

NEWTON HALL COMMUNITY PARTNERSHIP

England & Wales · Charity number 1158541

Details

Status Registered

Legal form CIO

Registered 2014-09-12

Register [View on the Charity Commission register](#)

Contact

Address Newton Hall Community Centre
Abbey Road
Pity Me
Durham
DH1 5GE

Phone 01913740688

Email NHCP@btconnect.com

Website www.newtonhallcp.org.uk

Activities

Objects: TO FURTHER OR BENEFIT THE RESIDENTS OF NEWTON HALL IN COUNTY DURHAM 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.TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER:TO ESTABLISH OR SECURE THE ESTABLISHMENT OF COMMUNITY FACILITIES AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY OTHER ORGANISATIONS IN THE MAINTENANCE AND MANAGEMENT OF SUCH FACILITIES FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: The Partnership operates Newton Hall Community Centre.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Recreation
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Durham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£41,577	£46,825	-	-
2023-12-31	£44,841	£44,023	-	-
2022-12-31	£33,854	£42,248	-	-
2021-12-31	£44,846	£33,943	-	-
2020-12-31	£80,323	£48,860	-	-

Trustees

Name	Role	Appointed
Linda Jayne Tuttiett	Chair	2022-08-01
COLIN HILLARY CEng MICE		2023-06-06
Councillor Amanda Jayne Hopgood		2014-05-20
MAMIE SIMMONS		2014-05-20
Wendy Pattison		2022-08-01

Accounts

Newton Hall Community Partnership

Charity No. 1158541

Trustees' Report and Unaudited Accounts

31 December 2024

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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1158541

Principal Office

Abbey Road

Pity Me

Durham

DH1 5GE

Trustees

The following trustees served during the year:

C. Hillary

A. Hopgood

W. Pattison

M. Simmons

L. Tuttiett

Key Management Personnel

Chair

Mamie Simmons

Accountants

DJP Accountancy Limited

78 Lumley Avenue

South Shields

NE34 7DL

Bankers

Co-operative Bank

Durham City Branch

OBJECTIVES AND ACTIVITIES

The Objects of the Charitable Incorporated Organisation (CIO) are : To further or benefit the residents of Newton Hall in County Durham and the neighbourhood, without the discrimination of sex, race or 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 objective of improving the conditions of life for the residents.

To Promote such other charitable purposes as may from time to time be determine. In furtherance of these objects but not otherwise, the trustees shall have power to establish or secure the establishment of community facilities and to maintain or manage or co-operate with any other organisation in the maintenance and management of such facilities of the above objects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

Newton Hall Community Centre has developed into a local community hub, providing social connection and health and wellbeing benefits by offering a spectrum of opportunity through sporting, recreational, social and educational activities for the residents of Newton Hall and surrounding districts and as such benefits the local community.

Over the past 12 months, the centre has established several new groups and activities into the programme. These new activities have not only helped increase the overall usage, but have also enabled the centre to deliver a wider programme of use, therefore increasing the opportunities for the wider community. Increased and diverse usage of the spaces has enabled meaningful relationships to be built and developed between people of different classes, faiths, ethnicity and generations. The revised programme has also altered the demographic profile of the users of the centre, with a significant increase in younger people being involved in activities provided and participating on a regular basis.

FINANCIAL REVIEW

The attached financial statements show the state of the finances and related transactions during the past year, which the trustees consider to be correct.

Incoming Resources amounted to £41,578 (2023 £44,480), whilst Resources Expended were £46,825 (2023 £50,881). The deficit of £5,247 (2023 deficit £6,041) resulted in closing Net Assets of £86,725 (2023 £96,412) of which £35,000 (2023: £35,000) are restricted funds and £51,725 (2023: £61,412) are unrestricted funds. The Partnerships' bankers are the Co-operative Bank at Durham City. The accountants are DJP Accountancy Ltd, 78 Lumley Avenue, South Shields NE34 7DL.

The target of the reserves policy is to maintain a level of reserves, which will ensure a continuation of operations for at least six months without income.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate

controls are in place to provide reasonable assurance against fraud and error.

The trustees have assessed the major risks to which the charity is exposed and where necessary have taken steps to minimise such risks.

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The trustees of the charity have concluded that there are no material uncertainties related to the events or conditions that may cast doubt on the ability of the charity to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable incorporated organisation (CIO) registered on 12 September 2014. The organisation was established under a constitution that established the objects powers and governance of the CIO.

The trustees who served during the year and up to the date of signature of the financial statements were:

Amanda Hopgood

Wendy Pattison

Mamie Simmons

Linda Tuttiett and Colin Hillary

The charity trustees are members of the CIO. They are responsible for investing and expending funds of the charity in such a manner as they shall consider most beneficial for the achievements of the objectives. They enter into contracts on behalf of the charity. They are responsible for the proper management and administration of the CIO in accordance with the constitution.

The trustees are subject to retirement after a maximum of 3 years unless they retire or are removed in accordance with the constitution.

Retiring trustees may be reappointed for a further term.

Appointments are made by members of the CIO at its Annual General Meeting or at other times by ordinary resolution. Trustees are recruited for their ability to manage the charity in accordance with the provisions of the constitution and in furtherance of its objects.

There must be 3 trustees minimum and 9 maximum.

The present trustees have a variety of backgrounds and skills and the board seeks to maintain an appropriate range of skills to match the tasks undertaken by the board. Trustees must be familiar with the activities of the charity and in sympathy with them. Potential trustees identified by the existing trustees are, discussed with the other trustees then approached to check their availability

.The CIO was established to take over the activities of Newton Hall Community Association (registered charity number 1105199) (NHCA) prior to closing NHCA. A resolution to transfer the assets and operations of the NHCA was passed by its members and this transfer took effect from 1 January 2016. This transfer is to create a suitable limited liability organisation to take the lease of the community centre and expand the operations of NHCA.

NHCA was in good financial health and this transfer is simply to improve the governance arrangements.

Statement of trustees' responsibilities in relation to the financial statements

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Newton Hall Community Partnership

Trustees Annual Report

Signed on behalf of the charity's trustees

A. Hopgood

Trustee

31 December 2024

Independent Examiner's Report to the trustees of Newton Hall Community Partnership

I report to the trustees on my examination of the financial statements of Newton Hall Community Partnership for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

DJP Accountancy Limited
78 Lumley Avenue
South Shields

NE34 7DL
31 December 2024

Newton Hall Community Partnership
Statement of Financial Activities
for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Charitable activities	3	41,577	-	41,577	44,841
Total		41,577	-	41,577	44,841
Expenditure on:					
Other	4	46,825	-	46,825	50,882
Total		46,825	-	46,825	50,882
Net gains on investments		-	-	-	-
Net expenditure	5	(5,248)	-	(5,248)	(6,041)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(5,248)	-	(5,248)	(6,041)
Other gains and losses					
Net movement in funds		(5,248)	-	(5,248)	(6,041)
Reconciliation of funds:					
Total funds brought forward		56,972	35,000	91,972	102,453
Total funds carried forward		51,724	35,000	86,724	96,412

