



Annual Report

Prepared By:

Peter Gowland MBE

Introduction

Hartlepool Community Trust (formerly Hartlepower Community Trust, the name being changed with Charity Commission approval to avoid confusion with Hartlepower Community Interest Company (HCIC), our close companion), is a registered charity, number 1174390. We are a Foundation Charitable Incorporated Organisation, established in August 2017.

One of the resources kindly provided to us by HCIC is rent-free accommodation at Greenbank, a well known (and well-loved) building of local historic significance. The property, and its adjacent West Wing, has a range of facilities we regularly access, again free of charge. Aswell as office space for our staff we use a variety of meeting rooms for project development, the provision of assistance to both new and existing community sector organisations, for events and for convening meetings between voluntary and statutory agencies.

All of this enables us to fulfil our primary function- that of providing infrastructure support to the Hartlepool voluntary sector in helping meet local needs. Broadly, such support is regarding governance, fund-raising, developing new organisations or expanding existing ones, forward planning, promotion/ publicity and bringing people together to tackle particular issues and to share information and ideas.

Charitable Objects

- 1.To prevent or relieve poverty by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.
 - 2.To promote any charitable purposes for the benefit of the public and, in particular, build the capacity of third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose.
 - 3.To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes.
- The charity will work in particular but not exclusively in Hartlepool and the surrounding area.

The following details the specific work we have undertaken over the period of this report. We have included a number of case studies to highlight particular pieces of work:

Advice, information and guidance

Funder Fairs

In March we held the first of our twice-yearly Funder Fairs enabling VCS organisations to meet with trusts and foundations to discuss their work and funding needs. Eight funders were represented including the PFC, Red Gap and Sir James Knott Trusts, the Newcastle Building Society and Thirteen Housing. Over 30 organisations attended and the feed back was most positive. Funders, equally, valued the chance to hear of the issues facing local groups.



Funding assistance

34 VCS organisations were helped with their funding applications and the charity disbursed on behalf of three funders *grants to over 15 local organisations*



Funding workshops

Two workshops on how to make effective funding applications were held

Governance

Assistance on governance matters including registering as a charity/company continued to be provided

Newsletter

Produced twice monthly and distributed to *over 400 organisations*

Policies, marketing, promotion and distribution of information

Our Project Support Officer continues to provide one-to-one social media support for the charity and for local groups. *Our own social media account has 21,000 subscribers and we have 510 email subscribers.*

Examples of assistance to organisations included advising on marketing campaigns, website, poster and flyer design and helping groups promote particular initiatives in the press and elsewhere.

Case Study 1: Fairtrade Hartlepool was assisted in moving its 'platform' online and with promoting the group via the Hartlepool Food Partnership's communication channels. Other help included with creating physical media in the form of leaflets and posters to raise awareness of the organisation and helping it find the most cost-effective way to get such material publicised.



Development

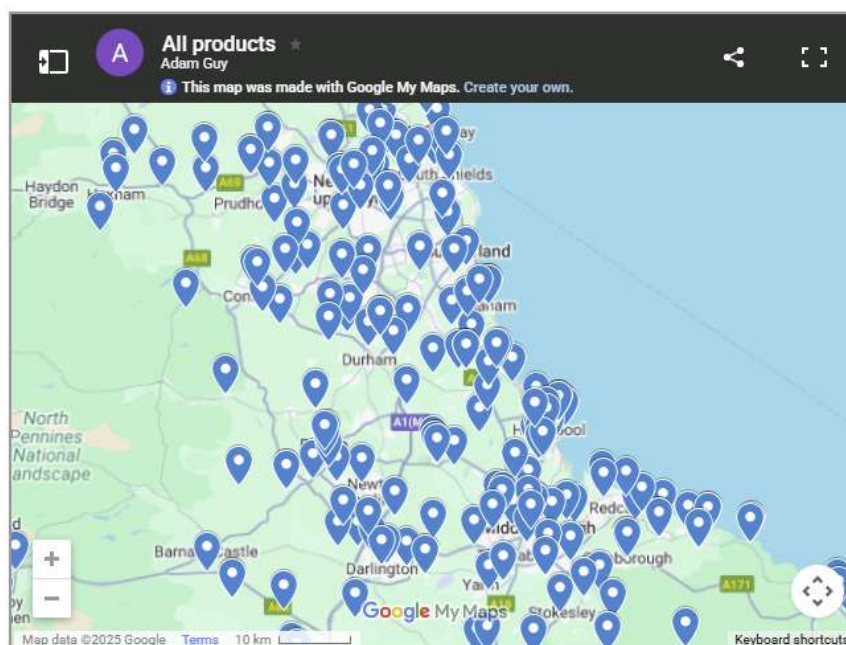
Case Study 2: Hartlepool Food Partnership

We mentioned above this initiative, which as the name suggests brings agencies together towards Hartlepool becoming a Sustainable Places Town. We continue to employ, on behalf of the group its co-ordinator, responsible for a range of projects all connected to the partnership's mission: Healthy, Nutritious, Affordable and Sustainable Food for All in Hartlepool.

Hartlepool Food Partnership, established and hosted by Hartlepool Community Trust, brings agencies together towards Hartlepool becoming a Sustainable Food Places town. We continue to employ its co-ordinator, who is responsible for a range of projects connected to the Food Partnership's mission of Healthy/Nutritious, Affordable and Sustainable Food for All in Hartlepool. One large project of the Food Partnership has been the ***identifying and collating of c.450 local food producers – those within a 100-mile radius of Hartlepool – which is updated regularly***. With this information we hope to encourage local businesses, anchor institutions and the general public to purchase food more locally. This will help increase local food sustainability, support both local food businesses and the local economy and reduce food miles. This data is accessible to all on the Food Partnership website, split into food categories, as interactive maps, tables and a search-box. We are eager to aid those interested in sourcing more of their food locally. More information on this and further projects can be found at www.hartlepoolfoodpartnership.co.uk.

