

Whitleigh Community Trust

Unaudited Financial Statements For The Year Ended

31 March 2023

Charitable Incorporated Organisation

Registered Charity Number
1177144

Whitleigh Community Trust
Report and accounts
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Whitleigh Community Trust
Charitable Incorporated Organisation Information

Charity number

1177144

Trustee

B J T Meek	- Chair
I E Ford	
J Hebson	- Resigned 31 March 2023
L Bryant	- Resigned 25 May 2023
K Redgrave	- Appointed 17 July 2023
D Finan	- Appointed 5 October 2022

Chair Person

Barry John Treloar Meek

Principal Office

Four Greens Wellbeing Hub
15 Whitleigh Green
Plymouth
PL5 4DD

Independent Examiners

Wills Accountants Ltd
2 Endeavour House
Parkway Court
Longbridge Road
Plymouth
PL6 8LR

Bankers

Barclays Bank PLC
140-146 Armada Way
Plymouth
Devon
PL1 1LA

Whitleigh Community Trust

The report of the trustees for the year ended 31 March 2023

The Trustees present their report and the unaudited financial statements of the charity for the year / ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Structure, Governance And Management

Governing document

The charity is governed by its constitution dated 15 January 2018.

Organisational structure

The charity is a Charitable Incorporated Organisation. Overall responsibility for the management of the charity is vested in the Trustees. The charity is managed on a day to day basis by Barry Meek, a trustee of the charity, who is the main contact. The charity holds trustee meetings throughout the year, these meetings are organised by the Trustees to continue with the work necessary to maintain the objects of the charity. All trustees give of their time freely and no trustee remuneration was paid in the year.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Public benefit

In planning our activities for the year, we have given careful consideration to the Charities Commissioners general guidance on public benefit under section 17(5) of the 2011 Charities Act. In particular working with the local community to ensure the charity continues to support the requirements and needs of the various community groups who use the services of the charity.

Recruitment and appointment of new trustees

New trustees can be appointed by a resolution passed at a meeting of charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

New trustees are inducted into the workings of the charity during meetings held on a regular basis.

Trustee Developments

The current Trustees have worked hard over the year to recruit more Trustees with specific skills to the board to ensure that the Trusts is resilient and sustainable for future years.

During 2022-2023 we appointed 3 new Trustees as well as identifying a further 2 people who have shown an interest in becoming a trustee. The trust recognises the need to have more trustees with specific skills and interests to enable a clearer segregation of duties. It was also decided to employ a finance officer to ensure the trust is compliant and timely with our financial obligations. The Trustees updated and amended the following policies: Financial Policy, Reserves Policy, Equalities Policy, Safeguarding Policy, Social Media and Communications Policy.

Other developments include further trustee training which will help develop future plans to ensure the success of the Trust. This includes fundraising for core running costs as well as specific projects. The trust will continue to take the lead on Lancaster Gardens Social Housing project as well as the Green Connector project. We also continue to develop relationships with other organisations in the area where the trustees see a future benefit for residents. The trustees do not envisage the current energy and cost of living crises having a significant impact on the charity's ability to continue as a going concern.

Whitleigh Community Trust

The report of the trustees for the year ended 31 March 2023

Objectives and activities

To further benefit the residents of Whitleigh, Plymouth, and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects but not otherwise, the trustees shall have power:

- To benefit all residents of Whitleigh by providing opportunities for learning, for leisure, and for wellbeing to improve the lives of residents.
- To develop the capacity and skills of the community of Whitleigh, Plymouth, so residents can identify, and help meet, their own needs.
- Prevention or relief of poverty in Whitleigh, by providing grants, items, and services to individuals and/or charities, or other organisations working to prevent or relieve poverty.
- To provide community transport support for residents in Whitleigh.
- Promote social inclusion and prevent isolation. For the purpose of this clause "socially excluded" means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender reassignment; poor education or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society).
- Promote and support the health and wellbeing of residents in Whitleigh.
- Promote the social and economic regeneration of Whitleigh through, training and employment opportunities including social enterprise support and business support.
- Through the provision of housing for those in need as long as it does not overlap local authority duty.
- Maintain and improve public spaces for the benefit of residents.
- Provision of recreational facilities.
- The protection or conservation of the environment.
- To establish or secure the establishment of a community center in order to support and meet the aims of the Trust.

