WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION

England & Wales · Charity number 1165275

Details

Other names	WCDA
Status	Registered
Legal form	CIO
Registered	2016-01-22
Register	View on the Charity Commission register

Contact

Address	South Reading Community Hub 252-260 Northumberland Avenue Whitley Reading RG2 7QA
Phone	0118 3740052
Email	info@whitley-cda.org
Website	http://www.whitley-cda.org/

Activities

Objects: THE OBJECTS OF THE CIO ARE:3.1 TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF THE SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITY OF THE AREA OF BENEFIT IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND PARTICIPATE MORE FULLY IN SOCIETY.3.2 TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY STATUTORY AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THE OBJECTS;3.3 TO PROMOTE SUCH OTHER CHARITABLE PURPOSES WITHIN THE AREA OF BENEFIT AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.THE CHARITY SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION. THE AREA OF BENEFIT (“AREA OF BENEFIT”) AND THE NEIGHBOURHOOD TOGETHER DEFINED BY THE MAP SHOWN IN APPENDIX I.

Activities: Community Development activities including community cafe,

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Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Reading

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£252,463	£196,406	-	-
2024-07-31	£232,319	£221,598	-	-
2023-07-31	£250,510	£192,177	-	-
2022-07-31	£312,038	£78,525	-	-
2021-07-31	£186,008	£165,537	-	-

Trustees

Name	Role	Appointed
Liz Grugeon	Chair	2016-12-07
David Roy Turner		2024-03-16
IMKE WILSON		2016-11-12
Kerry-Marie West		2021-04-12
Lisa Haines		2019-02-13
Margaret Cobb		2018-07-18
Sarah King		2024-03-16

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WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION

England & Wales - Charity number 1165275

Accounts

As a registered charity we work to ensure that our activities and services are in line with the Charitable aims stated in our constitution. We are also interested in the Social Impact of our work (what difference we make locally either directly or in partnership). The examples and quotes below give you a flavour of our day to day activities and partnerships.

Aim 1: To develop the capacity and skills of the members of the socially and economically disadvantaged community of the area of benefit in such a way that they are better able to identify and help meet their needs and participate more fully in society.

Aim 2: To establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the objects;

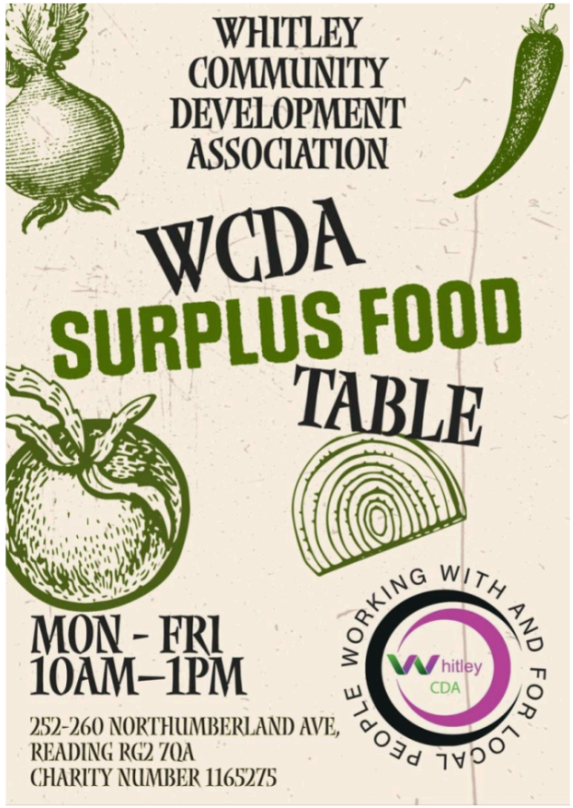
Aim 3: To promote such other charitable purposes within the area of benefit as the trustees may from time to time determine.

Social Impact 1: Improved health and well-being for people in Whitley and adjacent areas.

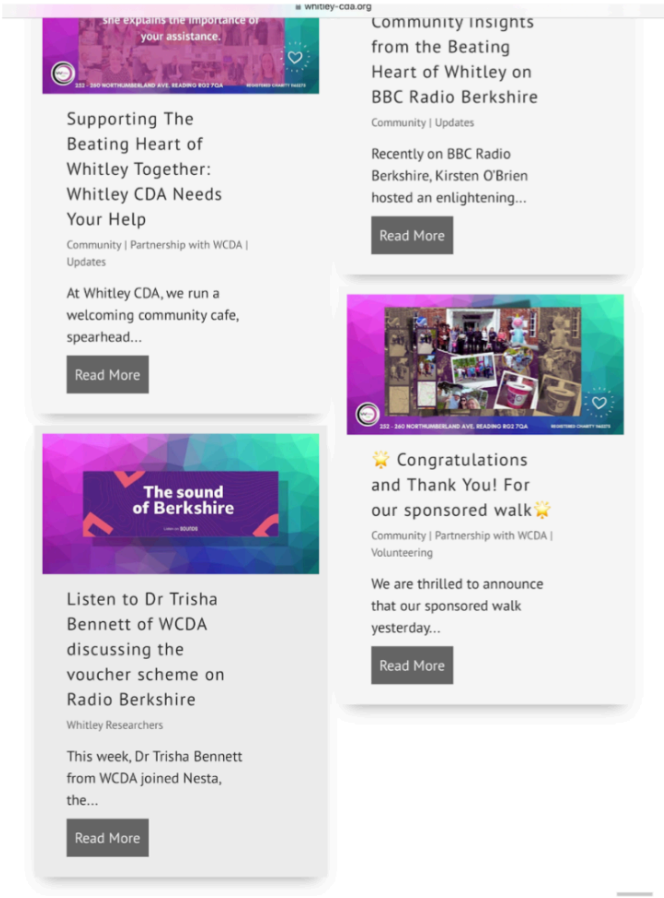
Social Impact 2: Greater social cohesion, inclusion, connectivity and community participation.

Social Impact 3: Improved employment, skills, confidence and connectivity for those who are underemployed, and digitally excluded.

“The surplus really helps families, we are able to give our children a choice of what to eat when they come home from school. Saving a bit of money on food also means we can pay other bills”- mum of 3



We have featured on radio and TV



We had 5221 customers feeding a total of 14,514 people



Support activities provided
by our partners,
Communicare, CAR, Welfare Rights,
REDA and Affinity
saw a total of
582 residents surpported





144 Health
checks
were
carried out





Volunteer impact in numbers

Driving	**2,200 hours**
Surplus	**1,760 hours**
Kitchen	**352 hours**
Trustees	**352 hours**

For 24-25 min wage rates

That equates to:

£54,554 for the year

"I volunteer as a driver for the food surplus. It gives me the opportunity to get out and meet people and help others. Since I was widowed it's given me a sense of purpose and the Community Centre feels like my second family." Gordon

Our van is not only an essential part of the team but also a great way of keeping our profile high while it's out and about. A partnership approach helps us provide a seamless support network for local residents in the 'Beating Heart of Whitley'.

“Fair Talk mediation couldn’t do the work we do with a local school and communities without the support of WCDA which is a real community centre run by the community for the community. Not only do our links with WCDA offer us a neutral and safe space where we can meet parents and families, but our relationship with them means they can identify families who might benefit from our support and it enables parents to trust us. Dave Walker of Fair Talk has over 40 years experience of working with communities in England and has never come across a centre like WCDA that is so embedded in the community and committed to making a real and lasting impact on people’s lives.”





“Whitley library moved into South Reading Community Centre around 7 years ago. The links and relationships we have formed with the WCDA have without doubt increased our level of involvement in the local community. We regularly work together on events and signpost individuals to each other's service. They are always on hand to offer advice and a local perspective as required.





Earlier this month held a World Book Day event, The WCDA and cafe were able to offer the 53 children that attended a drink and snack for £1 in the cafe after the library visit. It probably doesn't sound like much but it illustrates how communication and cooperation result in small actions making a big difference”.

Matthew Breadman, Reading Library Services



Inside and out we have activities all year.

Our cafe is often the first point of contact for local residents

During the year we have served 10,346 covers



“ I live on my own so a meal at the cafe every day makes sure i eat properly” - Stan



The cafe also supplied 444 lunches for holiday activities funded by Reading Borough Council



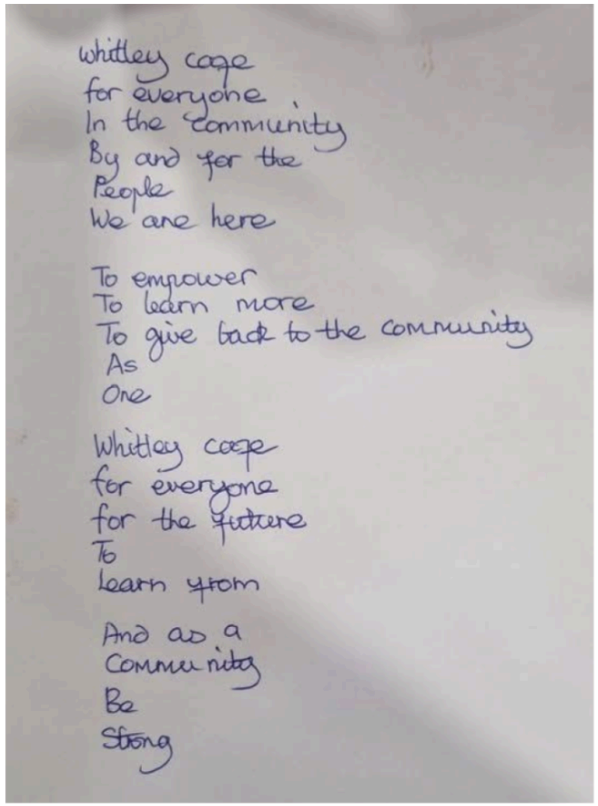
“ We love coming to knit and natter.
It helps with our mental health, we look forward to it.
Its like a second family we have made so many friends
and our numbers are growing.



The Whitley Cafe is such a special, welcoming, and inclusive place for local residents, and I have great conversations every time I visit. I'm really glad that this funding will help keep the centre running.- Yuan Yang MP

We were honoured to have Yuan Yang MP use the Community café as the setting for making a documentary.