Maps of all producers/products

All producers/products



Keyword Search

Long-Term Plan for Neighbourhoods

Consultation on this new ten-year government regeneration initiative is in its early days at the time of preparing this report, though it is anticipated that the charity will be heavily involved in consulting with the local community and over a number of years on what are the issues facing people and the solutions to address same.

Young Persons Social Prescribing initiative

A project to help in the cognitive growth, emotional and social well-being of the young person, through a partnership between the local Integrated Care Board, the Voluntary Organisations

Network North East and ourselves. We employ an officer to facilitate the work and whom also, separately, helped set-up Hartlepool Helpers, a peer-supported group of volunteers helping people in need.

Case Study 3: Hartlepool Transport Users Forum meets regularly around people's local transport needs. The forum brings together agencies such as the North Tees and Hartlepool NHS Foundation Trust, Transport for All, Hartlepool Healthwatch and Active Transport England. A presentation to the Tees Valley Combined Authority mayor is being worked on, one of the specific aims being to highlight the dearth in transport provision for people with additional needs.

Networks and partnerships

Hartlepool & Stockton Safeguarding Children Partnership and the Teesside Adult Safeguarding Board

Hartlepool Community Trust represents Hartlepool's voluntary sector on both safeguarding bodies, consulting with Hartlepool voluntary sector organisations as required. Newsletters and training opportunities of both bodies are shared in our twice monthly VCS newsletter.

Hartlepool Place Partnership

Hartlepool Community Trust sits on the Advisory Group formed to oversee Sport England's £1.6 million grant to Hartlepool to increase levels of physical activity, alongside Hartlepool Borough Council (HBC), Tees Valley Sport (TVS), North Tees & Hartlepool NHS Foundation Trust, High Tunstall College and the national charity, Street Games. Together with HBC and TVS, we have led the design and now operational implementation of the initial phase of this work.

LARCH

(Local Access, Redcar and Cleveland and Hartlepool)-we are members of the LARCH management board, the initiative assisting social enterprises in Teesside to form and develop through the provision of advice, funding and technical support

Case Study 4: We provided 'hot-desk' facilities for the LARCH co-ordinator, affording good networking opportunities for the officer, and indeed, separately, for the THRIVE organisation, which has subsequently taken up permanent office in our VCS (Voluntary and Community Sector) office. Such 'hot-desking' is something we have done for several years now and is a proven way of bringing organisations together to work effectively.

Other

NAVCA (National Association for Voluntary and Community Action)

Membership of NAVCA enables us to keep abreast of, and to contribute to, strategic voluntary sector thinking and policy.

Sector Connector

Now in its sixth year, a twice-monthly coming together of voluntary and statutory sector agencies we convene to share ideas and information.

Tees, Esk & Wear Valley Mental Health Trust, Community Transformation TVIO (Tees Valley Infrastructure Partnership)

A coming together of Teesside voluntary sector infrastructure support bodies and, like Sector Connector above, designed to share news and learning

Victoria Ward Partnership

Community Development work continued in the Victoria ward, which has the highest number of children in care in Hartlepool, coupled with a very “mobile” population. Aided by Know Your Neighbourhood funding through the National Lottery we were able to extend our community development work in the ward, this time under the theme of intergenerational cohesion.

Staff

Adam Guy, Food Partnership Co-ordinator (from March 2025; previously responsible for food mapping and procurement only)

James Irvin, Project Support Officer

Julian Penton, Co-lead Development Officer

Dawn Robinson, Development Officer

Juli Simons, Co-lead Development Officer

Rachael Wanley, Development Officer

Sonia Newhouse, Food Partnership Co-ordinator (up to March 2025)

No staff received emoluments of more than £60k a year.

Volunteers

Wendy Morris-Counsellor

Olaoluowa Obidina-Groundsman

Trustees

Clare Clark, Minutes Secretary

Peter Gowland, Chairperson

Paul G Hewitson

Helen Hogg

Karen Martin

Dr Catherine O'Neill (from April 2025)

Helen Ryder

All trustees gave of their time free of charge.

Performance

We believed we performed our core function duties satisfactorily, with due acknowledgement coming from a variety of statutory and voluntary sector agencies that this was the case. However, to ensure rigour we have commissioned an independent evaluation of our work, and which is to be presented to our forthcoming September 2025 board meeting, outside the scope of this report. In terms of financial performance, we are pleased to be able to carry forward a free reserve of £48,135. We are also happy to report that, whilst National Lottery funding (our principal funder) ends in September we have secured funding until March 2026-with the potential of further funding thereafter- towards our core services. Coupled with fees we can generate for specific pieces of work, and the continued contribution of Hartlepower CIC, we are optimistic about our future at least for the short-term.

Public Benefit

We followed the Charity Commission's SORP (Statement of Recommended Practice (FRS 102)) in the preparation of this report.

Subsidiaries

Hartlepool Community Trust has no subsidiaries

Serious incidents

In the year there were no serious injuries to report.