Achievements and performance

The Tudor Trust Green Connector Project:

The second instalment of £40,000 was received in August 2022, which enabled us to continue the employment of the Green Connector co-ordinator at 30hrs plus an additional 12-hour post to help manage the community allotment project. This year the project has delivered 3 big community play events engaging with over 600 people. Delivered Holiday Nature Clubs engaging with 14 families. Delivered weekly wellbeing walks for up to 12 people each week improving both their physical and mental wellbeing. Created a safe welcoming working environment for the community allotment where we now have a team of 6 dedicated volunteers. Supported 10 households to become community growing champions, where each family was given the equipment and support to grow their own fruit and vegetables over the year. Supported 30 young people with nature connection workshops and supported a further 12 SEN young people with their DofE award on the community allotment.

Lancaster Garden Housing Project:

Full planning permission for the housing project was finally granted in early 2023. Most of the year was spent completing the final steps and reports needed for the planning permission to go through. This included updated flood and SUD reports, and financial viability reports. We also were able to secure in kind funding through Local Trust for support from Peter Jones at Locality to consider tenancy and management structure. Trustees engaged in an options appraisal process which has enabled the Trust to develop the business plan for the housing project. 2023 will be a busy year for the Housing project encouraging wider support and investors in the project.

Whitleigh Community Trust

The report of the trustees for the year ended 31 March 2023

Community Events and activities.

As well as the Green Connector events we also delivered 2 additional play in the park events during the Easter and summer Holidays and community book hunts alongside co-ordinating the Big Jubilee party in June 2022, these were partially funded through grants received from Plymouth City Council. These events attracted over 500 participants in total. We were also awarded £3,581 from the Coop this year which has helped pay for the hire of the church hall for our lunch club for older people, as well as delivering 2 coach trips for older people one in the summer and one at Christmas to Paignton.

Wellbeing in the Community

It continues to be a challenge for some community members, especially those struggling with poor mental health and isolation alongside an increased cost of living. To support our community, we continue to deliver one to one befriending support, and the weekly friendship cafe in partnership with Four Greens Wellbeing Hub. We have 42 older people accessing our weekly activities which help to combat social isolation. The friendship cafe specifically targets people in need of additional support or who have life limiting illness. Through the year we have worked with 14 families and individuals to access benefit support, debt advice, and housing advice. We have worked with 3 individuals supporting them to access domestic violence support, and 2 individuals with significant drug and alcohol addiction. We also deliver our weekly wellbeing art group for all ages and a lunch club for older people. Both attracting 25+ people each week.

Financial Review

Reserves policy

In general, it is considered prudent to maintain a level of useable reserves sufficient to cover unexpected and unplanned events, so that the charity's primary objective is preserved. At the same time the Trustees wish to ensure that it uses its funding to benefit the residents of Whitleigh, Plymouth, which implies an imperative to consider actively the use of reserves. The trustees aim to hold free reserves that represent 3 months of the charity's core costs to ensure that the charity can continue paying its employees. Further funding for these employees is held by the Locally Trusted Organisation (LTO) of Whitleigh Big Local and this can be drawn down at short notice.

At the year end the level of reserves was £58,828 - £3,453 restricted funds for Community Development Projects, £1,558 for Social Housing Fund Programme, £35,242 for Green Connectors Support and

Restricted Funds

Any surplus income not utilised during the year is carried forward to utilise against these projects in the following year.

Unrestricted Funds

Surplus income not distributed during the year is added to the unrestricted fund and is available for the ongoing projects of the charity.

