & Wear
NE11 0DA

West Denton Community Centre

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash Flows	9
Notes to the Financial Statements	10 to 19

West Denton Community Centre

Reference and Administrative Details

Chairman	Mrs Donna Curry
Charity Registration Number	1157323
Company Registration Number	08676991
	The charity is incorporated in England.
Registered Office	Hillhead Road West Denton Newcastle Tyne & Wear NE5 1DN
Independent Examiner	Beechwood Accounting NE Ltd T/A AIMS 80 Beechwood Gdns Gateshead Tyne & Wear NE11 0DA

West Denton Community Centre

Strategic Report for the Year Ended 30 September 2024

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 September 2024, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 15 May 2025 and signed on its behalf by:

.....
Mrs Donna Curry
Chairman and trustee

West Denton Community Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 September 2024.

Objectives and activities

Public benefit

Provide subsidised meeting rooms and facilites to to the local community.

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

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Donna Curry
	Janet Elizabeth Cannell
	Mr Russell Leyland
	Jolene Stewart
Chairman:	Mrs Donna Curry

Structure, governance and management
Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of trustees' responsibilities

The trustees (who are also the directors of West Denton Community Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these 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, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

West Denton Community Centre

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 15 May 2025 and signed on its behalf by:

SIGNED SECURELY
Donna Curry
21/05/2025 at 2:10:11 PM UTC

.....
Mrs Donna Curry
Chairman and trustee

West Denton Community Centre

Independent Examiner's Report to the trustees of West Denton Community Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

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

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 West Denton Community Centre 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.

.....
Keith Blackett

80 Beechwood Gdns
Gateshead
Tyne & Wear
NE11 0DA

15 May 2025

West Denton Community Centre

Statement of Financial Activities for the Year Ended 30 September 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Other trading activities	3	553	553
Other income	4	90,738	90,738
Total income		91,291	91,291
Expenditure on:			
Raising funds	5	(85,783)	(85,783)
Charitable activities	6	(8,876)	(8,876)
Total expenditure		(94,659)	(94,659)
Net expenditure		(3,368)	(3,368)
Net movement in funds		(3,368)	(3,368)
Reconciliation of funds			
Total funds brought forward		82,017	82,017
Total funds carried forward	16	78,649	78,649

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Other trading activities	3	999	999
Other income	4	64,726	64,726
Total income		65,725	65,725
Expenditure on:			
Raising funds	5	(85,489)	(85,489)
Charitable activities	6	(10,989)	(10,989)
Total expenditure		(96,478)	(96,478)
Net expenditure		(30,753)	(30,753)
Net movement in funds		(30,753)	(30,753)
Reconciliation of funds			
Total funds brought forward		112,770	112,770
Total funds carried forward	16	82,017	82,017

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 16.

West Denton Community Centre

(Registration number: 08676991)
Balance Sheet as at 30 September 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	14	84,449	90,799
Creditors: Amounts falling due within one year		1	-
Total assets less current liabilities		84,450	90,799
Creditors: Amounts falling due after more than one year	15	(5,801)	(8,782)
Net assets		78,649	82,017
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		78,649	82,017
Total funds	16	78,649	82,017

For the financial year ending 30 September 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 15 May 2025 and signed on their behalf by:

.....
Mrs Donna Curry
Chairman and trustee

West Denton Community Centre

Statement of Cash Flows for the Year Ended 30 September 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash expenditure		(3,368)	(30,753)
Working capital adjustments			
Decrease in creditors		(1)	(1)
Net cash flows from operating activities		(3,369)	(30,754)
Cash flows from financing activities			
Repayment of loans and borrowings		(2,981)	(3,118)
Net decrease in cash and cash equivalents		(6,350)	(33,872)
Cash and cash equivalents at 1 October		90,799	124,671
Cash and cash equivalents at 30 September		84,449	90,799

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £4 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Hillhead Road
West Denton
Newcastle
Tyne & Wear
NE5 1DN

These financial statements were authorised for issue by the trustees on 15 May 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
West Denton Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	553	553
Total for 2024	553	553
Total for 2023	999	999

4 Other income

	Total funds £

5 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		1,204	1,204
Other direct costs of activities for generating funds		54,993	54,993
Total for 2024		56,197	56,197
Total for 2023		59,853	59,853

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	7	8,876	8,876
Total for 2023		10,989	10,989

	Total costs £

	Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £8,876 (2023 - £10,989) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Other fees paid to auditors	1,064	1,064
Legal fees	1,902	1,902
Other governance costs	5,910	5,910
Total for 2024	8,876	8,876
Total for 2023	10,989	10,989

8 Government grants

£4000 local government grant provided for support during COVID pandemic.
The amount of grants recognised in the financial statements was £- (2023 - £-).

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £

10 Trustees remuneration and expenses

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	29,586	25,636

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Employees	3	3

No employee received emoluments of more than £60,000 during the year.