Newton Hall Community Partnership

Balance Sheet

at 31 December 2024

Charity No. 1158541

		2024	2023
		£	£
Fixed assets			
Tangible assets	7	35,601	39,557
		<u>35,601</u>	<u>39,557</u>
Current assets			
Debtors	8	-	5,324
Cash at bank and in hand		51,123	52,415
		<u>51,123</u>	<u>57,739</u>
Creditors: Amount falling due within one year	9	-	(884)
Net current assets		51,123	56,855
Total assets less current liabilities		<u>86,724</u>	<u>96,412</u>
Net assets excluding pension asset or liability		<u>86,724</u>	<u>96,412</u>
Total net assets		<u><u>86,724</u></u>	<u><u>96,412</u></u>
The funds of the charity			
Restricted funds	10		
Restricted income funds		35,000	35,000
		<u>35,000</u>	<u>35,000</u>
Unrestricted funds	10		
General funds		51,724	56,972
		<u>51,724</u>	<u>56,972</u>
Reserves	10		
Total funds		<u><u>86,724</u></u>	<u><u>91,972</u></u>

Approved by the trustees on 31 December 2024

And signed on their behalf by:

A. Hopgood

Trustee

31 December 2024

for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

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

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Leasehold property	10% Straight Line
Plant and Equipment	20% Straight Line
Fixtures and Fittings	10% Reducing Balance
Computers	33% Straight Line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Charitable activities	44,841	-	44,841
Total	<u>44,841</u>	<u>-</u>	<u>44,841</u>
Expenditure on:			
Other	50,882	-	50,882
Total	<u>50,882</u>	<u>-</u>	<u>50,882</u>
Net income	<u>(6,041)</u>	<u>-</u>	<u>(6,041)</u>
Net income before other gains/(losses)	(6,041)	-	(6,041)
Other gains and losses:			
Net movement in funds	<u>(6,041)</u>	<u>-</u>	<u>(6,041)</u>
Reconciliation of funds:			
Total funds brought forward	67,453	35,000	102,453
Total funds carried forward	<u>61,412</u>	<u>35,000</u>	<u>96,412</u>

3 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Charitable Rental Income	41,577	41,577	44,841
	<u>41,577</u>	<u>41,577</u>	<u>44,841</u>

4 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	28,514	28,514	26,068
Premises costs	2,484	2,484	5,022
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	3,956	3,956	6,859
General administrative costs	9,165	9,165	11,209
Legal and professional costs	2,706	2,706	1,724
	<u>46,825</u>	<u>46,825</u>	<u>50,882</u>

5 Net expenditure before transfers

	2024	2023
This is stated after charging:	£	£
Depreciation of owned fixed assets	3,956	6,859

6 Staff costs

	2024	2023
Salaries and wages	28,514	26,068
	<u>28,514</u>	<u>26,068</u>

No employee received emoluments in excess of £60,000.

7 Tangible fixed assets

	Land and buildings	Plant and Equipment	Fixtures and Fittings	Computers	Total
	£	£	£	£	£
Cost or revaluation					
At 1 January 2024	64,350	191	-	8,877	73,418
At 31 December 2024	<u>64,350</u>	<u>191</u>	<u>-</u>	<u>8,877</u>	<u>73,418</u>
Depreciation and impairment					
At 1 January 2024	28,611	190	-	5,060	33,861
Depreciation charge for the year	3,574	-	-	382	3,956
At 31 December 2024	<u>32,185</u>	<u>190</u>	<u>-</u>	<u>5,442</u>	<u>37,817</u>
Net book values					
At 31 December 2024	<u>32,165</u>	<u>1</u>	<u>-</u>	<u>3,435</u>	<u>35,601</u>
At 31 December 2023	<u>35,739</u>	<u>1</u>	<u>-</u>	<u>3,817</u>	<u>39,557</u>

8 Debtors

	2024	2023
	£	£
Trade debtors	-	2,547
Other debtors	-	2,777
	<u>-</u>	<u>5,324</u>

9 Creditors:
amounts falling due within one year

	2024	2023
	£	£
Other creditors	-	884
	<u>-</u>	<u>884</u>

10 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2024 £
Restricted funds:				
Restricted income funds:				
Restricted Funds	35,000	-	-	35,000
<i>Total</i>	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>35,000</u>
Unrestricted funds:				
General funds	56,972	41,577	(46,825)	51,724
Total funds	<u>91,972</u>	<u>41,577</u>	<u>(46,825)</u>	<u>86,724</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Restricted Funds Building Refurbishment

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	35,601	35,601
Net current assets	51,123	51,123
	<u>86,724</u>	<u>86,724</u>

12 Reconciliation of net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash and cash equivalents	52,415	(1,292)	51,123
	<u>52,415</u>	<u>(1,292)</u>	<u>51,123</u>
Net debt	<u>52,415</u>	<u>(1,292)</u>	<u>51,123</u>

Newton Hall Community Partnership
Statement of Cash flows
for the year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(5,248)	(6,041)
Adjustments for:		
Depreciation of property, plant and equipment	3,956	6,859
Decrease in trade and other receivables	5,324	303
Decrease in trade and other payables	(884)	(1,800)
Net cash provided by/(used in) operating activities	<u>3,148</u>	<u>(679)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	3,148	(679)
Cash and cash equivalents at the beginning of the year	52,415	53,094
Cash and cash equivalents at the end of the year	<u>55,563</u>	<u>52,415</u>
Components of cash and cash equivalents		
Cash and bank balances	51,123	52,415
	<u>51,123</u>	<u>52,415</u>

Newton Hall Community Partnership
Detailed Statement of Financial Activities
for the year ended 31 December 2024

	Unrestricted funds		Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
Income and endowments from:				
Charitable activities				
Charitable Rental Income	41,577	-	41,577	44,841
	<u>41,577</u>	<u>-</u>	<u>41,577</u>	<u>44,841</u>
Total income and endowments	41,577	-	41,577	44,841
Expenditure on:				
Employee costs				
Salaries/wages	28,514	-	28,514	26,068
	<u>28,514</u>	<u>-</u>	<u>28,514</u>	<u>26,068</u>
Premises costs				
Light, heat and power	2,484	-	2,484	5,022
	<u>2,484</u>	<u>-</u>	<u>2,484</u>	<u>5,022</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Plant and Equipment	-	-	-	-
Depreciation of Fixtures and Fittings	-	-	-	-
Depreciation of Computers	3,956	-	3,956	6,859
Equipment repairs and maintenance	4,754	-	4,754	8,325
General insurances	932	-	932	884
Software, IT support and related costs	505	-	505	458
Stationery and printing	1,128	-	1,128	606
Sundry expenses	906	-	906	396
Telephone, fax and broadband	940	-	940	540
	<u>13,121</u>	<u>-</u>	<u>13,121</u>	<u>18,068</u>
Legal and professional costs				
Accountancy and bookkeeping	-	-	-	1,724
Other legal and professional costs	2,706	-	2,706	-
	<u>2,706</u>	<u>-</u>	<u>2,706</u>	<u>1,724</u>
Total of expenditure of other costs	<u>46,825</u>	<u>-</u>	<u>46,825</u>	<u>50,882</u>
Total expenditure	46,825	-	46,825	50,882
Net gains on investments	-	-	-	-
Net expenditure	<u>(5,248)</u>	<u>-</u>	<u>(5,248)</u>	<u>(6,041)</u>

Newton Hall Community Partnership
Detailed Statement of Financial Activities

Net expenditure before other gains/(losses)	(5,248)	-	(5,248)	(6,041)
Other Gains	-	-	-	-
Net movement in funds	(5,248)	-	(5,248)	(6,041)
Reconciliation of funds:				
Total funds brought forward	56,972	35,000	91,972	102,453
Total funds carried forward	51,724	35,000	86,724	96,412

Accounts

Newton Hall Community Partnership

Charity No. 1158541

Trustees' Report and Unaudited Accounts

31 December 2023

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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1158541

Principal Office

Abbey Road

Pity Me

Durham

DH1 5GE

Trustees

The following trustees served during the year:

C. Hillary

A. Hopgood

W. Pattison

M. Simmons

L. Tuttiett

Key Management Personnel

Chair

Mamie Simmons

Accountants

DJP Accountancy Limited

78 Lumley Avenue

South Shields

NE34 7DL

Bankers

Co-operative Bank

Durham City Branch

OBJECTIVES AND ACTIVITIES

The Objects of the Charitable Incorporated Organisation (CIO) are : To further or benefit the residents of Newton Hall in County Durham and the neighbourhood, without the discrimination of sex, race or 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 objective of improving the conditions of life for the residents.

