

Whitleigh Community Trust

Unaudited Financial Statements For The Year Ended

31 March 2024



Charitable Incorporated Organisation

Registered Charity Number:

1177144

CIO Number:

CE013244

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

Charity number

1177144

Company registration number

CE013244

Trustee

B J T Meek - Chair

I E Ford

K Redgrave

D Finan

E Dunster

- Appointed 17 June 2024

G Smith

- Appointed 21 September 2024

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 2024

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024. 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 volunteer 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 Commissioner's general guidance on public benefit under section 17(5) of the 2011 Charities Act. In particular we worked with the local community to ensure the charity continues to support the requirements and needs of the various community groups who use its services.

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 Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024. 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. 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.

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. The current Trustees have worked hard over the year to recruit more Trustees with specific skills to the board to ensure that the Trust is resilient and sustainable for future years. During 2023-2024 we appointed 3 new Trustees. The trust recognises the need to have more trustees with specific skills and interests to enable a clearer segregation of duties.

Whitleigh Community Trust

The Report of the Trustees for the Year Ended 31 March 2024

Other developments include further trustee training which will help develop 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. This year has meant a closer working relationship with Four Greens Wellbeing hub where we have worked in partnership on several projects but also strategically, we are working together to fundraise for future projects that support local volunteering and skills opportunities. The trustees do not envisage the current energy and cost of living crisis having a significant impact on the charity's ability to continue as a going concern.

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.

Whitleigh Community Trust

The Report of the Trustees for the Year Ended 31 March 2024

Achievements and performance

Significant Activities

The Tudor Trust Green Connector Project:

The final instalment of £40,000 was received in August 2023, 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. The project has grown substantially, both locally but also recognised as good practice across the city. For Whitleigh Community Trust this has meant we are now on the 'Plymouth map' and our links to other organisations, and networks has developed considerably. We have been working with Plymouth and Reading Universities with the Foods Equal project which has been recognised nationally <https://ukfoodsystems.ukri.org/research-projects-training-reports/food-systems-equality/>. We are also supporting students from Plymouth University to undertake placements with us. Other key partners include Plymouth Food Network, Growing Community Abundance, Growing with Nature, The Outdoors Partnership and Plymouth Octopus Project. The project has enabled the Community Trust to showcase its work both locally and across the city and as a result it is now a key part of our programme. Over the last three years, we have worked with 116 individual adults, 84 young people (secondary school aged children), and over 35 children under the age of 11. We have worked with the 3 primary schools in Whitleigh helping them set up gardening clubs, and nature groups. We have delivered 3 community lantern projects over the three years with a total of 370 local resident makers and over 400 participants at each event. We have delivered 3 big play-in-the-park events with over 300 participants at each event. We have delivered weekly nature walks, nature clubs in the school holidays, an outdoor choir, community picnics, and seasonal cooking clubs.

The Community Allotment:

In November 2023 the trust received £2,805 from Co-op Community fund to support the allotment project for the year. The project currently has 6 active volunteers who attend more than twice a week, we have also created an 'adopt a veg bed' to support people who might want a small space before going onto having an allotment or who don't have a growing space for themselves, currently this supports 3 families and two organisations.



Lancaster Garden Housing Project:

Full planning permission for the housing project was finally granted in early 2023. Early in the year we were awarded some funding through Stir to Action who paid Wessex Community Assets and Ecomotive to work with us to develop the Housing Project. This has resulted in us securing a Reach grant of £13,920, to update the finance plan alongside developing the management model and business plan. The Trust has also been working with Open System Lab and Plymouth University to investigate the options for using Wikki house as a building method for the housing project.

Whitleigh Community Trust

The Report of the Trustees for the Year Ended 31 March 2024

Community Events and Activities:

As well as the Green Connector events we also delivered a local celebration for the King's Coronation in May 2023 supported by a grant of £300 from Plymouth City Council which attracted over 300 participants and the Big lunch in June again with over 200 residents joining in. We also facilitated the Community Lantern Parade and Christmas Fair in December 2023 which was a great success with over 500 residents attending. This year the Lantern champion volunteers worked with all the schools in the community as well as disability groups and other community organisations.



Wellbeing in the Community:

In July 2023 we were successful in applying for two years of funding from The People's Health Trust to develop the Whitleigh wellbeing arts and music project (WAM). The project delivers two sessions a week with the specific aim of combating social isolation, increasing social connections and improving wellbeing, with 32 residents attending each week. The supportive networks that have been created through the project result in residents naturally finding ways to support one another outside of the group.