Thank you to all of our partners, other community groups, voluntary sector, statutory sector and business. Your input whether large or small, regular or occasional is very much appreciated. Daily we have comments from residents about the range of support and the change it makes for them.



Poem written by Lynn - cafe user






WHITLEY COMMUNITY
DEVELOPMENT ASSOCIATION


WHITLEY COMMUNITY DEVELOPM
2020






connect
READING






SELECT CAR
LEASING



The Whitley Community Museum is a wonderful tool for hearing people's memories and allowing our less mobile residents to feel the beating heart of Whitley. We also have regular 'pop up museum' events.





We were excited (and relieved) in June 2025 to receive our funding from the National Lotteries Community Fund. We look forward to working with our residents to further develop the

'Beating Heart of Whitley'.

Whitley Community Development Association

Registered Charity No: 1165275



Annual report and accounts 2024/5

Well, what a busy year we had.

2024-25 saw the end of the funding stream that had supported us since we got together as a group of residents in 2012. At our AGM last year we celebrated our numerous achievements over the years. We waited anxiously to hear about our bid to the National Lottery Community Fund, which as we all now know, we received in July 2025. I'd like to thank my fellow trustees and staff for their involvement in securing this and other funding to ensure continuity of our service.

I'd like to say a very big thank you to our volunteers who again gave their all to ensure that the heart of Whitley keeps beating, sometimes against the odds. The volunteers have been an invaluable part of the delivery of key support, particularly the food surplus much appreciated by local residents. Yet again we see evidence of Whitley helping Whitley.

I'd also like to thank my fellow trustees. Trustees play a key role in ensuring that WCDA stays on track with governance and other legal aspects of managing a Charity. The role is voluntary and essential. All of our trustees are local residents so are well placed to ensure that our day-to-day activities meet the needs of the local community.

We have again this year had ongoing support from a wide variety of partners; other charities, statutory agencies and local businesses. They are an invaluable part of what we do in Whitley, thank you to all of you.
The review of our strategic plan reinforced the importance of the early intervention and preventative role we play in supporting statutory agencies working in our community. We are seeing this as a growing focus both Nationally and Locally and feel that we are well placed to respond given that we have built a good relationship with local residents and partners.

Our Annual Impact Report gives a flavour of how we've met our requirements under the Charities Act but equally important is the positive impact we are having in making Whitley a place where people will feel that their area is an even better place to live and there is local input to affecting sustainable change.

We envisage, that due to the cost-of-living crisis, we will continue to be a focus for support, information and friendship in the heart of Whitley.

We are fortunate to have a Trading Subsidiary, Whitley Social Club, who currently pay our rent and service charges to Reading Borough Council for the space we occupy within South Reading Community Hub. Without this support it would be difficult to provide the level of service that we do.

Our 5-year partnership with the University on Sustainable Food Systems came to an end in May. Whilst it was, at times, challenging the Saturday fruit and veg stall introduced a significant number of residents to the work that we do. It also supported the reopening of the café on Saturday mornings. We are very grateful to all of those who gave their time being part of focus groups, one to one interviews and coming to the market stall on Saturday mornings.

We continue to be committed to our underpinning belief that a community flourishes best when things are done WITH THEM not TO or FOR THEM.

It goes without saying of course that all our residents are central to what we do. We are always keen to hear your views so please come and talk to us.

Finances

I'm pleased to be able to present to you the unaudited, independently examined, Annual Accounts for the year August 2024 - July 2025. We are very grateful to Ann Murphy for supporting us with the preparation of these. Ann is a member of the Institute of Chartered Accountants but for us equally importantly a Whitley girl. Her time and support is much valued.

These accounts were approved by the trustees at a meeting on 16th March 2026.



Elizabeth Grugeon

Chair of trustees

Statement of Financial Activities (including Income and Expenditure Account)
For the period ended 31 July 2025 (Unaudited)

	Notes	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES					
Income from:					
Donations and Grants	2	94,816	26,522	121,338	121,335
Charitable activities		157,647	-	157,647	110,984
Total income		252,463	26,522	278,985	232,319
RESOURCES EXPENDED					
Expenditure on:					
Charitable activities	3	196,406	24,518	220,924	221,598
Total expenditure		196,406	24,518	220,924	221,598
Net Income before Other recognised gains and losses		**56,057**	**2,004**	**58,061**	**10,721**
Net movement in funds		**56,057**	**2,004**	**58,061**	**10,721**
Total funds brought forward	13	158,165	35,286	193,451	182,730
Total transfers between reserves	13	5,729	(5,729)	-	-
Total funds carried forward		219,951	31,561	251,512	193,451

The statement of financial activities includes all gains and losses for the period. All incoming resources and resources expended derive from continuing activities.

Note that funds from the Big Local appearing in unrestricted funds. The majority of the funding for WCDA previously came from Local Trust. WCDA produced a plan and budget each year in order to draw down these funds. Spending of this money was restricted to the budget headings identified in the yearly plan.

Balance sheet
As at 31 July 2025 (Unaudited)

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	9	421	517
CURRENT ASSETS			
Debtors	10	720	6,349
Cash at bank and in hand		250,371	186,585
Total current assets		251,091	192,934
CREDITORS			
Amounts falling due within one year	11	-	-
NET CURRENT ASSETS		251,091	192,934
TOTAL ASSETS LESS CURRENT LIABILITIES		**251,512**	**193,451**
FUNDS OF THE CHARITY			
Unrestricted funds	12	219,951	158,165
Restricted funds	12	31,561	35,286
TOTAL FUNDS		**251,512**	**193,451**

The financial statements were approved and authorised for issue by the Trustees on 16 March 2026 and were signed on their behalf by



……
Elizabeth Grugeon – Chair of Trustees

The notes on pages 8 to 15 form part of these financial statements

Statement of Cash Flows
For the period ended 31 July 2025 (Unaudited)

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated (used) in operating activities	15	64,034	10,312
Cash flows from investing activities			
Purchase of tangible fixed assets		(248)	-
Net cash used in investing activities		(248)	-
Change in cash and cash equivalents in the year		**63,786**	**10,312**
Cash and cash equivalents brought forward		186,585	176,273
Cash and cash equivalents brought forward	16	**250,371**	**186,585**

The notes on pages 8 to 15 form part of these financial statements

Notes to the Financial Statements
For the period ended 31 July 2025 (Unaudited)

1. ACCOUNTING POLICIES

1.1 Basis of accounting

Basis of preparation of financial statements. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Whitley Community Development Association constitutes a public benefit entity as defined by FRS 102.

1.2 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 Expenditure recognition

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 allocated on the portion of the asset’s use. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office Equipment	33% straight line.

Notes to the Financial Statements - continued
For the period ended 31 July 2025 (Unaudited)

1. ACCOUNTING POLICIES (continued)

1.5 Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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

1.7 Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.9 Judgements in applying accounting policies and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements:
Tangible fixed assets
Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as the remaining life of the asset and projected disposal values.

Notes to the Financial Statements - continued
For the period ended 31 July 2025 (Unaudited)

2. ANALYSIS OF INCOME FROM DONATIONS AND GRANTS

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Donations	17,173	-	17,173	24,792
Grants	77,283	26,522	103,805	150,832
Donated services	360	-	360	360
Total donations & grants	94,816	26,522	121,338	121,335
2024	116,830	4,505	121,335	

3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Charitable activities	196,406	24,518	220,924	221,598
2024	220,280	1,318	221,598	

4. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	2025 Staff Costs £	2025 Other costs £	2025 Total Costs £	2024 Total Costs £
Total charitable activities	100,779	120,145	220,924	221,598
2024	110,535	111,063	221,598	

5. NET INCOME FOR THE YEAR

	2025 £	2024 £
This is stated after charging:		
Independent examiner fees	360	360
Depreciation – owned assets	344	296

Notes to the Financial Statements - continued
For the period ended 31 July 2025 (Unaudited)

6. INDEPENDENT EXAMINATION AND TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 July 2025 (31 July 2024: £Nil)

There were no trustees' expenses paid for the period ended 31 July 2025 (31 July 2024: £Nil).

No payments were made to the Trustees or any related party of the Trustees for the period ended 31 July 2025 (31 July 2024: £Nil).

The Independent Examiner's remuneration amounts to a donated fee of £360 (2024; charged fee £360).

7. STAFF COSTS

	2025 £	2024 £
Salaries and wages	100,779	110,535
Social security	-	-
	100,779	110,535

The average number of employees during the period, calculated on the basis of full time equivalents, was as follows:

	2025 £	2024 £
Charitable activities	7	8

This is made up of 7 individuals who work primarily for WCDA. There are also two contractors not included in these numbers.
No employees received remuneration amounting to more than £60,000 in either year.
No pension contributions were made and no pension liabilities were incurred.

8. TAXATION

The charity is exempt from tax on income and gains falling within S505 of the Taxes Act 1988 or S252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to charitable objects. No UK corporation tax charges have arisen in the charity for the period ended 31 July 2025 due to the charity's charitable status.

