

RED HOUSE & DISTRICT COMMUNITY ASSOCIATION

England & Wales · Charity number 1177212

Details

Status Registered

Legal form CIO

Registered 2018-02-19

Register [View on the Charity Commission register](#)

Contact

Address 25 Alston Crescent
Sunderland
SR6 8NQ

Phone 07443504038

Activities

Objects: THE OBJECTS OF THE CIO ARE TO ESTABLISH AND RUN A COMMUNITY BUILDING AND TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF RED HOUSE AND THE SURROUNDING AREA ("AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.

Activities: The principal activity of this CIO is to operate a community building and to promote, for the benefit of the inhabitants of Redhouse Estate and the surrounding area, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities, with the object of improving the quality of life of these individuals.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31		-	-	-
2023-12-31	£39,470	£44,931	-	-
2022-12-31	£34,103	£30,869	-	-
2021-12-31	£16,708	£23,977	-	-
2020-12-31	£28,388	£25,401	-	-
2019-12-31	£39,663	£35,608	-	-

Trustees

Name	Role	Appointed
DONALD DAWN		2018-02-19
David Mulley		2025-07-10
Denise Mulley		2025-07-10
Dorothy Leach		2025-07-10
JAMES COLLINS		2018-02-19
June Dawn		2025-07-10
Noreen Reed		2025-07-10
Norma Richardson		2025-07-10

RED HOUSE & DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 1177212

Accounts

The Charity Registration Number is :- 1177212

Redhouse & District Community Association

Report and Accounts

31 December 2023

Redhouse & District Community Association

Report and accounts for the year ended 31 December 2023

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Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Redhouse & District Community Association.

The charity is also known by its operating name, Redhouse & District CA.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1177212.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2023

The principal operating address, telephone number, email and web addresses of the charity are:-

Rutherglen Road
Sunderland,
Tyne & Wear, SR5 5LJ
Telephone 0191 5481593

The Trustees in office on the date the report was approved were:-

Rita Dixon
Donald Dawn

Marie Davison
James Collins
John Martin
Margaret Watson
Miriam Chisolm
John Dreyer

The following persons served as Trustees during the year ended 31 December 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of this CIO are to establish and run a community building and to promote, for the benefit of the inhabitants of Redhouse Estate and the surrounding area, without distinction of sex, sexual orientation, age, disability, nationality, race, political, religious or other opinions, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

The main activities undertaken in relation to those purposes during the year.

In addition to offering a wide variety of clubs and activities we have also spent time and money on refurbishing large areas of the Community Centre to help draw people in from our community.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The charity had the pleasure of hosting the following sections during the year in addition to providing room hire for private functions etc:

- Crafternoon Social
- Christmas Fair
- Circuit Training
- Community Bowls Section
- Dance Competitions
- Karate
- Ladies Coffee Morning
- Oasis Fish Club
- ROAB (John Crown)
- ROAB (Pride of the Wear)
- Wednesday Tea Dance
- Children in Need

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2023

The main achievements and performance of the charity during the year.

The finances for 2023 almost returned to normal after the Covid Crisis. There is a small deficit this year, however there has been additional expenditure for improvements for necessary work to the Community Centre. They included £5,772 for the storage area in the annex, £2,856 for the roof cladding, £1,629 to have new boiler fitted for the main hall and £1,800 for plastering and re-decorating various areas of the centre.

The Social Club paid extra donations towards some of the larger expenses with grants totalling £6,003.50 and the City of Sunderland Redhill Area Councillors donated £3,160 to cover the cost of banquet chairs and a special trolley for transporting them around.

The private hire of the Community Centre continues to be a major provider of the income for the organisation and contributed £5,305 in hire fees. The Community Centre has also been the venue for helping a few other charities, either by giving them free room hire or by individual members raising funds from the members and special events. The main recipients were Children in Need, Daft as a brush (Cancer patient transport) and FACT (Fighting All Cancer's Together).

The regular sections that we had in 2022 continued to run and provide regular income and two new ones have started up. They are a craft section and a slimming section.

We would like to thank all of the Section Leaders, the regular members of the Committee and some individual members who have helped to produce this positive report for 2023. We would also like to thank the Redhill area Councillors and the City of Sunderland Resilience team for their continued financial and advisory support.

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.

We have continued to be a vital community hub for the Redhouse Estate and the surrounding areas of Sunderland.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The members of the management committee are elected annually by way of nomination at the AGM, and normally hold office until the AGM the following year. Any co-opted non voting vacancy may be filled by way of nomination at the next meeting of the management committee. Nominations and consents must be sent to the committee within seven days of the notice calling the AGM.

New Trustees undergo an induction to brief them on their legal obligations under charity law, as well as the committee and decision making processes, the up to date business plan and recent financial performance of the CIO. During their induction the Trustees are encouraged to meet key volunteers as well as the other Trustees. New Trustees are encouraged to meet key volunteers as well as the other Trustees. New Trustees are also advised to attend appropriate external training events, where these can facilitate a greater understanding of their legal responsibilities.

Bankers	The Co-operative Bank, 5/6 Fawcett Street, Sunderland, SR1 1RF
Accountants	Laverick Walton & Co, B3 Kingfisher House, Team Valley, Gateshead, NE11 0JQ

Redhouse & District Community Association
Trustees' Annual Report for the year ended 31 December 2023

Financial review

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	(5,461)	1,732
Unrestricted Revenue Funds available for the general purposes of the charity	22,907	28,368
Total Funds	22,907	28,368

Financial review of the position at the reporting date, 31 December 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

The Trustees have agreed to maintain unrestricted funds at a level which will allow the Community Association to continue to operate, without any external funding, for a period in excess of twelve months. Unrestricted funds are donated to the Community Association by Redhouse CA Social Club CIC (company no 11437623), a company limited by guarantee, on a monthly basis, and the funds are used towards the day to day operation and upkeep of the Community Association premises at Rutherglen Road, Redhouse Estate, Sunderland.

Availability and adequacy of assets of each of the funds

The board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Mr J Mills FCCA
Member of Association of Chartered Certified Accountants
B3 Kingfisher House
Team Valley
Gateshead
Tyne & Wear
NE11 0JQ

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2023

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 22 August 2024.