12 Auditors' remuneration

	2024 £	2023 £
Other fees to auditors		
The auditing of accounts of any associate of the charity	1,064	980

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	84,449	90,799

15 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank loans	5,801	8,782

16 Funds

	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Balance at 30 September 2024 £
Unrestricted funds				
General	82,017	91,291	(94,659)	78,649

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Balance at 30 September 2023 £
Unrestricted funds				
General	112,770	65,725	(96,478)	82,017

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 September 2024 £
Current assets	84,449	84,449
Current liabilities	1	1
Creditors over 1 year	(5,801)	(5,801)
Total net assets	78,649	78,649

	Unrestricted funds General £	Total funds at 30 September 2023 £
Current assets	90,799	90,799
Creditors over 1 year	(8,782)	(8,782)
Total net assets	82,017	82,017

18 Analysis of net funds

	At 1 October 2023 £	At 30 September 2024 £
Cash at bank and in hand	90,799	90,799
Net debt	90,799	90,799

	At 1 October 2022 £	At 30 September 2023 £
Cash at bank and in hand	124,671	124,671
Net debt	124,671	124,671

19 Related party transactions

West Denton Community Centre

Statement of Financial Activities by fund for the Year Ended 30 September 2024

Unrestricted Funds

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Other trading activities	553	999
Other income	90,738	64,726
Total income	91,291	65,725
Expenditure on:		
Raising funds	(85,783)	(85,489)
Charitable activities	(8,876)	(10,989)
Total expenditure	(94,659)	(96,478)
Net expenditure	(3,368)	(30,753)
Net movement in funds	(3,368)	(30,753)
Reconciliation of funds		
Total funds brought forward	82,017	112,770
Total funds carried forward	78,649	82,017

West Denton Community Centre

Detailed Statement of Financial Activities for the Year Ended 30 September 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Other trading activities (analysed below)	553	999
Other income (analysed below)	90,738	64,726
Total income	91,291	65,725
Expenditure on:		
Raising funds (analysed below)	(85,783)	(85,489)
Charitable activities (analysed below)	(8,876)	(10,989)
Total expenditure	(94,659)	(96,478)
Net expenditure	(3,368)	(30,753)
Net movement in funds	(3,368)	(30,753)
Reconciliation of funds		
Total funds brought forward	82,017	112,770
Total funds carried forward	78,649	82,017

West Denton Community Centre

Detailed Statement of Financial Activities for the Year Ended 30 September 2024

	Total 2024 £	Total 2023 £
Other trading activities		
Sales of purchased goods	553	999
	553	999
Other income		
Other income	90,738	64,726
	90,738	64,726
Raising funds		
Purchases	(1,204)	(3,675)
Wages and salaries	(29,586)	(25,636)
Staff training	-	(900)
Rates	(2,664)	(1,082)
Light, heat and power	(40,944)	(27,912)
Repairs and maintenance	(11,385)	(26,284)
	(85,783)	(85,489)
Charitable activities		
Telephone and fax	(1,353)	(2,484)
Computer software and maintenance costs	(2,347)	(3,073)
Printing, postage and stationery	(336)	(398)
Trade subscriptions	-	(35)
Cleaning	(1,443)	(3,755)
Accountancy fees	(1,064)	(980)
Legal and professional fees	(1,902)	-
Bank charges	(230)	(264)
Loan interest	(201)	-
	(8,876)	(10,989)

WEST DENTON COMMUNITY CENTRE

England & Wales - Charity number 1157323

Accounts

Company registration number: 08676991

Charity registration number: 1157323

West Denton Community Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2023

Beechwood Accounting NE Ltd T/A AIMS
80 Beechwood Gdns
Gateshead
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NE11 0DA

West Denton Community Centre

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash Flows	9
Notes to the Financial Statements	10 to 19

West Denton Community Centre

Reference and Administrative Details

Chairman	Mrs Donna Curry
Charity Registration Number	1157323
Company Registration Number	08676991
	The charity is incorporated in England.
Registered Office	Hillhead Road West Denton Newcastle Tyne & Wear NE5 1DN
Independent Examiner	Beechwood Accounting NE Ltd T/A AIMS 80 Beechwood Gdns Gateshead Tyne & Wear NE11 0DA

West Denton Community Centre

Strategic Report for the Year Ended 30 September 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 September 2023, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 1 May 2024 and signed on its behalf by:

SIGNED SECURELY
Donna Curry
01/05/2024 at 3:27:28 PM UTC

.....
Mrs Donna Curry
Chairman and trustee

West Denton Community Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 September 2023.

Objectives and activities

Public benefit

Provide subsidised meeting rooms and facilites to to the local community.

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

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Donna Curry
	Janet Elizabeth Cannell
	Mr Russell Leyland
	Jolene Stewart
Chairman:	Mrs Donna Curry

Structure, governance and management
Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of trustees' responsibilities

The trustees (who are also the directors of West Denton Community Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these 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, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

West Denton Community Centre

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 1 May 2024 and signed on its behalf by:

SIGNED SECURELY
Donna Curry
01/05/2024 at 3:27:28 PM UTC

.....
Mrs Donna Curry
Chairman and trustee

West Denton Community Centre

Independent Examiner's Report to the trustees of West Denton Community Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

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

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 West Denton Community Centre 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.

