

COMPANY REGISTRATION NUMBER: CE008134  
CHARITY REGISTRATION NUMBER: 1170076

**Newbiggin Community Trust**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2022**

**POINTON YOUNG**  
Chartered Accountants  
33 Ludgate Hill  
Birmingham  
B3 1EH

# **Newbiggin Community Trust**

## **Company Limited by Guarantee**

### **Financial Statements**

**Year ended 31 December 2022**

---

	<b>Page</b>
Chief executive officer's report	<b>2</b>
Trustees' annual report	<b>3</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>

# **Newbigin Community Trust**

## **Company Limited by Guarantee**

### **Chief Executive Officer (CEO) Report**

**Year ended 31 December 2022**

---



This past 12 months Newbigin Community Trust has continued to build on last year's partnerships with Oasis Trust, Legacy UK, Nishkam Centre, St Michaels School, New Routes Bike Project, Cycling UK, Canal and Rivers Trust, Police and Crime Commission, Liaison and Diversion Team to name a few. We are now hosting CGL (drug support services), Adult Social Care and Birmingham Mind at our Lodge Road Drop-In Centre. Our Benson Hub is partnering with the NHS and Brushstrokes who deliver some of their open access services there as well as the previous years' partnerships. Newbigin House continues to provide a safe place for youth and kids clubs as well as partnering with the Windsor Academy Trust to bring about a New Secondary school that will open 30 metres down the road in September.

The community work continues to grow and we are keen now to limit our growth to ensure that we remain hyper-local and able to provide the bespoke social support that our service users and community want. In order to do this, we have started to restructure our senior leadership team to free up some of the CEO's roles to help support other local charities develop their capacity and help reduce the need for constant growth of Newbigin. This is beginning to take shape well and will help stand us ready for the surge of demand we have seen year on year after the summer school holiday programs.

We are running our weekly social support groups and thanks to some funding have been able to double our offer in the past 12 months having multiple groups across all three sites at least 5 days a week.

Newbigin Trust has also been nominated for a parliamentary award due to the work we have been doing in the GP practice and walk-in centre where we partner with another small charity called Humanify to deliver a drop-in support and advocacy service.

Demand for services will always outdo supply but as a charity, we have found a good middle ground that will help us stay in the crisis and response space but not become overwhelmed. We are grateful to wise mentors and community leaders from across the UK who have spent time sitting with us and guiding us through this process of redesign.

Looking forward to a great year ahead.

A handwritten signature in black ink, appearing to read 'Anji Barker'.

Anji Barker

# Newbigin Community Trust

## Company Limited by Guarantee

### Trustees' Annual Report

Year ended 31 December 2022

---

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

#### Reference and administrative details

**Registered charity name** Newbigin Community Trust

**Charity registration number** 1170076

**Company registration number** CE008134

**Principal office and registered office** 28 Handsworth Road  
Birmingham  
B18 4PT

#### The trustees

A Barker	D Tipton
C Carroll	A Shinde
K Simmonds	
S Potter	
M S Mirza	
S Shinde	

**Independent examiner** Steven Brown FCA BA Hons  
33 Ludgate Hill  
Birmingham  
B3 1EH

#### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

The trustees' annual report and the strategic report were approved on 22 June 2023 and signed on behalf of the board of trustees by:



C Carroll  
Trustee

# **Newbigin Community Trust**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Newbigin Community Trust**

**Year ended 31 December 2022**

---

I report to the trustees on my examination of the financial statements of Newbigin Community Trust ('the charity') for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

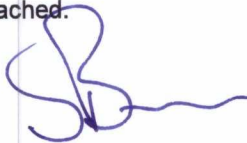
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Steven Brown FCA BA Hons  
Independent Examiner  
Pointon Young  
33 Ludgate Hill  
Birmingham  
B3 1EH  
22 June 2023



# Newbigin Community Trust

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	21,566	256,878	278,444	224,896
<b>Total income</b>		<u>21,566</u>	<u>256,878</u>	<u>278,444</u>	<u>224,896</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	847	92,598	93,445	87,344
Other expenditure	7	63,216	138,328	201,544	130,649
<b>Total expenditure</b>		<u>64,063</u>	<u>230,926</u>	<u>294,989</u>	<u>217,993</u>
<b>Net income and net movement in funds</b>		<u>(42,497)</u>	<u>25,952</u>	<u>(16,545)</u>	<u>6,903</u>
<b>Reconciliation of funds</b>					
Fund transfer		(30,000)	30,000	-	
Total funds brought forward		<u>93,203</u>	<u>8,026</u>	<u>101,229</u>	<u>94,327</u>
<b>Total funds carried forward</b>		<u>20,706</u>	<u>63,978</u>	<u>84,684</u>	<u>101,230</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