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year, most of the Charity's funds are spent in the short-term, so there are few funds available for long-term investment. Investment may be an option in future years, but at present, the trustees believe the Charity's money needs to remain available and be easily accessible should unforeseen expenses arise.

Future Development

This coming year the Trust will focus on the transition of work from Whitleigh Big Local to Whitleigh Community Trust, which will include transferring all assets over to the Trust, including the minibus, community van as well as any ongoing work. To support this the Trust will be looking for additional funding to support revenue and back-office costs. The other key area of work is exploring the potential for a training officer in the community in partnership with Plymouth University, and Wessex Community Assets. This will focus on skills that could support the housing project (sustainable carpentry and woodwork) but also add to our wellbeing and social prescribing offer.

Whitleigh Community Trust

The report of the trustees for the year ended 31 March 2023

Statement of Trustees' 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).

The law applicable to charities in England & Wales 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the board of trustees on 19 January 2024

.....
B Meek
Trustee

Whitleigh Community Trust
Independent Examiner's Report to the trustees of Whitleigh Community Trust

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended 31 March 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 7 to 20

Respective responsibilities of trustees and examiner

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 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 company as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Mr Leigh Rowsell

for and on behalf of

Wills Accountants Ltd

Chartered Certified Accountants

2 Endeavour House

Parkway Court

Longbridge Road

Plymouth

PL6 8LR

The date upon which my opinion is expressed is :- 19 January 2024

Whitleigh Community Trust
Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds Restated
	Notes	2023 £	2023 £	2023 £	2022 £
Income and endowments from:					
<i>Incoming resources from generated funds</i>					
Donations and legacies		92,096	48,381	140,477	109,173
Other trading activities		-	-	-	-
Investment Income		-	-	-	-
Charitable activities		-	-	-	1,738
<i>Other Incoming Resources</i>		-	-	-	-
Total income and endowments		92,096	48,381	140,477	110,911
Expenditure on					
Costs of charitable activities		70,512	38,899	109,411	95,252
Other costs		4,245	5	4,250	3,549
Total expenditure		74,757	38,904	113,661	98,801
Net Income					
before transfers between funds		17,339	9,477	26,816	12,110
Gross transfers between funds		-	-	-	-
Net income before					
Other recognised gains and losses		17,339	9,477	26,816	12,110
Other recognised gains and losses		-	-	-	-
Net movement in funds		17,339	9,477	26,816	12,110
Reconciliation of funds					
<i>Total funds brought forward</i>	7	1,238	30,774	32,012	19,902
Total Funds carried forward	7	18,577	40,251	58,828	32,012

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice (The SORP) and is reconciled to the total funds as shown in the Balance Sheet on page 9 as required by the SORP.

All activities derive from continuing operations

The notes on pages 10 to 14 form an integral part of these accounts.

Whitleigh Community Trust
Statement of Financial Activities
for the year ended 31 March 2023

Statement of Total Recognised Gains and Losses
for the year ended 31 March 2023

	2023	2022
Excess of Expenditure over income before realisation of assets	26,816	12,110
Profit per Profit and Loss account	26,816	12,110
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	26,816	12,110

Movements in revenue and capital funds
for the year ended 31 March 2023

Revenue accumulated funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2023	2023	2023	2023	2022
		£	£	£	£
Accumulated funds brought forward	-	1,238	30,774	32,012	19,902
Recognised gains and losses before transfers	-	17,339	9,477	26,816	12,110
	-	18,577	40,251	58,828	32,012
Transfers between restricted and unrestricted funds	-	-	-	-	-
Transfers (to)/from designated funds	-	-	-	-	-
Closing revenue accumulated funds	-	18,577	40,251	58,828	32,012

The purposes for which the designated funds have been established are described in the notes to the accounts

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2023	2023	2023	2023	2022
Revenue accumulated funds	-	18,577	40,251	58,828	32,012
Revenue designated funds	-	-	-	-	-
Total funds	-	18,577	40,251	58,828	32,012

The notes on pages 10 to 14 form an integral part of these accounts.