Mr J Collins
Trustee

Redhouse & District Community Association

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 25 for the year ended 31 December 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Redhouse & District Community Association

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Mr J Mills FCCA - Independent Examiner

Association of Chartered Certified Accountants

B3 Kingfisher House
Team Valley
Gateshead
Tyne & Wear
NE11 0JQ

This report was signed on 22 August 2024

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities for the year ended 31 December 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	939	2,986	3,925	7,851
Charitable activities	A2	38,531	-	38,531	25,437
Total income	A	39,470	2,986	42,456	33,288
Expenditure on:					
Charitable activities	B2	44,931	2,986	47,917	31,556
Total expenditure	B	44,931	2,986	47,917	31,556
Net income for the year		(5,461)	-	(5,461)	1,732
Net income after transfers	A-B-C	(5,461)	-	(5,461)	1,732
Net movement in funds		(5,461)	-	(5,461)	1,732
Reconciliation of funds:-					
	E				
Total funds brought forward		28,368	-	28,368	26,636
Total funds carried forward		22,907	-	22,907	28,368

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 16 to 25 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2023

Redhouse & District Community Association - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	4,427	3,424	7,851
Charitable activities	A2	25,437	-	25,437
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	29,864	3,424	33,288
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	28,132	3,424	31,556
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	28,132	3,424	31,556
Net gains on investments	B4	-	-	-
Net income for the year		1,732	-	1,732
Transfers between funds	C	-	-	-
Net income after transfers		1,732	-	1,732
Net movement in funds		1,732	-	1,732
Reconciliation of funds:-				
Total funds brought forward	E	26,636	-	26,636
Total funds carried forward		28,368	-	28,368

All activities derive from continuing operations

The notes attached on pages 16 to 25 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2023

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

	2023 £	2022 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	(8,447)	(1,692)
Realised gains on disposals of social investments which are programme related	-	-
<i>Income from operations before tax in the Statement of Financial Activities</i>	(8,447)	(1,692)
<i>Add/(deduct) non income and expenditure items:-</i>		
Grants for the acquisition of fixed assets	2,986	3,424
Net Movement in funds before taxation	(5,461)	1,732
Funds generated in the year as shown on Statement of Financial Activities	(5,461)	1,732

The notes attached on pages 16 to 25 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2023

Redhouse & District Community Association - Resources applied in the year ended 31 December 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(5,461)	1,732
Resources applied on functional fixed assets	(3,365)	-
Other applications of funds	-	-
Net resources available to fund charitable activities	(8,826)	1,732

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 16 to 25 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2023

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

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	28,368	-	28,368	26,636
Recognised gains and losses before transfers	(5,461)	-	(5,461)	1,732
	22,907	-	22,907	28,368
Closing revenue funds	22,907	-	22,907	28,368

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	22,907	-	22,907	28,368

The notes attached on pages 16 to 25 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2023

**Redhouse & District Community Association
Income and Expenditure Account for the year ended 31 December 2023 as required by the Companies Act 2006**

	2023 £	2022 £
Income		
Income from operations	39,470	29,864
Investment income		
Gross income in the year before exceptional items	39,470	29,864
Gross income in the year including exceptional items	39,470	29,864
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	42,037	25,653
Depreciation and amortisation	4,870	4,943
Governance costs	1,010	960
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	47,917	31,556
Net income before tax in the financial year	(8,447)	(1,692)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(8,447)	(1,692)
Retained surplus for the financial year	(8,447)	(1,692)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 16 to 25 form an integral part of these accounts.

Redhouse & District Community Association - Balance Sheet as at 31 December 2023

		SORP Note Ref	2023 £	2022 £
Fixed assets		A		
Tangible assets	9	A2	16,199	17,704
Current assets		B		
Debtors	10	B2	1,589	1,445
Cash at bank and in hand		B4	20,056	22,316
Total current assets			<u>21,645</u>	<u>23,761</u>
Creditors: amounts falling due within one year	11	C1	<u>(14,937)</u>	<u>(13,097)</u>
Net current assets			6,708	10,664
The total net assets of the charity			<u>22,907</u>	<u>28,368</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

- -

Unrestricted Funds

Unrestricted Revenue Funds	15	D3	22,907	28,368
			22,907	28,368

Designated Funds

Total charity funds			<u>22,907</u>	<u>28,368</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Mr J Collins

Trustee

Approved by the board of trustees on 22 August 2024

The notes attached on pages 16 to 25 form an integral part of these accounts.

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016 , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The Trustees have a risk management strategy which comprises:

- an annual review of the risks that the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan;
- implementation of procedures to minimise any potential impact on the charity should those risks materialise.

Policies relating to categories of income and income recognition.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2023

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises & alterations	25	% Reducing Balance
Plant and machinery	25 and 33.33	% Reducing Balance

A regular annual review of the likelihood of asset impairment is undertaken.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The charity does not have any designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2023

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

The charity does not currently have any financial instruments.

5 Net surplus before tax in the financial year

2023	2022
£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	4,869	4,943
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6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised on the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Deferred income - Restricted funds

Current Year

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sunderland City Council	4,901	(1,225)	-	3,676
Sunderland City Council SIB	4,070	(1,017)	2,765	5,818
Empower Sunderland	1,391	(348)	-	1,043
Total	10,362	(2,590)	2,765	10,537

2023	2022
£	£
10,537	10,362

These deferrals are included in creditors

Prior Year

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	170	(170)	-	-
Sunderland City Council	4,668	(1,167)	2,791	6,292
Sunderland City Council SIB	5,426	(1,356)	-	4,070
Total	10,264	(2,693)	2,791	10,362

2022	2021
£	£
10,362	10,265

These deferrals are included in creditors

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2023

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2023	47,507	7,489	-	54,996
Additions	-	3,365	-	3,365
At 31 December 2023	47,507	10,854	-	58,361
Depreciation				
At 1 January 2023	34,671	2,621	-	37,292
Charge for the year	3,209	1,661	-	4,870
At 31 December 2023	37,880	4,282	-	42,162
Net book value				
At 31 December 2023	9,627	6,572	-	16,199
At 31 December 2022	12,836	4,868	-	17,704

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
01 January 2022	47,507	2,856	-	50,363
Additions	-	4,633	-	4,633
31 December 2022	47,507	7,489	-	54,996
Depreciation				
01 January 2022	30,393	1,956	-	32,349
Charge for the year	4,278	665	-	4,943
31 December 2022	34,671	2,621	-	37,292
Net book value				
31 December 2022	12,836	4,868	-	17,704
31 December 2021	17,114	900	-	18,014

All assets are used for direct charitable purposes.

10 Debtors

	2023	2022
	£	£
Prepayments and accrued income	1,589	1,445

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,260	1,242
Accruals	2,140	1,493
Deferred Income - Restricted funds	10,537	10,362
	14,937	13,097

12 Income and Expenditure account summary

	2023	2022
	£	£
At 1 January 2023	24,944	26,636
Surplus after tax for the year	(8,447)	(1,692)
At 31 December 2023	16,497	24,944

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2023

13 No related party transactions

There were no transactions with related parties in the year.

14 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	16,199	-	-	16,199
Current Assets	21,645	-	-	21,645
Current Liabilities	(14,937)	-	-	(14,937)
	22,907	-	-	22,907

At 1 January 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	17,704	-	-	17,704
Current Assets	23,761	-	-	23,761
Current Liabilities	(13,097)	-	-	(13,097)
	28,368	-	-	28,368

15 Change in total funds over the year as shown in Note 14, analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 16 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	28,368	(5,461)	-	22,907
Total unrestricted and designated funds	28,368	(5,461)	-	22,907
Total charity funds	28,368	(5,461)	-	22,907

16 Analysis of movements in funds over the year as shown in Note 15

	Income 2023 £	Expenditure 2023 £	Other Gains & Losses 2023 £	Movement in funds 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	39,470	(44,931)	-	(5,461)
Restricted funds:-				
Restricted Funds	2,986	(2,986)	-	-
	42,456	(47,917)	-	(5,461)

17 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Funds

These funds are held for the meeting of the conditions of capital grants.

18 Ultimate controlling party

The charity is under the control of its legal members.