Participants share with each other local knowledge and information on how to get support, and signpost to other services in the community such as the food larder, support from the wellbeing hub, friendship café and more specific services including addiction support and mental health services.

Alongside this we continue to work with individuals and families in need, supporting them to access benefit support, debt advice, support with form filling and volunteering opportunities.

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.

Whitleigh Community Trust

The Report of the Trustees for the Year Ended 31 March 2024

At the year end the level of reserves was £55,312 - £14,067 restricted funds for Community Development Projects, £- for Social Housing Fund Programme, £28,134 for Green Connectors Support and £13,111 of free reserves as shown on page 14 of the accounts.

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

The current Trustees have worked hard over the year to recruit more Trustees with specific skills to the board to ensure that the Trust is resilient and sustainable for future years, Liz Dunster joins us as our community led housing expert and Gemma Smith as the community development lead.

Other developments include further trustee training which will help develop 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. This year has meant closer working relationship with Four Greens Wellbeing hub where we have worked in partnership on several projects, and together we are working to fundraise for future projects that support local volunteering and skills opportunities.

Whitleigh Community Trust

The Report of the Trustees for the Year Ended 31 March 2024

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 operation.
- state whether applicable accounting standards and statements of recommended practice have been followed.

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 13 January 2025



.....
K Redgrave
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 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 9 to 21

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 :- 13 January 2025

Whitleigh Community Trust
Statement of Financial Activities
for the year ended 31 March 2024

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds Restated
	Notes	2024 £	2024 £	2024 £	2023 £
Income and endowments from:					
<i>Incoming resources from generated funds</i>					
Donations and legacies		53,447	63,132	116,579	140,477
Other trading activities		-	-	-	-
Investment Income		-	-	-	-
Charitable activities		-	-	-	-
<i>Other Incoming Resources</i>		-	-	-	-
Total income and endowments		53,447	63,132	116,579	140,477
Expenditure on					
Costs of charitable activities		55,590	62,762	118,352	109,411
Other costs		1,456	287	1,743	4,250
Total expenditure		57,046	63,049	120,095	113,661
Net income / (expenditure) before transfers between funds		(3,599)	83	(3,516)	26,816
Gross transfers between funds		(1,867)	1,867	-	-
Other recognised gains and losses		(5,466)	1,950	(3,516)	26,816
Other recognised gains and losses		-	-	-	-
Net movement in funds		(5,466)	1,950	(3,516)	26,816
Reconciliation of funds					
<i>Total funds brought forward</i>	7	18,577	40,251	58,828	32,012
Total Funds carried forward	7	13,111	42,201	55,312	58,828

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 11 as required by the SORP.

All activities derive from continuing operations

The notes on pages 12 to 15 form an integral part of these accounts.

Whitleigh Community Trust
Statement of Financial Activities
for the year ended 31 March 2024
Statement of Total Recognised Gains and Losses
for the year ended 31 March 2024

	2024	2023
Excess of Expenditure over income before realisation of assets	(3,516)	26,816
Profit per Profit and Loss account	(3,516)	26,816
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	(3,516)	26,816

Movements in revenue and capital funds
for the year ended 31 March 2024

Revenue accumulated funds	Designated Funds 2024	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	-	18,577	40,251	58,828	32,012
Recognised gains and losses before transfers	-	(3,599)	83	(3,516)	26,816
	-	14,978	40,334	55,312	58,828
Transfers (to)/from unrestricted funds	-	(1,867.00)	1,867.00	-	-
Transfers (to)/from restricted funds	-	-	-	-	-
Transfers (to)/from designated funds	-	-	-	-	-
Closing revenue accumulated funds	-	13,111	42,201	55,312	58,828

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

Summary of funds	Designated Funds 2024	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Last Year Total Funds 2023
Revenue accumulated funds	-	13,111	42,201	55,312	58,828
Revenue designated funds	-	-	-	-	-
Total funds	-	13,111	42,201	55,312	58,828

The notes on pages 12 to 15 form an integral part of these accounts.

Whitleigh Community Trust
Balance Sheet
as at 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Intangible assets			-		-
Tangible assets	4		1,030		229
Investments :-					
Total fixed assets			1,030		229
Current assets					
Debtors	5	407		4,919	
Cash at bank and in hand		57,435		59,259	
Total current assets		57,842		64,178	
Creditors:-					
amounts due within one year	6	(3,560)		(5,579)	
Net current assets			54,282		58,599
Total assets less current liabilities			55,312		58,828
Creditors:-					
amounts due after more than one year			-		-
Net assets excluding pension asset / liability			55,312.00		58,828.00
Net assets including pension asset / liability			55,312		58,828
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds	7	13,111		18,577	
Designated revenue funds	7	-		-	
Total unrestricted funds			13,111		18,577
Restricted revenue funds					
Restricted revenue accumulated funds	7	42,201		40,251	
Restricted fixed asset funds					
Total restricted funds			42,201		40,251
Total charity funds			55,312		58,828

The directors are satisfied that for the year ended on 31 March 2024 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 8.