Notes to the Financial Statements - continued
For the period ended 31 July 2025 (Unaudited)

9. TANGIBLE FIXED ASSETS

	OFFICE EQUIPMENT £	TOTAL £
COST		
As at 1 August 2024	16,865	16,865
Additions	248	248
As at 31 July 2025	17,113	17,113
DEPRECIATION		
As at 1 August 2024	16,348	16,052
Charge for year	344	296
As at 31 July 2025	16,692	16,348
NET BOOK VALUE		
As at 31 July 2025	**421**	**421**
As at 31 August 2024	**517**	**517**

10. DEBTORS

	2025 £	2024 £
Trade debtors	720	6,349

11. CREDITORS

	2025 £	2024 £
Trade Creditors	-	-
Accrued expenses	-	-
	-	-

Notes to the Financial Statements - continued
For the period ended 31 July 2025 (Unaudited)

12. ANALYSIS OF NET ASSETS BETWEEN RESERVES

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Tangible Fixed Assets	421	-	421	517
Current Assets	219,530	31,561	251,091	192,934
Current Liabilities	-	-	-	-
Total funds	219,951	31,561	251,512	193,451

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Tangible Fixed Assets	517	-	517
Current Assets	157,648	35,286	192,934
Current Liabilities	-	-	-
Total funds	158,165	35,286	193,451

13. MOVEMENT IN FUNDS

Current year

	As at 1 August 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31 July 2025 £
Unrestricted funds	158,165	252,463	(196,406)	5,729	**219,951**
Restricted funds (see note 14)	35,286	26,522	(24,518)	(5,729)	**31,561**
Total funds	193,451	278,985	(220,924)	-	**251,512**

Prior year

	As at 1 August 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31 July 2024 £
Unrestricted funds	138,737	227,814	(220,280)	11,894	**158,165**
Restricted funds (see note 14)	43,993	4,505	(1,318)	(11,894)	**35,286**
Total funds	182,730	232,319	(221,598)	-	**193,451**

Notes to the Financial Statements - continued
For the period ended 31 July 2025 (Unaudited)

14. RESTRICTED FUNDS

Current year	As at 1 August 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31 July 2025 £
WRAP	5,729	-	-	(5,729)	**-**
COOP	2,253	-	(2,253)	-	**-**
Men's Shed	5,000	-	-	-	**5,000**
Wellbeing (RBC and RVA)	16,459	-	(16,459)	-	**-**
Food Project	535	-	(535)	-	**-**
Carnival	754	-	(754)	-	**-**
Van Insurance	1,551	1,625	(1,512)	-	**1,664**
Household support	1,000	-	(1,000)	-	**-**
Winter Wonderland	2,005	-	(2,005)	-	**-**
National Lottery Community Funding	-	24,897	-	-	**24,897**
Total funds	35,286	26,522	(24,518)	(5,729)	**31,561**

Prior year	As at 1 August 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31 July 2024 £
WRAP	5,729	-	-	-	**5,729**
COOP	2,253	-	-	-	**2,253**
Men's Shed	5,000	-	-	-	**5,000**
Wellbeing (RBC and RVA)	16,459	-	-	-	**16,459**
Summer Activities (NL)	11,894	-	-	(11,894)	**-**
Food Project	535	-	-	-	**535**
Carnival	754	-	-	-	**754**
Van Insurance	1,369	1,500	(1,318)	-	**1,551**
Household support	-	1,000	-	-	**1,000**
Winter Wonderland	-	2,005	-	-	**2,005**
Total funds	43,993	4,505	(1,318)	(11,894)	**35,286**

Notes to the Financial Statements - continued
For the period ended 31 July 2025 (Unaudited)

15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the year (as per Financial Activities)	58,061	10,721
Adjustment for:		
Depreciation Charges	344	296
(Increase)/Reduction in debtors and accrued income	5,629	(705)
Increase/(Reduction) in creditors	-	-
Net cash generated/(used) in operating activities	64,034	10,312

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash at bank and in hand	250,371	186,585
Total	250,371	186,585

Report of the Independent Examiner to the Trustees of Whitley Community Development Association

I report on the accounts of the charity for the period ended 31 July 2025, which are set out on pages 5 to 15.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

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

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ann Murphy BA (Hons) ACA
(Address available on signed version)

Date: 16 March 2026

Whitley Community Development Association

Registered Charity No: 1165275



Annual report and accounts 2024/5

Well, what a busy year we had.

2024-25 saw the end of the funding stream that had supported us since we got together as a group of residents in 2012. At our AGM last year we celebrated our numerous achievements over the years. We waited anxiously to hear about our bid to the National Lottery Community Fund, which as we all now know, we received in July 2025. I'd like to thank my fellow trustees and staff for their involvement in securing this and other funding to ensure continuity of our service.

I'd like to say a very big thank you to our volunteers who again gave their all to ensure that the heart of Whitley keeps beating, sometimes against the odds. The volunteers have been an invaluable part of the delivery of key support, particularly the food surplus much appreciated by local residents. Yet again we see evidence of Whitley helping Whitley.

I'd also like to thank my fellow trustees. Trustees play a key role in ensuring that WCDA stays on track with governance and other legal aspects of managing a Charity. The role is voluntary and essential. All of our trustees are local residents so are well placed to ensure that our day-to-day activities meet the needs of the local community.

We have again this year had ongoing support from a wide variety of partners; other charities, statutory agencies and local businesses. They are an invaluable part of what we do in Whitley, thank you to all of you.
The review of our strategic plan reinforced the importance of the early intervention and preventative role we play in supporting statutory agencies working in our community. We are seeing this as a growing focus both Nationally and Locally and feel that we are well placed to respond given that we have built a good relationship with local residents and partners.

Our Annual Impact Report gives a flavour of how we've met our requirements under the Charities Act but equally important is the positive impact we are having in making Whitley a place where people will feel that their area is an even better place to live and there is local input to affecting sustainable change.

We envisage, that due to the cost-of-living crisis, we will continue to be a focus for support, information and friendship in the heart of Whitley.

We are fortunate to have a Trading Subsidiary, Whitley Social Club, who currently pay our rent and service charges to Reading Borough Council for the space we occupy within South Reading Community Hub. Without this support it would be difficult to provide the level of service that we do.

Our 5-year partnership with the University on Sustainable Food Systems came to an end in May. Whilst it was, at times, challenging the Saturday fruit and veg stall introduced a significant number of residents to the work that we do. It also supported the reopening of the café on Saturday mornings. We are very grateful to all of those who gave their time being part of focus groups, one to one interviews and coming to the market stall on Saturday mornings.

We continue to be committed to our underpinning belief that a community flourishes best when things are done WITH THEM not TO or FOR THEM.

It goes without saying of course that all our residents are central to what we do. We are always keen to hear your views so please come and talk to us.

Finances

I'm pleased to be able to present to you the unaudited, independently examined, Annual Accounts for the year August 2024 - July 2025. We are very grateful to Ann Murphy for supporting us with the preparation of these. Ann is a member of the Institute of Chartered Accountants but for us equally importantly a Whitley girl. Her time and support is much valued.

These accounts were approved by the trustees at a meeting on 16th March 2026.



Elizabeth Grugeon

Chair of trustees

Statement of Financial Activities (including Income and Expenditure Account)
For the period ended 31 July 2025 (Unaudited)

	Notes	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES					
Income from:					
Donations and Grants	2	94,816	26,522	121,338	121,335
Charitable activities		157,647	-	157,647	110,984
Total income		252,463	26,522	278,985	232,319
RESOURCES EXPENDED					
Expenditure on:					
Charitable activities	3	196,406	24,518	220,924	221,598
Total expenditure		196,406	24,518	220,924	221,598
Net Income before Other recognised gains and losses		**56,057**	**2,004**	**58,061**	**10,721**
Net movement in funds		**56,057**	**2,004**	**58,061**	**10,721**
Total funds brought forward	13	158,165	35,286	193,451	182,730
Total transfers between reserves	13	5,729	(5,729)	-	-
Total funds carried forward		219,951	31,561	251,512	193,451

The statement of financial activities includes all gains and losses for the period. All incoming resources and resources expended derive from continuing activities.

Note that funds from the Big Local appearing in unrestricted funds. The majority of the funding for WCDA previously came from Local Trust. WCDA produced a plan and budget each year in order to draw down these funds. Spending of this money was restricted to the budget headings identified in the yearly plan.

Balance sheet
As at 31 July 2025 (Unaudited)

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	9	421	517
CURRENT ASSETS			
Debtors	10	720	6,349
Cash at bank and in hand		250,371	186,585
Total current assets		251,091	192,934
CREDITORS			
Amounts falling due within one year	11	-	-
NET CURRENT ASSETS		251,091	192,934
TOTAL ASSETS LESS CURRENT LIABILITIES		**251,512**	**193,451**
FUNDS OF THE CHARITY			
Unrestricted funds	12	219,951	158,165
Restricted funds	12	31,561	35,286
TOTAL FUNDS		**251,512**	**193,451**

The financial statements were approved and authorised for issue by the Trustees on 16 March 2026 and were signed on their behalf by



……
Elizabeth Grugeon – Chair of Trustees

The notes on pages 8 to 15 form part of these financial statements

Statement of Cash Flows
For the period ended 31 July 2025 (Unaudited)

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated (used) in operating activities	15	64,034	10,312
Cash flows from investing activities			
Purchase of tangible fixed assets		(248)	-
Net cash used in investing activities		(248)	-
Change in cash and cash equivalents in the year		**63,786**	**10,312**
Cash and cash equivalents brought forward		186,585	176,273
Cash and cash equivalents brought forward	16	**250,371**	**186,585**

The notes on pages 8 to 15 form part of these financial statements

Notes to the Financial Statements
For the period ended 31 July 2025 (Unaudited)

1. ACCOUNTING POLICIES

1.1 Basis of accounting

Basis of preparation of financial statements. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Whitley Community Development Association constitutes a public benefit entity as defined by FRS 102.

1.2 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 Expenditure recognition

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 allocated on the portion of the asset’s use. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office Equipment	33% straight line.

Notes to the Financial Statements - continued
For the period ended 31 July 2025 (Unaudited)

1. ACCOUNTING POLICIES (continued)

1.5 Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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

1.7 Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.9 Judgements in applying accounting policies and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements:
Tangible fixed assets
Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as the remaining life of the asset and projected disposal values.

Notes to the Financial Statements - continued
For the period ended 31 July 2025 (Unaudited)

2. ANALYSIS OF INCOME FROM DONATIONS AND GRANTS

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Donations	17,173	-	17,173	24,792
Grants	77,283	26,522	103,805	150,832
Donated services	360	-	360	360
Total donations & grants	94,816	26,522	121,338	121,335
2024	116,830	4,505	121,335	

3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Charitable activities	196,406	24,518	220,924	221,598
2024	220,280	1,318	221,598	

4. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	2025 Staff Costs £	2025 Other costs £	2025 Total Costs £	2024 Total Costs £
Total charitable activities	100,779	120,145	220,924	221,598
2024	110,535	111,063	221,598	

5. NET INCOME FOR THE YEAR

	2025 £	2024 £
This is stated after charging:		
Independent examiner fees	360	360
Depreciation – owned assets	344	296

Notes to the Financial Statements - continued
For the period ended 31 July 2025 (Unaudited)

6. INDEPENDENT EXAMINATION AND TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 July 2025 (31 July 2024: £Nil)

There were no trustees' expenses paid for the period ended 31 July 2025 (31 July 2024: £Nil).

No payments were made to the Trustees or any related party of the Trustees for the period ended 31 July 2025 (31 July 2024: £Nil).