Keith Blackett

.....
Keith Blackett

80 Beechwood Gdns
Gateshead
Tyne & Wear
NE11 0DA

1 May 2024

West Denton Community Centre

Statement of Financial Activities for the Year Ended 30 September 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Other trading activities	3	999	999
Other income	4	64,726	64,726
Total income		65,725	65,725
Expenditure on:			
Raising funds	5	(85,489)	(85,489)
Charitable activities	6	(10,989)	(10,989)
Total expenditure		(96,478)	(96,478)
Net expenditure		(30,753)	(30,753)
Net movement in funds		(30,753)	(30,753)
Reconciliation of funds			
Total funds brought forward		112,770	112,770
Total funds carried forward	17	82,017	82,017

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Other trading activities	3	2,030	2,030
Other income	4	75,104	75,104
Total income		77,134	77,134
Expenditure on:			
Raising funds	5	(54,456)	(54,456)
Charitable activities	6	(6,133)	(6,133)
Total expenditure		(60,589)	(60,589)
Net income		16,545	16,545
Net movement in funds		16,545	16,545
Reconciliation of funds			
Total funds brought forward		96,225	96,225
Total funds carried forward	17	112,770	112,770

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 17.

West Denton Community Centre

(Registration number: 08676991)
Balance Sheet as at 30 September 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	14	90,799	124,671
Creditors: Amounts falling due within one year	15	-	(2,801)
Total assets less current liabilities		90,799	121,870
Creditors: Amounts falling due after more than one year	16	(8,782)	(9,100)
Net assets		82,017	112,770
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		82,017	112,770
Total funds	17	82,017	112,770

For the financial year ending 30 September 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 1 May 2024 and signed on their behalf by:

SIGNED SECURELY
Donna Curry
01/05/2024 at 3:27:28 PM UTC

.....
Mrs Donna Curry
Chairman and trustee

West Denton Community Centre

Statement of Cash Flows for the Year Ended 30 September 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash (expenditure)/income		(30,753)	16,545
Working capital adjustments			
Decrease in creditors	15	(1)	(600)
Net cash flows from operating activities		(30,754)	15,945
Cash flows from financing activities			
Repayment of loans and borrowings	15	(3,118)	(2,100)
Net (decrease)/increase in cash and cash equivalents		(33,872)	13,845
Cash and cash equivalents at 1 October		124,671	110,826
Cash and cash equivalents at 30 September		90,799	124,671

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £4 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Hillhead Road
West Denton
Newcastle
Tyne & Wear
NE5 1DN

These financial statements were authorised for issue by the trustees on 1 May 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

West Denton Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	999	999
Total for 2023	999	999
Total for 2022	2,030	2,030

4 Other income

	Total funds £

5 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		4,575	4,575
Other direct costs of activities for generating funds		55,278	55,278
Total for 2023		59,853	59,853
Total for 2022		30,512	30,512

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	7	10,989	10,989
Total for 2022		6,133	6,133

In addition to the expenditure analysed above, there are also governance costs of £10,989 (2022 - £6,133) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Other fees paid to auditors	980	980
Other governance costs	10,009	10,009
Total for 2023	10,989	10,989
Total for 2022	6,133	6,133

8 Government grants

£4000 local government grant provided for support during COVID pandemic.
The amount of grants recognised in the financial statements was £- (2022 - £4,000).

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £

10 Trustees remuneration and expenses

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	25,636	23,944

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Employees	3	3

No employee received emoluments of more than £60,000 during the year.

12 Auditors' remuneration

	2023 £	2022 £
Other fees to auditors		
Audit-related assurance services	980	513

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	90,799	124,671

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans	-	2,800
Other creditors	-	1
	-	2,801

16 Creditors: amounts falling due after one year

	2023 £	2022 £
Bank loans	8,782	9,100

17 Funds

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Balance at 30 September 2023 £
Unrestricted funds				
General	112,770	65,725	(96,478)	82,017

	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Balance at 30 September 2022 £
Unrestricted funds				
General	96,225	77,134	(60,589)	112,770

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 September 2023 £
Current assets	90,799	90,799
Creditors over 1 year	(8,782)	(8,782)
Total net assets	82,017	82,017

	Unrestricted funds General £	Total funds at 30 September 2022 £
Current assets	124,671	124,671
Current liabilities	(2,801)	(2,801)
Creditors over 1 year	(9,100)	(9,100)
Total net assets	112,770	112,770

19 Analysis of net funds

	At 1 October 2022 £	At 30 September 2023 £
Cash at bank and in hand	124,671	124,671
Net debt	124,671	124,671

	At 1 October 2021 £	At 30 September 2022 £
Cash at bank and in hand	110,826	110,826
Net debt	110,826	110,826