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	10	-	10	1,006
Total donations and gifts from individuals	10	-	10	1,006

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants from government and public bodies				
Government Omicron Grant	-	-	-	2,667
Total public sector revenue grants	-	-	-	2,667

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Capital grants from government and public bodies				
Small grants individually less than £1000	-	-	-	170
Sunderland City Council Difibrillator Grant	-	240	240	192
Sunderland City Council	-	1,381	1,381	742
Sunderland City Council SIB	-	1,017	1,017	1,356
Total public sector capital grants	-	2,638	2,638	2,460

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

Capital grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Prior Year	-	2,460	2,460	
	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Capital grants from non public bodies				
Empower Sunderland	-	348	348	464
Gentoo Housing Association Sunderland	-	-	-	500
Total private sector capital grants	-	348	348	964

All the grants in the prior year were unrestricted.

Capital grants from non public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Prior Year	-	964	964	
	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Membership subscriptions as donations	929	-	929	754

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	939	2,986	3,925	7,851
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All the donations and gifts in the prior year were unrestricted.

Prior year

All the donations and gifts in the prior year were unrestricted.					
<i>Prior year</i>		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Total Donations, Grants and Legacies		A1	4,427	3,424	7,851

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

20 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total funds 2022 £
Primary purpose and ancillary trading Community Groups and social club	33,226	-	33,226	21,857
Hire of Hall	5,305	-	5,305	3,580
Total Primary purpose and ancillary trading	38,531	-	38,531	25,437

21 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total income from charitable trading	38,531	-	38,531	25,437
Total from charitable activities A2	38,531	-	38,531	25,437

22 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Sundry Including Refreshments	134	-	134	77
Xmas Fair/Party Setup Costs	1,787	-	1,787	591
Total direct spending B2a	1,921	-	1,921	668

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

23 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023 £	2023 £	2023 £	2022 £
Current Year				
Employee costs not included in direct costs				
Training and welfare - staff	-	-	-	120
Premises Expenses				
Rates and water charges	2,620	-	2,620	2,490
Light heat and power	10,316	-	10,316	6,439
Cleaning and waste management	6,898	-	6,898	6,260
Premises repairs, renewals and maintenance	15,774	-	15,774	5,842
Property insurance	783	-	783	1,325
Administrative overheads				
Telephone, fax and internet	540	-	540	587
Stationery and printing	589	-	589	224
Hire of equipment	1,264	-	1,264	1,264
Advertising and marketing	-	-	-	113
Sundry expenses	228	-	228	23
Licences & Permits	159	-	159	180
Donations	910	-	910	118
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	35	-	35	-
Financial costs				
Depreciation & Amortisation in total	1,884	2,986	4,870	4,943
Support costs before reallocation	42,000	2,986	44,986	29,928
Total support costs - Current Year	42,000	2,986	44,986	29,928

The basis of allocation of costs between activities is described under accounting policies

	Current year Unrestricted Funds	Current year Restricted Funds	Prior Year Total Funds
	2022 £	2022 £	2022 £
Prior Year			
Employee costs not included in direct costs			
Training and welfare - staff	120	-	120
Premises Expenses			
Rates and water charges	2,490	-	2,490
Light heat and power	6,439	-	6,439
Cleaning and waste management	6,260	-	6,260
Premises repairs, renewals and maintenance	5,842	-	5,842
Property insurance	1,325	-	1,325
Administrative overheads			
Telephone, fax and internet	587	-	587
Stationery and printing	224	-	224
Hire of equipment	1,264	-	1,264
Advertising and marketing	113	-	113
Sundry expenses	23	-	23
Licences & Permits	180	-	180
Donations	118	-	118
Financial costs			
Depreciation & Amortisation in total	1,519	3,424	4,943
Support costs before reallocation	26,504	3,424	29,928
Total support costs - Prior Year	26,504	3,424	29,928

The basis of allocation of costs between activities is described under accounting policies

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

24 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	1,010	-	1,010	960
Total Governance costs	1,010	-	1,010	960

All the expenditure in the prior year was unrestricted.

25 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	B2a	1,921	-	1,921	668
Total support costs	B2d	42,000	2,986	44,986	29,928
Total Governance costs	B2e	1,010	-	1,010	960
Total charitable expenditure	B2	44,931	2,986	47,917	31,556

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2022	2022	2022
		£	£	£
Total direct spending	B2a	668	-	668
Total support costs	B2d	26,504	3,424	29,928
Total Governance costs	B2e	960	-	960
Total charitable expenditure	B2	28,132	3,424	31,556

RED HOUSE & DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 1177212

Accounts

REDHOUSE & AND DISTRICT COMMUNITY ASSOCIATION

TREASURERS REPORT 2022

The centre has recovered very well financially during 2022 after the previous three years of the covid crisis. At the end of the year, there was a surplus of £3,234.41 where at the end of 2021 we had a deficit of £5,697.06.

During 2022 we were assisted greatly from grant funding, receiving grants from the City of Sunderland Redhill Councillors for £1,150.00 towards the cost of the defibrillator and £1,872.00 for the cost of the tables and chairs for the General Purpose room. We also had a grant of £2,667.00 from Omicron for to help with the after effects from covid, and £500.00 from Gentoo to help with the expense of running the Christmas fair. There was also an extra donation from the Social Club towards the cost of the roof repair.

The most expensive items during the year other than normal costs were the defibrillator at £1,850.00 which was raised by the grants from the council, private donations from members and the participants of the weekly big card. The tables and chairs for the G.P. room at £2,463.00, the repair to the roof at £2,796.96. We did save £1,377.00 by changing our insurance company from Club Insure to LAP insurance, and were not affected by the increases in utility prices because we were in contacts with suppliers which are due to end in 2023.

We have continued to have difficulty attracting new groups to participate in the Centre and during the year lost the Girls friendly Club, which ended because of the lack of volunteers, and the RAOB Jack Crawford group closed because of being unable to build up their numbers. Other groups including the Bowls Club, Ladies Coffee Morning and Circuit Training Group have reported that they are also finding it difficult to attract new members. This situation obviously has an effect on the centre's finances. On a positive note some groups are doing very well. These include the Wednesday Tea Dance, Karate, the Social Club and the new Luncheon Club.

The Centre is now being used more for private hire and during the year made a total of £3,580.00 for the hire of various rooms. We have had to introduce a new pricing policy so that it is fair for all groups hiring different rooms. The prices are as follows. Main Hall £20.00 per hour, Annex £15.00 per hour, and other rooms £10.00 per hour. However if someone wants to book multi-rooms they will pay the price of the most expensive one and £5.00 per hour for the additional rooms. All rooms hire can be agreed at reduced rates for special or regular activities at the discretion of the management committee.

I would like to thank everyone who has supported the Association financially throughout the year and assisted me in being able to present this positive report.