The Independent Examiner's remuneration amounts to a donated fee of £360 (2024; charged fee £360).

7. STAFF COSTS

	2025 £	2024 £
Salaries and wages	100,779	110,535
Social security	-	-
	100,779	110,535

The average number of employees during the period, calculated on the basis of full time equivalents, was as follows:

	2025 £	2024 £
Charitable activities	7	8

This is made up of 7 individuals who work primarily for WCDA. There are also two contractors not included in these numbers.
No employees received remuneration amounting to more than £60,000 in either year.
No pension contributions were made and no pension liabilities were incurred.

8. TAXATION

The charity is exempt from tax on income and gains falling within S505 of the Taxes Act 1988 or S252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to charitable objects. No UK corporation tax charges have arisen in the charity for the period ended 31 July 2025 due to the charity's charitable status.

Notes to the Financial Statements - continued
For the period ended 31 July 2025 (Unaudited)

9. TANGIBLE FIXED ASSETS

	OFFICE EQUIPMENT £	TOTAL £
COST		
As at 1 August 2024	16,865	16,865
Additions	248	248
As at 31 July 2025	17,113	17,113
DEPRECIATION		
As at 1 August 2024	16,348	16,052
Charge for year	344	296
As at 31 July 2025	16,692	16,348
NET BOOK VALUE		
As at 31 July 2025	**421**	**421**
As at 31 August 2024	**517**	**517**

10. DEBTORS

	2025 £	2024 £
Trade debtors	720	6,349

11. CREDITORS

	2025 £	2024 £
Trade Creditors	-	-
Accrued expenses	-	-
	-	-

Notes to the Financial Statements - continued
For the period ended 31 July 2025 (Unaudited)

12. ANALYSIS OF NET ASSETS BETWEEN RESERVES

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Tangible Fixed Assets	421	-	421	517
Current Assets	219,530	31,561	251,091	192,934
Current Liabilities	-	-	-	-
Total funds	219,951	31,561	251,512	193,451

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £
Tangible Fixed Assets	517	-	517
Current Assets	157,648	35,286	192,934
Current Liabilities	-	-	-
Total funds	158,165	35,286	193,451

13. MOVEMENT IN FUNDS

Current year

	As at 1 August 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31 July 2025 £
Unrestricted funds	158,165	252,463	(196,406)	5,729	**219,951**
Restricted funds (see note 14)	35,286	26,522	(24,518)	(5,729)	**31,561**
Total funds	193,451	278,985	(220,924)	-	**251,512**

Prior year

	As at 1 August 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31 July 2024 £
Unrestricted funds	138,737	227,814	(220,280)	11,894	**158,165**
Restricted funds (see note 14)	43,993	4,505	(1,318)	(11,894)	**35,286**
Total funds	182,730	232,319	(221,598)	-	**193,451**

Notes to the Financial Statements - continued
For the period ended 31 July 2025 (Unaudited)

14. RESTRICTED FUNDS

Current year	As at 1 August 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31 July 2025 £
WRAP	5,729	-	-	(5,729)	**-**
COOP	2,253	-	(2,253)	-	**-**
Men's Shed	5,000	-	-	-	**5,000**
Wellbeing (RBC and RVA)	16,459	-	(16,459)	-	**-**
Food Project	535	-	(535)	-	**-**
Carnival	754	-	(754)	-	**-**
Van Insurance	1,551	1,625	(1,512)	-	**1,664**
Household support	1,000	-	(1,000)	-	**-**
Winter Wonderland	2,005	-	(2,005)	-	**-**
National Lottery Community Funding	-	24,897	-	-	**24,897**
Total funds	35,286	26,522	(24,518)	(5,729)	**31,561**

Prior year	As at 1 August 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31 July 2024 £
WRAP	5,729	-	-	-	**5,729**
COOP	2,253	-	-	-	**2,253**
Men's Shed	5,000	-	-	-	**5,000**
Wellbeing (RBC and RVA)	16,459	-	-	-	**16,459**
Summer Activities (NL)	11,894	-	-	(11,894)	**-**
Food Project	535	-	-	-	**535**
Carnival	754	-	-	-	**754**
Van Insurance	1,369	1,500	(1,318)	-	**1,551**
Household support	-	1,000	-	-	**1,000**
Winter Wonderland	-	2,005	-	-	**2,005**
Total funds	43,993	4,505	(1,318)	(11,894)	**35,286**

Notes to the Financial Statements - continued
For the period ended 31 July 2025 (Unaudited)

15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the year (as per Financial Activities)	58,061	10,721
Adjustment for:		
Depreciation Charges	344	296
(Increase)/Reduction in debtors and accrued income	5,629	(705)
Increase/(Reduction) in creditors	-	-
Net cash generated/(used) in operating activities	64,034	10,312

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash at bank and in hand	250,371	186,585
Total	250,371	186,585

Report of the Independent Examiner to the Trustees of Whitley Community Development Association

I report on the accounts of the charity for the period ended 31 July 2025, which are set out on pages 5 to 15.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

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

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ann Murphy BA (Hons) ACA
(Address available on signed version)

Date: 16 March 2026

WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION

England & Wales - Charity number 1165275

Accounts

Whitley Community Development Association
Registered Charity No: 1165275



Trustees Report and Annual Accounts 2023-2024

Registered Office and operational address:
South Reading Community Hub,
252-260 Northumberland Avenue
Reading
RG2 7QA

Trustees

Elizabeth Grugeon -	Interim Chair
Imke Wilson -	Treasurer
Kerry Reilly-West -	Secretary
Elected Trustees -	Paul Walton, Sarah King, David Turner Lisa Haines, Marg Cobb.

Staff

Lisa Alloune -	Business Manager 0.8fte
Maria Cox -	Community Development Worker 0.8fte
Kelly Brown -	Community Development Worker 0.2fte
Donna Duvall -	Project Assistant 0.3fte
Dani Durrante -	Administrator 0.2fte
Anne-Marie Wheeler -	Cafe Manager 0.9fte
Cafe Assistant 0.7fte -	One staff member had sick leave, SSP paid.
Cafe Assistant 0.7fte -	Additional to cover sickness.

Professional Advisors

Dr Trisha Bennett -	TACCT Consultant	8 days/ month
Gavin Aldrich -	Kyle and Irving, Media Support	4 day/ month
Ann Murphy BA (Hons) ACA -	Auditor	

Chair's introduction

Thank you all for coming, and welcome to WCDA's 2025 AGM.

Last year, and thanks.

First of all I'd like to give a very big thank you to my fellow trustees, staff, volunteers, contractors and partners who give their all to ensure that the heart of Whitley keeps beating, sometimes against the odds. This has been particularly relevant in the past year, as staff have had to cope with sickness of colleagues who have unfortunately been unwell. As always, they've kept the place going, as I've said above, against the odds.

The future

Our National Lottery Big Local programme funding has now drawn to a close and we are actively looking for another major funder. Post covid, and as a result of the cost of living crisis, funding is becoming more difficult to secure but as you will see from the pictures around the cafe, we really do make a difference to the lives of people in Whitley. The review we are doing of our strategic plan reinforces the importance of the early intervention and preventative role we play in supporting statutory agencies working in our community.

We are fortunate to have a Trading Subsidiary, Whitley Social Club, who currently pay our rent and service charges to Reading Borough Council for the space we occupy within South Reading Community Hub. Without this support it would be difficult to provide the level of service that we do.

We continue to work with the University of Reading and are starting to make an impact on ensuring that the voice of those affected by specific issues are heard and considered in the development of solutions to those issues. You may have heard or seen us on local media, or visited our Saturday morning Fruit and Veg stall.

We continue to be committed to our underpinning belief that a community flourishes best when things are done WITH THEM not TO or FOR THEM.

It goes without saying of course that all our residents are central to what we do. This year, we are heading towards our 10th Year as a charity and will be celebrating all things Whitley Community at our AGM.

We have significantly continued to increase our public profile and hope you've managed to catch sight of us sharing our news and stories.

Finally

I'm pleased to be able to present to you the unaudited, independently examined, Annual Accounts for the year August 2023 - July 2024. We are very grateful to Ann Murphy for supporting us with the preparation of these. Ann is a member of the Institute of Chartered Accountants but for us equally importantly a Whitley girl. Her time and support is much valued.

These accounts were approved by the trustees electronically (as allowed by our constitution) on 15th March 2025

Elizabeth Grugeon

Elizabeth Grugeon

Interim Chair of Trustees

Our Charitable aims as stated in our constitution are:

3.1 To develop the capacity and skills of the members of the socially and economically disadvantaged community of the area of benefit in such a way that they are better able to identify, and help meet, their needs and participate more fully in society.













3.2 to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects;







3.3 to promote such other charitable purposes within the area of benefit as the trustees may from time to time determine.

These charitable aims, along with the aims identified in our Big Local funding (below) are central to how we manage both our strategic and operational activities.

The aims of Big Local can be summarised into four key areas:

1. Communities will be better able to identify local needs and take action in response to them.

2. People will have increased skills and confidence so that they can continue to identify and respond to local needs in the future.

3. The community will make a difference to the needs it prioritises.

4. People will feel that their area is an even better place to live.

As a registered charity we can confirm that we complied with our duty to carry out activities of public benefit as required by, Charity Commision guidance when exercising any powers or duties to which the guidance is relevant.

Report of the Trustees and

Financial Statements

For the period ended 31 July 2024

(independently examined)

for

Whitley Community Development Association

(A Charitable Incorporated Organisation)

Charity number: 1165275

Report of the Trustees and

Financial Statements

For the period ended 31 July 2024

(independently examined)

for

Whitley Community Development Association

(A Charitable Incorporated Organisation)

Charity number: 1165275

WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION

England & Wales - Charity number 1165275

Accounts

Whitley Community Development Association
Registered Charity No: 1165275



Trustees Report and unaudited Annual Accounts 2022-2023

Registered Office and operational address:
South Reading Community Hub, 252-260 Northumberland Avenue Reading RG2 7QA.