20 Related party transactions

West Denton Community Centre

Statement of Financial Activities by fund for the Year Ended 30 September 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Other trading activities	999	2,030
Other income	64,726	75,104
Total income	65,725	77,134
Expenditure on:		
Raising funds	(85,489)	(54,456)
Charitable activities	(10,989)	(6,133)
Total expenditure	(96,478)	(60,589)
Net (expenditure)/income	(30,753)	16,545
Net movement in funds	(30,753)	16,545
Reconciliation of funds		
Total funds brought forward	112,770	96,225
Total funds carried forward	82,017	112,770

West Denton Community Centre

Detailed Statement of Financial Activities for the Year Ended 30 September 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Other trading activities (analysed below)	999	2,030
Other income (analysed below)	64,726	75,104
Total income	65,725	77,134
Expenditure on:		
Raising funds (analysed below)	(85,489)	(54,456)
Charitable activities (analysed below)	(10,989)	(6,133)
Total expenditure	(96,478)	(60,589)
Net (expenditure)/income	(30,753)	16,545
Net movement in funds	(30,753)	16,545
Reconciliation of funds		
Total funds brought forward	112,770	96,225
Total funds carried forward	82,017	112,770

West Denton Community Centre

Detailed Statement of Financial Activities for the Year Ended 30 September 2023

	Total 2023 £	Total 2022 £
Other trading activities		
Sales of purchased goods	999	2,030
	999	2,030
Other income		
Other income	64,726	75,104
	64,726	75,104
Raising funds		
Purchases	(3,675)	(2,557)
Wages and salaries	(25,636)	(23,944)
Staff training	(900)	(260)
Rates	(1,082)	(199)
Light, heat and power	(27,912)	(15,123)
Insurance	-	(856)
Repairs and maintenance	(26,284)	(11,517)
	(85,489)	(54,456)
Charitable activities		
Telephone and fax	(2,484)	(1,581)
Computer software and maintenance costs	(3,073)	(1,641)
Printing, postage and stationery	(398)	(169)
Trade subscriptions	(35)	-
Cleaning	(3,755)	(1,800)
Accountancy fees	(980)	(513)
Legal and professional fees	-	(35)
Bank charges	(264)	(258)
Loan interest	-	(136)
	(10,989)	(6,133)

WEST DENTON COMMUNITY CENTRE

England & Wales - Charity number 1157323

Accounts

Company registration number: 08676991
Charity registration number: 1157323

West Denton Community Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2022

Beechwood Accounting NE Ltd T/A AIMS
80 Beechwood Gdns
Gateshead
Tyne & Wear
NE11 0DA

West Denton Community Centre

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Statement of Cash Flows	8
Notes to the Financial Statements	9 to 18

West Denton Community Centre

Reference and Administrative Details

Chairman	Mrs Donna Curry
Charity Registration Number	1157323
Company Registration Number	08676991
	The charity is incorporated in England.
Registered Office	Hillhead Road West Denton Newcastle Tyne & Wear NE5 1DN
Independent Examiner	Beechwood Accounting NE Ltd T/A AIMS 80 Beechwood Gdns Gateshead Tyne & Wear NE11 0DA
Accountants	Beechwood Accounting NE Ltd T/A AIMS 80 Beechwood Gdns Gateshead Tyne & Wear NE11 0DA

West Denton Community Centre

Strategic Report for the Year Ended 30 September 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 September 2022, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 2 May 2023 and signed on its behalf by:

.....
Mrs Donna Curry
Chairman and trustee

West Denton Community Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2022.

Objectives and activities

Public benefit

Provide subsidised meeting rooms and facilites to to the local community.

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

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Donna Curry
	Janet Elizabeth Cannell
	Mr Russell Leyland
	Jolene Stewart
Chairman:	Mrs Donna Curry

Structure, governance and management
Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of trustees' responsibilities

The trustees (who are also the directors of West Denton Community Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

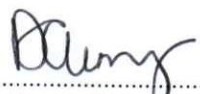
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these 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, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 2 May 2023 and signed on its behalf by:



.....

Mrs Donna Curry
Chairman and trustee

West Denton Community Centre

Independent Examiner's Report to the trustees of West Denton Community Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

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').

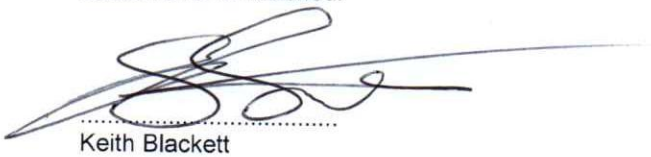
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

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 West Denton Community Centre 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.



.....

Keith Blackett

80 Beechwood Gdns
Gateshead
Tyne & Wear
NE11 0DA

2 May 2023

West Denton Community Centre

Statement of Financial Activities for the Year Ended 30 September 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Other trading activities	3	2,030	2,030
Other income	4	75,104	75,104
Total income		77,134	77,134
Expenditure on:			
Raising funds	5	(54,456)	(54,456)
Charitable activities	6	(6,133)	(6,133)
Total expenditure		(60,589)	(60,589)
Net income		16,545	16,545
Net movement in funds		16,545	16,545
Reconciliation of funds			
Total funds brought forward		96,225	96,225
Total funds carried forward	17	112,770	112,770

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Other trading activities	3	412	412
Other income	4	92,192	92,192
Total income		92,604	92,604
Expenditure on:			
Raising funds	5	(60,796)	(60,796)
Charitable activities	6	(4,905)	(4,905)
Total expenditure		(65,701)	(65,701)
Net income		26,903	26,903
Net movement in funds		26,903	26,903
Reconciliation of funds			
Total funds brought forward		69,322	69,322
Total funds carried forward	17	96,225	96,225

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 17.