Policies and Procedures

The following have been adopted by the charity:

- Complaints Procedure
- Conflict of Interest
- Data Protection
- Diversity, Equity and Inclusion
- Fire Drill and Evacuation Plan
- General Risk Assessment
- GDPR
- Grievance policy
- Health and Safety
- Means of Escape for Disabled People
- Reserves
- Safeguarding
- Theory of Change
- Volunteers Handbook

We also have an inter-agency agreement setting out the relationship between Hartlepool Community Trust and Hartlepower CIC

Potential risks regarding sustainability

As ever the main risk to the charity remains that of being unable to secure core funding to sustain services. Considerable savings, around £25k a year, are made in operating costs- chiefly rent and room hires- thanks to the generosity of Hartlepower CIC. However, as we have enlarged our operation so does the amount required for core funding increase. The long-term plan of the CIC in purchasing Greenbank remains. This would free up substantial rental income it currently pays to Camerons Brewery, the owners of the property and which would be diverted to our core costs, the risk of course being the purchase is delayed or does not take place. As we stated above, our short-term future only is assured.

A second potential risk is to staff through increased workloads, resulting in 'burn out', the reason why we have an accredited volunteer counsellor on hand to provide immediate emotional guidance and support whenever this may be needed.

Exemptions from Disclosure

There were no exemptions from disclosure.

Custodial Trustees

No funds were held on a 'custodial trustee' basis.

Future plans

We will strive to maintain all of our core infrastructure support functions as outlined above and we will respond to needs as they arise, which can come from a variety of players. Whilst forecasting the future is difficult, we envisage increasing calls for civil society to respond to needs, particularly around poverty and which Hartlepool suffers from quite severely. As a result, we are likely to be called on to support new, both statutory and voluntary sector, initiatives addressing this.

Organisation details

Address: Greenbank, Hartlepool, TS24 7QS

Web site: www.hartlepoolcommunitytrust.co.uk

Email: info@hartlepoolcommunitytrust.co.uk

Telephone: 01429 555600

Accountants: Tremaine

Bank: Barclays Bank

Acknowledgements

We were very grateful for the kind support of the following in the year:

Ballinger Charitable Trust

Catherine Cookson Charitable Trust

Enovert Community Trust

Garfield Weston Foundation

Tanya Gray

Hartlepool Borough Council

Sir James Knott Trust

The Key Fund

The Mercers Charity

National Lottery Community Fund

The PFC Trust

The Teesside Charity

Tremaine Consultancy

Pippa Ware

This report was adopted by the board of Hartlepool Community Trust on December 8, 2025.

Signed on behalf of the board

Peter Gowland MBE

Chairperson

Hartlepool Community Trust CIO
Unaudited Financial Statements
30 June 2025

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Hartlepool Community Trust CIO

Financial Statements

Year ended 30 June 2025

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Hartlepool Community Trust CIO

Trustees' Annual Report

Year ended 30 June 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2025.

Reference and administrative details

Registered charity name Hartlepool Community Trust CIO

Charity registration number 1174390

Principal office Greenbank
Hartlepool
TS24 7QS

The trustees

P Gowland
P G Hewitson
C Clark
H Ryder
K P Martin
H Hogg
Dr C O'Neill (Appointed 8 April 2025)

Independent examiner Julie Todd Tremaine Chartered Certified Accountant
19 Tremaine Close
Hartlepool
TS27 3LE

Structure, governance and management

The organisation is a Charitable Incorporated Organisation - Foundation, registered with the Charity Commission of England and Wales on 25 August 2017.

Hartlepool Community Trust CIO

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

Structure, governance and management *(continued)*

Hartlepool Community Trust (formerly Hartlepower Community Trust, the name being changed with Charity Commission approval to avoid confusion with Hartlepower Community Interest Company (HCIC), our close companion and which provides a raft of very welcome free support to us), is a registered charity, number 1174390.

We are a Foundation Charitable Incorporated Organisation, established in August 2017.

One of the resources kindly provided to us by HCIC is rent-free accommodation at Greenbank, a well known (and well-loved) building of local historic significance. The property, and its adjacent West Wing as it is known, has a range of facilities we regularly access, again free of charge. As well as office space for our staff we use a variety of meeting rooms for project development, the provision of assistance to both new and existing community sector organisations, for events and for convening meetings between voluntary and statutory agencies.

All of this enables us to fulfil our primary function- that of providing infrastructure support to the Hartlepool voluntary sector in helping meet local needs. Broadly, such support is regarding governance, fund-raising, developing new organisations or expanding existing ones, forward planning, promotion/ publicity and bringing people together to tackle particular issues and to share information and ideas.

Objectives and activities

- To prevent or relieve poverty by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty
- To promote any charitable purposes for the benefit of the public and, in particular, build the capacity of third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose
- To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes. The charity will work in particular but not exclusively in Hartlepool and the surrounding area.

Hartlepool Community Trust CIO

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

Achievements and performance

The following are extracts from the (separate) annual report for the year and which detail some of the work we've undertaken over the period of this report:

- Advice, information and guidance
- Twice-yearly Funder Fairs: the March fair saw eight funders including the Sir James Knott and PFC trusts, the Red Gap Wind Fund, Thirteen and the Newcastle Building Society in attendance. Over 30 organisations were given guidance on how to apply as well as other forms of help, at Hartlepool's Central Hub. The forthcoming September fair will be held in West View. Additionally, we teamed-up, again with Thirteen, to provide Grantfinder sessions in community settings. Grantfinder is software which searches the internet for potential funders. The 'road show' will take in twelve locations.
- In June we also collaborated with the Street Games organisation, a national charity supporting 'doorstep sport providers', to offer a joint fund-raising course for new groups and which included small 'mini grants' for each attendee
- Funding assistance-34 VCS organisations were helped with their funding applications and the charity disbursed on behalf of three funders grants to over 15 local organisations
- Funding workshops- two workshops on how to make effective funding applications were held
- Governance-assistance on governance matters including registering as a charity/company continued to be provided
- Newsletter-produced twice monthly and distributed to over 400 organisations
- Policies, marketing, promotion and distribution of information- our Project Support Officer continues to provide one-to-one social media support for the charity and for local groups. Our own social media account now has 21,000 subscribers regarding certain postings and we have 510 email subscribers. Examples of assistance to organisations included advising on marketing campaigns, web site, poster and flyer design and helping groups promote particular initiatives in the press and elsewhere.