# Newbiggin Community Trust

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	10	16,956	4,874
<b>Current assets</b>			
Debtors	11	6,061	3,110
Cash at bank and in hand		65,845	95,741
		71,906	98,851
<b>Creditors: amounts falling due within one year</b>	12	4,178	2,496
<b>Net current assets</b>		67,728	96,355
<b>Total assets less current liabilities</b>		84,684	101,229
<b>Net assets</b>		84,684	101,229
<b>Funds of the charity</b>			
Restricted funds		63,978	8,026
Unrestricted funds		20,706	93,203
<b>Total charity funds</b>	13	84,684	101,229

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 22 June 2023, and are signed on behalf of the board by:



C Carroll  
Trustee

The notes on pages 7 to 12 form part of these financial statements.

# **Newbigin Community Trust**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 December 2022**

---

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 28 Handsworth Road, Birmingham, B18 4PT.

**2. Statement of compliance**

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

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.



# Newbiggin Community Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

---

#### 3. Accounting policies *(continued)*

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Newbiggin Community Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

#### 3. Accounting policies *(continued)*

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% straight line

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations and legacies	20,164	256,878	277,042
<b>Other donations and legacies</b>			
Other	1,402	-	1,402
	<u>21,566</u>	<u>256,878</u>	<u>278,444</u>

# Newbigin Community Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

#### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations and legacies	123,752	55,000	178,752
<b>Other donations and legacies</b>			
Other	36,166	9,978	46,144
	<u>159,918</u>	<u>64,978</u>	<u>224,896</u>

#### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable costs	<u>847</u>	<u>92,598</u>	<u>93,445</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable costs	<u>54,283</u>	<u>33,061</u>	<u>87,344</u>

#### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Charitable costs	<u>93,445</u>	<u>93,445</u>	<u>87,344</u>

#### 7. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General Administrative costs	15,534	—	15,534
Motor and Travel costs	6,417	—	6,417
Employee Costs	38,505	138,328	176,833
Depreciation	2,760	—	2,760
	<u>63,216</u>	<u>138,328</u>	<u>201,544</u>



# Newbigin Community Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

#### 7. Other expenditure *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General Administrative costs	6,703	—	6,703
Motor and Travel costs	5,025	—	5,025
Employee Costs	72,425	44,991	117,416
Depreciation	1,505	—	1,505
	<u>85,658</u>	<u>44,991</u>	<u>130,649</u>

#### 8. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Independent examiners fees	750	700
Depreciation of tangible fixed assets	<u>2,760</u>	<u>1,505</u>

#### 9. Staff costs

The average number of employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff	<u>28</u>	<u>18</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 10. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 January 2022	-	7,600	7,600
Additions	13,165	1,677	14,842
Disposals	-	(309)	(309)
<b>At 31 December 2022</b>	<u>13,165</u>	<u>8,968</u>	<u>22,133</u>
<b>Depreciation</b>			
At 1 January 2022	-	2,726	2,726
Charge for the year	823	1,937	2,760
Disposals	-	(309)	(309)
<b>At 31 December 2022</b>	<u>823</u>	<u>4,354</u>	<u>5,177</u>
<b>Carrying amount</b>			
<b>At 31 December 2022</b>	<u>12,342</u>	<u>4,614</u>	<u>16,956</u>
At 31 December 2021	<u>-</u>	<u>4,874</u>	<u>4,874</u>

# Newbiggin Community Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

#### 11. Debtors

	2022	2021
	£	£
Prepayments and accrued income	2,062	1,310
Other debtors	3,999	1,800
	<u>6,061</u>	<u>3,110</u>

#### 12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,794	1,452
Social security and other taxes	1,884	1,044
Other creditors	500	-
	<u>4,178</u>	<u>2,496</u>

#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2022	Income	Transfer	Expenditure	At 31 December 2022
	£	£	£	£	£
General funds	<u>93,203</u>	<u>21,566</u>	<u>(30,000)</u>	<u>(64,063)</u>	<u>20,706</u>

	At 1 January 2021	Income	Transfer	Expenditure	At 31 December 2021
	£	£	£	£	£
General funds	<u>73,226</u>	<u>159,918</u>	<u>-</u>	<u>(139,941)</u>	<u>93,203</u>

##### Restricted funds

	At 1 January 2022	Income	Transfer	Expenditure	At 31 December 2022
	£	£	£	£	£
Restricted Fund	<u>8,026</u>	<u>256,878</u>	<u>30,000</u>	<u>(230,926)</u>	<u>63,978</u>

	At 1 January 2021	Income	Transfer	Expenditure	At 31 December 2021
	£	£	£	£	£
Restricted Fund	<u>21,100</u>	<u>64,978</u>	<u>-</u>	<u>(78,052)</u>	<u>8,026</u>