The notes on pages 9 to 18 form an integral part of these financial statements.

West Denton Community Centre

(Registration number: 08676991)
Balance Sheet as at 30 September 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand	14	124,671	110,826
Creditors: Amounts falling due within one year	15	(2,801)	(601)
Total assets less current liabilities		121,870	110,225
Creditors: Amounts falling due after more than one year	16	(9,100)	(14,000)
Net assets		112,770	96,225
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		112,770	96,225
Total funds	17	112,770	96,225

For the financial year ending 30 September 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on 2 May 2023 and signed on their behalf by:

.....
Mrs Donna Curry
Chairman and trustee

West Denton Community Centre

Statement of Cash Flows for the Year Ended 30 September 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		16,545	26,903
Working capital adjustments			
(Decrease)/increase in creditors	15	(600)	3
Net cash flows from operating activities		15,945	26,906
Cash flows from financing activities			
Repayment of loans and borrowings	15	(2,100)	-
Net increase in cash and cash equivalents		13,845	26,906
Cash and cash equivalents at 1 October		110,826	83,920
Cash and cash equivalents at 30 September		124,671	110,826

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 9 to 18 form an integral part of these financial statements.

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £4 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Hillhead Road
West Denton
Newcastle
Tyne & Wear
NE5 1DN

These financial statements were authorised for issue by the trustees on 2 May 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

West Denton Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants
COVID Grants received - £4000

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	2,030	2,030
Total for 2022	2,030	2,030
Total for 2021	412	412

4 Other income

	Total funds £

5 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		2,817	2,817
Other direct costs of activities for generating funds		27,695	27,695
Total for 2022		30,512	30,512
Total for 2021		40,823	40,823

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	7	6,133	6,133
Total for 2021		4,905	4,905

	Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £6,133 (2021 - £4,905) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees	513	513
Other fees paid to auditors	35	35
Legal fees	5,585	5,585
Other governance costs	6,133	6,133
Total for 2022	4,905	4,905
Total for 2021		

8 Government grants

£4000 local government grant provided for support during COVID pandemic.
The amount of grants recognised in the financial statements was £4,000 (2021 - £40,366).

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £

10 Trustees remuneration and expenses

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	23,944	19,973

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Employees	3	3

No employee received emoluments of more than £60,000 during the year.

12 Auditors' remuneration

	2022 £	2021 £
Other fees to auditors		
Audit-related assurance services	513	600

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	124,671	110,826

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans	2,800	-
Other creditors	1	1
Accruals	-	600
	2,801	601

16 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans	9,100	14,000

17 Funds

	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Balance at 30 September 2022 £
Unrestricted funds				
General	96,225	77,134	(60,589)	112,770

	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Balance at 30 September 2021 £
Unrestricted funds				
General	69,322	92,604	(65,701)	96,225

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 September 2022 £
Current assets	124,671	124,671
Current liabilities	(2,801)	(2,801)
Creditors over 1 year	(9,100)	(9,100)
Total net assets	112,770	112,770

	Unrestricted funds General £	Total funds at 30 September 2021 £
Current assets	110,826	110,826
Current liabilities	(601)	(601)
Creditors over 1 year	(14,000)	(14,000)
Total net assets	96,225	96,225

19 Analysis of net funds

	At 1 October 2021 £	At 30 September 2022 £
Cash at bank and in hand	110,826	110,826
Net debt	110,826	110,826

	At 1 October 2020 £	At 30 September 2021 £
Cash at bank and in hand	83,920	83,920
Net debt	83,920	83,920

West Denton Community Centre

Statement of Financial Activities by fund for the Year Ended 30 September 2022

Unrestricted Funds

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Other trading activities	2,030	412
Other income	75,104	92,192
Total income	77,134	92,604
Expenditure on:		
Raising funds	(54,456)	(60,796)
Charitable activities	(6,133)	(4,905)
Total expenditure	(60,589)	(65,701)
Net income	16,545	26,903
Net movement in funds	16,545	26,903
Reconciliation of funds		
Total funds brought forward	96,225	69,322
Total funds carried forward	112,770	96,225

West Denton Community Centre

Detailed Statement of Financial Activities for the Year Ended 30 September 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Other trading activities (analysed below)	2,030	412
Other income (analysed below)	75,104	92,192
Total income	77,134	92,604
Expenditure on:		
Raising funds (analysed below)	(54,456)	(60,796)
Charitable activities (analysed below)	(6,133)	(4,905)
Total expenditure	(60,589)	(65,701)
Net income	16,545	26,903
Net movement in funds	16,545	26,903
Reconciliation of funds		
Total funds brought forward	96,225	69,322
Total funds carried forward	112,770	96,225