Financial review

The Statement of Financial Activities shows a deficit for the year of £36,171; (2024 - surplus for the year of £64,696) and reserves stand at £124,443; (2024- £160,614).

The unrestricted reserves of the charity amount to £64,265 of which the free reserves (i.e. those not tied up in fixed assets) amounts to £48,135.

The trustees' annual report was approved on 3 October 2025 and signed on behalf of the board of trustees by:

P Gowland
Trustee

Hartlepool Community Trust CIO

Independent Examiner's Report to the Trustees of Hartlepool Community Trust CIO

Year ended 30 June 2025

I report to the trustees on my examination of the financial statements of Hartlepool Community Trust CIO ('the charity') for the year ended 30 June 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Julie Todd
Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

4 October 2025

Hartlepool Community Trust CIO

Statement of Financial Activities

Year ended 30 June 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	7,535	173,847	181,382	290,399
Charitable activities	5	1,077	–	1,077	15,969
Other trading activities	6	1,986	–	1,986	2,388
Total income		<u>10,598</u>	<u>173,847</u>	<u>184,445</u>	<u>308,756</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	4,212	–	4,212	3,017
Expenditure on charitable activities	8	55,481	160,923	216,404	241,043
Total expenditure		<u>59,693</u>	<u>160,923</u>	<u>220,616</u>	<u>244,060</u>
Net (expenditure)/income		<u>(49,095)</u>	<u>12,924</u>	<u>(36,171)</u>	<u>64,696</u>
Transfers between funds		56,378	(56,378)	–	–
Net movement in funds		<u>7,283</u>	<u>(43,454)</u>	<u>(36,171)</u>	<u>64,696</u>
Reconciliation of funds					
Total funds brought forward		56,982	103,632	160,614	95,918
Total funds carried forward		<u>64,265</u>	<u>60,178</u>	<u>124,443</u>	<u>160,614</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 17 form part of these financial statements.

Hartlepool Community Trust CIO

Statement of Financial Position

30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	13	16,130	33,016
Current assets			
Debtors	14	26,310	26,668
Cash at bank and in hand		88,577	113,217
		<u>114,887</u>	<u>139,885</u>
Creditors: amounts falling due within one year	15	<u>5,662</u>	<u>8,598</u>
Net current assets		<u>109,225</u>	<u>131,287</u>
Total assets less current liabilities		<u>125,355</u>	<u>164,303</u>
Creditors: amounts falling due after more than one year	16	<u>912</u>	<u>3,689</u>
Net assets		<u>124,443</u>	<u>160,614</u>
Funds of the charity			
Restricted funds		60,178	103,632
Unrestricted funds		64,265	56,982
Total charity funds	18	<u>124,443</u>	<u>160,614</u>

These financial statements were approved by the board of trustees and authorised for issue on 3 October 2025, and are signed on behalf of the board by:

P Gowland
Trustee

The notes on pages 7 to 17 form part of these financial statements.

Hartlepool Community Trust CIO

Notes to the Financial Statements

Year ended 30 June 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Greenbank, Hartlepool, TS24 7QS.

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 Charities Act 2011.

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.

Judgements 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. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

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.

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

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:

Short leasehold property	-	20% straight line
Equipment	-	20% 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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	35	—	35
Hartlepool Sports Foundation	—	500	500
Grants			
Innovate UK	—	7,666	7,666
National Lottery Community Fund	—	90,579	90,579
Hartlepool Borough Council - Public Health Food Partnership	—	25,000	25,000
Hartlepool Borough Council - Public Health Good Food	—	1,300	1,300
The PFC Trust	500	22,582	23,082
Co Durham Community Fund	—	5,000	5,000
Teesside University	—	14,320	14,320
LARCH	—	6,900	6,900
Sir James Knott Trust	7,000	—	7,000
	<u>7,535</u>	<u>173,847</u>	<u>181,382</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	2,230	—	2,230
Teesside Charity	434	—	434
Grants			
The Ballinger Charitable Trust	—	14,477	14,477
Innovate UK	—	38,046	38,046
National Lottery Community Fund	—	83,880	83,880
Hartlepool Borough Council - Public Health Food Partnership	—	25,000	25,000
Vonne	23,580	7,085	30,665
Keyfund	—	5,000	5,000
The PFC Trust	—	52,773	52,773
Thirteen Group	—	10,000	10,000
Community Foundation	5,000	—	5,000
Rank Foundation	4,000	—	4,000
Primary Care	—	3,194	3,194
LARCH	—	6,900	6,900
Durham County Council	1,300	—	1,300
Sir James Knott Trust	7,000	—	7,000
Virgin Money	—	500	500
	<u>43,544</u>	<u>246,855</u>	<u>290,399</u>

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other	252	252	14,609	14,609
VCS Workshops	825	825	1,360	1,360
	<u>1,077</u>	<u>1,077</u>	<u>15,969</u>	<u>15,969</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Coffee machine income	1,986	1,986	2,388	2,388
	<u>1,986</u>	<u>1,986</u>	<u>2,388</u>	<u>2,388</u>

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of other trading activities - Coffee Machine	4,212	4,212	3,017	3,017