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.



K Redgrave
Trustee

The financial statements were approved and authorised for issue by the Board on 13 January 2025

The notes on pages 12 to 15 form an integral part of these accounts.

Whitleigh Community Trust
Notes to the Accounts
for the year ended 31 March 2024

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

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.

Whitleigh Community Trust
Notes to the Accounts
for the year ended 31 March 2024

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 2024 nor for the year ended 31 March 2023.

3 Staff Costs and Emoluments

	2024	2023
	£	£
Gross Salaries	95,095	86,496
Pension Contributions	5,107	4,721
	100,202	91,217

The average number of staff in the year totaled 5 (2023 : 5)

4 Asset cost, valuation or revalued amount

	Office Equipment	Total
At 1 April 2023	438	438
Additions	1,224	1,224
Surplus on revaluation	-	-
At 31 March 2024	1,662	1,662

Accumulated depreciation and impairment provisions

At 1 April 2023	209	209
Charge for the year	423	423
At 31 March 2024	632	632

Net book value

At 31 March 2024	1,030	1,030
At 31 March 2023	229	229

Whitleigh Community Trust
Notes to the Accounts
for the year ended 31 March 2024

5 Debtors	2024	2023
	£	£
Trade debtors	-	-
Other Debtors	-	4,472
Prepaid expenses	407	447
	407	4,919

6 Creditors: amounts falling due within one year	2024	2023
	£	£
Bank loans and overdrafts	539	335
Trade creditors	1,275	194
Accrued expenses	1,320	1,212
PAYE and NI	-	3,838
Unpaid Pension Contributions	426	-
	3,560	5,579

7 Particulars of Individual Funds and analysis of assets and liabilities representing funds			
At 31 March 2024	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Tangible Fixed Assets	68	962	1,030
Current Assets	16,177	41,665	57,842
Current Liabilities	(3,134)	(426)	(3,560)
	13,111	42,201	55,312
At 1 April 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)
	18,577	40,251	58,828

The individual funds included above are :

	Funds at 2023	Movements in Funds as below	Transfers Between funds	Funds at 2024
	£	£	£	£
<u>Unrestricted:</u>				
General Fund	18,577	(3,599)	(1,867)	13,111
<u>Restricted funds</u>				
Social Housing Fund Programme	(1,867)	-	1,867	-
Community Development Fund	4,773	9,294	-	14,067
Green Connectors Support	37,345	(9,211)	-	28,134
	58,828	(3,516)	-	55,312

Analysis of movements in funds as shown in the table above

General Fund	53,447	(57,046)	-	(3,599)
<u>Restricted funds</u>				
Social Housing Fund Programme	-	-	-	-
Community Development Fund	23,132	(13,838)	-	9,294
Green Connectors Support	40,000	(49,211)	-	(9,211)
	116,579	(120,095)	-	(3,516)

Whitleigh Community Trust
Notes to the Accounts
for the year ended 31 March 2024

8 Independent examiners' remuneration

Independent examiners' remuneration for the independent examination of the account was £1,320 (2023: £1,212).

9 Purpose of Restrictive Fund

The social housing restrictive 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 2024 nor in the year ended 31 March 2023.

**Appendices to the Statement of Financial Activities
for the year ended 31 March 2024**

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 2024

	<u>Unrestricted Fund</u>	<u>Restricted Funds</u>			2024	2023
	General Fund	Social Housing Fund Programme	Community Development fund	Green Connectors Support	Total	Total
	£	£	£	£	£	£
<i>Income and endowments from:</i>						
Grants	53,447	-	23,132	40,000	116,579	140,477
Investment Income					-	-
Charitable activities					-	-
Other					-	-
Total Income	53,447	-	23,132	40,000	116,579	140,477
<i>Expenditure on:</i>						
Costs of generating voluntary income					-	-
Raising funds					-	-
Investment management costs					-	-
Charitable activities	55,590	-	13,838	48,924	118,352	109,411
Other	1,456			287	1,743	4,250
<i>Other resources expended</i>					-	-
Total resources expended	57,046	-	13,838	49,211	120,095	113,661
Net Incoming Resources by activity	(3,599)	-	9,294	(9,211)	(3,516)	26,816