Whitleigh Community Trust
Balance Sheet
as at 31 March 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Intangible assets			-		-
Tangible assets	4		229		340
Total fixed assets			229		340
Current assets					
Debtors	5	4,919		10,801	
Cash at bank and in hand		59,259		30,023	
Total current assets		64,178		40,824	
Creditors:-					
amounts due within one year	6	(5,579)		(9,152)	
Net current assets					31,672
			58,599		
Total assets less current liabilities			58,828		32,012
Creditors:-					
amounts due after more than one year			-		-
Net assets including pension asset / liability			58,828		32,012
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds	7	18,577		1,238	
Designated revenue funds	7	-		-	
Total unrestricted funds			18,577		1,238
Restricted revenue funds					
Restricted revenue accumulated funds	7	40,251		30,774	
Restricted fixed asset funds					
Total restricted funds			40,251		30,774
Total charity funds			58,828		32,012

The directors are satisfied that for the year ended on 31 March 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page .

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

B Meek
Trustee

The financial statements were approved and authorised for issue by the Board on 19 January 2024

The notes on pages 10 to 14 form an integral part of these accounts.

Whitleigh Community Trust
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Basis of preparation of the accounts

Whitleigh Community Trust is a Charitable Incorporated Organisation registered in England / Wales . The address of the principle office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations or grant income to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation or grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate.

Except as described under the 'Deferred Income' accounting policy all grants, including grants for the purchase of fixed assets , are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Investment Income

Income from investments is included in the year in which it is receivable.

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer Equipment – 3 years straight line

Whitleigh Community Trust
Notes to the Accounts
for the year ended 31 March 2023

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Taxation

As a registered charity, the organisation is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Pension cost and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contribution payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

2 Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022

Trustees' Expenses

There were no expenses paid to trustees during the year (2022: NIL).

3 Staff Costs and Emoluments

	2023	2022
	£	£
Gross Salaries	86,496	75,253
Pension Contributions	4,721	1,402
	91,217	76,655

The average number of staff in the year totaled 5 (2022 : 4)

Whitleigh Community Trust
Notes to the Accounts
for the year ended 31 March 2023

4 Asset cost, valuation or revalued amount

At 1 April 2022	408	408
Additions	30	30
Disposals	-	-
Surplus on revaluation	-	-
At 31 March 2023	<u>438</u>	<u>438</u>

Accumulated depreciation and impairment provisions

At 1 April 2022	68	68
Eliminated on disposals	-	-
Depreciation on revaluation	-	-
Charge for the year	141	141
At 31 March 2023	<u>209</u>	<u>209</u>

Net book value

At 31 March 2023	<u>229</u>	<u>229</u>
At 31 March 2022	<u>340</u>	<u>340</u>

5 Debtors

	2023	2022
	£	£
Trade debtors	4,472	10,454
Prepaid expenses	447	347
	<u>4,919</u>	<u>10,801</u>

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	335	2,813
Trade creditors	194	187
Accrued expenses	1,212	1,898
PAYE and NI	3,838	4,254
	<u>5,579</u>	<u>9,152</u>

7 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 March 2023

	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Tangible Fixed Assets	204	25	229
Current Assets	23,952	40,226	64,178
Current Liabilities	(5,579)		(5,579)
	<u>18,577</u>	<u>40,251</u>	<u>58,828</u>

At 1 April 2022

	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Tangible Fixed Assets	340		340
Current Assets	10,050	30,774	40,824
Current Liabilities	(9,152)		(9,152)
	<u>1,238</u>	<u>30,774</u>	<u>32,012</u>

Whitleigh Community Trust
Notes to the Accounts
for the year ended 31 March 2023

The individual funds included above are :

	Funds at 2022	Movements in Funds as below	Transfers Between funds	Funds at 2023
	£	£	£	£
<u>Unrestricted:</u>				
General Fund	1,237	17,338	-	18,575
<u>Restricted funds</u>				
Social Housing Fund Programme	647	(2,514)	-	(1,867)
Community Development Fund	5,246	(473)	-	4,773
Green Connectors Support	24,882	12,465	-	37,347
	32,012	26,816	-	58,828