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
General Fund	55,481	—	55,481
National Lottery Community Fund	—	63,828	63,828
Ballinger Trust	—	1,124	1,124
Hartlepool Food Partnership	—	45,922	45,922
Innovate UK - CRN	—	7,162	7,162
Know Your Neighbourhood	—	27,157	27,157
Young Social Prescribing	—	4,473	4,473
PFC Community Transformation	—	3,459	3,459
YODG	—	316	316
Waiting Well Project	—	2,481	2,481
VCS Discretionary Reserve	—	1,009	1,009
Point North Recovery Fund	—	3,992	3,992
	55,481	160,923	216,404

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General Fund	79,078	—	79,078
National Lottery Community Fund	—	60,903	60,903
Asylum Seekers Group	—	4,900	4,900
Ballinger Trust	—	10,157	10,157
Play Out Hartlepool	—	2,893	2,893
Low Cost Food	—	3,361	3,361
Tuesday Club	—	2,650	2,650
Hartlepool Food Partnership	—	19,856	19,856
Innovate UK - CRN	—	20,780	20,780
Know Your Neighbourhood	—	17,061	17,061
Young Social Prescribing	—	4,151	4,151
PFC Community Transformation	—	9,170	9,170
YODG	—	250	250
Waiting Well Project	—	3,399	3,399
VCS Discretionary Reserve	—	2,434	2,434
	79,078	161,965	241,043

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>16,886</u>	<u>19,298</u>

10. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>500</u>	<u>500</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	154,193	139,564
Social security costs	8,898	4,204
Employer contributions to pension plans	<u>3,210</u>	<u>2,469</u>
	<u>166,301</u>	<u>146,237</u>

The average head count of employees during the year was 8 (2024: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Charitable activities	<u>8</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

13. Tangible fixed assets

	Short leasehold property £	Equipment £	Total £
Cost			
At 1 July 2024 and 30 June 2025	<u>60,000</u>	<u>37,511</u>	<u>97,511</u>
Depreciation			
At 1 July 2024	36,000	28,495	64,495
Charge for the year	12,000	4,886	16,886
At 30 June 2025	<u>48,000</u>	<u>33,381</u>	<u>81,381</u>
Carrying amount			
At 30 June 2025	<u>12,000</u>	<u>4,130</u>	<u>16,130</u>
At 30 June 2024	<u>24,000</u>	<u>9,016</u>	<u>33,016</u>

14. Debtors

	2025 £	2024 £
Trade debtors	150	760
Amounts owed by undertakings in which the charity has a participating interest	16,160	15,908
Other debtors	<u>10,000</u>	<u>10,000</u>
	<u>26,310</u>	<u>26,668</u>

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	3,276	3,720
Social security and other taxes	1,344	3,465
Other creditors	<u>1,042</u>	<u>1,413</u>
	<u>5,662</u>	<u>8,598</u>

16. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Bank loans and overdrafts	<u>912</u>	<u>3,689</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,210 (2024: £2,469).

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

18. Analysis of charitable funds

Unrestricted funds

	At 1 July 2024	Income	Expenditure	Transfers	At 30 June 2025
	£	£	£	£	£
General Fund	<u>56,982</u>	<u>10,598</u>	<u>(59,693)</u>	<u>56,378</u>	<u>64,265</u>

	At 1 July 2023	Income	Expenditure	Transfers	At 30 June 2024
	£	£	£	£	£
General Fund	<u>56,503</u>	<u>61,901</u>	<u>(82,095)</u>	<u>20,673</u>	<u>56,982</u>

Restricted funds

	At 1 July 2024	Income	Expenditure	Transfers	At 30 June 2025
	£	£	£	£	£
The National Lottery Community Fund	6,208	63,900	(63,828)	–	6,280
Ballinger Trust	4,320	–	(1,124)	(2,500)	696
Innovate UK - CRN	1,046	7,666	(7,162)	(1,550)	–
Young Social Prescribing	9,543	500	(4,473)	–	5,570
Hartlepool Food Partnership	41,219	33,200	(45,922)	(7,575)	20,922
Know Your Neighbourhood	14,276	26,679	(27,157)	(5,400)	8,398
PFC Community Transformation	23,103	21,582	(3,459)	(40,233)	993
YODG	(250)	4,250	(316)	–	3,684
Waiting Well Project	1,601	–	(2,481)	880	–
VCS Discretionary Reserve	2,566	–	(1,009)	–	1,557
Place Partnership	–	10,070	–	–	10,070
Point North Recovery Fund	–	5,000	(3,992)	–	1,008
PFC Micro Grants	–	1,000	–	–	1,000
	<u>103,632</u>	<u>173,847</u>	<u>(160,923)</u>	<u>(56,378)</u>	<u>60,178</u>

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

18. Analysis of charitable funds *(continued)*

	At 1 July 2023	Income	Expenditure	Transfers	At
	£	£	£	£	30 June 2024 £
The National Lottery					
Community Fund	5,731	61,380	(60,903)	—	6,208
Sanctuary Rangers	1,410	—	—	(1,410)	—
Asylum Seekers	4,900	—	(4,900)	—	—
Ballinger Trust	—	14,477	(10,157)	—	4,320
Play Out Hartlepool	—	3,194	(2,893)	(301)	—
Low Cost Food	3,864	—	(3,361)	(503)	—
Tuesday Club	9,547	500	(2,650)	(7,397)	—
CLIP	(4,061)	—	—	4,061	—
Innovate UK - CRN	(4,172)	38,046	(20,780)	(12,048)	1,046
Young Social					
Prescribing	6,609	7,085	(4,151)	—	9,543
Hartlepool Food					
Partnership	6,750	61,900	(19,856)	(7,575)	41,219
Know Your					
Neighbourhood	8,837	22,500	(17,061)	—	14,276
PFC Community					
Transformation	—	32,273	(9,170)	—	23,103
YODG	—	—	(250)	—	(250)
Waiting Well Project	—	5,000	(3,399)	—	1,601
VCS Discretionary					
Reserve	—	500	(2,434)	4,500	2,566
	<u>39,415</u>	<u>246,855</u>	<u>(161,965)</u>	<u>(20,673)</u>	<u>103,632</u>