To Promote such other charitable purposes as may from time to time be determine. In furtherance of these objects but not otherwise, the trustees shall have power to establish or secure the establishment of community facilities and to maintain or manage or co-operate with any other organisation in the maintenance and management of such facilities of the above objects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

Newton Hall Community Centre provides sporting, recreational, social and educational activities for the residents of Newton Hall surrounding districts and as such benefits the local community.

Over the past 12 months the centre has established several new groups and activities into the programme.

These new activities have not only helped increase the usage figures, but have also enabled the centre to deliver a wider programme of use, therefore increasing the opportunity for the wider community.

The revised programme has also altered the demographic profile of the users of the centre, with a significant increase in younger people being involved in activities provided and participating on a regular basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable incorporated organisation (CIO) registered on 12 September 2014. The organisation was established under a constitution that established the objects, powers and governance of the CIO.

The trustees who served during the year and up to the date of signature of the financial statements were:

Amanda Hopgood

Wendy Pattison

Mamie Simmons

Linda Tuttielt and Colin Hillary

Statement of trustees' responsibilities in relation to the financial statements

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

A. Hopgood

Trustee

31 December 2023

Independent Examiner's Report to the trustees of Newton Hall Community Partnership

I report to the trustees on my examination of the financial statements of Newton Hall Community Partnership for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

DJP Accountancy Limited
78 Lumley Avenue
South Shields

NE34 7DL
31 December 2023

Newton Hall Community Partnership
Statement of Financial Activities
for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Charitable activities	3	44,841	-	44,841	33,672
Other	4	-	-	-	182
Total		44,841	-	44,841	33,854
Expenditure on:					
Other	5	50,882	-	50,882	42,248
Total		50,882	-	50,882	42,248
Net gains on investments		-	-	-	-
Net expenditure	6	(6,041)	-	(6,041)	(8,394)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(6,041)	-	(6,041)	(8,394)
Other gains and losses					
Net movement in funds		(6,041)	-	(6,041)	(8,394)
Reconciliation of funds:					
Total funds brought forward		67,453	35,000	102,453	110,847
Total funds carried forward		61,412	35,000	96,412	102,453

Newton Hall Community Partnership

Balance Sheet

at 31 December 2023

Charity No. 1158541

		2023	2022
		£	£
Fixed assets			
Tangible assets	8	39,557	46,416
		<u>39,557</u>	<u>46,416</u>
Current assets			
Debtors	9	5,324	5,627
Cash at bank and in hand		52,415	53,094
		<u>57,739</u>	<u>58,721</u>
Creditors: Amount falling due within one year	10	(884)	(2,684)
Net current assets		<u>56,855</u>	<u>56,037</u>
Total assets less current liabilities		<u>96,412</u>	<u>102,453</u>
Net assets excluding pension asset or liability		<u>96,412</u>	<u>102,453</u>
Total net assets		<u><u>96,412</u></u>	<u><u>102,453</u></u>
The funds of the charity			
Restricted funds	11		
Restricted income funds		35,000	35,000
		<u>35,000</u>	<u>35,000</u>
Unrestricted funds	11		
General funds		61,412	67,453
		<u>61,412</u>	<u>67,453</u>
Reserves	11		
Total funds		<u><u>96,412</u></u>	<u><u>102,453</u></u>

Approved by the trustees on 31 December 2023

And signed on their behalf by:

A. Hopgood

Trustee

31 December 2023

for the year ended 31 December 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

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

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

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

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Leasehold property	10% Straight Line
Plant and Equipment	20% Straight Line
Fixtures and Fittings	10% Reducing Balance
Computers	33% Straight Line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Charitable activities	33,672	-	33,672
Other	182	-	182
Total	<u>33,854</u>	<u>-</u>	<u>33,854</u>
Expenditure on:			
Other	42,248	-	42,248
Total	<u>42,248</u>	<u>-</u>	<u>42,248</u>
Net income	<u>(8,394)</u>	<u>-</u>	<u>(8,394)</u>
Net income before other gains/(losses)	(8,394)	-	(8,394)
Other gains and losses:			
Net movement in funds	<u>(8,394)</u>	<u>-</u>	<u>(8,394)</u>
Reconciliation of funds:			
Total funds brought forward	75,847	35,000	110,847
Total funds carried forward	<u>67,453</u>	<u>35,000</u>	<u>102,453</u>

3 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Charitable Rental Income	44,841	44,841	33,672
	<u>44,841</u>	<u>44,841</u>	<u>33,672</u>

4 Other income

	Total 2023	Total 2022
	£	£
Other Income	-	182
	<u>-</u>	<u>182</u>

5 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	26,068	26,068	22,212
Premises costs	5,022	5,022	5,230
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	6,859	6,859	6,906
General administrative costs	11,209	11,209	6,820
Legal and professional costs	1,724	1,724	1,080
	<u>50,882</u>	<u>50,882</u>	<u>42,248</u>

6 Net expenditure before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	6,859	6,906

7 Staff costs

	2023	2022
	£	£
Salaries and wages	26,068	22,212
	<u>26,068</u>	<u>22,212</u>

No employee received emoluments in excess of £60,000.

8 Tangible fixed assets

	Land and buildings	Plant and Equipment	Fixtures and Fittings	Computers	Total
	£	£	£	£	£
Cost or revaluation					
At 1 January 2023	64,350	191	-	8,877	73,418
At 31 December 2023	<u>64,350</u>	<u>191</u>	<u>-</u>	<u>8,877</u>	<u>73,418</u>
Depreciation and impairment					
At 1 January 2023	22,176	190	-	4,636	27,002
Depreciation charge for the year	6,435	-	-	424	6,859
At 31 December 2023	<u>28,611</u>	<u>190</u>	<u>-</u>	<u>5,060</u>	<u>33,861</u>
Net book values					
At 31 December 2023	<u>35,739</u>	<u>1</u>	<u>-</u>	<u>3,817</u>	<u>39,557</u>
At 31 December 2022	<u>42,174</u>	<u>1</u>	<u>-</u>	<u>4,241</u>	<u>46,416</u>

9 Debtors

	2023	2022
	£	£
Trade debtors	2,547	2,547
Other debtors	2,777	3,080
	<u>5,324</u>	<u>5,627</u>

10 Creditors:
amounts falling due within one year

	2023	2022
	£	£
Other creditors	884	884
Accruals	-	1,800
	<u>884</u>	<u>2,684</u>

11 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2023 £
Restricted funds:				
Restricted income funds:				
Restricted Funds	35,000	-	-	35,000
<i>Total</i>	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>35,000</u>
Unrestricted funds:				
General funds	67,453	44,841	(50,882)	61,412
Total funds	<u>102,453</u>	<u>44,841</u>	<u>(50,882)</u>	<u>96,412</u>

Purposes and restrictions in relation to the funds:

Restricted funds:	
Restricted Funds	Building Refurbishment

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	39,557	39,557
Net current assets	56,855	56,855
	<u>96,412</u>	<u>96,412</u>

13 Reconciliation of net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash and cash equivalents	53,094	(679)	52,415
	<u>53,094</u>	<u>(679)</u>	<u>52,415</u>
Net debt	<u>53,094</u>	<u>(679)</u>	<u>52,415</u>

Newton Hall Community Partnership
Statement of Cash flows
for the year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(6,041)	(8,394)
Adjustments for:		
Depreciation of property, plant and equipment	6,859	6,906
Decrease/(Increase) in trade and other receivables	303	(5,627)
(Decrease)/Increase in trade and other payables	(1,800)	2,684
Net cash used in operating activities	<u>(679)</u>	<u>(4,613)</u>
Net cash from investing activities	<u>-</u>	<u>182</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(679)	(4,431)
Cash and cash equivalents at the beginning of the year	53,094	-
Cash and cash equivalents at the end of the year	<u>52,415</u>	<u>(4,431)</u>
Components of cash and cash equivalents		
Cash and bank balances	52,415	53,094
	<u>52,415</u>	<u>53,094</u>

Newton Hall Community Partnership
Detailed Statement of Financial Activities
for the year ended 31 December 2023

	Unrestricted funds		Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Income and endowments from:				
Charitable activities				
Charitable Rental Income	44,841	-	44,841	33,672
	<u>44,841</u>	<u>-</u>	<u>44,841</u>	<u>33,672</u>
Other				
Other Income	-	-	-	182
	<u>-</u>	<u>-</u>	<u>-</u>	<u>182</u>
Total income and endowments	<u>44,841</u>	<u>-</u>	<u>44,841</u>	<u>33,854</u>
Expenditure on:				
Employee costs				
Salaries/wages	26,068	-	26,068	22,212
	<u>26,068</u>	<u>-</u>	<u>26,068</u>	<u>22,212</u>
Premises costs				
Rates	-	-	-	828
Light, heat and power	5,022	-	5,022	4,402
	<u>5,022</u>	<u>-</u>	<u>5,022</u>	<u>5,230</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Plant and Equipment	-	-	-	-
Depreciation of Fixtures and Fittings	-	-	-	-
Depreciation of Computers	6,859	-	6,859	6,906
Equipment repairs and maintenance	8,325	-	8,325	4,422
General insurances	884	-	884	884
Software, IT support and related costs	458	-	458	-
Stationery and printing	606	-	606	-
Sundry expenses	396	-	396	415
Telephone, fax and broadband	540	-	540	1,099
	<u>18,068</u>	<u>-</u>	<u>18,068</u>	<u>13,726</u>
Legal and professional costs				
Accountancy and bookkeeping	1,724	-	1,724	1,080
	<u>1,724</u>	<u>-</u>	<u>1,724</u>	<u>1,080</u>
Total of expenditure of other costs	<u>50,882</u>	<u>-</u>	<u>50,882</u>	<u>42,248</u>
Total expenditure	<u>50,882</u>	<u>-</u>	<u>50,882</u>	<u>42,248</u>
Net gains on investments	-	-	-	-

Newton Hall Community Partnership
Detailed Statement of Financial Activities

Net expenditure	(6,041)	-	(6,041)	(8,394)
Net expenditure before other gains/(losses)	(6,041)	-	(6,041)	(8,394)
Other Gains	-	-	-	-
Net movement in funds	(6,041)	-	(6,041)	(8,394)
Reconciliation of funds:				
Total funds brought forward	67,453	35,000	102,453	110,847
Total funds carried forward	61,412	35,000	96,412	102,453

Accounts

Charity Registration No. 1158541

NEWTON HALL COMMUNITY PARTNERSHIP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

NEWTON HALL COMMUNITY PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Amanda Hopgood	
	Mamie Simmons	
	W Pattison	(Appointed 1 August 2022)
	L Tuttiett	(Appointed 1 August 2022)

Charity number	1158541
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Independent examiner	Rebecca Davison ACA 12 Bessemer Court Hownsgill Industrial Park Knitsley Lane Consett Co Durham DH8 7BL
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NEWTON HALL COMMUNITY PARTNERSHIP

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Balance sheet	6
Notes to the financial statements	7 - 15

NEWTON HALL COMMUNITY PARTNERSHIP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the Charitable Incorporated Organisation (CIO) are:

To further or benefit the residents of Newton Hall in County Durham and the neighbourhood, without the discrimination of sex, sexual orientation, race or 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.

To promote such other charitable purposes as may from time to time be determined.

In furtherance of these objects but not otherwise, the trustees shall have power to establish or secure the establishment of community facilities and to maintain or manage or co-operate with any other organisations in the maintenance and management of such facilities of the above objects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Newton Hall Community Centre provides sporting, recreational and educational activities for the residents of Newton Hall and surrounding districts and as such benefits the local community.

The trustees confirm that they have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing the Partnerships' aims and objectives and in planning future activities.

In the years following the global Covid pandemic the centre has continued to be a viable going concern and the centre has implemented different practices and procedures to ensure user groups feel safe and comfortable. Many groups have developed over the past two years since the centre underwent a major investment and internal building work to increase capacity and ensure the space in the centre was more usable. We continue to see the benefits of this coming through new user groups coming on board over the past year, increasing the range of activities and opportunities for the wider community.

In addition to this, the centre has been able to provide accommodation to support Durham County Council and Abbey Leisure Centre during their major refurbishment programme. This has ensured that their fitness programme was able to be continued with as little disruption as possible for their users who are predominantly from within the local community.

NEWTON HALL COMMUNITY PARTNERSHIP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

The attached financial statements show the state of the finances and related transactions during the past year, which the trustees consider to be correct.

Incoming Resources amounted to £33,854 (2021 £44,846), whilst Resources Expended were £42,248 (2021 £33,943). The deficit of £8,394 (2021 surplus £10,903) resulted in closing Net Assets of £102,453 (2021 £110,847) of which £35,000 (2021: £38,716) are restricted funds and £67,453 (2021: £72,131) are unrestricted funds.

The Partnerships' bankers are the Co-operative Bank at Durham City. The accountants are TC Group, Accountants, 12 Bessemer Court, Hownsgill Industrial Park, Knitsley Lane, Consett, DH8 7BL

Reserves Policy

The target of the reserving policy is to maintain a level of reserves, which will ensure a continuation of operations for at least six months without income.

Investment Policy and Objectives

Funds are maintained in an interest bearing instant access bank account giving security and rapid access.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have assessed the major risks to which the charity is exposed and where necessary have taken steps to minimise such risks.

Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The trustees of the charity have concluded that there are no material uncertainties related to the events or conditions that may cast doubt on the ability of the charity to continue as a going concern.

Structure, governance and management

Governing document

The organisation is a charitable incorporated organisation (CIO) registered on 12 September 2014. The organisation was established under a constitution that established the objects powers and governance of the CIO.

The trustees who served during the year and up to the date of signature of the financial statements were:

Amanda Hopgood

Janet Potts

(Resigned 31 July 2022)

Mamie Simmons

Boswell Whitaker

(Resigned 31 December 2022)

W Pattison

(Appointed 1 August 2022)

L Tuttiett

(Appointed 1 August 2022)

NEWTON HALL COMMUNITY PARTNERSHIP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Recruitment and appointment of new trustees

The charity trustees are members of the CIO. They are responsible for investing and expending funds of the charity in such a manner as they shall consider most beneficial for the achievements of the objectives. They enter into contracts on behalf of the charity. They are responsible for the proper management and administration of the CIO in accordance with the constitution.