Trustees

Elizabeth Grugeon - Chair
Marg Cobb - Vice Chair
Imke Wilson - Treasurer
Kerry Reilly-West - Secretary
Elected Trustees - Paul Childs, Lisa Haines

Staff

Lisa Alloune - Business Manager 0.8fte
Maria Cox - Community Development Worker 0.8fte
Kelly Brown - Community Development Worker 0.2fte
Donna Duvall - Project Assistant 0.3fte
Dani Durrante - Administrator 0.2fte
Emma Miller - Cafe Assistant 0.7fte
Anne-Marie Wheeler - Cafe Manager 0.9fte

Professional Advisors

Dr Trisha Bennett - TACCT C. Consultant 12 days/ month
Gavin Aldrich - Kyle and Irving, Media Support 4 day/ month

Auditor -
Ann Murphy BA (Hons) ACA

Chairs introduction

I'm pleased to be able to present to you the unaudited, independently examined, Annual Accounts for the year August 2022 - July 2023. We are very grateful to Ann Murphy for supporting us with the preparation of these. Ann is a member of the Institute of Chartered Accountants but for us equally importantly a Whitley girl. Her time and support is much valued.

You will notice that again this year we have done a separate Impact Report which highlights the impact of our work across Whitley. Below are outlined our charitable aims which, in line with Charity Commission guidance, we are reporting against in the highlighting of our activities for the year.

Our Charitable aims as stated in our constitution are:

3.1 To develop the capacity and skills of the members of the socially and economically disadvantaged community of the area of benefit in such a way that they are better able to identify, and help meet, their needs and participate more fully in society.
3.2 to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects;

3.3 to promote such other charitable purposes within the area of benefit as the trustees may from time to time determine.

These charitable aims, along with the aims identified in our Big Local funding (below) are central to how we manage both our strategic and operational activities.

The aims of Big Local can be summarised into four key areas:
1. Communities will be better able to identify local needs and take action in response to them.

2. People will have increased skills and confidence so that they can continue to identify and respond to local needs in the future.
3. The community will make a difference to the needs it prioritises.
4. People will feel that their area is an even better place to live.

The future

Our National Lottery Big Local programme funding is drawing to a close and we will over the next year be actively looking for another major funder. Post covid, and as a result of the cost of living crisis, funding is becoming more difficult to secure but as you will see from our impact report we really do make a difference to the lives of people in Whitley. The review we are doing of our strategic plan reinforces the importance of the early intervention and preventative role we play in supporting Statutory agencies working in our community.

We are fortunate to have a Trading Subsidiary, Whitley Social Club, who currently pay our rent and service charges to Reading Borough Council for the space we occupy within South Reading Community Hub. Without this support it would be difficult to provide the level of support that we do.

We continue to work with the University of Reading and are starting to make an impact on ensuring that the voice of those affected by specific issues are heard and considered in the development of solutions to those issues. You may have heard or seen us on local media.

We continue to be committed to our underpinning belief that a community flourishes best when things are done WITH THEM not TO or FOR THEM.

In closing, I need to give a very big vote of thanks to my fellow trustees, staff, volunteers and partners who give their all to ensure that the heart of Whitley keeps beating, sometimes against the odds!It goes without saying of course that all our residents are central to what we do.

Liz Grugeon

Chair of Trustees

Statement of Financial Activities (including Income and Expenditure Account)

For the period ended 31 July 2023 (Unaudited)

	Notes	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOMING RESOURCES					
Income from:					
Donations and Grants	2	151,200	24,784	175,984	226,857
Charitable activities		99,310	-	99,310	85,180
Total income		250,510	24,784	275,294	312,037
RESOURCES EXPENDED					
Expenditure on:					
Charitable activities	3	192,177	22,468	214,645	233,512
Total expenditure		192,177	22,468	214,645	233,512
Net Income before Other recognised gains and losses		**58,333**	**2,316**	**60,649**	**78,525**
Net movement in funds		**58,333**	**2,316**	**60,649**	**78,525**
Total funds brought forward	13	80,404	41,677	122,081	43,556
Total transfers between reserves	13	-	-	-	-
Total funds carried forward		138,737	43,993	182,730	122,081

The statement of financial activities includes all gains and losses for the period. All incoming resources and resources expended derive from continuing activities.

Note that funds from the Big Local appearing in unrestricted funds. The majority of the funding for WCDA comes from Local Trust. WCDA produce a plan and budget each year in order to draw down these funds. Spending of this money is restricted to the budget headings identified in the yearly plan.

The notes on pages 15 to 20 form part of these financial statements

Balance sheet
As at 31 July 2023 (Unaudited)

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	813	-
CURRENT ASSETS			
Debtors	10	5,644	-
Cash at bank and in hand		176,273	122,441
Total current assets		181,917	122,441
CREDITORS			
Amounts falling due within one year	11	-	(360)
NET CURRENT ASSETS		181,917	122,081
TOTAL ASSETS LESS CURRENT LIABILITIES		**182,730**	**122,081**
FUNDS OF THE CHARITY			
Unrestricted funds	12	138,737	80,404
Restricted funds	12	43,993	41,677
TOTAL FUNDS		**182,730**	**122,081**

The financial statements were approved and authorised for issue by the Trustees on 15th March 2024 and were signed on their behalf by

.....

Liz Grugeon - Chair of Trustees

Statement of Cash Flows
For the period ended 31 July 2023 (Unaudited)

	Notes	2023 £	2022 £
Cash flows from operating activities			
Net cash generated (used) in operating activities	15	54,720	78,525
Cash flows from investing activities			
Purchase of tangible fixed assets		(888)	-
Net cash used in investing activities		(888)	-
Change in cash and cash equivalents in the year		**53,832**	**78,525**
Cash and cash equivalents brought forward		122,441	43,916
Cash and cash equivalents brought forward	16	**176,273**	**122,441**

The notes on pages 8 to 15 form part of these financial statement

Notes to the Financial Statements
For the period ended 31 July 2023 (Unaudited)

1. ACCOUNTING POLICIES

1.1 Basis of accounting

Basis of preparation of financial statements. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Whitley Community Development Association constitutes a public benefit entity as defined by FRS 102.

1.2 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 Expenditure recognition

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 allocated on the portion of the asset’s use. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed

assets, less their estimated residual value, over their expected useful lives on the following bases:

Office Equipment	33% straight line.

1.5 Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1. ACCOUNTING POLICIES (continued)

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

1.7 Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.9 Judgements in applying accounting policies and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements:
Tangible fixed assets
Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as the remaining life of the asset and projected disposal values.

2. ANALYSIS OF INCOME FROM DONATIONS AND GRANTS

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Donations	24,792	-	24,792	15,866
Grants	126,048	24,784	150,832	210,991
Donated services	360	-	360	-
Total donations & grants	151,200	24,784	175,984	226,857
2022	189,057	37,800	226,857	

3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Charitable activities	191,717	22,468	214,185	233,512
2022	226,743	6,769	233,512	

4. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	2023 Staff Costs £	2023 Other costs £	2023 Total Costs £	2022 Total Costs £
Total charitable activities	82,232	22,468	214,185	233,512
2022	54,419	179,093	233,512	

5. NET INCOME FOR THE YEAR

	2023 £	2022 £
This is stated after charging:		
Independent examiner fees	360	360
Depreciation – owned assets	75	-

6. INDEPENDENT EXAMINATION AND TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 July 2023 (31 July 2022: £Nil)

There were no trustees' expenses paid for the period ended 31 July 2023 (31 July 2022: £Nil).

No payments were made to the Trustees or any related party of the Trustees for the period ended 31 July 2023 (31 July 2022: £Nil).

The Independent Examiner's remuneration amounts to a donated fee of £360 (2022; charged fee £360).

7. STAFF COSTS

	2023 £	2022 £
Salaries and wages	82,232	54,419
Social security	-	-
	82,232	54,419

The average number of employees during the period, calculated on the basis of full time equivalents, was as follows:

	2023 £	2022 £
Charitable activities	6	4

This is made up of 6 individuals who work primarily for WCDA. There are also two contractors not included in these numbers.
No employees received remuneration amounting to more than £60,000 in either year.
No pension contributions were made and no pension liabilities were incurred.

8. TAXATION

The charity is exempt from tax on income and gains falling within S505 of the Taxes Act 1988 or S252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to charitable objects. No UK corporation tax charges have arisen in the charity for the period ended 31 July 2023 due to the charity's charitable status.

9. TANGIBLE FIXED ASSETS

	OFFICE EQUIPMENT £	TOTAL £
COST		
As at 1 August 2022	15,977	15,977
Additions	888	888
As at 31 July 2023	16,865	16,865
DEPRECIATION		
As at 1 August 2022	15,977	15,977
Charge for year	75	-
As at 31 July 2023	16,052	15,977
NET BOOK VALUE		
As at 31 July 2023	**813**	**813**
As at 31 August 2022	**-**	**-**

10. DEBTORS

	2023 £	2022 £
Trade debtors	5,644	-

11. CREDITORS

	2023 £	2022 £
Trade Creditors	-	-
Accrued expenses	-	360
	-	360

12. ANALYSIS OF NET ASSETS BETWEEN RESERVES

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Tangible Fixed Assets	812	-	812	-
Current Assets	137,925	43,993	181,917	122,441
Current Liabilities	-	-	-	(360)
Total funds	138,737	43,993	182,730	122,081

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £
Tangible Fixed Assets	-	-	-
Current Assets	80,764	41,677	122,441
Current Liabilities	(360)	-	(360)
Total funds	80,404	41,677	122,081

13. MOVEMENT IN FUNDS

Current year	As at 1 August 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31 July 2023 £
Unrestricted funds	80,404	250,510	(192,177)	-	**138,737**
Restricted funds (see note 14)	41,677	24,784	(22,468)	-	**43,993**
Total funds	122,081	275,294	(214,645)	-	**182,730**

Prior year	As at 1 August 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31 July 2022 £
Unrestricted funds	35,574	271,573	(226,743)	-	**80,404**
Restricted funds (see note 14)	7,982	40,464	(6,769)	-	**41,677**
Total funds	43,556	312,037	(233,512)	-	**122,081**

14. RESTRICTED FUNDS

Current year	**As at 1 August 2022 £**	**Incoming Resources £**	**Outgoing Resources £**	**Transfers £**	**As at 31 July 2023 £**
WRAP	5,729	-	-	-	**5,729**
COOP	2,253	-	-	-	**2,253**
Men's Shed	5,000	-	-	-	**5,000**
Youth Cafe	1,389	-	-	(1,389)	**-**
Wellbeing Champion (RBC)	4,000	-	-	(4,000)	**-**
Wellbeing (RBC and RVA)	13,707	15,500	(16,748)	4,000	**16,459**
Summer Activities (NL)	9,599	4,934	(4,028)	1,389	**11,894**
	-	850	(315)	-	**535**
	-	2,000	(1,246)	-	**754**
	-	1,500	(131)	-	**1,369**
Total funds	41,677	24,784	(22,468)	-	**43,993**