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	16,130	–	16,130
Current assets	54,709	60,178	114,887
Creditors less than 1 year	(5,662)	–	(5,662)
Creditors greater than 1 year	(912)	–	(912)
Net assets	64,265	60,178	124,443

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	33,016	–	33,016
Current assets	36,253	103,632	139,885
Creditors less than 1 year	(8,598)	–	(8,598)
Creditors greater than 1 year	(3,689)	–	(3,689)
Net assets	56,982	103,632	160,614

20. Related parties

During the year the charity Hartlepower CIO received services and facilities from Hartlepower CIC, a registered Community Interest Company- registration number 09404055.

Transactions in relation to each organisation include:

	2025 £	2024
Charges made to the charity for costs incurred by CIC	252	–
Amount owed to the charity by Hartlepower CIC	16,180	15,908

Hartlepool Community Trust CIO
Unaudited Financial Statements
30 June 2025

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Hartlepool Community Trust CIO

Financial Statements

Year ended 30 June 2025

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Hartlepool Community Trust CIO

Trustees' Annual Report

Year ended 30 June 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2025.

Reference and administrative details

Registered charity name Hartlepool Community Trust CIO

Charity registration number 1174390

Principal office Greenbank
Hartlepool
TS24 7QS

The trustees

P Gowland
P G Hewitson
C Clark
H Ryder
K P Martin
H Hogg
Dr C O'Neill (Appointed 8 April 2025)

Independent examiner Julie Todd Tremaine Chartered Certified Accountant
19 Tremaine Close
Hartlepool
TS27 3LE

Structure, governance and management

The organisation is a Charitable Incorporated Organisation - Foundation, registered with the Charity Commission of England and Wales on 25 August 2017.

Hartlepool Community Trust CIO

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

Structure, governance and management *(continued)*

Hartlepool Community Trust (formerly Hartlepower Community Trust, the name being changed with Charity Commission approval to avoid confusion with Hartlepower Community Interest Company (HCIC), our close companion and which provides a raft of very welcome free support to us), is a registered charity, number 1174390.

We are a Foundation Charitable Incorporated Organisation, established in August 2017.

One of the resources kindly provided to us by HCIC is rent-free accommodation at Greenbank, a well known (and well-loved) building of local historic significance. The property, and its adjacent West Wing as it is known, has a range of facilities we regularly access, again free of charge. As well as office space for our staff we use a variety of meeting rooms for project development, the provision of assistance to both new and existing community sector organisations, for events and for convening meetings between voluntary and statutory agencies.

All of this enables us to fulfil our primary function- that of providing infrastructure support to the Hartlepool voluntary sector in helping meet local needs. Broadly, such support is regarding governance, fund-raising, developing new organisations or expanding existing ones, forward planning, promotion/ publicity and bringing people together to tackle particular issues and to share information and ideas.

Objectives and activities

- To prevent or relieve poverty by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty
- To promote any charitable purposes for the benefit of the public and, in particular, build the capacity of third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose
- To promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in the achievement of the above purposes. The charity will work in particular but not exclusively in Hartlepool and the surrounding area.

Hartlepool Community Trust CIO

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

Achievements and performance

The following are extracts from the (separate) annual report for the year and which detail some of the work we've undertaken over the period of this report:

- Advice, information and guidance
- Twice-yearly Funder Fairs: the March fair saw eight funders including the Sir James Knott and PFC trusts, the Red Gap Wind Fund, Thirteen and the Newcastle Building Society in attendance. Over 30 organisations were given guidance on how to apply as well as other forms of help, at Hartlepool's Central Hub. The forthcoming September fair will be held in West View. Additionally, we teamed-up, again with Thirteen, to provide Grantfinder sessions in community settings. Grantfinder is software which searches the internet for potential funders. The 'road show' will take in twelve locations.
- In June we also collaborated with the Street Games organisation, a national charity supporting 'doorstep sport providers', to offer a joint fund-raising course for new groups and which included small 'mini grants' for each attendee
- Funding assistance-34 VCS organisations were helped with their funding applications and the charity disbursed on behalf of three funders grants to over 15 local organisations
- Funding workshops- two workshops on how to make effective funding applications were held
- Governance-assistance on governance matters including registering as a charity/company continued to be provided
- Newsletter-produced twice monthly and distributed to over 400 organisations
- Policies, marketing, promotion and distribution of information- our Project Support Officer continues to provide one-to-one social media support for the charity and for local groups. Our own social media account now has 21,000 subscribers regarding certain postings and we have 510 email subscribers. Examples of assistance to organisations included advising on marketing campaigns, web site, poster and flyer design and helping groups promote particular initiatives in the press and elsewhere.

Financial review

The Statement of Financial Activities shows a deficit for the year of £36,171; (2024 - surplus for the year of £64,696) and reserves stand at £124,443; (2024- £160,614).

The unrestricted reserves of the charity amount to £64,265 of which the free reserves (i.e. those not tied up in fixed assets) amounts to £48,135.