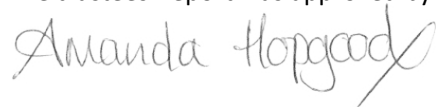
The trustees are subject to retirement after a maximum of 3 years unless they retire or are removed in accordance with the constitution. Retiring trustees may be reappointed for a further term. Appointments are made by members of the CIO at its Annual General Meeting or at other times by ordinary resolution. Trustees are recruited for their ability to manage the charity in accordance with the provisions of the constitution and in furtherance of its objects.

There must be 3 trustees minimum and 9 maximum.

The present trustees have a variety of backgrounds and skills and the board seeks to maintain an appropriate range of skills to match the tasks undertaken by the board. Trustees must be familiar with the activities of the charity and in sympathy with them. Potential trustees identified by the existing trustees are, discussed with the other trustees then approached to check their availability.

The CIO was established to take over the activities of Newton Hall Community Association (registered charity number 1105199) (NHCA) prior to closing NHCA. A resolution to transfer the assets and operations of the NHCA was passed by its members and this transfer took effect from 1 January 2016. This transfer is to create a suitable limited liability organisation to take the lease of the community center and expand the operations of NHCA. NHCA was in good financial health and this transfer is simply to improve the governance arrangements.

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



.....
Amanda Hopgood

Trustee

Dated: 17/10/2023

NEWTON HALL COMMUNITY PARTNERSHIP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NEWTON HALL COMMUNITY PARTNERSHIP

I report to the trustees on my examination of the financial statements of Newton Hall Community Partnership (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Rebecca Davison ACA

12 Bessemer Court
Hownsgill Industrial Park
Knitsley Lane
Consett
Co Durham
DH8 7BL

Dated:

NEWTON HALL COMMUNITY PARTNERSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	2	-	-	-	28,469	-	28,469
Charitable activities	3	33,854	-	33,854	16,377	-	16,377
Total income		33,854	-	33,854	44,846	-	44,846
Expenditure on:							
Raising funds	4	22,212	-	22,212	18,503	-	18,503
Charitable activities	5	16,320	3,716	20,036	9,798	5,642	15,440
Total resources expended		38,532	3,716	42,248	28,301	5,642	33,943
Net (expenditure)/income for the year/ Net movement in funds							
		(4,678)	(3,716)	(8,394)	16,545	(5,642)	10,903
Fund balances at 1 January 2022		72,131	38,716	110,847	55,586	44,358	99,944
Fund balances at 31 December 2022		67,453	35,000	102,453	72,131	38,716	110,847

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

All income and expenditure derive from continuing activities.

NEWTON HALL COMMUNITY PARTNERSHIP

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		46,416		53,321
Current assets					
Debtors	10	5,627		5,543	
Cash at bank and in hand		53,094		53,689	
		58,721		59,232	
Creditors: amounts falling due within one year	11	(2,684)		(1,706)	
Net current assets			56,037		57,526
Total assets less current liabilities			102,453		110,847
Income funds					
Restricted funds	12		35,000		38,716
Unrestricted funds			67,453		72,131
			102,453		110,847

The financial statements were approved by the Trustees on

Amanda Hopgood

.....

Amanda Hopgood

Trustee

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Newton Hall Community Partnership is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

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

1 Accounting policies

(Continued)

1.5 Expenditure

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

1.6 Tangible fixed assets

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

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

Leasehold land and buildings	10% straight line
Leasehold improvements	10% straight line
Plant and equipment	20% straight line
Fixtures and fittings	10% reducing balance
Computers	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

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

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

2 Donations and legacies

	Total Unrestricted funds	
	2022	2021
	£	£
Grants receivable	-	28,469
	<u> </u>	<u> </u>

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Charitable rental income	33,672	15,838
Other income	182	539
	33,854	16,377

4 Raising funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Trading costs</u>		
Staff costs	22,212	18,503
	22,212	18,503

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Charitable activities

	Charitable Depreciation expenses		Total 2022	Charitable Depreciation expenses		Total 2021
	2022	2022		2021	2021	
	£	£	£	£	£	£
Depreciation and impairment	-	6,906	6,906	-	6,958	6,958
Rates and Water	828	-	828	188	-	188
Insurance	884	-	884	850	-	850
Light and Heat	4,402	-	4,402	1,383	-	1,383
Telephone	1,099	-	1,099	1,166	-	1,166
Sundries	415	-	415	413	-	413
Repairs and Renewals	4,422	-	4,422	3,642	-	3,642
	<u>12,050</u>	<u>6,906</u>	<u>18,956</u>	<u>7,642</u>	<u>6,958</u>	<u>14,600</u>
Share of governance costs (see note 6)	1,080	-	1,080	840	-	840
	<u>13,130</u>	<u>6,906</u>	<u>20,036</u>	<u>8,482</u>	<u>6,958</u>	<u>15,440</u>
Analysis by fund						
Unrestricted funds	13,130	3,190	16,320	8,482	1,316	9,798
Restricted funds	-	3,716	3,716	-	5,642	5,642
	<u>13,130</u>	<u>6,906</u>	<u>20,036</u>	<u>8,482</u>	<u>6,958</u>	<u>15,440</u>

6 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Accountancy Fees	-	1,080	1,080	-	840
	<u>-</u>	<u>1,080</u>	<u>1,080</u>	<u>-</u>	<u>840</u>
Analysed between Charitable activities	-	1,080	1,080	-	840
	<u>-</u>	<u>1,080</u>	<u>1,080</u>	<u>-</u>	<u>840</u>

Governance costs includes payments to the auditors of £1,080 (2021- £840) for independent examination fees.

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	4	3
	<u> </u>	<u> </u>
Employment costs	2022	2021
	£	£
Wages and salaries	22,212	18,503
	<u> </u>	<u> </u>

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Tangible fixed assets

	Leasehold land and buildings £	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost						
At 1 January 2022	56,422	7,928	191	8,867	10	73,418
At 31 December 2022	56,422	7,928	191	8,867	10	73,418
Depreciation and impairment						
At 1 January 2022	11,284	4,457	190	4,155	10	20,096
Depreciation charged in the year	5,642	793	-	471	-	6,906
At 31 December 2022	16,926	5,250	190	4,626	10	27,002
Carrying amount						
At 31 December 2022	39,496	2,678	1	4,241	-	46,416
At 31 December 2021	45,138	3,470	1	4,712	-	53,321

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	2,547	2,463
Other debtors	3,080	3,080
	<u>5,627</u>	<u>5,543</u>

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	-	26
Other creditors	884	-
Accruals and deferred income	1,800	1,680
	<u>2,684</u>	<u>1,706</u>

12 Restricted funds

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

	Balance at 1 January 2021	Resources expended	Balance at 1 January 2022	Resources expended	Balance at 31 December 2022
	£	£	£	£	£
Building Refurbishment	<u>44,358</u>	<u>(5,642)</u>	<u>38,716</u>	<u>(3,716)</u>	<u>35,000</u>

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	11,416	35,000	46,416	14,605	38,716	53,321
Current assets/(liabilities)	56,037	-	56,037	57,526	-	57,526
	<u>67,453</u>	<u>35,000</u>	<u>102,453</u>	<u>72,131</u>	<u>38,716</u>	<u>110,847</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Accounts

NEWTON HALL COMMUNITY PARTNERSHIP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

NEWTON HALL COMMUNITY PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Amanda Hopgood

Mamie Simmons

Boswell Whitaker

W Pattison

L Tuttielt

(Appointed 1 August 2022)

(Appointed 1 August 2022)

Charlty number

1158541

Principal address

Newton Hall Community Centre

Abbey Road

Pity Me

Durham

Co. Durham

England

DH1 5GE

Independent examiner

Rebecca Davison, ACA

12 Bessemer Court, Hownsgill Ind Park

Consett

Co Durham

DH8 7BL

NEWTON HALL COMMUNITY PARTNERSHIP

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Balance sheet	6
Notes to the financial statements	7 - 14

NEWTON HALL COMMUNITY PARTNERSHIP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the Charitable Incorporated Organisation (CIO) are:

To further or benefit the residents of Newton Hall in County Durham and the neighbourhood, without the discrimination of sex, sexual orientation, race or 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.