Prior year	**As at 1 August 2021 £**	**Incoming Resources £**	**Outgoing Resources £**	**Transfers £**	**As at 31 July 2022 £**
WRAP	5,729	-	-	-	**5,729**
COOP	2,253	-	-	-	**2,253**
Men's Shed	-	5,000	-	-	**5,000**
Youth Cafe	-	2,664	(1,275)	-	**1,389**
Wellbeing Champion (RBC)	-	5,000	(1,000)	-	**4,000**
Wellbeing (RBC and RVA)	-	18,000	(4,293)	-	**13,707**
Summer Activities (NL)	-	9,800	(201)	-	**9,599**
Total funds	7,982	40,464	(6,769)	-	**41,677**

15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income for the year (as per Financial Activities)	60,649	78,525
Adjustment for:		
Depreciation Charges	75	-
(Increase)/Reduction in debtors and accrued income	(5,644)	-
Increase/(Reduction) in creditors	(360)	-
Net cash generated/(used) in operating activities	54,720	78,525

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash at bank and in hand	176,273	122,441
Total	176,273	122,441

Report of the Independent Examiner to the Trustees of Whitley Community Development Association

I report on the accounts of the charity for the period ended 31 July 2023, which are set out on pages 5 - 15.

Respective responsibilities of trustees and examiner
The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

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

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 130 of the Act; and
   - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

   have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ann Murphy BA (Hons) ACA

Date: March 2024

WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION

England & Wales - Charity number 1165275

Accounts

Whitley Community Development Association

Registered Charity no: 1165275

Trustees Report 2021 -

2022

The Trustees present the Annual Report and audited financial statements for the year ended 31st July 2022.

Charity Name: Whitley Community Development Association

Charity registration number: 1165275

Registered Office and operational address: South Reading Community Hub, 252, Northumberland Ave, RG2 7QA

Trustees:

Chair	Liz Grugeon
Vice Chair	Imke Wilson
Treasurer	Sarah Chard
Secretary	Marg Cobb

Others :

Lisa Haines, Dani Durrante, Kerry Reilly-West, Paul Childs

Staff:

Lisa Alloune, Business Manager

Maria Cox, Community Development Worker

Donna Duval, Project Assistant

Emma Miller, Café Assistant

Professional Advisers:

Dr Trisha Bennett, TACCT Community Development Consultancy

Gavin Aldrich, Kyle & Irving, Media support

Auditors: Holybrook Associates Ltd, Curious Lounge, 20 Tudor Rd, Reading RG1 1NH

Introduction by the Chair of Trustees

Welcome to our Annual Report for the year August 2021- July 2022. We are doing this a bit differently this year and have provided most of the information about our activities in our Impact Report which accompanies this document.

As we emerged from the worst of the COVID 19 Pandemic we saw a growing demand for the support that we offer as a community based registered charity. The Community of Whitley was affected in a lot of different ways and we focussed throughout the year on talking to local residents about how we might work together to resolve the problems which had arisen.

There is no doubt that our belief in, and commitment to, partnership working has made a significant impact on how Whitley has further built its sense of Community and determination that together we can make a real difference. The attached Impact Report, I believe, suggests that we are well on the way to create what we set out to do back in 2012 when we were first awarded Big Local funding.

I would like to thank my fellow trustees, staff, partners, supporters and of course the residents of Whitley for make this Community a better place to live, where people are proud to say where they are from and what to achieve even more.

Liz Gurgeon, chair of trustees

Our Charitable aims as stated in our constitution are:

3.1 To develop the capacity and skills of the members of the socially and economically disadvantaged community of the area of benefit in such a way that they
are better able to identify, and help meet, their needs and participate more fully in
society.
3.2 to establish, or secure the establishment of, a Community Centre and to
maintain and manage the same (whether alone or in co-operation with any statutory
authority or other person or body) in furtherance of the Objects;

3.3 to promote such other charitable purposes within the area of benefit as the
trustees may from time to time determine.

These charitable aims, along with the aims identified in our Big Local funding (below) are central to how we manage both our strategic and operational activities.

The aims of Big Local can be summarised into four key areas:
1. Communities will be better able to identify local needs and take action in
response to them.
2. People will have increased skills and confidence so that they can continue
to identify and respond to local needs in the future.
3. The community will make a difference to the needs it prioritises.
4. People will feel that their area is an even better place to live.

The future

Our funding provided through the National Lottery Big Local programme will come to an end in early 2025. We are fortunate to have a Trading Subsidiary, Whitley Social Club, who currently pay our rent and service charges to Reading Borough Council for the space we occupy within South Reading Community Hub. Without this support it would be difficult to provide the level of support that we do.

We will be increasing our search for long term funding to ensure the sustainability of WCDA. This will mean reviewing and updating our strategic plan paying particular attention to the areas of Statutory Services where we have a role to play in preventative and early intervention support.

We will be continuing, also, to further develop our relationship with the University of Reading where we are trying to make an impact on ensuring that the voice of those affected by specific issues are heard and consider in the development of solutions to those issues.

We continue to be committed to our underpinning belief that a community flourishes best when things are done WITH THEM not TO or FOR THEM.

Independent examiner's report on the accounts

Report to the trustees of Whitley Community Development Association

On accounts for the year ended 31 July 2022 **Charity no** 1165275

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of examiner's statement

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

Independent Examiner's Statement

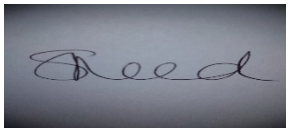
In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

1* the accounting records were not kept in accordance with section 130 of the Charities Act; or

2* the accounts did not accord with the accounting records; or

3* the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:  **Dated** 6th March 2023

Professional Body: Association of Accounting Technicians **Address:** Holy Brook

WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 JULY 2022

	Note	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOME FROM:					
Donations and Grants		37,800	189,057	**226,857**	184,196
Charitable activities		2,664	82,516	**85,180**	1,812
TOTAL INCOME		40,464	271,573	**312,038**	186,008
EXPENDITURE ON:					
Charitable activities	**2**	6,769	226,743	**233,512**	165,537
TOTAL EXPENDITURE	**3**	33,695	44,831	**78,525**	165,537
NET INCOME BEFORE OTHER RECOGNSED GAINS AND LOSSES		33,695	44,831	**78,525**	(27,613)
NET MOVEMENT IN FUNDS		33,695	44,831	**78,525**	(27,613)
RECONCILIATION OF FUNDS:					
Total funds brought forward		7,982	35,574	**43,556**	71,169
TOTAL FUNDS CARRIED FORWARD		**41,677**	**80,405**	**122,081**	43,556

All activities relate to continuing operations.

The notes on pages 15 to 20 form part of

these financial
statements.
Note that funds from the Big Local appearing in unrestricted funds. The majority of the funding for WCDA comes from Local Trust. WCDA produce a plan and budget each year in order to draw down these funds. Spending of this money is restricted to the budget headings identified in the yearly plan.

WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION

BALANCE SHEET

AS AT 31 JULY 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	**7**		**-**		**-**
CURRENT ASSETS					
Debtors and accrued income	**8**		122,441	- 45,829	
Cash at bank and in hand					43,916
CREDITORS: amounts falling due within one year	**9**	(360)		(360)	
NET CURRENT ASSETS			**122,081**		43,556
NET ASSETS			**122,081**		**43,556**
CHARITY FUNDS					
Unrestricted Funds	**10**		80,405		35,574
Restricted Funds	**10**		41,677		7,982
TOTAL FUNDS			**122,081**		**43,556**

WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JULY 2022

	Note	2022 £	2021 £
Cash flows from operating activities	**12**	**78,525**	20,592
Net cash generated (used) in operating activities			
Cash flows from investing activities:		**-**	-
Purchase of tangible fixed assets			
Net cash used in investing activities		**-**	-
Change in cash and cash equivalents in the year		**78,525**	20,592
		43,916	23,324
Cash and cash equivalents bought forward			
Cash and cash equivalents carried forward	**13**	**122,441**	43,916

The notes on pages 7 to 14 form part of these financial statements**.**

WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

1. ACCOUNTING POLICIES

1.1

Basis of preparation of financial statements. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Whitley Community Development Association constitutes a public benefit entity as defined by FRS 102.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 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 allocated on the portion of the asset’s use. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities

1. ACCOUNTING POLICIES (continued)

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases: Office equipment - 33% straight line

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Debtors

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

1.7 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges

1.9 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Tangible fixed assets

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annual and may vary depending on a number of factors. Residual value

assessments consider issues such as the remaining life of the asset and projected disposal values.

WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

2. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Charitable activities 2022	35,574	35,574	**233,512**	165,537

3. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff cost 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
Charitable Activities				165,537
Total 2022	54,419	179,093	165,537	**165,537**

4. NET INCOME(EXPENDITURE)

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets -owned by the charity		235

5. INDEPENDENT EXAMINATION FEES AND TRUSTEES EXPENSES

During the period, no Trustees received any remuneration.

During the period, no Trustees received any benefits in kind.

During the period, no Trustees received any reimbursement of expenses.

The Independent Examiner's remuneration amounts to an Independent Examination fee of £360 including VAT (2020:£360)

WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

6. STAFF COSTS

Staff costs were as follows:

	2022	2021
	£	£
Wages and Salaries	**54,419.41**	56,544

The average number of persons employed by the charity during the year was as follows:

	2022	**2021**
	No.	**No.**
Charitable activities	**4**	**5**

This was made up of 4 individuals who work primarily for WCDA but there are also two contractors not included in staffing.

No employee received remuneration amounting to more than £60,000 in either year.

No pension contributions were made, and no pension liabilities were incurred.