The trustees' annual report was approved on 3 October 2025 and signed on behalf of the board of trustees by:

P Gowland
Trustee

Hartlepool Community Trust CIO

Independent Examiner's Report to the Trustees of Hartlepool Community Trust CIO

Year ended 30 June 2025

I report to the trustees on my examination of the financial statements of Hartlepool Community Trust CIO ('the charity') for the year ended 30 June 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Julie Todd
Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

4 October 2025

Hartlepool Community Trust CIO

Statement of Financial Activities

Year ended 30 June 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	7,535	173,847	181,382	290,399
Charitable activities	5	1,077	–	1,077	15,969
Other trading activities	6	1,986	–	1,986	2,388
Total income		<u>10,598</u>	<u>173,847</u>	<u>184,445</u>	<u>308,756</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	4,212	–	4,212	3,017
Expenditure on charitable activities	8	55,481	160,923	216,404	241,043
Total expenditure		<u>59,693</u>	<u>160,923</u>	<u>220,616</u>	<u>244,060</u>
Net (expenditure)/income		<u>(49,095)</u>	<u>12,924</u>	<u>(36,171)</u>	<u>64,696</u>
Transfers between funds		56,378	(56,378)	–	–
Net movement in funds		<u>7,283</u>	<u>(43,454)</u>	<u>(36,171)</u>	<u>64,696</u>
Reconciliation of funds					
Total funds brought forward		56,982	103,632	160,614	95,918
Total funds carried forward		<u>64,265</u>	<u>60,178</u>	<u>124,443</u>	<u>160,614</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 17 form part of these financial statements.

Hartlepool Community Trust CIO

Statement of Financial Position

30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	13	16,130	33,016
Current assets			
Debtors	14	26,310	26,668
Cash at bank and in hand		88,577	113,217
		<u>114,887</u>	<u>139,885</u>
Creditors: amounts falling due within one year	15	<u>5,662</u>	<u>8,598</u>
Net current assets		<u>109,225</u>	<u>131,287</u>
Total assets less current liabilities		<u>125,355</u>	<u>164,303</u>
Creditors: amounts falling due after more than one year	16	<u>912</u>	<u>3,689</u>
Net assets		<u>124,443</u>	<u>160,614</u>
Funds of the charity			
Restricted funds		60,178	103,632
Unrestricted funds		64,265	56,982
Total charity funds	18	<u>124,443</u>	<u>160,614</u>

These financial statements were approved by the board of trustees and authorised for issue on 3 October 2025, and are signed on behalf of the board by:

P Gowland
Trustee

The notes on pages 7 to 17 form part of these financial statements.

Hartlepool Community Trust CIO

Notes to the Financial Statements

Year ended 30 June 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Greenbank, Hartlepool, TS24 7QS.

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 Charities Act 2011.

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.

Judgements 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. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

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.

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

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:

Short leasehold property	-	20% straight line
Equipment	-	20% 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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	35	—	35
Hartlepool Sports Foundation	—	500	500
Grants			
Innovate UK	—	7,666	7,666
National Lottery Community Fund	—	90,579	90,579
Hartlepool Borough Council - Public Health Food Partnership	—	25,000	25,000
Hartlepool Borough Council - Public Health Good Food	—	1,300	1,300
The PFC Trust	500	22,582	23,082
Co Durham Community Fund	—	5,000	5,000
Teesside University	—	14,320	14,320
LARCH	—	6,900	6,900
Sir James Knott Trust	7,000	—	7,000
	<u>7,535</u>	<u>173,847</u>	<u>181,382</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	2,230	—	2,230
Teesside Charity	434	—	434
Grants			
The Ballinger Charitable Trust	—	14,477	14,477
Innovate UK	—	38,046	38,046
National Lottery Community Fund	—	83,880	83,880
Hartlepool Borough Council - Public Health Food Partnership	—	25,000	25,000
Vonne	23,580	7,085	30,665
Keyfund	—	5,000	5,000
The PFC Trust	—	52,773	52,773
Thirteen Group	—	10,000	10,000
Community Foundation	5,000	—	5,000
Rank Foundation	4,000	—	4,000
Primary Care	—	3,194	3,194
LARCH	—	6,900	6,900
Durham County Council	1,300	—	1,300
Sir James Knott Trust	7,000	—	7,000
Virgin Money	—	500	500
	<u>43,544</u>	<u>246,855</u>	<u>290,399</u>

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other	252	252	14,609	14,609
VCS Workshops	825	825	1,360	1,360
	<u>1,077</u>	<u>1,077</u>	<u>15,969</u>	<u>15,969</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Coffee machine income	1,986	1,986	2,388	2,388
	<u>1,986</u>	<u>1,986</u>	<u>2,388</u>	<u>2,388</u>

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of other trading activities - Coffee Machine	4,212	4,212	3,017	3,017

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
General Fund	55,481	—	55,481
National Lottery Community Fund	—	63,828	63,828
Ballinger Trust	—	1,124	1,124
Hartlepool Food Partnership	—	45,922	45,922
Innovate UK - CRN	—	7,162	7,162
Know Your Neighbourhood	—	27,157	27,157
Young Social Prescribing	—	4,473	4,473
PFC Community Transformation	—	3,459	3,459
YODG	—	316	316
Waiting Well Project	—	2,481	2,481
VCS Discretionary Reserve	—	1,009	1,009
Point North Recovery Fund	—	3,992	3,992
	55,481	160,923	216,404

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General Fund	79,078	—	79,078
National Lottery Community Fund	—	60,903	60,903
Asylum Seekers Group	—	4,900	4,900
Ballinger Trust	—	10,157	10,157
Play Out Hartlepool	—	2,893	2,893
Low Cost Food	—	3,361	3,361
Tuesday Club	—	2,650	2,650
Hartlepool Food Partnership	—	19,856	19,856
Innovate UK - CRN	—	20,780	20,780
Know Your Neighbourhood	—	17,061	17,061
Young Social Prescribing	—	4,151	4,151
PFC Community Transformation	—	9,170	9,170
YODG	—	250	250
Waiting Well Project	—	3,399	3,399
VCS Discretionary Reserve	—	2,434	2,434
	79,078	161,965	241,043