J.M. Collins
Treasurer

January 22

Income			Expenditure		Cheque No	Bank	Cash
		Donations					
Social Club	DC	£1,000.00	Opus energy (GAS)	DD		£399.73	
ROAB (Pride of the Wear)	1	£50.00	TV Licence	DD		£13.37	
Room Hire (Niomi Thompson)	2	£40.00	City of S/Land (Rates)	DD		£57.00	
Oasis Fish Club (Defib Donation)	3	£100.00	Cathedral Hygine (Toilets)	DD		£105.30	
Ladies Coffee Morning	4	£45.50	Anglican Water	DD		£21.00	
Wednesday Tea Dance	5	£77.25	Unicom (Telephone + Broadband)	DD		£36.40	
Circuit Training	6	£27.50	Unicom (Electricity)	DD		£303.05	
Hall Hire (Ashleigh)	7	£60.00	Close Insurance	DD		£201.68	
Showstoppers	8	£88.00	Tescos	1		£27.75	
Extra Room Hire (Benny)	9	£10.00	Falcon Computers (inks)	2		£35.00	
Room Hire (15/1/22)	10	£40.00	Bookers Domestic Supplies)	3		£14.36	
Roab (John Crown Lodge)	11	£40.00 CH	Argos (Toilet Seat)	4		£16.00	
Keith (Defib Donation)	12	£20.00	Home Bargans (Domestic Supplies)	5		£3.99	
ROAB (John Crown Lodge)	13	£50.00 CH	CCTV (Extra Camerars)	6			£320.00
Room Hire (Metcalf Funeral)	14	£40.00	Committee Refreshments	7			£4.80
Weekly Big card(Defibrillator)	15	£30.00	Window Cleaner	8			£15.00
			Cleaner	9			£360.00
			After Event Cleaner	10			£20.00
Total		<u>£1,718.25</u>				<u>£1,234.63</u>	<u>£719.80</u>
			Present Balance	£18,846.01	Total Expenditure		£1,954.43
Total Income	16	£1,718.25	PreviousBalance	<u>£15,698.35</u>	Present Balance		<u>£18,846.01</u>
Balance Last Report		<u>£19,082.19</u>	Differance	<u>£3,147.66</u>			<u>£20,800.44</u>
		<u>£20,800.44</u>					
			Bank	£18,671.49	Current Account		£18,526.86
Cash in Hand C/F		£310.70	Banked	£1,090.00	In Hand		£219.15
				<u>£19,761.49</u>			<u>£18,746.01</u>
			Bank Payments	<u>£1,234.63</u>	Sec / Petty cash		<u>£100.00</u>
				<u>£18,526.86</u>	Balance Total		<u>£18,846.01</u>

February 22

Income			Expenditure			
		Donations		Cheque No	Cheques	Bank Cash
Social Club	DC	£1,000.00	TV Licence	DD		£13.37
Bowls Club	16	£59.25	Opus Energy (Gas)	DD		£317.20
ROAB (Pride of the Wear)	17	£45.00	Anglican Water	DD		£21.00
ROAB (Pride of the Wear) (Defib)	18	£100.00	Cathedral Hygiene (Toilets)	DD		£105.30
Jordan Todhunter (Difib Donation)	19	£30.00	Unicom (Telephone + Broadband)	DD		£46.46
Tea Dance	20	£123.00	Unicom (Electricity)	DD		£334.24
Ladies Coffee Morning	21	£56.25	Close Insurance	DD		£201.68
Circuit Training	22	£77.75	Tescos (Superglue)	12	Card	£3.60
Room Hire (Lauren Armour)	23	£40.00	Aldi (Bin Liners)	13	Card	£9.50
Room Hire (Lindsey Bland)	24	£40.00	City of S/Land (Alarms / Asbestos)	14	Card	£523.77
ROAB (£50.00 Moved To March)	25	£0.00	Print Shop (Membership Cards)	15	Card	£48.00
Weekly Big Card (Defibrillator)	26	£120.00	Maxwells (Ladies Toilet repair)	16	Card	£2.00
Membership Fees	27	£480.00	Poundland	17		£2.00
Ladies Coffee Morning	28	£26.25	Committee Refreshments	18		£4.80
Social Club (Defibrillator Don)	DC	£520.16	Post Office (Accountants)	19		£1.83
Omicron Grant	DC	£2,667.00	Window Cleaner	20		£15.00
			Cleaner	21		£360.00
Total		<u>£5,384.66</u>				<u>£1,626.12</u> <u>£383.63</u>
Total Income			Present Balance	£22,220.92	Total Expenditure	£2,009.75
Balance Last Report			Previous Balance	£18,846.01	Present Balance	£22,220.92
			Differance	<u>£3,374.91</u>		<u>£24,230.67</u>
			Bank	£18,526.86		
			Banked DC	£4,367.16		
				<u>£22,894.02</u>	Current Account	£21,267.90
			Bank Payments	£1,626.12	In Hand	£853.02
			Current Account Bal	<u>£21,267.90</u>		<u>£22,120.92</u>
					Secretary P/C	£100.00
					Present Balance	<u>£22,220.92</u>
Cash in hand C/F		£219.15				

March 22

Income			Expenditure		
			Cheque No	Bank	Cash
Social Club	DC	Donations £1,000.00	DD	£13.37	
Girls Friendly Club	DC	£270.00	DD	£350.89	
Slim & Trim (Defibrillator Don)	30	£10.00	DD	£89.00	
I. Knowles (Defibrillator Don)	31	£10.00	DD	£105.30	
Room Hire (6th March)	32	£60.00	DD	£46.14	
ROAB (Pride of the Wear)	33	£40.00	DD	£297.22	
Memberships	34	£66.00	22	Card	£35.00
Wednesday Dance	35	£120.00	23	Card	£11.36
Room Hire (12/3/22 Kerry)	36	£40.00	24	Card	£1.83
ROAB (John Crown)	37	£50.00 CH	25		£6.80
Circuit Training	38	£78.50	26		£15.00
Room Hire Funeral	39	£20.00	27		£360.00
ROAB (Pride of the Wea0	40	£40.00			
Big Card (Defibrillator Fund)	41	£120.00			
Room Hire (Polling Day)	DC	£320.00			
Total		<u>£2,244.50</u>		<u>£950.11</u>	<u>£381.80</u>
Total Income			Present Balance	Total Expenditure	£1,331.91
Balance Last Report			Previous Balance	Present Balance	<u>£23,133.51</u>
			Differance		<u>£24,465.42</u>
			Bank	Current Account	£22,757.79
			Banked DC	In Hand	<u>£275.72</u>
					<u>£23,033.51</u>
			Bank Payments	Secretary P/Cash	<u>£100.00</u>
			Current Account		<u>£23,133.51</u>
Cash in hand C/F		£853.02			