To promote such other charitable purposes as may from time to time be determined.

In furtherance of these objects but not otherwise, the trustees shall have power to establish or secure the establishment of community facilities and to maintain or manage or co-operate with any other organisations in the maintenance and management of such facilities of the above objects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Newton Hall Community Centre provides recreational and educational activities for the residents of Newton Hall and surrounding Districts and as such benefits the local community.

The trustees confirm that they have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing the Partnerships' aims and objectives and in planning future activities.

Whilst our communities adapted to life following the global Covid pandemic the centre has continued to be a viable going concern, whilst some groups chose not to re-open we have seen the addition of many new users groups. The centre underwent major investment and internal building work to increase capacity and usage just before the first covid lockdown. We continue to see the benefit of this coming through with new user groups coming on board.

Following an unprecedented year where the center was closed for significant periods of time during the global Covid pandemic the center has continued to be a viable going concern due to the receipt of grants and the ability to furlough staff.

The center underwent major investment and internal building work to increase capacity and usage just before the first lockdown. We now see the benefit of this coming through with new user groups coming on board.

Financial review

The attached financial statements show the state of the finances and related transactions during the past year, which the trustees consider to be correct.

Incoming Resources amounted to £44,846 (2020 £80,323), whilst Resources Expended were £33,943 (2020 £48,860). The surplus of £10,903 (2020 surplus £31,463) resulted in closing Net Assets of £110,847 (2020 £99,944) of which £38,716 (2020: £44,358) are restricted funds and £72,131 (2020: £55,586) are unrestricted funds.

The Partnerships' bankers are the Co-operative Bank at Durham City. The accountants are Murray and Lamb Accountants Ltd, Chartered Accountants, 12 Bessemer Court, Hownsgill Industrial Park, Knitsley Lane, Consett, DH8 7BL

NEWTON HALL COMMUNITY PARTNERSHIP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Reserves Policy

The target of the reserving policy is to maintain a level of reserves, which will ensure a continuation of operations for at least six months without income.

Investment Policy and Objectives

Funds are maintained in an interest bearing instant access bank account giving security and rapid access.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have assessed the major risks to which the charity is exposed and where necessary have taken steps to minimise such risks.

Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The trustees of the charity have concluded that there are no material uncertainties related to the events or conditions that may cast doubt on the ability of the charity to continue as a going concern.

Structure, governance and management

Governing document

The organisation is a charitable incorporated organisation (CIO) registered on 12 September 2014. The organisation was established under a constitution that established the objects powers and governance of the CIO.

The trustees who served during the year and up to the date of signature of the financial statements were:

Amanda Hopgood

Janet Potts

(Resigned 31 July 2022)

Mamie Simmons

Boswell Whitaker

W Pattison

(Appointed 1 August 2022)

L Tuttiatt

(Appointed 1 August 2022)

Recruitment and appointment of new trustees

The charity trustees are members of the CIO. They are responsible for investing and expending funds of the charity in such a manner as they shall consider most beneficial for the achievements of the objectives. They enter into contracts on behalf of the charity. They are responsible for the proper management and administration of the CIO in accordance with the constitution.

The trustees are subject to retirement after a maximum of 3 years unless they retire or are removed in accordance with the constitution. Retiring trustees may be reappointed for a further term. Appointments are made by members of the CIO at its Annual General Meeting or at other times by ordinary resolution. Trustees are recruited for their ability to manage the charity in accordance with the provisions of the constitution and in furtherance of its objects. There must be 3 trustees minimum and 9 maximum.

The present trustees have a variety of backgrounds and skills and the board seeks to maintain an appropriate range of skills to match the tasks undertaken by the board. Trustees must be familiar with the activities of the charity and in sympathy with them. Potential trustees identified by the existing trustees are, discussed with the other trustees then approached to check their availability.

NEWTON HALL COMMUNITY PARTNERSHIP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The CIO was established to take over the activities of Newton Hall Community Association (registered charity number 1105199) (NHCA) prior to closing NHCA. A resolution to transfer the assets and operations of the NHCA was passed by its members and this transfer took effect from 1 January 2016. This transfer is to create a suitable limited liability organisation to take the lease of the community center and expand the operations of NHCA. NHCA was in good financial health and this transfer is simply to improve the governance arrangements.

Supplier payment policy

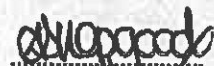
The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 30 day's purchases, based on the average daily amount invoiced by suppliers during the year.

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


.....
Amanda Hopgood
Trustee

Date: 27.10.2022

NEWTON HALL COMMUNITY PARTNERSHIP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NEWTON HALL COMMUNITY PARTNERSHIP

I report to the trustees on my examination of the financial statements of Newton Hall Community Partnership (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Rebecca Davison

Rebecca Davison, ACA

12 Bessemer Court, Hownsgill Ind Park
Consett
Co Durham
DH8 7BL

Dated: 27 October 2022

NEWTON HALL COMMUNITY PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income from:</u>							
Donations and legacies	3	28,469	-	28,469	17,240	50,000	67,240
Charitable activities	4	16,377	-	16,377	13,083	-	13,083
Total income		44,846	-	44,846	30,323	50,000	80,323
<u>Expenditure on:</u>							
Raising funds	5	18,503	-	18,503	20,818	-	20,818
Charitable activities	6	9,798	5,642	15,440	22,400	5,642	28,042
Total resources expended		28,301	5,642	33,943	43,218	5,642	48,860
Net income/(expenditure) for the year/							
Net movement in funds		16,545	(5,642)	10,903	(12,895)	44,358	31,463
Fund balances at 1 January 2021		55,586	44,358	99,944	68,481	-	68,481
Fund balances at 31 December 2021		72,131	38,716	110,847	55,586	44,358	99,944

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

All income and expenditure derive from continuing activities.