Analysis of movements in funds as shown in the table above

	Incoming Resources £	Outgoing Resources £	Gains & Losses £	Movement in funds £
<u>Unrestricted:</u>				
General Fund	92,096	(74,758)	-	17,338
<u>Restricted funds</u>				
Social Housing Fund Programme	-	(2,514)	-	(2,514)
Community Development Fund	8,381	(8,854)	-	(473)
Green Connectors Support	40,000	(27,535)	-	12,465
	140,477	(113,661)	-	26,816

8 Independent examiners' remuneration

Independent examiners' remuneration for the independent examination of the account was £1,212 (2022: £1,323).

9 Purpose of Restrictd Fund

The social housing restrictd fund relates to monies received from Home England for the project off Lancaster Gardens.

The community development fund related to donations for community events, training and skills development and social enterprise support.

The Green Connector grant is for wages and other costs for Green Connectors employees to organise projects encouraging people to explore their local, natural surroundings.

10 Related party Disclosures

There were no related party transactions for the year ended 31 March 2023 nor in the year ended 31 March 2022.

**Appendices to the Statement of Financial Activities
for the year ended 31 March 2023**

The following appendices are attached to detail the activity analysis required by the 2019 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

- 1. Analysis of Total Incoming & Outgoing Resources by Activity**
- 2. Analysis of Total Support Costs by Activity**
- 3. Analysis of charitable expenditure by activity**

Whitleigh Community Trust

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity
for the year ended 31 March 2023

	Unrestricted Fund	<u>Restricted Funds</u>			2023	2022
	General Fund	Social Housing Fund Programme	Community Development fund	Green Connectors Support	Total	Total
	£				£	£
<i>Income and endowments from:</i>						
Grants	92,096.00	-	8,381.22	40,000.00	140,477.00	109,173.00
Investment Income	-	-	-	-	-	-
Charitable activities	-	-	-	-	-	1,738.00
Other	-	-	-	-	-	-
Total Income	92,096.00	-	8,381.22	40,000.00	140,477.00	110,911.00
<i>Expenditure on:</i>						
Costs of generating voluntary income					-	-
Raising funds					-	-
Investment management costs					-	-
Charitable activities	70,513.00	2,514.00	8,854.00	27,530.00	109,411.00	95,252.00
Other	4,245.00			5.00	4,250.00	3,549.00
<i>Other resources expended</i>					-	-
Total resources expended	74,758.00	2,514.00	8,854.00	27,535.00	113,661.00	98,801.00
Net Incoming Resources by activity	17,338.00	(2,514.00)	(472.78)	12,465.00	26,816.00	12,110.00

Whitleigh Community Trust
Appendix 2

Analysis of Total Support Costs by Activity
for the year ended 31 March 2023

	Unrestricted Fund	<u>Restricted Funds</u>			2023	2022
	General Fund	Social Housing Fund	Community Development fund	Green Connectors Support	Total	Total
Nature of support costs	£				£	£
Salaries	61,892.00	-	4,200.00	20,404.00	86,496	75,253
Pensions	3,899.00	-	-	822.00	4,721	1,402
Training and welfare	179.00	-	-	1,414.00	1,593	-
Travel and subsistence	-	-	480.00	-	480	-
Motor expenses	186.00	-	-	-	186	-
Rent & Rates	470.00	-	420.00	-	890	1,140
Event Costs and Venue Hire	840.00	-	3,364.00	641.00	4,845	7,565
Green Connector	-	-	-	4,208.00	4,208	1,720
Telephone and Internet	124.00	-	-	-	124	184
Direct Expenses	-	-	288.00	-	288	385
Admin (Printing/Stationery/Postage)	180.00	-	102.00	38.00	320	384
Membership & Subscriptions	754.00	-	-	-	754	437
IT & Software Support	138.00	-	-	-	138	167
Charitable Donations	166.00	-	-	3.00	169	-
Bank charges	98.00	-	-	-	98	49
Consultancy & Associates fees	-	-	-	-	-	500
Professional fees	960.00	2,514.00	-	-	3,474	4,512
Bookkeeping fees	627.00	-	-	-	627	1,554
Independent Examiner's Fees	4,109.00	-	-	-	4,109	3,481
Depreciation of fixed assets	136.00	-	-	5.00	141	68
Total support costs analysed by activity	74,758.00	2,514.00	8,854.00	27,535.00	113,661	98,801