7. TANGIBLE FIXED ASSETS

	Office Equipment
	£
Cost	
August 1 2021	15,977
Additions	-
At July 2022	15,977
Depreciation	

At 1 August 2021	15,977
Charge for the year	-
At 31 July 2022	15,977
Net Book Value	
At 31 July 2022	-
At 31 July 2021	-

WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

8. DEBTORS

	2022 £	2021 £
Trade debtors	-	-
Accrued income	-	-
	-	-

The accrued income relates to invoices for work done in July invoiced in August.

9. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Trade Creditors	-	-
Accruals and deferred income	360	360
	360	360

10. STATEMENT OF FUNDS

STATEMENT OF FUNDS-CURRENT YEAR

	Balance at 1st August 2021 £	Income £	Expenditure £	Balance at 31 July 2022 £
Unrestricted Funds				
Unrestricted Funds	35,574	271,573	226,743	80,405
TOTAL UNRESTRICTED	**31,422**	**271,573**	**226,743**	**76,253**
Restricted Funds				
WRAP	5,729	-	-	**5,729**
COOP	2,253	-	-	**2,253**
Men's Shed		5,000	-	**5,000**
Youth Café		2,664	1,275	**1,389**
Wellbeing Champion (RBC)		5,000	1,000	**4,000**
Wellbeing (RBC and RVA)		18,000	4,293	**13,707**
Summer Activities (NL)		0	201	**9,599**
		9,800		
TOTAL RESTRICTED	**7,982**	**40,464**	**6,769**	**41,677**
TOTAL FUNDS	**43,556**	**321,038**	**233,512**	**122,081**

WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

STATEMENT OF FUNDS-PRIOR YEAR

	Balance at 1st August 2020 £	Income £	Expenditure £	Balance at 31 July 2021 £
Unrestricted Funds				
Unrestricted Funds	71,169	125,791	161,386	35,574
TOTAL UNRESTRICTED	**71,169**	**125,791**	**161,386**	**35,574**
Restricted Funds				
WRAP	-	9,881	4,152	**5,729**
COOP	**-**	2,253		**2,253**
TOTAL RESTRICTED	-	**12,134**	**4,152**	**7,982**
TOTAL FUNDS	**71,169**	**137,925**	**165,537**	**43,556**

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Tangible Fixed Assets	-	-	-
Current Assets	80,765	41,677	122,441
Creditors due within one year	(360)	-	(360)
	80,405	**41,677**	**122,081**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted Funds	Restricted Funds	Total Funds 2021

	2021 £	2021 £	£
Tangible Fixed Assets	-	-	-
Current Assets	35,934	7,982	43,916
Creditors due within one year	(360)	-	(360)
	35,574	7,982	43,556

12. RECONCILLIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIEs

	2022	2021
	£	£
Net income for the year (as per Financial Activities)	**78,525**	(27,613)
Adjustment for:		
Depreciation Charges	**-**	235
(Increase)Reduction in debtors and accrued income	**-**	48,084
Increase (Reduction) in creditors	**-**	(113)
Net cash generated (used) in operating activities	**78,525**	20,593

13. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand	122,441	43,916
Total	**122,441**	**43,916**

14. CONTROLLING PARTY

The charity is controlled by the trustees as disclosed in the annual report.

WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION

England & Wales - Charity number 1165275

Accounts

WHO WE ARE

WCDA is a registered charity (CIO) no 1165275 based within the South Reading Community Hub. WCDA was established in 2013 to work with local people for local people. Funded by Local Trust we are now working to be aself-sustainable organisation, that supports and encourages local people to get involved, to make the changes and improvements they want.

We are non-party in politics and non-sectarian in religion.



WHAT WE DO

As a result of our working with the community from our base at the Community Cafe, we have earned the title
"the beating heart of Whitley".



OUR IMPACT

We **aim** to:

- See the people of Whitley have a sense of **ownership** and **pride** for their place whilst feeling **respected** by others.
- Ensure all people in Whitley have the **opportunities** and **tools** through childhood, education, employment and enterprise to lead the lives they want.
- Ensure all the right services and facilities the community wants and needs, are provided as well as a built and natural **environment** people want to live in.
- Enable physical and virtual places and spaces to **connect**, to reduce isolation and loneliness, **enhance** community spirit and provide **safe** spaces for dialogue.
- Ensure everything is done **WITH**, not **TO** or **FOR** the community and the **conditions** exist to make it happen.
- To create a **strong** and financially **sustainable** community association that can meet the **needs** of thecommunity over the long-term.

This report outlines the range of activities, services and partnerships we have worked on during the past year.

WCDA's **values** are aligned with Community Development National Occupational Standards. Community Development enables people to work collectively to bring about positive change by working together to:

- identify their own needs and aspirations
- take action to exert influence on the decisions which affect their lives
- improve the quality of their own lives, the communities in which they live, and societies of which they are a part

This **process** is underpinned by five key **values**:

1. Equality & Anti-discrimination
2. Social Justice
3. Collective Action
4. Community Empowerment
5. Working and Learning Together

The **outcomes** that we are working towards include:

- Communities will be better able to **identify** local **needs** and take **action** in response to them.
- People will have **increased skills** and **confidence** so that they can continue to identify and respond to local **needs** in the future.
- The community will make a **difference** to the needs it **prioritises**.
- People will feel that their area is an even **better** place to live.
- WCDA wants to see Whitley become an even **better** place to grow up, live and work in. A place that is **connected** to the rest of Reading and beyond on Whitley's terms.

Throughout the reporting year we were still in the grips of the COVID 19 Pandemic. This greatly affected the way in which we normally work however we stepped up to the challenges everyone was facing particularly related to food. This report contains lots of information that we hope you find interesting, if a little sad. It did however really bond a whole cross section of our community.



OUR GOVERNANCE

WCDA is a registered charity managed by a board of volunteer Trustees. They are all either living or workinglocally in Whitley. We feel it is essential that we have direct links with the people in the community and are a partof the community.

The day to day work is carried out by a number of passionate and committed staff who also live in Whitley. Weare grateful to anyone who gives their time to help in any way with WCDA. Specific thanks go to Nick Elliott andJane Williams who have sup



OUR PARTNERS

We work with a variety of community, local government and commercial partners to deliver projects and services to our community. We value and nurture those partnerships.

Some of the partners we have worked with include, Share Wokingham, M&S, Co-op, Greggs, Morrisons, Select Van Leasing, Enterprise. Our community partnerships have included Residents of Northcourt Avenue and Leighton Park School.



OUR PROJECTS

We have a variety of projects active currently such as the food surplus, Whitley Community Museum and Youth Cafe. Others we are working on include Marvellous Mums, Men's shed and wonderful women. The covid 19 pandemic has allowed us to accelerate some of these projects and identify areas where we can continue to support and develop our community.

The Whitley Community Museum is for everyone to share their memories of Whitley. We are open and inclusiveand welcome everyone to join and be part of our community.

We had to put our 'face to face' sessions on hold during COVID however "Way Back When in Whitley" came into its own through the power of social media. Our page membership grew dramatically and more than ever Whiteyites near and far appreciated a trip down memory lane taking the opportunity to raid their family photo collections to share with us all. We didn't half hear some wonderful stories that sparked lots and lots of conversation across the world.



OUR PEOPLE

Our people are our most valuable asset. They show continued support and commitment to the work that WCDA and are truly at the core of #ThebeatingheartofWhitley



WHAT PEOPLE SAY

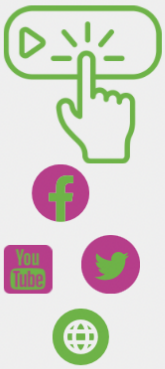
Our community

Wow im amazed, i have never had to ask for help and when i did i was left in disbelief, thank you all for my food package, i couldnt get to the door as my ankle injury, but to know the help is there is amazing, hugely appreciate what you guys have done for me. Love the orchid plant that put a massive smile on my face

Whitley CDA is a fantastic organisation that is set up to support the people of the community of Whitley. The staff and volunteers are community minded individuals who provide invaluable services. The food project is just one of the fantastic initiatives they are involved in, diverting food from landfill, preventing waste and providing opportunity for individuals to have access to a variety of food and other products made available by their local partners. The cafe sells great food and coffee at an affordable price, which provides a valuable resource to the community, whilst raising funds for the important projects they are involved in. The staff are welcoming and it is somewhere I would highly recommend visiting.

Omg I cannot thank you enough, I am sat here with happy tears streaming down my face, I did not expect anything so much and am beyond touched, and that orchid is beautiful. How can I ever repay you?

Lovely to see the passion people have in time of need .
DD of Whitley



FIND OUT MORE

For regular updates find us here:

Website: www.Whitley-cda.org

Facebook: www.Facebook.com/TeamWhitleyCDA

www.facebook.com/groups/WhitleyCommunityMuseum

Social Club & Cafe Facebook: www.facebook.com/WhitleySCC

YouTube - https://youtube.com/channel/UC9c6YApIu7mitzDKrhmpCWAOur

Twitter - www.twitter.com/Whitley_CDA



GET INVOLVED

There are a number of ways in which you can support the continuing work of WCDA, volunteering, food or monetary donations. Do you work for a company that can provide practical, financial or mentoring support. Are you a local resident who would like to participate in sponsored event on our behalf? Amazon Smile



CONNECT WITH US

There are a number of ways to get connected

Call us on 0118 374 0052

Email us info@whitley-cda.org

Visit us at 252 Northumberland Ave,Whitley, Reading, RG2 7QA



OUR THANKS

On behalf of all our trustees, we would like to say a big thank you to members of WCDA and WSC&C for all of their support throughout the year. Our volunteers are invaluable to helping the heart of Whitley beat.

We would also like to thank our wide range of partners who believe in what we do and work alongside us to makeWhitley an even better place to live.

WCDA Report

August 2020 ~ July 2021

Aug

WCDA surplus food project had been providing support throughout the Covid 19 pandemic for 16 weeks by this point.
one of our partners has enabled us to provide more than 900 meals to our community..



Sept

The social club bar and community cafe underwent a refurbishment. The results were fantastic. We were invited to attend afternoon tea at Leighton Park school who we are a community partner with. Morrisons continued to show their support with food donations.

Oct

WCDA has been active in the bid to end food poverty, through the provision of lunchboxes to children throughout the half term. Once again our community and partners pulled together to demonstrate why we are #the beatingheartofwhitley.

We also launched our food and uniform surplus at the Whitley advice shop.