NEWTON HALL COMMUNITY PARTNERSHIP

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		53,321		60,280
Current assets					
Debtors	11	5,543		8,340	
Cash at bank and in hand		53,689		32,325	
		59,232		40,665	
Creditors: amounts falling due within one year	12	(1,706)		(1,001)	
Net current assets			57,528		39,664
Total assets less current liabilities			110,847		99,944
Income funds					
Restricted funds	13		38,716		44,358
Unrestricted funds			72,131		55,586
			110,847		99,944

The financial statements were approved by the Trustees on 25.10.2022


Amanda Hopgood
Trustee

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity Information

Newton Hall Community Partnership is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

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

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Tangible fixed assets

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

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

Leasehold land and buildings	10% straight line
Leasehold improvements	10% straight line
Plant and equipment	20% straight line
Fixtures and fittings	10% reducing balance
Computers	33% straight line

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial Instruments

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

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

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

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Grant income	28,469	17,240	50,000	67,240

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Charitable rental income	15,838	12,566
Other income	539	517
	<u>16,377</u>	<u>13,083</u>

5 Raising funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Trading costs</u>		
Staff costs	18,503	20,818
	<u>18,503</u>	<u>20,818</u>

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2021**

6 Charitable activities

	Charitable expenses 2021 £	Depreciation 2021 £	Total 2021 £	Charitable expenses 2020 £	Depreciation 2020 £	Total 2020 £
Depreciation and impairment	-	6,958	6,958	-	7,053	7,053
Rates and Water	188	-	188	207	-	207
Insurance	850	-	850	850	-	850
Light and Heat	1,383	-	1,383	1,951	-	1,951
Telephone	1,166	-	1,166	1,439	-	1,439
Sundries	413	-	413	740	-	740
Repairs and Renewals	3,642	-	3,642	15,081	-	15,081
	<u>7,642</u>	<u>6,958</u>	<u>14,600</u>	<u>20,268</u>	<u>7,053</u>	<u>27,321</u>
Share of governance costs (see note 7)	840	-	840	721	-	721
	<u>8,482</u>	<u>6,958</u>	<u>15,440</u>	<u>20,989</u>	<u>7,053</u>	<u>28,042</u>
Analysis by fund						
Unrestricted funds	8,482	1,316	9,798	20,989	1,411	22,400
Restricted funds	-	5,642	5,642	-	5,642	5,642
	<u>8,482</u>	<u>6,958</u>	<u>15,440</u>	<u>20,989</u>	<u>7,053</u>	<u>28,042</u>

7 Support costs

	Support costs £	Governance costs £	2021 Support costs £	Governance costs £	2020 £
Accountancy Fees	-	840	840	721	721
	<u>-</u>	<u>840</u>	<u>840</u>	<u>721</u>	<u>721</u>
Analysed between Charitable activities	-	840	840	721	721
	<u>-</u>	<u>840</u>	<u>840</u>	<u>721</u>	<u>721</u>

Governance costs includes payments to the auditors of £840 (2020- £600) for audit fees.

8 Trustees

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

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	3	3
	<u>3</u>	<u>3</u>
Employment costs		
	2021 £	2020 £
Wages and salaries	18,503	20,818
	<u>18,503</u>	<u>20,818</u>

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

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2021**

10 Tangible fixed assets									
	Cost	Leasehold land and buildings	Leasehold improvements	Plant and equipment	Fixtures and fittings	Computers	Total		
	£	£	£	£	£	£	£		£
At 1 January 2021									
	56,422	7,928	191	8,867	10		73,418		
At 31 December 2021									
	56,422	7,928	191	8,867	10		73,418		
Depreciation and impairment									
At 1 January 2021									
	5,642	3,665	190	3,631	10		13,138		
Depreciation charged in the year									
	5,642	793	-	524	-		6,959		
At 31 December 2021									
	11,284	4,458	190	4,155	10		20,097		
Carrying amount									
At 31 December 2021									
	45,138	3,470	1	4,712	-		53,321		
At 31 December 2020									
	50,780	4,263	1	5,236	-		60,280		

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2021**

11 Debtors

Amounts falling due within one year:	2021 £	2020 £
Trade debtors	2,463	5,260
Other debtors	3,080	3,080
	<u>5,543</u>	<u>8,340</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	26	161
Accruals and deferred income	1,680	840
	<u>1,706</u>	<u>1,001</u>

13 Restricted funds

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

	Incoming resources £	Resources expended £	Balance at 1 January 2021 £	Resources expended £	Balance at 31 December 2021 £
Building Refurbishment	<u>50,000</u>	<u>(5,642)</u>	<u>44,358</u>	<u>(5,642)</u>	<u>38,716</u>

14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	14,605	38,716	53,321	15,922	44,358	60,280
Current assets/(liabilities)	<u>57,526</u>	<u>-</u>	<u>57,526</u>	<u>39,664</u>	<u>-</u>	<u>39,664</u>
	<u>72,131</u>	<u>38,716</u>	<u>110,847</u>	<u>55,586</u>	<u>44,358</u>	<u>99,944</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

Accounts

NEWTON HALL COMMUNITY PARTNERSHIP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

NEWTON HALL COMMUNITY PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Amanda Hopgood Janet Potts Mamie Simmons Boswell Whitaker
Charity number	1158541
Principal address	Newton Hall Community Centre Abbey Road Pity Me Durham Co. Durham England DH1 5GE
Independent examiner	Murray and Lamb 12 Bessemer Court Hownsgill Industrial Park Knitsley Lane Consett Co. Durham DH8 7BL

NEWTON HALL COMMUNITY PARTNERSHIP

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Balance sheet	6
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NEWTON HALL COMMUNITY PARTNERSHIP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects of the Charitable Incorporated Organisation (CIO) are:

To further or benefit the residents of Newton Hall in County Durham and the neighborhood, without the discrimination of sex, sexual orientation, race or 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.

To promote such other charitable purposes as may from time to time be determined.

In furtherance of these objects but not otherwise, the trustees shall have power to establish or secure the establishment of community facilities and to maintain or manage or co-operate with any other organisations in the maintenance and management of such facilities of the above objects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Newton Hall Community Centre provides recreational and educational activities for the residents of Newton Hall and surrounding Districts and as such benefits the local community.

The trustees confirm that they have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing the Partnerships' aims and objectives and in planning future activities.

Following an unprecedented year where the center was closed for significant periods of time during the global Covid pandemic the center has continued to be a viable going concern due to the receipt of grants and the ability to furlough staff.

The center underwent major investment and internal building work to increase capacity and usage just before the first lockdown. We now see the benefit of this coming through with new user groups coming on board.

Financial review

The attached financial statements show the state of the finances and related transactions during the past year, which the trustees consider to be correct.

Incoming Resources amounted to £80,323(2019 £36,377), whilst Resources Expended were £48,860 (2019 £33,555). The surplus of £31,463 (2019 surplus £2,822) resulted in closing Net Assets of £99,944 (2019 £68,480) of which £44,358 (2019: £nil) are restricted funds and £55,586 (2019: £68,480) are unrestricted funds.

The Partnerships' bankers are the Co-operative Bank at Durham City. The accountants are Murray and Lamb Accountants Ltd, Chartered Accountants, 12 Bessemer Court, Hownsgill Industrial Park, Knitsley Lane, Consett, DH8 7BL

Reserves Policy

The target of the reserving policy is to maintain a level of reserves, which will ensure a continuation of operations for at least six months without income.

NEWTON HALL COMMUNITY PARTNERSHIP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Investment Policy and Objectives

Funds are maintained in an interest bearing instant access bank account giving security and rapid access.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have assessed the major risks to which the charity is exposed and where necessary have taken steps to minimise such risks.

Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The trustees of the charity have concluded that there are no material uncertainties related to the events or conditions that may cast doubt on the ability of the charity to continue as a going concern.

Structure, governance and management

Governing document

The organisation is a charitable incorporated organisation (CIO) registered on 12 September 2014. The organisation was established under a constitution that established the objects powers and governance of the CIO.

The trustees who served during the year and up to the date of signature of the financial statements were:

Amanda Hopgood

Janet Potts

Mamie Simmons

Boswell Whitaker

Recruitment and appointment of new trustees

The charity trustees are members of the CIO. They are responsible for investing and expending funds of the charity in such a manner as they shall consider most beneficial for the achievements of the objectives. They enter into contracts on behalf of the charity. They are responsible for the proper management and administration of the CIO in accordance with the constitution.