West Denton Community Centre

Detailed Statement of Financial Activities for the Year Ended 30 September 2022

	Total 2022 £	Total 2021 £
Other trading activities		
Sales of purchased goods	2,030	412
	2,030	412
Other income		
Other income	75,104	92,192
	75,104	92,192
Raising funds		
Purchases	(2,557)	(2,076)
Wages and salaries	(23,944)	-
Staff training	(260)	-
Rent	-	(2,240)
Rates	(199)	(4,460)
Light, heat and power	(15,123)	(14,244)
Insurance	(856)	-
Repairs and maintenance	(11,517)	(17,803)
Wages and salaries	-	(19,973)
	(54,456)	(60,796)
Charitable activities		
Telephone and fax	(1,581)	(1,831)
Computer software and maintenance costs	(1,641)	(988)
Printing, postage and stationery	(169)	(123)
Cleaning	(1,800)	(855)
Accountancy fees	(513)	(600)
Legal and professional fees	(35)	(335)
Bank charges	(258)	(173)
Loan interest	(136)	-
	(6,133)	(4,905)

WEST DENTON COMMUNITY CENTRE

England & Wales - Charity number 1157323

Accounts

Company registration number: 08676991
Charity registration number: 1157323

West Denton Community Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2021

Beechwood Accounting NE Ltd T/A AIMS
80 Beechwood Gdns
Gateshead
Tyne & Wear
NE11 0DA

West Denton Community Centre

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 4
Accountants' Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 17

West Denton Community Centre

Reference and Administrative Details

Charity Registration Number	1157323
Company Registration Number	08676991
	The charity is incorporated in England.
Registered Office	Hillhead Road West Denton Newcastle Tyne & Wear NE5 1DN
Independent Examiner	Auditor details
Accountants	Beechwood Accounting NE Ltd T/A AIMS 80 Beechwood Gdns Gateshead Tyne & Wear NE11 0DA

West Denton Community Centre

Strategic Report for the Year Ended 30 September 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 September 2021, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 6 April 2022 and signed on its behalf by:

West Denton Community Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2021.

Objectives and activities

Public benefit

Provide subsidised meeting rooms and facilites to to the local community.

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

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Donna Curry
	Janet Elizabeth Cannell
	Mr Russell Leyland
	Jolene Stewart

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of West Denton Community Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The annual report was approved by the trustees of the charity on 6 April 2022 and signed on its behalf by:

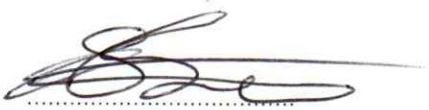
Accountants' Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of West Denton Community Centre for the Year Ended 30 September 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of West Denton Community Centre for the year ended 30 September 2021 as set out on pages 6 to 17 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of West Denton Community Centre, as a body, in accordance with the terms of our engagement letter dated 27 September 2021. Our work has been undertaken solely to prepare for your approval the accounts of West Denton Community Centre and state those matters that we have agreed to state to the Board of Directors of West Denton Community Centre. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than West Denton Community Centre and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that West Denton Community Centre has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of West Denton Community Centre. You consider that West Denton Community Centre is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of West Denton Community Centre. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Beechwood Accounting NE Ltd T/A AIMS
80 Beechwood Gdns
Gateshead
Tyne & Wear
NE11 0DA

6 April 2022

West Denton Community Centre

Statement of Financial Activities for the Year Ended 30 September 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Other trading activities	3	412	412
Other income	4	92,192	92,192
Total income		92,604	92,604
Expenditure on:			
Raising funds	5	(60,796)	(60,796)
Charitable activities	6	(4,905)	(4,905)
Total expenditure		(65,701)	(65,701)
Net income		26,903	26,903
Net movement in funds		26,903	26,903
Reconciliation of funds			
Total funds brought forward		69,322	69,322
Total funds carried forward	16	96,225	96,225

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Other income	4	65,479	65,479
Total income		65,479	65,479
Expenditure on:			
Raising funds	5	(17,782)	(17,782)
Charitable activities	6	(20,128)	(20,128)
Total expenditure		(37,910)	(37,910)
Net income		27,569	27,569
Net movement in funds		27,569	27,569
Reconciliation of funds			
Total funds brought forward		41,753	41,753
Total funds carried forward	16	69,322	69,322

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 16.

