

OUR VILLAGES CRAWCROOK AND GREENSIDE CIO

REPORT AND FINANCIAL STATEMENTS
For the year ended 30 November 2023

Charity Number 1173252

OUR VILLAGES CRAWCROOK AND GREENSIDE CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 30 November 2023

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Our Villages Crawcrook and Greenside CIO (Charity Number 1173252)

TRUSTEES ANNUAL REPORT

For the year ended 30 November 2023

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 30 November 2023.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019)

1. Objectives and Activities

Aims of the Charity

To promote the conservation, protection & improvement of the natural and physical environment by mobilising volunteers & raising awareness of local issues, taking care to include all members of the community.

Objectives, strategies and activities for the year

Main activities are improving the environment as well as highlighting environmental issues. Regular activities include Litter Picking, Dog Fouling awareness & education, maintaining public green areas including flower beds. We aim to develop the capacity & skills of disadvantaged sections of the community, to help them to participate more fully in local society.

We also carry out fundraising activities; chief amongst them is our annual Crawcrook Fair to raise money to cover the installation and running costs of the annual Christmas lights in the villages.

In May 2023, we took on a 35-year lease of the old bowling pavilion and green in Crawcrook Park, we have commenced the refurbishment of both community assets and have started a community café.

2. Public Benefit Statement

We aim to provide improvements in the villages of Crawcrook and Greenside to the benefit of the community. We also seek to develop the skills and confidence of members of the community by offering volunteering opportunities.

3. Contribution by Volunteers

We are volunteer run and led, with volunteers drawn from the local community. Our initiatives and activities are drawn from the local community.

4. Achievements and Performance

Our regular Litter Picking events have encouraged a large number of people to get involved both at the event and individually, using our equipment, at times more suitable to themselves resulting in the villages being noticeably cleaner, with residents aware of the part they can play. Open spaces have improved greatly through our volunteers maintaining the flower beds both in the park and along the roadsides, throughout the year. Many residents, especially the elderly, comment on how lovely it looks. The opening of a new community café has drawn additional volunteers and facilitated learning of new skills. We have seen an increase in the number of volunteers through all these areas.

5. Fundraising

Our funds are raised from a variety of sources, namely, donations, community events and activities and applying for grants.

Our Villages Crawcrook and Greenside CIO (Charity Number 1173252)

TRUSTEES ANNUAL REPORT

For the year ended 30 November 2023

6. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £54,240 (2022: £16,992) of which £51,922 was restricted (2022: £13,685) and expenditure of £31,801 (2022: £27,772) of which £27,721 was restricted (2022: £25,944). There was an operating surplus of £22,439 (2022: deficit of £10,780) of which a surplus of £24,201 was restricted (2022: deficit of £12,259).

At 30 November 2023 the Charity had net assets of £32,850 (2022: £10,412) of which £29,919 was restricted (2022: £5,660).

Reserves policy/Going concern

The Trustees consider the level of reserves, £2,931 (2022 £4,752), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

7. Risk Management

The funds are held to cover a minimum of 6 months of operational & planned community projects, in the event of any unexpected loss of income or unforeseen expenditure that may occur.

8. Plans for future periods

The trustees intend to continue to deliver the key activities and aims of the Charity. In particular, the Charity will continue with delivering litter picking in the villages, green space maintenance, refurbishment of the pavilion and green including running a community café from the pavilion building with the plan to offer a warm space for the community in the winter months. The charity will also continue fundraising activities to deliver the annual Christmas lights provision and will seek further grant funding where appropriate to deliver on projects.

9. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	Our Villages Crawcrook and Greenside CIO
Charity number	1173252
Registered office	9 Wesley Mount Crawcrook Ryton NE40 4XB
Trustees and Members of the Board	Chris Beer (Chair) Kathryn Henderson (Deputy Chair) Laura Clark (Treasurer) Barbara Williams Caroline James Sue Welch Stuart Lowerson Derrick Marrs Sharon Dodds Matt Broderick
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne. NE1 4BX.

9. Reference and administrative details of the charity, its trustees and advisors (continued)

Bankers

Lloyds Bank.

10. Fund held as custodian trustees on behalf of others

N/A.

11. Exemptions from disclosures

N/A.

12. Structure, governance and management

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

13. Related parties

N/A.

14. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 09.04.2024 and signed on their behalf by:

Chris Beer
Chair

OUR VILLAGES CRAWCROOK AND GREENSIDE CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 30 November 2023

I report on the financial statements of Our Villages Crawcrook and Greenside CIO for the year ended 30 November 2023, which are set out on pages 6 to 16.