Income			April 22	Expenditure		
				Cheques	Bank	Cash
Social Club	DC	Donations £1,000.00	TV Licence	DD	£13.37	
Room Hire (Kelly Oliver)	42	£60.00	Opus Energy	DD	£341.58	
Bowls Club	43	£104.00	Cathedral Hygene	DD	105.3	
Big Card (Defibrillator)	44	£30.00	City of S/land (Rates)	DD	£62.60	
ROAB (John Crown)	45	£40.00	Anglcan Water	DD	£89.00	
Oasis Fish Club	46	£50.00	Unicom (Electricity)	DD	£731.44	
Wednensday Tea Dance	47	£184.50	Unicom (Telephones)	DD	£46.92	
Ladies Coffee Morning	48	£121.75	Aldi (Cleaning Materials)	28	Card	£5.97
Circuit Training	49	£77.25	Viking Direct Toilet Brushes + Sign	29	Card	£29.51
Room Hire	50	£180.00	B&M	30	Card	£8.00
Room Hire 23/04/22	51	£40.00	Meeting Refreshments	31		£4.40
Room Hire 23/4/22	52	£60.00	Window Cleaner	32		£15.00
C/Sland (Defibrillator Grant)	BT	£1,150.00	Cleaner	33		£450.00
Total		<u>£3,097.50</u>			<u>£1,433.69</u>	<u>£469.40</u>
Total Income		£3,097.50	Present Balance	£24,327.92	Total Expenditure	£1,903.09
Balance Last Report		<u>£23,133.51</u>	PreviousBalance	<u>£23,133.51</u>	Present Balance	<u>£24,327.92</u>
		<u>£26,231.01</u>	Differance	<u>£1,194.41</u>	Total	<u>£26,231.01</u>
			Bank	£22,757.79		
			Banked DC	£2,390.00	Current Account	£23,714.10
				<u>£25,147.79</u>	In Hand	<u>£513.82</u>
			Bank Payments	£1,433.69		<u>£24,227.92</u>
			Sub Total	<u>£23,714.10</u>	Secretary P/C	<u>100.00</u>
			Bank Withdrawl		Total	<u>£24,327.92</u>
			Current Account Bal	<u>£23,714.10</u>		
Cash in hand C/F		<u>£275.72</u>				

Income			May 22	Expenditure		
					Cheques	Bank Cash
Social Club	SO	Donations £1,000.00	T.V.Licence	DD		£12.47
Room Hire (Judith Stoker)	53	£40.00	Opus Energy (Gas)	DD		£284.38
ROAB (Pride of the Wear)	54	£50.00	City of S/land (Rates)	DD		£67.00
Wednesday Tea Dance	55	£130.50	Anglian Water	DD		£89.00
Ladies Coffee Morning	56	£49.50	Cathedral Hygene	DD		£105.30
Circuit Training	57	£68.00	Unicom (Electricity)	DD		£296.10
Membership Secretary	58	£130.00	Unicom (Broadband+Phone)	DD		£46.14
ROAB ((John Crown Lodge)	59	£40.00 CH	Post Office x 2 (Insurance Doc's)	34	Card..	£3.30
Comm Opp's (Lunch Club)	BT	£300.00	Screwfix	35	Card..	£6.99
Screwfix (Refund	BT	£6.99	Buzz Catering (Bar Bott. Cooler)	36	Card..	£599.99
Hall Hire (Polling Station)	BT	£320.00	Argos (Mic's)	37	Card)	£20.00
Private Party (21st May)	60	£60.00	Committee Refreshments	38		£6.00
Private Party (22nd May)	61	£60.00	Maxwells (Chain Connectors)	39		£3.00
Karate	62	£840.00	Curry's (Bluetooth Speaker)	40		£69.99
RHCA Social Club	BT	£600.00 CH	Window Cleaner	41		£15.00
Total		<u>£3,694.99</u>	Cleaner	42		£360.00
						<u>£1,530.67 £453.99</u>
Total Income		£3,694.99	Present Balance	£26,038.25	Total Expenditure	£1,984.66
Balance Last Report		<u>£24,327.92</u>	PreviousBalance	<u>£24,327.92</u>	Present Balance	<u>£26,038.25</u>
		<u>£28,022.91</u>	Differance	<u>£1,710.33</u>		<u>£28,022.91</u>
			Bank	£23,714.10	Current Account	£25,450.42
			Banked DC	<u>£3,266.99</u>	In Hand	<u>£487.83</u>
				<u>£26,981.09</u>		<u>£25,938.25</u>
Cash in hand C/F		<u>£513.82</u>	Bank Payments	<u>£1,530.67</u>	Sec. Petty Cash	<u>£100.00</u>
			Current Account Bal	<u>£25,450.42</u>	Total	<u>£26,038.25</u>

June 22

Income			Expenditure			
		Donations		Cheque	Bank	Cash
Social Club	SO	£1,000.00	TV Licence	DD	£13.25	
Room Hire (Michaela Lordon)	63	£60.00	Opus Energy (Gas)	DD	£162.26	
Room Hire (5th June)	64	£20.00	City of S/land Rates)	DD	£67.00	
Bowls Club	65	£88.50	Anglican Water	DD	£89.00	
ROAB (John Crown)	66	£50.00 CH	Cathedral Leasing	DD	£105.30	
Wednesday Tea Dance	67	£106.50	Unicom (Electricity)	DD	£285.73	
Room Hire (12/06/22 McArthur)	68	£60.00	Unicom (Phone+Broadband)	DD	£50.96	
Room Hire 18/06/22 (Fairley)	69	£80.00	Hi-lights (Spotlights)	43	Card	£19.58
Circuit Training	70	£35.00	Post Office (Insurance Doc)	44	Card	£0.95
Room Hire (26/6/22 Lee Ross)	71	£60.00	Amozon (Balloon Inflator)	45	Card	£17.08
Hall Hire (Girls Friendly Club)	72	£240.00 BT	Red Sky (Defibrillator)	46	BT	£1,850.00
			LAP (Insurance)		300025	£830.58
			Aldi (Hand wash)	48	Card	£12.88
			Post Office (Coop Bank)+	49	Card	£1.45
Total		<u>£1,800.00</u>	Firepoint (Extinguishers)	50	BT	£624.32
			Amazon (Plastic Curtain Bar)	51	Card	£69.90
Total Income		£1,800.00	Maxwells (Hardware)	52		£5.60
Balance Last Report		£26,038.25	Committee Refreshments	53		£8.00
		<u>£27,838.25</u>	Quinn Lux (Pageant Donation)	54		£100.00
			Shean Clements (Gas Engineer)	55		£160.00
			Window Cleaner	56		£15.00
			Cleaning Services	57		£380.00
					<u>£4,200.24</u>	<u>£668.60</u>
			Present Balance	£22,969.41		
Cash in hand C/F		£487.83	PreviousBalance	<u>£24,327.92</u>	Total Expenditure	£4,868.84
			Differance	<u>-£1,358.51</u>	Present Balance	<u>£22,969.41</u>
						<u>£27,838.25</u>
Standing Order	SO		Bank	£25,450.42		
Cheques	CH		Banked DC	<u>£1,290.00</u>		
Bank Transfer	BT			<u>£26,740.42</u>	Current Account	£22,540.18
			Bank Payments	<u>£4,200.24</u>	In Hand	<u>£329.23</u>
			Current Account Bal	<u>£22,540.18</u>		<u>£22,869.41</u>
					Sec. Petty Cash	<u>£100.00</u>
					Total	<u>£22,969.41</u>