Whitleigh Community Trust
Appendix 2

Analysis of Total Support Costs by Activity
for the year ended 31 March 2024

	<u>Unrestricted</u>	<u>Restricted Funds</u>			2024	2023
	<u>Fund</u>	<u>Social</u>	<u>Community</u>	<u>Green</u>		
	General Fund	Housing Fund	Development	Connectors	Total	Total
		Programme	fund	Support		
Nature of support costs	£				£	£
Salaries	47,819	-	7,980	39,296	95,095	86,496
Pensions	3,535	-	-	1,572	5,107	4,721
Training and welfare	-	-	-	1,979	1,979	1,593
Travel and subsistence	134	-	253	59	446	480
Motor expenses	230	-	-	-	230	186
Rent & Rates	-	-	-	-	-	890
Event Costs and Venue Hire	2,602	-	5,513	575	8,690	4,845
Green Connector	-	-	42	2,890	2,932	4,208
Telephone and Internet	-	-	-	-	-	124
Direct Expenses	97	-	-	60	157	288
Admin (Printing/Stationery/Postage)	228	-	-	33	261	320
Membership & Subscriptions	438	-	-	402	840	754
IT & Software Support	310	-	-	96	406	138
Charitable Donations	115	-	50	-	165	169
Bank charges	82	-	-	51	133	98
Consultancy & Associates fees	-	-	-	-	-	-
Professional fees	-	-	-	-	-	3,474
Bookkeeping fees	-	-	-	1,911	1,911	627
Independent Examiner's Fees	1,320	-	-	-	1,320	4,109
Depreciation of fixed assets	136	-	-	287	423	141
Total support costs analysed by activity	57,046	-	13,838	49,211	120,095	113,661

2024

£

The above amounts are shown in the accounts as

Support costs for charitable activities	118,352
Total Other costs	1,743
	120,095

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 2024

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 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Prior Period Total Funds 2023 Restated £
Incoming Resources				
Income from Donations and Legacies				
Non government and non public bodies				
Incoming resources of a revenue nature - grants, donations and legacies				
Grants and Donations	53,447	63,132	116,579	140,477
Total	53,447	63,132	116,579	140,477
Total Income	53,447	63,132	116,579	140,477

Whitleigh Community Trust
Schedule to the Statement of Financial Activities
for the year ended 31 March 2024

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 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Prior Period Total Funds 2023 Restated £
Charitable expenditure				
<i>Support costs of charitable activities</i>				
<i>Staff costs in support of charitable activities</i>				
Salaries - Administrative staff	47,819	47,276	95,095	86,496
Pension Contributions - administrative staff	3,535	1,572	5,107	4,721
	51,354	48,848	100,202	91,217
<i>Indirect employee costs</i>				
Training and welfare	-	1,979	1,979	1,593
Travel and subsistence	134	312	446	480
Motor expenses	230	-	230	186
	364	2,291	2,655	2,259
<i>Premises Costs</i>				
Rent & Rates	-	-	-	890
Event Costs and Venue Hire	2,602	6,088	8,690	4,845
Green Connector	-	2,932	2,932	4,208
	2,602	9,020	11,622	9,943
<i>General administrative expenses:</i>				
Telephone and Internet	-	-	-	124
Direct Expenses	96	61	157	288
Admin (Printing/Stationery/Postage)	229	32	261	320
Membership & Subscriptions	438	402	840	754
IT & Software Support	310	96	406	138
Charitable Donations	115	50	165	169
Bank charges	82	51	133	98
	1,270	692	1,962	1,891

Whitleigh Community Trust
Schedule to the Statement of Financial Activities
for the year ended 31 March 2024

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 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Prior Period Total Funds 2023 Restated £
Professional fees in support of charitable activities				
Professional fees	-	-	-	3,474
Bookkeeping fees	-	1,911	1,911	627
	-	1,911	1,911	4,101
Total Expended on Charitable Activities	55,590	62,762	118,352	109,411
Other costs				
Independent Examiner's Fees	1,320	-	1,320	4,109
Depreciation of fixed assets	136	287	423	141
Total Other costs	1,456	287	1,743	4,250

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	(1,867)	-	(1,867)	-
Transfer to/(from) restricted to be analysed further	-	1,867	1,867	-
Transfer to/(from) unr reval reserve to be analysed further	-	-	-	-
Transfer to/(from) res reval reserve to be analysed further	-	-	-	-
Transfer to/(from) des fix ass to be analysed further	-	-	-	-
Transfer to/(from) res fix ass to be analysed further	-	-	-	-
Transfer to/(from) designated	-	-	-	-
	-	1,867	-	-