

**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 1165275
no

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

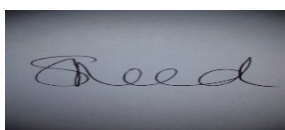
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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

	Not e	Restric ted Funds 2022 £	Unrestric ted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOME FROM:					
Donations and Grants		37,800	189,057	226,857	184,196
Charitable activities		<u>2,664</u>	<u>82,516</u>	85,180	<u>1,812</u>
TOTAL INCOME		<u>40,464</u>	<u>271,573</u>	312,038	<u>186,008</u>
EXPENDITURE ON:					
Charitable activities	2	<u>6,769</u>	<u>226,743</u>	233,512	<u>165,537</u>
TOTAL EXPENDITURE	3	<u>33,695</u>	<u>44,831</u>	78,525	<u>165,537</u>
NET INCOME BEFORE OTHER RECOGNISED 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		<u>7,982</u>	<u>35,574</u>	43,556	<u>71,169</u>
TOTAL FUNDS CARRIED FORWARD		<u>41,677</u>	<u>80,405</u>	122,081	<u>43,556</u>
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

	Note	£	2022	2021
	s		£	£
FIXED ASSETS				
Tangible assets	7	-		-
CURRENT ASSETS				
Debtors and accrued income	8	122,44	-	
Cash at bank and in hand		1	45,829	
				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		<hr/>	<hr/>
Cash flows from investing activities:		-	-
Purchase of tangible fixed assets		<hr/>	<hr/>
Net cash used in investing activities		-	-
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		78,525	20,592
Cash and cash equivalents bought forward		43,916	23,324
		<hr/>	<hr/>
Cash and cash equivalents carried forward	13	122,441	43,916
		<hr/> <hr/>	<hr/> <hr/>

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

WHITLEY COMMUNITY DEVELOPMENT ASSOCIATION

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

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

2. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestric ted Funds 2022 £	Restrict ed 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	<u>54,419.41</u>	<u>56,544</u>

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

	2022 No.	2021 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	<u>-</u>
At July 2022	<u>15,977</u>
Depreciation	

At 1 August 2021
Charge for the year

15,977

-

At 31 July 2022
Net Book Value
At 31 July 2022

15,977

-

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
	<u>360</u>	<u>360</u>

10. STATEMENT OF FUNDS

STATEMENT OF FUNDS-CURRENT YEAR

	Balance at 1 st August 2021 £	Income £	Expenditure £	Balance at 31 July 2022 £
Unrestricted Funds				
Unrestricted Funds	35,574	271,573	226,743	80,405
TOTAL UNRESTRICTED	<u>31,422</u>	<u>271,573</u>	<u>226,743</u>	<u>76,253</u>
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	<u>7,982</u>	<u>40,464</u>	<u>6,769</u>	<u>41,677</u>
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 1 st August 2020 £	Incom e £	Expendit ure £	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

	Unrestric ted Funds 2022 £	Restrict ed 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

Unrestric ted Funds	Restrict ed Funds	Total Funds 2021
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	2021 £	2021 £	£
Tangible Fixed Assets	-	-	-
Current Assets	35,934	7,982	43,916
Creditors due within one year	(360)	-	(360)
	<u>35,574</u>	<u>7,982</u>	<u>43,556</u>

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

12. RECONCILIATION 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
	5	3

13. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand	122,441	43,916
Total	122,441	43,916
	41	6

14. CONTROLLING PARTY

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