2023

£

The above amounts are shown in the accounts as

Support costs for charitable activities	109,411
Total Other costs	4,250
	113,661

The basis of allocation of costs and the methods used are described in note 1 to the accounts

Whitleigh Community Trust
Schedule to the Statement of Financial Activities
for the year ended 31 March 2023

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, issued October 2019.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Prior Period Total Funds 2022 Restated £
Incoming Resources				
Income from Donations and Legacies				
Grants, legacies and donations				
Grants and Donations	92,096	48,381	140,477	109,173
Total	92,096	48,381	140,477	109,173
Total Donations & Legacies Received	92,096	48,381	140,477	109,173
Income from charitable activities				
Job Retention Income	-	-	-	1,738
Business Grants (Covid)	-	-	-	-
Total Incoming resources from charitable activities	-	-	-	1,738
Other Incoming Resources				
Gains on disposals of fixed assets used by Charity	-	-	-	-
Losses on disposals of heritage assets	-	-	-	-
Gains on disposals of programme related investments	-	-	-	-
Total Income	92,096	48,381	140,477	110,911

Whitleigh Community Trust
Schedule to the Statement of Financial Activities
for the year ended 31 March 2023

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, issued October 2019.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Prior Period Total Funds 2022 Restated £
Charitable expenditure				
<i>Support costs of charitable activities</i>				
<i>Staff costs in support of charitable activities</i>				
Salaries - Administrative staff	61,891	24,605	86,496	75,253
Pension Contributions - administrative staff	3,899	822	4,721	1,402
	65,790	25,427	91,217	76,655
<i>Indirect employee costs</i>				
Training and welfare	179	1,414	1,593	-
Travel and subsistence	-	480	480	-
Motor expenses	186	-	186	-
	365	1,894	2,259	-
<i>Premises Costs</i>				
Rent & Rates	470	420	890	1,140
Event Costs and Venue Hire	840	4,005	4,845	7,565
Green Connector	-	4,208	4,208	1,720
	1,310	8,633	9,943	10,425
<i>General administrative expenses:</i>				
Telephone and Internet	124	-	124	184
Direct Expenses	-	288	288	385
Admin (Printing/Stationery/Postage)	180	140	320	384
Membership & Subscriptions	754	-	754	437
IT & Software Support	138	-	138	167
Charitable Donations	166	3	169	-
Bank charges	98	-	98	49
	1,460	431	1,891	1,606

Whitleigh Community Trust
Schedule to the Statement of Financial Activities
for the year ended 31 March 2023

Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, issued October 2019.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Prior Period Total Funds 2022 Restated £
Professional fees in support of charitable activities				
Consultancy & Associates fees	-	-	-	500
Professional fees	960	2,514	3,474	4,512
Bookkeeping fees	627	-	627	1,554
	1,587	2,514	4,101	6,566
Total Expended on Charitable Activities	70,512	38,899	109,411	95,252
Independent Examiner's Fees	4,109	-	4,109	3,481
Depreciation of fixed assets	136	5	141	68
Total Other costs	4,245	5	4,250	3,549

A detailed breakdown of the grants paid can be found in note 11 of these financial statements

Analysis of transfers between funds

Transfer to/(from) unrestricted	-	-	-	-
Transfer to/(from) restricted to be analysed further	-	-	-	-
Transfer to/(from) designated	-	-	-	-
	-	-	-	-