The trustees are subject to retirement after a maximum of 3 years unless they retire or are removed in accordance with the constitution. Retiring trustees may be reappointed for a further term. Appointments are made by members of the CIO at its Annual General Meeting or at other times by ordinary resolution. Trustees are recruited for their ability to manage the charity in accordance with the provisions of the constitution and in furtherance of its objects.

There must be 3 trustees minimum and 9 maximum.

The present trustees have a variety of backgrounds and skills and the board seeks to maintain an appropriate range of skills to match the tasks undertaken by the board. Trustees must be familiar with the activities of the charity and in sympathy with them. Potential trustees identified by the existing trustees are, discussed with the other trustees then approached to check their availability.

NEWTON HALL COMMUNITY PARTNERSHIP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The CIO was established to take over the activities of Newton Hall Community Association (registered charity number 1105199) (NHCA) prior to closing NHCA. A resolution to transfer the assets and operations of the NHCA was passed by its members and this transfer took effect from 1 January 2016. This transfer is to create a suitable limited liability organisation to take the lease of the community center and expand the operations of NHCA. NHCA was in good financial health and this transfer is simply to improve the governance arrangements.

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



Amanda Hopgood

Trustee

Dated: 11.10.21

NEWTON HALL COMMUNITY PARTNERSHIP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NEWTON HALL COMMUNITY PARTNERSHIP

I report to the trustees on my examination of the financial statements of Newton Hall Community Partnership (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Murray and Lamb

12 Bessemer Court
Hownsgill Industrial Park
Knitsley Lane
Consett
Co. Durham
DH8 7BL

Dated: 11/10/21

NEWTON HALL COMMUNITY PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £
<u>Income from:</u>					
Donations and legacies	3	17,240	50,000	67,240	4,000
Charitable activities	4	13,083	-	13,083	32,377
Total income		30,323	50,000	80,323	36,377
<u>Expenditure on:</u>					
Raising funds	5	20,818	-	20,818	19,861
Charitable activities	6	22,400	5,642	28,042	13,693
Total resources expended		43,218	5,642	48,860	33,554
Net (expenditure)/income for the year/ Net movement in funds		(12,895)	44,358	31,463	2,823
Fund balances at 1 January 2020		68,481	-	68,481	65,658
Fund balances at 31 December 2020		55,586	44,358	99,944	68,481

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

All income and expenditure derive from continuing activities.

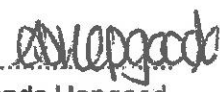
NEWTON HALL COMMUNITY PARTNERSHIP

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	10		60,280		10,912
Current assets					
Debtors	11	8,340		9,871	
Cash at bank and in hand		32,325		48,581	
		40,665		58,452	
Creditors: amounts falling due within one year	12	(1,001)		(883)	
Net current assets			39,664		57,569
Total assets less current liabilities			99,944		68,481
Income funds					
Restricted funds	13		44,358		-
Unrestricted funds			55,586		68,481
			99,944		68,481

The financial statements were approved by the Trustees on 11.10.21.



 Amanda Hopgood
 Trustee

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Newton Hall Community Partnership is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

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

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Expenditure

1.6 Tangible fixed assets

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

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

Leasehold land and buildings	10% straight line
Leasehold improvements	10% straight line
Plant and equipment	20% straight line
Fixtures and fittings	10% reducing balance
Computers	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial liabilities

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2020 £	2020 £	2020 £	2019 £
Donations and gifts	-	-	-	2,000
Grant income	17,240	50,000	67,240	2,000
	<u>17,240</u>	<u>50,000</u>	<u>67,240</u>	<u>4,000</u>

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Charitable rental income	12,566	31,777
Other income	517	600
	<u>13,083</u>	<u>32,377</u>

5 Raising funds

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Trading costs</u>		
Staff costs	20,818	19,861
	<u>20,818</u>	<u>19,861</u>

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2020**

6 Charitable activities

	Charitable expenses 2020 £	Depreciatio n 2020 £	Total 2020 £	Charitable expenses 2019 £	Depreciatio n 2019 £	Total 2019 £
Depreciation and impairment	-	7,053	7,053	-	1,769	1,769
Rates and Water	207	-	207	479	-	479
Insurance	850	-	850	1,384	-	1,384
Light and Heat	1,951	-	1,951	2,006	-	2,006
Telephone	1,439	-	1,439	1,061	-	1,061
Sundries	740	-	740	587	-	587
Repairs and Renewals	15,081	-	15,081	2,649	-	2,649
Professional Fees	-	-	-	3,158	-	3,158
	<u>20,268</u>	<u>7,053</u>	<u>27,321</u>	<u>11,324</u>	<u>1,769</u>	<u>13,093</u>
Share of governance costs (see note 7)	721	-	721	600	-	600
	<u>20,989</u>	<u>7,053</u>	<u>28,042</u>	<u>11,924</u>	<u>1,769</u>	<u>13,693</u>
Analysis by fund						
Unrestricted funds	20,989	1,411	22,400	11,924	1,769	13,693
Restricted funds	-	5,642	5,642	-	-	-
	<u>20,989</u>	<u>7,053</u>	<u>28,042</u>	<u>11,924</u>	<u>1,769</u>	<u>13,693</u>

7 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Accountancy Fees	-	721	721	-	600	600
	<u>-</u>	<u>721</u>	<u>721</u>	<u>-</u>	<u>600</u>	<u>600</u>
Analysed between Charitable activities	-	721	721	-	600	600
	<u>-</u>	<u>721</u>	<u>721</u>	<u>-</u>	<u>600</u>	<u>600</u>

Governance costs includes payments to the auditors of £840 (2019- £600) for audit fees.

8 Trustees

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

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

9 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	3	3
	<u>3</u>	<u>3</u>
Employment costs	2020	2019
	£	£
Wages and salaries	20,818	19,861
	<u>20,818</u>	<u>19,861</u>

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2020**

10 Tangible fixed assets								
	Leasehold land and buildings	Leasehold improvements	Plant and equipment	Fixtures and fittings	Computers	Total		
	£	£	£	£	£	£		£
Cost								
At 1 January 2020	-	7,928	191	8,867	10	16,996		
Additions	56,422	-	-	-	-	56,422		
At 31 December 2020	56,422	7,928	191	8,867	10	73,418		
Depreciation and impairment								
At 1 January 2020	-	2,872	153	3,049	10	6,084		
Depreciation charged in the year	5,642	793	37	582	-	7,054		
At 31 December 2020	5,642	3,665	190	3,631	10	13,138		
Carrying amount								
At 31 December 2020	50,780	4,263	1	5,236	-	60,280		
At 31 December 2019	-	5,056	38	5,818	-	10,912		

NEWTON HALL COMMUNITY PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

11 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	5,260	6,791
Other debtors	3,080	3,080
	<u>8,340</u>	<u>9,871</u>

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	161	164
Accruals and deferred income	840	719
	<u>1,001</u>	<u>883</u>

13 Restricted funds

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

	Incoming resources	Balance at 1 January 2020	Movement in funds		Balance at 31 December 2020
	£	£	Incoming resources	Resources expended	£
Grant Income	-	-	50,000	-	50,000
Depreciation	-	-	-	(5,642)	(5,642)
	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>(5,642)</u>	<u>44,358</u>

14 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £
Fund balances at 31 December 2020 are represented by:				
Tangible assets	15,922	44,358	60,280	10,912
Current assets/(liabilities)	39,664	-	39,664	57,569
	<u>55,586</u>	<u>44,358</u>	<u>99,944</u>	<u>68,481</u>