West Denton Community Centre

(Registration number: 08676991)
Balance Sheet as at 30 September 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand	13	110,826	83,920
Creditors: Amounts falling due within one year	14	(601)	(598)
Total assets less current liabilities		110,225	83,322
Creditors: Amounts falling due after more than one year	15	(14,000)	(14,000)
Net assets		96,225	69,322
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		96,225	69,322
Total funds	16	96,225	69,322

For the financial year ending 30 September 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 6 April 2022 and signed on their behalf by:

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £4 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Hillhead Road
West Denton
Newcastle
Tyne & Wear
NE5 1DN

These financial statements were authorised for issue by the trustees on 6 April 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

West Denton Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants
COVID Grants received - £40366

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	412	412
Total for 2021	412	412

4 Other income

	Total funds £

5 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		2,076	2,076
Other direct costs of activities for generating funds		38,747	38,747
Total for 2021		40,823	40,823
Total for 2020		11,326	11,326

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	7	4,905	4,905
Total for 2020		20,128	20,128

	Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £4,905 (2020 - £20,128) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Other fees paid to auditors	600	600
Legal fees	335	335
Other governance costs	3,970	3,970
Total for 2021	4,905	4,905
Total for 2020	20,128	20,128

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £

9 Trustees remuneration and expenses

10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	19,973	6,456

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Employees	3	3

No employee received emoluments of more than £60,000 during the year.

11 Auditors' remuneration

	2021 £	2020 £
Other fees to auditors		
Audit-related assurance services	600	600

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	110,826	83,920

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	1	(2)
Accruals	600	600
	601	598

15 Creditors: amounts falling due after one year

	2021 £	2020 £
Bank loans	14,000	14,000

16 Funds

	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Balance at 30 September 2021 £
Unrestricted funds				
General	69,322	92,604	(65,701)	96,225

	Balance at 1 October 2019 £	Incoming resources £	Resources expended £	Balance at 30 September 2020 £
Unrestricted funds				
General	41,753	65,479	(37,910)	69,322

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 September 2021 £
Current assets	110,826	110,826
Current liabilities	(601)	(601)
Creditors over 1 year	(14,000)	(14,000)
Total net assets	96,225	96,225

	Unrestricted funds General £	Total funds at 30 September 2020 £
Current assets	83,920	83,920
Current liabilities	(598)	(598)
Creditors over 1 year	(14,000)	(14,000)
Total net assets	69,322	69,322

18 Analysis of net funds

	At 1 October 2020 £	Financing cash flows £	At 30 September 2021 £
Cash at bank and in hand	83,920	(83,920)	-
Net debt	83,920	(83,920)	-

	At 1 October 2019 £	At 30 September 2020 £
Net debt	-	-

West Denton Community Centre

Statement of Financial Activities by fund for the Year Ended 30 September 2021

Unrestricted Funds

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
Other trading activities	412	-
Other income	92,192	65,479
Total income	92,604	65,479
Expenditure on:		
Raising funds	(60,796)	(17,782)
Charitable activities	(4,905)	(20,128)
Total expenditure	(65,701)	(37,910)
Net income	26,903	27,569
Net movement in funds	26,903	27,569
Reconciliation of funds		
Total funds brought forward	69,322	41,753
Total funds carried forward	96,225	69,322

West Denton Community Centre

Detailed Statement of Financial Activities for the Year Ended 30 September 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Other trading activities (analysed below)	412	-
Other income (analysed below)	92,192	65,479
Total income	92,604	65,479
Expenditure on:		
Raising funds (analysed below)	(60,796)	(17,782)
Charitable activities (analysed below)	(4,905)	(20,128)
Total expenditure	(65,701)	(37,910)
Net income	26,903	27,569
Net movement in funds	26,903	27,569
Reconciliation of funds		
Total funds brought forward	69,322	41,753
Total funds carried forward	96,225	69,322

West Denton Community Centre

Detailed Statement of Financial Activities for the Year Ended 30 September 2021

	Total 2021 £	Total 2020 £
Other trading activities		
Sales of purchased goods	412	-
	412	-
Other income		
Other income	92,192	65,479
	92,192	65,479
Raising funds		
Purchases	(2,076)	(1,796)
Rent	(2,240)	-
Rates	(4,460)	-
Light, heat and power	(14,244)	(32)
Repairs and maintenance	(17,803)	(9,498)
Wages and salaries	(19,973)	(6,456)
	(60,796)	(17,782)
Charitable activities		
Telephone and fax	(1,831)	(3,477)
Computer software and maintenance costs	(988)	(1,385)
Printing, postage and stationery	(123)	(52)
Cleaning	(855)	(14,412)
Accountancy fees	(600)	(600)
Legal and professional fees	(335)	-
Bank charges	(173)	(202)
	(4,905)	(20,128)

WEST DENTON COMMUNITY CENTRE

England & Wales - Charity number 1157323

Accounts

Company registration number: 08676991
Charity registration number: 1157323

West Denton Community Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2020

West Denton Community Centre

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 4
Statement of Trustees' Responsibilities	5
Accountants' Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 17

West Denton Community Centre

Reference and Administrative Details

Chairman	Mrs Donna Curry
Trustees	Mrs Donna Curry Janet Elizabeth Cannell Mr Russell Leyland Jolene Stewart
Principal Office	Hillhead Road West Denton Newcastle Tyne & Wear NE5 1DN The charity is incorporated in England.
Company Registration Number	08676991
Charity Registration Number	1157323
Independent Examiner	Auditor details

West Denton Community Centre

Strategic Report for the Year Ended 30 September 2020

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 30 September 2020, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 10 October 2021 and signed on its behalf by:

.....
Mrs Donna Curry
Chairman and Trustee

West Denton Community Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2020.