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 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 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 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.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 09.04.2024

OUR VILLAGES CRAWCROOK AND GREENSIDE CIO

STATEMENT OF RECEIPTS AND PAYMENT

For the year ended 30 November 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Receipts from:					
Donations and legacies	5	50	1,212	1,262	7,477
Charitable activities					
Grants and contracts	6	14	45,445	45,459	7,950
Other trading activities	7	2,254	5,265	7,519	1,565
Total receipts		2,318	51,922	54,240	16,992
Payments on:					
Raising funds	8	139	1,249	1,388	6,341
Charitable activities					
Operation of the charity	9	3,941	26,472	30,413	21,431
Total payments		4,080	27,721	31,801	27,772
Reconciliation of funds					
Net of receipts/payments		(1,762)	24,201	22,439	(10,780)
Cash funds brought forward		4,751	5,660	10,411	21,191
Transfer of funds		(58)	58	-	-
Cash carried forward		2,931	29,919	32,850	10,411

The Receipts and Payments Statement includes all gains and losses recognised in the year. All receipts and payments derive from continuing activities

The notes on pages 8 to 16 form an integral part of these accounts.

STATEMENT OF ASSETS AND LIABILITIES

As at 30 November 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<u>Cash funds</u>					
Cash at bank and in hand	13	2,931	29,919	32,850	10,411
Liabilities: amounts falling due within one year	14			360	500

These financial statements were approved by the Board on: 09.04.2024

and are signed on its behalf by:

L Clark
Treasurer

OUR VILLAGES CRAWCROOK AND GREENSIDE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 November 2023

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

The accounts have been prepared on the receipts and payments basis. An audit is not required by the charity's constitution and has not been requested by the trustees.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Our Villages Crawcrook and Greenside CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £2,931 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Receipts

3.1 Recognition of receipts

Receipts are recognised when the charity has received the resources, any performance conditions attached to the item(s) of receipt have been met.

3.2 Offsetting

There has been no offsetting of receipts and payments, unless required or permitted by SORP.

3.3 Grants and donations

Receipts from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has received the funds, any performance conditions attached to the grants have been met.

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the Statement of Receipts and Payments when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as a receipt with the equivalent amount recognised as a payment under the appropriate heading in the Statement of Receipts and Payments.

OUR VILLAGES CRAWCROOK AND GREENSIDE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 November 2023

3.5 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.6 Interest receivable

Interest on funds held on deposit is included when received.

3.7 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as a receipt earned from the provision of goods and services as a receipt from charitable activities.

3.8 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments.

3.9 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Payments on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the payment was incurred.

OUR VILLAGES CRAWCROOK AND GREENSIDE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 November 2023

4.5 Liabilities

The charity has liabilities which are measured at settlement amounts less any trade discounts.

OUR VILLAGES CRAWCROOK AND GREENSIDE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 November 2023

Analysis of receipts

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
5 Donations and legacies				
Donations and gifts	50	1,212	1,262	7,477
	<u>50</u>	<u>1,212</u>	<u>1,262</u>	<u>7,477</u>
6 Charitable activities				
<u>Income from grants</u>				
Community Grants	14	45,445	45,459	7,950
<u>Income from contracts</u>				
	<u>14</u>	<u>45,445</u>	<u>45,459</u>	<u>7,950</u>
7 Other trading activities				
Café income	1,599	-	1,599	-
Fundraising events	208	5,265	5,473	1,565
Pavillion/Green hire income	447	-	447	-
	<u>2,254</u>	<u>5,265</u>	<u>7,519</u>	<u>1,565</u>

Receipts were £54,240 (2022: £16,992) of which £2,318 was unrestricted or designated (2022: £3,307) and £51,922 was restricted (2022: £13,685)

OUR VILLAGES CRAWCROOK AND GREENSIDE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 November 2023

Analysis of payments on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
8 Raising funds				
Staging fundraising events	139	1,249	1,388	6,341
	<u>139</u>	<u>1,249</u>	<u>1,388</u>	<u>6,341</u>
9 Charitable activities				
<u>Direct costs</u>				
Community Project expenses	1,160	26,467	27,627	20,560
Donations made	-	-	-	100
Café expenses	1,056	-	1,056	-
<u>Support costs</u>				
Insurance	325	-	325	157
Print, postage and stationery	137	5	142	140
Repairs and renewals	40	-	40	-
Utilities	648	-	648	-
Website costs	75	-	75	-
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	500	-	500	474
	<u>3,941</u>	<u>26,472</u>	<u>30,413</u>	<u>21,431</u>

Payments on charitable activities were £31,801 (2022: £27,772) of which £4,080 was unrestricted or designated (2022: £1,828) and £27,721 was restricted (2022: £25,944)

10 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts	360	500
	<u>360</u>	<u>500</u>

There were no other fees paid to the examiner (2022: nil)