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>16,886</u>	<u>19,298</u>

10. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>500</u>	<u>500</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	154,193	139,564
Social security costs	8,898	4,204
Employer contributions to pension plans	<u>3,210</u>	<u>2,469</u>
	<u>166,301</u>	<u>146,237</u>

The average head count of employees during the year was 8 (2024: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Charitable activities	<u>8</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

13. Tangible fixed assets

	Short leasehold property £	Equipment £	Total £
Cost			
At 1 July 2024 and 30 June 2025	<u>60,000</u>	<u>37,511</u>	<u>97,511</u>
Depreciation			
At 1 July 2024	36,000	28,495	64,495
Charge for the year	12,000	4,886	16,886
At 30 June 2025	<u>48,000</u>	<u>33,381</u>	<u>81,381</u>
Carrying amount			
At 30 June 2025	<u>12,000</u>	<u>4,130</u>	<u>16,130</u>
At 30 June 2024	<u>24,000</u>	<u>9,016</u>	<u>33,016</u>

14. Debtors

	2025 £	2024 £
Trade debtors	150	760
Amounts owed by undertakings in which the charity has a participating interest	16,160	15,908
Other debtors	<u>10,000</u>	<u>10,000</u>
	<u>26,310</u>	<u>26,668</u>

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	3,276	3,720
Social security and other taxes	1,344	3,465
Other creditors	<u>1,042</u>	<u>1,413</u>
	<u>5,662</u>	<u>8,598</u>

16. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Bank loans and overdrafts	<u>912</u>	<u>3,689</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,210 (2024: £2,469).

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

18. Analysis of charitable funds

Unrestricted funds

	At 1 July 2024	Income	Expenditure	Transfers	At 30 June 2025
	£	£	£	£	£
General Fund	<u>56,982</u>	<u>10,598</u>	<u>(59,693)</u>	<u>56,378</u>	<u>64,265</u>

	At 1 July 2023	Income	Expenditure	Transfers	At 30 June 2024
	£	£	£	£	£
General Fund	<u>56,503</u>	<u>61,901</u>	<u>(82,095)</u>	<u>20,673</u>	<u>56,982</u>

Restricted funds

	At 1 July 2024	Income	Expenditure	Transfers	At 30 June 2025
	£	£	£	£	£
The National Lottery Community Fund	6,208	63,900	(63,828)	–	6,280
Ballinger Trust	4,320	–	(1,124)	(2,500)	696
Innovate UK - CRN	1,046	7,666	(7,162)	(1,550)	–
Young Social Prescribing	9,543	500	(4,473)	–	5,570
Hartlepool Food Partnership	41,219	33,200	(45,922)	(7,575)	20,922
Know Your Neighbourhood	14,276	26,679	(27,157)	(5,400)	8,398
PFC Community Transformation	23,103	21,582	(3,459)	(40,233)	993
YODG	(250)	4,250	(316)	–	3,684
Waiting Well Project	1,601	–	(2,481)	880	–
VCS Discretionary Reserve	2,566	–	(1,009)	–	1,557
Place Partnership	–	10,070	–	–	10,070
Point North Recovery Fund	–	5,000	(3,992)	–	1,008
PFC Micro Grants	–	1,000	–	–	1,000
	<u>103,632</u>	<u>173,847</u>	<u>(160,923)</u>	<u>(56,378)</u>	<u>60,178</u>

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

18. Analysis of charitable funds *(continued)*

	At 1 July 2023	Income	Expenditure	Transfers	At 30 June 2024
	£	£	£	£	£
The National Lottery					
Community Fund	5,731	61,380	(60,903)	—	6,208
Sanctuary Rangers	1,410	—	—	(1,410)	—
Asylum Seekers	4,900	—	(4,900)	—	—
Ballinger Trust	—	14,477	(10,157)	—	4,320
Play Out Hartlepool	—	3,194	(2,893)	(301)	—
Low Cost Food	3,864	—	(3,361)	(503)	—
Tuesday Club	9,547	500	(2,650)	(7,397)	—
CLIP	(4,061)	—	—	4,061	—
Innovate UK - CRN	(4,172)	38,046	(20,780)	(12,048)	1,046
Young Social					
Prescribing	6,609	7,085	(4,151)	—	9,543
Hartlepool Food					
Partnership	6,750	61,900	(19,856)	(7,575)	41,219
Know Your					
Neighbourhood	8,837	22,500	(17,061)	—	14,276
PFC Community					
Transformation	—	32,273	(9,170)	—	23,103
YODG	—	—	(250)	—	(250)
Waiting Well Project	—	5,000	(3,399)	—	1,601
VCS Discretionary					
Reserve	—	500	(2,434)	4,500	2,566
	<u>39,415</u>	<u>246,855</u>	<u>(161,965)</u>	<u>(20,673)</u>	<u>103,632</u>

Hartlepool Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	16,130	–	16,130
Current assets	54,709	60,178	114,887
Creditors less than 1 year	(5,662)	–	(5,662)
Creditors greater than 1 year	(912)	–	(912)
Net assets	64,265	60,178	124,443

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	33,016	–	33,016
Current assets	36,253	103,632	139,885
Creditors less than 1 year	(8,598)	–	(8,598)
Creditors greater than 1 year	(3,689)	–	(3,689)
Net assets	56,982	103,632	160,614

20. Related parties

During the year the charity Hartlepower CIO received services and facilities from Hartlepower CIC, a registered Community Interest Company- registration number 09404055.

Transactions in relation to each organisation include:

	2025 £	2024
Charges made to the charity for costs incurred by CIC	252	–
Amount owed to the charity by Hartlepower CIC	16,180	15,908