Objectives and activities

Public benefit

Provide subsidised meeting rooms and facilites to to the local community.

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

Structure, governance and management
Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

West Denton Community Centre

Trustees' Report

The annual report was approved by the trustees of the charity on 10 October 2021 and signed on its behalf by:

.....
Mrs Donna Curry
Chairman and Trustee

West Denton Community Centre

Statement of Trustees' Responsibilities

The trustees (who are also the directors of West Denton Community Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 10 October 2021 and signed on its behalf by:

D Curry
.....
Mrs Donna Curry
Chairman and Trustee

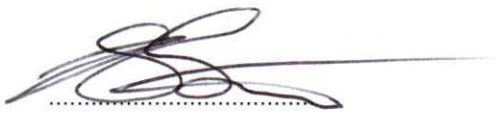
Accountants' Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of West Denton Community Centre for the Year Ended 30 September 2020

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of West Denton Community Centre for the year ended 30 September 2020 as set out on pages 7 to 17 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of West Denton Community Centre, as a body, in accordance with the terms of our engagement letter dated 27 September 2021. Our work has been undertaken solely to prepare for your approval the accounts of West Denton Community Centre and state those matters that we have agreed to state to the Board of Directors of West Denton Community Centre. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than West Denton Community Centre and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that West Denton Community Centre has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of West Denton Community Centre. You consider that West Denton Community Centre is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of West Denton Community Centre. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



10 October 2021

West Denton Community Centre

Statement of Financial Activities for the Year Ended 30 September 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Other income	3	65,479	65,479
Total income		65,479	65,479
Expenditure on:			
Raising funds	4	(17,782)	(17,782)
Charitable activities	5	(20,128)	(20,128)
Total expenditure		(37,910)	(37,910)
Net income		27,569	27,569
Net movement in funds		27,569	27,569
Reconciliation of funds			
Total funds brought forward		41,753	41,753
Total funds carried forward	14	69,322	69,322

All of the charity's activities derive from continuing operations during the above period.

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £4 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Hillhead Road
West Denton
Newcastle
Tyne & Wear
NE5 1DN

These financial statements were authorised for issue by the trustees on 10 October 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

West Denton Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants
COVID Grants received - £39,000

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);

2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Other income

	Total funds £

4 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		1,796	1,796
Other direct costs of activities for generating funds		9,530	9,530
Total for 2020		11,326	11,326

	Total costs £

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	6	20,128	20,128

	Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £20,128 which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Other fees paid to auditors	600	600
Other governance costs	19,528	19,528
Total for 2020	20,128	20,128

7 Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2020 £

8 Trustees remuneration and expenses

9 Staff costs

The aggregate payroll costs were as follows:

Notes to the Financial Statements for the Year Ended 30 September 2020

	2020 £
Staff costs during the year were:	
Wages and salaries	6,456

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Cash and cash equivalents

	2020 £
Cash at bank	83,920

12 Creditors: amounts falling due within one year

	2020 £
Other creditors	(2)
Accruals	600
	598

13 Creditors: amounts falling due after one year

	2020 £
Bank loans	14,000

14 Funds

	Balance at 1 October 2019 £	Incoming resources £	Resources expended £	Balance at 30 September 2020 £
Unrestricted funds				
General	41,753	65,479	(37,910)	69,322

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 September 2020 £
Current assets	83,920	83,920
Current liabilities	(598)	(598)
Creditors over 1 year	(14,000)	(14,000)
Total net assets	69,322	69,322

West Denton Community Centre

Statement of Financial Activities by fund for the Year Ended 30 September 2020

Unrestricted Funds

	Total Unrestricted Funds 2020 £
Income and Endowments from:	
Other income	65,479
Total income	65,479
Expenditure on:	
Raising funds	(17,782)
Charitable activities	(20,128)
Total expenditure	(37,910)
Net income	27,569
Net movement in funds	27,569
Reconciliation of funds	
Total funds brought forward	41,753
Total funds carried forward	69,322

West Denton Community Centre

Detailed Statement of Financial Activities for the Year Ended 30 September 2020

	Total 2020 £
Income and Endowments from:	
Other income (analysed below)	65,479
Total income	65,479
Expenditure on:	
Raising funds (analysed below)	(17,782)
Charitable activities (analysed below)	(20,128)
Total expenditure	(37,910)
Net income	27,569
Net movement in funds	27,569
Reconciliation of funds	
Total funds brought forward	41,753
Total funds carried forward	69,322

West Denton Community Centre

Detailed Statement of Financial Activities for the Year Ended 30 September 2020

	Total 2020 £
Other income	
Other income	65,479
	65,479
Raising funds	
Purchases	(1,796)
Light, heat and power	(32)
Repairs and maintenance	(9,498)
Wages and salaries	(6,456)
	(17,782)
Charitable activities	
Telephone and fax	(3,477)
Computer software and maintenance costs	(1,385)
Printing, postage and stationery	(52)
Cleaning	(14,412)
Accountancy fees	(600)
Bank charges	(202)
	(20,128)