Nov

WCDA were announced as nominees for The Pride of Reading awards, these nominations were provided by members of the community in recognition of the work carried out by WCDA. This reflected the feelings of what WCDA represents.
By this point we had provided 200 meals for the month.



Dec

We provided Christmas food and gift packages, from the kind donations of the community and the wonderful organisations who have provided ongoing support. The responses was fantastic and was featured as a news article on BBC South today, further increasing the profile of WCDA.
We recognised over 50 organisations and individuals for their support.

Jan

We continued to provide food via our surplus, which not only allowed us to continue the great work we are able to do, but also allows us to ensure that less food is wasted , by avoiding landfill.

Feb

Co-op were able to present us with over £1,000, through the donations made via customer rewards.
We also worked to provide book and game donations, to help alleviate some of the boredom resulting from Covid19 restriction.
Select van leasing provided us with a van which is a much valued resource and esssential to the work we do.

July

We were invited to Leighton Park School to participate in an afternoon tea , hostedby the students who provided silver service to our team.

We appeared on South today news.

This month marked 16 weeks of food parcel deliveries, totalling over 2,100, which was around 1 in 25 homes.

Learn more at Whitley-cda.org

OUR GOALS AUGUST 2021 -JULY 2022



Food surplus project:

Increase in the reach of our food project. Continuing to work with our partners to provide food surplus that provides much needed nourishment and ensures that we continue to divert food from landfill. Furthermore, working to help support and educate on making choices that benefit our health and finances.

-

Cafe:

We will be continuing to expand our offering in a variety of ways to ensure that our cafe remains at the heart of what we do. We believe that so much can be achieved by providing a place with an affordable menu and a safe and comfortable space to engage with our community. We will work towardsextending our opening hours to maximise our reach to encompass all membiers of our community.



Partnerships:



Continuing to develop upon the wide ranging partnerships we currently have and networking with a variety of organisations to allow us to provide ongoing support and growth to our community.- Raising our profile including the success of a community development approach at neighbourhood level ensuring that:
- We work with the local people to identify their needs and aspirations and that - the voice of local people is heard at all stages and in a range of ways utilizing social media and more traditional face to face.

Projects:

We have identified a variety of opportunities to provide valuable support to our community based on the feedback our service users have provide. This year will be focussed on sourcing funding and other resources to deliver those projects. We will also be continuing to work on expanding on the success of our Food Surplus and Whitley Community museum as we believe these to be key to providing a full package of services that our community wants. local people are engaged in the development and delivery of projects





Our aims

We aim to achieve:

- updated policies and procedures as required
- increased staffing and volunteer capacity
- improved governance and financial procedures
- a place at the policy table ensuring that our methods and values are recognized as key in affecting long term sustainable change

We are always looking for more support and would love you to be a part of our growing success - in whateverway you can. Please contact us if you are interested.



WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 JULY 2021

	Note	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOME FROM:					
Donations and Grants		12,134	172,062	**184,196**	192,115
Charitable activities		-	1,812	**1,812**	
TOTAL INCOME		12,134	173,874	**186,008**	192,115
EXPENDITURE ON:					
Charitable activities	2	161,386	4,152	**165,537**	139,796
TOTAL EXPENDITURE	3	161,386	4,152	**165,537**	139,796
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		(35,595)	7,982	**27,613**	52,319
NET MOVEMENT IN FUNDS		(35,595)	7,982	**27,613**	52,319
RECONCILIATION OF FUNDS:					
Total funds brought forward		71,169	-	**71,169**	18,850
TOTAL FUNDS CARRIED FORWARD		35,595	7,982	**43,556**	71,169

All activities relate to continuing operations.

The notes on pages 15 to 20 form part of these financial statements.

WHITLEY COMMUNITY DEVELOPMENT

ASSOCIATION BALANCE SHEET

AS AT 31 JULY 2021

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	**7**		**-**		**235**
CURRENT ASSETS					
Debtors and accrued income	**8**		- 43,916	48,084	
Cash at bank and in hand				23,324	
			43,916		**71,407**
CREDITORS: amounts falling due within one year	**9**	(360)		(473)	
NET CURRENT ASSETS			**43,556**		**70,934**
NET ASSETS			**43,556**		**71,169**
CHARITY FUNDS					
Unrestricted	**10**		**35,574**		**71,169**
Funds Restricted Funds	**10**		**7,982**		
TOTAL FUNDS			**43,556**		**71,169**

WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JULY 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash generated (used) in operating activities	12	20,592	(7,468)
Cash flows from investing activities:			
Purchase of tangible fixed assets		-	-
Net cash used in investing activities		-	-
Change in cash and cash equivalents in the year		20,592	(7,468)
Cash and cash equivalents bought forward		23,324	30,791
Cash and cash equivalents carried forward	13	43,916	23,324

WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

1. ACCOUNTING

POLICIES 1.1

Basis of preparation of financial statements. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Whitley Community Development Association constitutes a public benefit entity as defined by FRS 102.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.
Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.
Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 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 allocated on the portion of the asset’s use. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021 (continued)

1. ACCOUNTING POLICIES (continued)

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases: Office equipment - 33% straight line

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Debtors

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

1.7 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges

1.9 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Tangible fixed assets

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annual and may vary depending on a number of factors. Residual value assessments consider issues such as the remaining life of the asset and projected disposal values.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

2. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds 2021 £	**Restricted Funds 2021 £**	**Total Funds 2021 £**	Total Funds 2020 £
Charitable activities 2021	**161,386**	-	-	139,796
		4,152	**165,537**	
Total 2020	139,796	-	139,796	

3. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff cost 2021 £	**Other costs 2021 £**	**Total 2021 £**	Total 2020 £
Charitable Activities	**56,544**	**108,994**	**165,537**	139,796
Total 2020	49,312	90,484	139,796	

4. NET INCOME(EXPENDITURE)

This is stated after charging:

	2021 £	**2020 £**
Depreciation of tangible fixed assets -owned by the charity	235	5,272

5. INDEPENDENT EXAMINATION FEES AND TRUSTEES EXPENSES

During the period, no Trustees received any remuneration.

During the period, no Trustees received any benefits in kind.

During the period, no Trustees received any reimbursement of expenses.

check correct

The Independent Examiner's remuneration amounts to an Independent Examination fee of £360 including VAT (2020:£360)

6. STAFF COSTS

Staff costs were as follows:

	2021	2020
	£	£
Wages and Salaries	56,544	49,312

The average number of persons employed by the charity during the year was as follows:

	2021	2020
	No.	No.
Charitable activities	5	5

This was made up of 5 individuals who work primarily for WCDA but there are also 5 'Whitley Researchers' who work small numbers of hours on the Whitley Researchers project and the association runs payroll for.

No employee received remuneration amounting to more than £60,000 in either year. No pension contributions were made, and no pension liabilities were incurred.

7. TANGIBLE FIXED ASSETS

	Office Equipment £
Cost	
August 1 2020	15,977
Additions	-
At July 2021	15,977
Depreciation	
At 1 August 2020	15,742
Charge for the year	235
At 31 July 2021	15,977
Net Book Value	
At 31 July 2021	-
At 31 July 2020	235

8. DEBTORS

	2021 £	2020 £
Trade debtors	-	24,48
Accrued income	-	9
		23,595
	-	48,08 4

The accrued income relates to invoices for work done in July invoiced in August.

9. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Trade Creditors	-	11
Accruals and deferred income	360	3
		360
	360	473

10. STATEMENT OF FUNDS

STATEMENT OF FUNDS-CURRENT YEAR

	Balance at 1st August 2020 £	Income £	Expenditure £	Balance at 31 July 2021 £
Unrestricted Funds				
Unrestricted Funds	71,169	125,791	161,386	35,754
TOTAL UNRESTRICTED	**71,169**	**125,791**	**161,386**	**35,754**
Restricted Funds				
WRAP	-	9,881	4,152	**5,729**
COOP	**-**	2,253		**2,253**
TOTAL RESTRICTED	-	**12,134**	**4,152**	**7,982**
TOTAL FUNDS	**71,169**	**137,925**	**165,537**	**43,556**

STATEMENT OF FUNDS-PRIOR YEAR

	Balance at 1st August 2019 £	Income £	Expenditure £	Balance at 31 July 2020 £
Unrestricted Funds				
Unrestricted Funds	18,850	192,115	139,796	71,169
TOTAL	**18,850**	**192,115**	**139,796**	**71,169**

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Tangible Fixed Assets	-	-	-
Current Assets	35,974	7,982	43,916
Creditors due within one year	(360)	-	(360)
	35,614	7,982	43,556

ANALYSIS OF NET ASSETS BETWEEN FUNDS-PRIOR YEAR

	Unrestricted Funds 2020 £	Total Funds 2020 £
Tangible Fixed Assets	235	235
Current Assets	71,407	71,407
Creditors due within one year	[redacted]	[redacted]
	71,169	71,169

12. RECONCILLIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIEs

	2021	2020
	£	£
Net income for the year (as per Financial Activities)	**(27,613)**	52,319
Adjustment for:		
Depreciation Charges	**235**	5,272
(Increase)Reduction in debtors and accrued income	**48,084**	(46,525)
Increase (Reduction) in creditors	**(113)**	(18,534)
Net cash generated (used) in operating activities	**20,593**	(7,468)

13. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021	2020
	£	£
Cash in hand	43,916	23,324
Total	**43,916**	23,324

14. CONTROLLING PARTY

The charity is controlled by the trustees as disclosed in the annual report.

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name Whitley Community Development Association		
On accounts for the year ended	31st July 2021	**Charity no (if any)**	1165275
Set out on pages	1 - 3 (remember to include the page numbers of additional sheets)		

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete* [ ] *if not applicable.*

It is my responsibility to:

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

Basis of independent examiner's statement

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

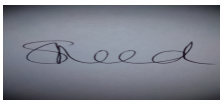
Independent examiner's statement

In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect,:

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

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

* *Please delete the words in the brackets if they do not apply.*

Signed:		**Date:**	19/05/2022
Name:	Sabina Reed		
Relevant professional qualification(s) or body (if any):	AAT		
Address:	c/o Holybrook Associates Ltd		
	Curious Lounge, 1st Floor, Pinnacle Building, Tudor Road		
	Reading, Berks RG1 1NH		

Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here details of any items that the examiner wishes to disclose.