July 22

Income				Expenditure			
		Donations			Cheque	Bank	Cash
Social Club	DC	£1,000.00		TV Licence	DD	£13.25	
ROAB (Pride of the Wear)	73	£80.00	CH	Opus (Gas)	DD	£91.66	
Hall Hire (Foam) 9th July 22	74	£80.00		City of S/land (Rates)	DD	£67.00	
RHCA Social Club (Curtain)	75	£69.90	CH	Cathedral Hygene	DD	£105.30	
Circuit Training	76	£67.50		Anglican Water	DD	£89.00	
Wednesday Tea Dance	77	£150.00		Unicom (Electricity)	DD	£266.52	
Coffee Morning	78	£83.00		Unicom (Telephone /Broadband)	DD	£50.05	
Room Hire (Party 16/7/22 Lucille)	79	£40.00		Curry's (Printer)	58	Card	£75.23
Room Hire (Party 23/7/22)	80	£40.00		Maxwells (Hardwear)	59	Card	£3.00
Room Hire (party 24/7/22 Heffernan)	81	£40.00		Endurs (Roof Survey)	60	BT	£300.00
Room Hire (Funeral Cowell)	82	£20.00		Bookers (Domestic Supplies)	61	Card	£11.39
Room Hire (Labour Party Meetings)	83	£120.00	CH	Personal Licence (Premises)	62	BT	£120.00
				Asda (Stationary)	63	Card	£4.00
				Endura Roof Repair	64	BT	£2,496.00
				Bookers (Domestic Supplies)	65		£16.18
				Meeting Refreshments	66		£4.80
				Cleaning Services	67		£470.00
Total		<u>£1,790.40</u>				<u>£3,692.40</u>	<u>£490.98</u>
Total Income		£1,790.40		Present Balance	£20,576.43	Total Expenditure	£4,183.38
Balance Last Report		<u>£22,969.41</u>		PreviousBalance	<u>£22,969.41</u>	Present Balance	<u>£20,576.43</u>
		<u>£24,759.81</u>		Differance	<u>-£2,392.98</u>		<u>£24,759.81</u>
				Bank	£22,540.18		
				Banked	£1,309.90	Current Account	£20,157.68
					<u>£23,850.08</u>	In Hand	<u>£318.75</u>
				Bank Payments	<u>£3,692.40</u>		<u>£20,476.43</u>
				Current Account Bal	<u>£20,157.68</u>	Secretary's P/C	<u>£100.00</u>
						Total Assets	<u>£20,576.43</u>
Cash in hand C/F		£329.23					

August 22

Income		
Social Club	SO	£1,000.00
ROAB (Pride of the Wear)	84	£50.00
Bowls Club	85	£82.80
Room Hire (Party 7/8/22)	86	£40.00
Room Hire (Funeral 8/8/22)	87	£20.00
Room Hire (Foam Party)	88	£60.00
Room Hire (14/8/22)	89	£100.00
ROAB (John Crown)	90	£50.00
ROAB (Pride of the Wear)	91	£40.00
Wednesday Tea Dance	92	£209.00

CH

Total	<u>£1,651.80</u>
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Total Income	£1,651.80
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Balance Last Report	£20,576.43
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	<u>£22,228.23</u>
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Cash in hand C/F	£318.75
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CH=Paid by Cheque

BT= Bank Transfer

Card = Paid by Card

Expenditure		Cheques	Bank	Cash
TV Licence	DD		£13.25	
Opus Energy (Gas)	DD		£22.68	
S/land City Council (Bins)	DD		£124.64	
S/land City Council (Rates)	DD		£67.00	
Anglican Water	DD		£89.00	
Cathedral Leasing	DD		£105.30	
Unicom (Phone + Broadband)	DD		£48.26	
Unicom (Electricity)	DD		£270.89	
Clements (Heating Engineer)	68	BT	£320.00	
Sunderland PAT Testing	69	BT	£117.50	
Christmas Fete Float	70		Trans'd to Nov	
Window Cleaner July / August	71			£30.00
Cleaning Services	72			£400.00
Cleaning Services (Back Pay)	73			£110.00
AWM Alarms	74	BT	£38.88	
			<u>£1,217.40</u>	<u>£540.00</u>
Present Balance		£20,470.83	Total Expenditure	£1,757.40
Previous Balance		£20,576.43	Present Balance	<u>£20,470.83</u>
Differance		<u>-£105.60</u>		<u>£22,228.23</u>
Bank		£20,157.68	Current Account	£19,880.28
Banked DC		£1,050.00	In Hand	£490.55
		<u>£21,207.68</u>		<u>£20,370.83</u>
Bank Payments		<u>£1,217.40</u>	Secretary P/Cash	<u>£100.00</u>
		£19,990.28	Total	<u>20,470.83</u>
Bank Withdrawls		<u>£110.00</u>		
Currant Account Balance		<u>£19,880.28</u>		

September 22

Income				Expenditure			
		Donations			Cheques	Bank	Cash
Social Club	DC	£1,000.00		TV Licence	DD	£13.25	
Room Hire (TNE 2/8/22)	93	£20.00		Opus Energy (Gas)	DD	£16.97	
Wednesday Tea Dance	94	£36.00		S/Land City Council (Bins))	DD	£126.00	
Ladies Coffee Morning	95	£61.25		S/Land City Council (Rates)	DD	£67.00	
Memberships	96	£24.00		Anglican Water	DD	£89.00	
Room Hire 7/9/22	97	£20.00		Cathedral Leasing	DD	£105.30	
Room Hire 10/9/22	98	£100.00		Unicom (phone Internet)	DD	£49.90	
Room Hirte (Funeral)	99	£20.00		Unicom ((Electricity)	DD	£279.65	
ROAB (John Crown)	100	£40.00	CH	Temporary Event Licence	75	30026	£21.00
Social Club Donation	101	£1,618.00	CH	Aldi (Bin Liners)	76	Card	£12.87
Room Hire (GHSD)	102	£200.00		Screwfix (Toiklet Seat)	77	Card	£17.99
Room Hire(Grey_	103	£20.00	BT	Laverick Walton (Accountant)	78	30027	£960.00
				Post Office	79		£4.70
				Committee Refreshments	80		£7.80
				Iltems purcased for Christmas Fayre	81		£105.92
				Dunelm (Soup Bowls)	82		£46.00
Total		<u>£3,159.25</u>		Smiths Sea Road (Key Cut)	83		£3.95
				Window Cleaner	84		£15.00
				Cleaning Services (Relief)	85		£76.00
				Cleaning Services.	86		£400.00
				Post Office	87		£2.65
Total Income		£3,159.25				<u>£1,758.93</u>	<u>£662.02</u>
Balance Last Report		<u>£20,470.83</u>					
		<u>£23,630.08</u>		Present Balance	£21,209.13	Total Expenditure	£2,420.95
				PreviousBalance	£20,470.83	Present Balance	£21,209.13
				Differance	<u>£738.30</u>		<u>£23,630.08</u>
Cash in hand C/F		£490.55					
				Bank	£19,880.28	Current Account	£20,799.35
				Banked DC	£2,678.00	In Hand	£309.78
					<u>£22,558.28</u>		<u>£21,109.13</u>
				Bank Payments	<u>£1,758.93</u>	Isabel (Petty Cash)	£100.00
				Current Account Bal	£20,799.35	Total	<u>£21,209.13</u>