OUR VILLAGES CRAWCROOK AND GREENSIDE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 November 2023

11 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

12 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

13 Cash at bank and in hand

	2023 £	2022 £
Current account	32,481	9,824
Cash in hand	369	587
	<u>32,850</u>	<u>10,411</u>

14 Liabilities (payable within 1 year)

	2023 £	2022 £
Examiner's fees	360	500
	<u>360</u>	<u>500</u>

15 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

16 Analysis of charitable funds

Analysis of movements in unrestricted funds For the year ended 30 November 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	4,751	2,318	(4,080)	(58)	2,931
Totals	<u>4,751</u>	<u>2,318</u>	<u>(4,080)</u>	<u>(58)</u>	<u>2,931</u>

OUR VILLAGES CRAWCROOK AND GREENSIDE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 November 2023

16 Analysis of charitable funds (continued)

For the year ended 30 November 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	2,609	3,307	(1,828)	663	4,751
Totals	2,609	3,307	(1,828)	663	4,751

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Analysis of movement in restricted funds

As at 30 November 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Lights Greenside and Crawcrook	2,729	5,222	(3,615)	-	4,336
Community Garden	2,386	2,084	(2,152)	-	2,318
Leaf Fund	-	-	-	-	-
Jubilee Lottery Community Fund	105	-	(160)	55	-
Arnold Clark Community Fund	440	-	(443)	3	-
Co-op Community Fund	-	3,453	-	-	3,453
CCTV, Fence and Pavillion Fund	-	1,171	(1,171)	-	-
Pavillion Improvements	-	9,113	(9,113)	-	-
Postcaode Lottery Grant	-	19,129	(7,059)	-	12,070
Sculpture Trail Crawcrook Park	-	1,000	-	-	1,000
	-	10,000	(4,008)	-	5,992
National Lottery Community Fund					
Operation Payback	-	750	-	-	750
Totals	5,660	51,922	(27,721)	58	29,919

OUR VILLAGES CRAWCROOK AND GREENSIDE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 November 2023

16 Analysis of charitable funds (continued)

As at 30 November 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Lights Greenside and Crawcrook	16,143	8,258	(21,672)	-	2,729
Community Garden	-	2,400	(14)	-	2,386
Leaf Fund	1,018	-	(1,018)	-	-
Jubilee Lottery Community Fund		1,950	(1,845)	-	105
Arnold Clark Community Fund	-	1,000	(560)	-	440
Co-op Fund	992	-	(329)	(663)	-
Totals	18,153	13,608	(25,438)	(663)	5,660

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Lights Greenside and Crawcrook	Funds raised to cover cost of installation and running of Christmas lights in Crawcrook and Greenside villages.
Community Garden	To establish a community garden including installation of 4 raised beds.
Leaf Fund	Local environment fund granted for the purpose of supporting litter picking activity, used to purchase new litter picking equipment and facilitate litter pick events.
Jubilee Lottery Community Fund	Funding to cover delivery of a Jubilee community event (spent in 2022) and Jubilee graffiti mural.
Arnold Clark Community Fund	To fund display board, purchase of sundries and cleaning of the newly leased Crawcrook Pavilion.
Co-op Fund	Flowers, plants and equipment to facilitate gardening activity in Crawcrook Park,
Co-op Community Fund	To purchase plants, seeds and equipment for the Crawcrook community garden.
CCTV, Fence and Pavillion Fund	Purchase of CCTV equipment for Pavilion, new fence around children's play area in Crawcrook Park and small purchases for kitting out
Pavillion Improvements	Installation of new flooring, windows and a café counter in Crawcrook Pavilion to facilitate opening a community café.
Postcode Lottery Grant	To fund an outdoor seating area for the pavilion, new roller shutter doors, storage unit for the bowling green, seating for bowling green, large ride
Sculpture Trail Crawcrook Park	Installation of a sculpture trail/brass rubbing trail with a nature theme in Crawcrook Park.
National Lottery Community Fund	To fund an outdoor seating area for the pavilion, additional pavilion storage, café counter additional and towards new fence for children's play area in Crawcrook Park.
Operation Payback	To fund delivery of activities sessions and classes using the pavilion and bowling green that will be free to the attendee with the aim of engaging local youth.

OUR VILLAGES CRAWCROOK AND GREENSIDE CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 November 2023

Transfers between funds as at 30 November 2023

	Reason for transfer	Amount £
Between unrestricted and restricted funds	Transfer of overspends to unrestricted funds.	58

Transfers between funds as at 30 November 2022

	Reason for transfer	Amount £
Between restricted and unrestricted funds	Co-op Fund listed as unrestricted.	663

17 Capital commitments

As at 30 November 2023, the charity had no capital commitments (2022 -£nil)