

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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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

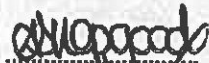
The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

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