October 22

Income			Expenditure			
				Cheques	Bank	Cash
Social Club	DC	Donations £1,000.00	TV Licence	DD	13.25	
Room Hire (foam) Bates	104	£60.00	Opus Energy (Gas)	DD	£29.96	
Bowls Club	105	£86.25	S/land City Council (Bins)	DD	£126.00	
Gold/Silver (Deposit)	106	£40.00 DC	S/land City Council (Rates)	DD	£67.00	
Gold & Silver ((Balance)	107	£80.00	Cathedral Hygene	DD	£105.30	
Wednesday Tea Dance	108	£159.00	Unicom (Phone & Broadband	DD	£52.93	
Wednesday Tea Dance	109	£35.25	Unicom Electricity)	DD	£298.31	
Ladies Coffee Morning	110	£53.25	Anglican Water	DD	£89.00	
Room Hire (Mathew Joseph)	111	£30.00	Anglico (Photocopier)	DD	£49.77	
Circuit Training	112	£110.25	Pluumbase (Toilet Part)	88	DC £33.84	
ROAB (Pride of the Wear)	113	£50.00	Aldi (Domestic Supplies)	89	Card £14.29	
ROAB (John Crown)	114	£40.00 CH	Falcon Computers (Ink)	90	Card £12.99	
Room Hire (16 October)	115	£40.00	Tesco's (Mayor's Event donation)	91	Card £18.00	
ROAB (Pride of the Wear)	116	£40.00	Nordstrom (Wood for GP room)	92	Card £46.38	
Gold & Silver (Jewelry sale)	117	£15.00	S.Cleaments (Gas Engineer)	93	Card £300.00	
Room Hire (G Grey)	118	£80.00 DC	B&M (Kettle)	94	Card £20.00	
Plumbase (Refund)	DC	£33.84 DC	Post Office	95		£1.45
Community Opportunities	DC	£260.00 DC	Committee Refreshments	96		£5.30
Total		<u>£2,212.84</u>	Print Shop (Memership Cards)	97		£65.00
			Window Cleaner	98		£15.00
Total Income		£2,212.84	Cleaning Services (Relief)	99		£95.00
Balance Last Report		<u>£21,209.13</u>	Cleaning Services.	100		£380.00
		<u>£23,421.97</u>			<u>£1,277.02</u>	<u>£561.75</u>
			Present Balance	£21,583.20		
			PreviousBalance	<u>£21,209.13</u>	Total Expenditure	£1,838.77
			Differance	<u>£374.07</u>	Present Balance	<u>£21,583.20</u>
						<u>£23,421.97</u>
Cash in hand C/F		£309.78	Bank	£20,799.35		
			Banked DC	<u>£1,453.84</u>	Current Account	£20,976.17
				<u>£22,253.19</u>	In Hand	<u>£507.03</u>
			Bank Payments	<u>£1,277.02</u>		<u>£21,483.20</u>
				<u>£20,976.17</u>	Isabel P/Cash	£100.00
					Xmas P/Cash	
					Total	<u>£21,583.20</u>

				November 2			
				Expenditure			
Income						Bank	Cash
Social Club	SO	Donations £1,000.00		TV Licence	DD	13.25	
Room Hire Sayer (5/11/22)	119	£40.00		Opus Energy (Gas)	DD	£148.74	
Circuit Training	120	£54.00		City of S/land (Bins)	DD	£126.00	
Wednesday Tea Dance	121	£144.00		City of S/underland (Rates)	DD	£67.00	
Oasis Fish Club	122	£50.00		Anglican Water	DD	£89.00	
Memberships	123	£54.00		Cathedral Hygene	DD	£105.30	
Room Hire (12/11/22 (Foam))	124	£60.00		Unicom (Electricity)	DD	£333.26	
Funeral (Anderson) 17/11/22	125	£20.00		Unicom (Broadband & Phone)	DD	£51.89	
Bowls Club	126	£63.75		Anglico (Photocopier)	DD	£19.45	
RAOB (John Crown)	127	£50.00	CH	Booker (Cleaning Materials)	101	£16.78	
RAOB (Pride of the Wear)	128	£40.00		City of S/Land (Security Guard)	102	£16.80	
Room Hire (Hodgeson MP)	129	£40.00		B&M (Cleaning Products)	103	£34.27	
Total		<u>£1,615.75</u>		Tesco's (Copier Paper)	104	£19.00	
				Falcon Computers (Ink)	105	£22.00	
				Pet Superstore (Fish Food)	106	£12.25	
				Committee Refreshments	107		£7.40
				Christmas Float (June Dawn)	108		£200.00
				Christmas Float (Ashleigh)	109		£285.00
				Window Cleaner	110		£15.00
				After foam party cleaning services	111		£20.00
				Cleaning Services	112		£380.00
						<u>£1,074.99</u>	<u>£907.40</u>
				Present Balance	Err:522		
Cash in hand C/F		£507.03		PreviousBalance	<u>£21,583.20</u>	Total Expenditure	£1,982.39
				Differance	<u>Err:522</u>	Present Balance	<u>Err:522</u>
							<u>Err:522</u>
				Bank	£20,976.17		
				Banked DC	<u>£1,090.00</u>	Current Account	£20,991.18
					<u>£22,066.17</u>	In Hand	<u>£125.38</u>
				Bank Payments	<u>£1,074.99</u>		<u>£21,116.56</u>
				Sub Total	<u>£20,991.18</u>	Secretary (p/cash)	<u>£100.00</u>
						Present Balance	<u>Err:522</u>
				Bank Balance	<u>£20,991.18</u>		

Income			December 22		Expenditure			
		Donations				Cheques	Bank	Cash
Social Club	SO	£1,000.00		TV Licence	DD		£13.25	
Room Hire (Christie) 4/12/22	130	£40.00		Opus Energy (Gas)	DD		£190.95	
Ladies Coffee Morning	131	£91.00		City of S/land (Bins)	DD		£126.00	
Wednesday Tea Dance	132	£145.50		City of S/land (Rates)	DD		£67.00	
ROAB (John Crown Lodge)	133	£70.00	CH	Anglican Water	DD		£89.00	
Room Hire (foam Danielle Hudson)	134	£60.00		Cathedral Hygene	DD		£105.30	
Puffing Billy Donations	135	£16.00		Unicom	DD		£52.43	
Room Hire Funeral Mariner !3/12/22	136	£20.00		Unicom (Electricity)	DD		£388.18	
Room Hire (Funeral Nixon 15.12/22	137	£20.00		Screwfix (Rat Poison)	113	Card	£13.98	
Karatee	138	£1,010.00		Amazon (Teapot)	114	Card	£27.00	
Christmas Fair (Ashleigh)	139	£413.92		AWM Alarms (Annual Maintenance)	115	BT	£282.00	
Christmas fair (Face Painting)	140	£55.45		Office Boffins (G.P .Tables and Chairs)	116	BT	£2,357.40	
Christmas fair (June)	141	£213.20		Tescos (Superglue)	117	Card	£3.00	
Dance Axcademy	142	£20.00		Office Boffins (G.P .Tables and Chairs)	118	Card	£105.70	
Dance Axcademy	143	£180.00		Morrisons	119	Card	£5.00	
S/land City Council (Grant)	144	£1,872.00	BT	Digon (Gents Toilet Cisten)	120	Card	£223.92	
Gentoo (Christmas Fair Grant)	145	£500.00	BT	Booker Domestic Materials)	121	Card	£56.47	
Booker (Refund)	146	£6.60	BT	Council Refreshments	122			£12.10
	Total	£5,733.67		Window Cleaner	123			£15.00
Total Income		£5,733.67		Cleaner +1 (Foam X £20)	124			£495.00
Balance Last Report		Err:522		Smiths Sea Road (Key Cut)	125			£4.95
		Err:522					£4,106.58	£527.05
				Present Balance	£22,316.60		Total Expenditure	£4,633.63
				PreviousBalance	£19,778.22		Present Balance	£22,316.60
Cash in hand C/F		£125.38		Difference	£2,538.38			£26,950.23
				Bank	£20,991.18		Current Account	£21,813.20
				Banked DC	£4,928.60		In Hand	£403.40
					£25,919.78			£22,216.60
				Bank Payments	£4,106.58		Secretary P/Cash	£100.00
					£21,813.20		Total Balance	£22,316.60
				Bank Withdrawl (Card)	£0.00			
				Current Account Bal	£21,813.20			

The Charity Registration Number is :- 1177212

Redhouse & District Community Association

Report and Accounts

31 December 2022

Redhouse & District Community Association

Report and accounts for the year ended 31 December 2022

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Redhouse & District Community Association
Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- Redhouse & District Community Association.

The charity is also known by its operating name, Redhouse & District CA.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1177212.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2022

The principal operating address, telephone number, email and web addresses of the charity are:-

Rutherglen Road
Sunderland,
Tyne & Wear, SR5 5LJ
Telephone 0191 5481593

The Trustees in office on the date the report was approved were:-

Donald Dawn
John Dreyer
Margaret Watson
Miriam Chisholm
James Collins
John Martin
Rita Dixon
Marie Davidson

The following persons served as Trustees during the year ended 31 December 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

■

Redhouse & District Community Association
Trustees' Annual Report for the year ended 31 December 2022
Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of this CIO are to establish and run a community building and to promote, for the benefit of the inhabitants of Redhouse Estate and the surrounding area, without distinction of sex, sexual orientation, age, disability, nationality, race, political, religious or other opinions, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

The main activities undertaken in relation to those purposes during the year.

In addition to offering a wide variety of clubs and activities we have also spent time and money on refurbishing large areas of the Community Centre to help draw people in from our community.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The charity had the pleasure of hosting the following sections during the year in addition to providing room hire for private functions etc:

Christmas Fair
Circuit Training
Community Bowls Section
Dance Academy
Girls Friendly Club
Karate
Ladies Coffee Morning
Oasis Fish Club
ROAB (John Crown)
ROAB (Pride of the Wear)
Showstoppers
Wednesday Tea Dance
Weekly Big Cards

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2022

The main achievements and performance of the charity during the year.

The centre has recovered very well financially during 2022 after the previous three years of the covid crisis. At the end of the year, there was a surplus, whereas at the end of 2021 there was a deficit.

During 2022 we were assisted greatly from grant funding, receiving grants from the City of Sunderland Redhill Councillors for £1,150.00 towards the cost of the defibrillator and £1,872.00 for the cost of the table and chairs for the General Purpose Room. We also had a grant of £2,667.00 from Omicron to help with the after effects from covid, and £500.00 from Gentoo to help with the expense of running the Christmas Fair. There was also extra donations for the Social Club towards the cost of the roof repair.

The most expensive items during the year, other than normal costs, were the defibrillator at £1,850.00, which was raised by the grants from the council, private donations from members and the participants of the weekly big card, the tables and chairs for the GP room at £2,463.00 and the repair to the roof at £2,726.96. We did save £1,377.00 by changing our insurance from Club Insure to LAP Insurance, and were not affected by the increase in utility prices because we are in contracts with suppliers which are due to end in 2023.

We have continued to have difficulty attracting new groups to participate in the centre and during they year lost the Girls Friendly Club, which ended due to the lack of volunteers, and the RAOB Jack Crawford group because of being unable to build up their numbers. Other groups including the Bowls Club, Ladies Coffee Morning and Circuit Training Group have reported they are also finding it difficult to attract new members. This situation obviously has an effect on the centre's finances. On a positive note some groups are doing very well. These include the Wednesday Tea Dance, Karate, the Social Club and the new Luncheon Club.

The centre is now being used more for private hire and during the year made a total of £3,560.00 for the hire of various rooms. We have had to introduce a new pricing policy so that it is fair for all groups hiring different rooms. All room hires can be agreed at reduced rates for special or regular activities at the discretion of the management committee.

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.

We have continued to be a vital community hub for the Redhouse Estate and the surrounding areas of Sunderland.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The members of the management committee are elected annually by way of nomination at the AGM, and normally hold office until the AGM the following year. Any co-opted non voting vacancy may be filled by way of nomination at the next meeting of the management committee. Nominations and consents must be sent to the committee within seven days of the notice calling the AGM.

New Trustees undergo an induction to brief them on their legal obligations under charity law, as well as the committee and decision making processes, the up to date business plan and recent financial performance of the CIO. During their induction the Trustees are encouraged to meet key volunteers as well as the other Trustees. New Trustees are encouraged to meet key volunteers as well as the other Trustees. New Trustees are also advised to attend appropriate external training events, where these can facilitate a greater understanding of their legal responsibilities.

Bankers

The Co-operative Bank, 5/6 Fawcett Street, Sunderland, SR1 1RF

Accountants

Laverick Walton & Co, B3 Kingfisher House, Team Valley, Gateshead, NE11 0JQ

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2022

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	1,732	(7,269)
Unrestricted Revenue Funds available for the general purposes of the charity	28,368	26,636
Restricted Revenue Funds	-	-
Total Funds	28,368	26,636

Financial review of the position at the reporting date, 31 December 2022

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

The Trustees have agreed to maintain unrestricted funds at a level which will allow the Community Association to continue to operate, without any external funding, for a period in excess of twelve months. Unrestricted funds are donated to the Community Association by Redhouse CA Social Club CIC (company no 11437623), a company limited by guarantee, on a monthly basis, and the funds are used towards the day to day operation and upkeep of the Community Association premises at Rutherglen Road, Redhouse Estate, Sunderland.

Availability and adequacy of assets of each of the funds

The board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Mr J Mills FCCA
Member of Association of Chartered Certified Accountants
B3 Kingfisher House
Team Valley
Gateshead
Tyne & Wear
NE11 0JQ

Redhouse & District Community Association
Trustees' Annual Report for the year ended 31 December 2022

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 6 September 2023.



MR J COLLINS
Trustee

Redhouse & District Community Association

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2022

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 25 for the year ended 31 December 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Redhouse & District Community Association

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Mr J Mills FCCA - Independent Examiner

Association of Chartered Certified Accountants

B3 Kingfisher House
Team Valley
Gateshead
Tyne & Wear
NE11 0JQ

This report was signed on 6 September 2023

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2022

Statement of Financial Activities for the year ended 31 December 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2022 £	2021 £
Income & Endowments from:						
Donations & Legacies	A1	4,427	3,424	-	7,851	4,635
Charitable activities	A2	25,437	-	-	25,437	12,073
Total income	A	29,864	3,424	-	33,288	16,708
Expenditure on:						
Charitable activities	B2	28,132	3,424	-	31,556	23,977
Total expenditure	B	28,132	3,424	-	31,556	23,977
Net income for the year		1,732	-	-	1,732	(7,269)
Net income after transfers	A-B-C	1,732	-	-	1,732	(7,269)
Net movement in funds		1,732	-	-	1,732	(7,269)
Reconciliation of funds:-						
	E					
Total funds brought forward		26,636	-	-	26,636	33,905
Total funds carried forward		28,368	-	-	28,368	26,636

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 16 to 25 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2022

Redhouse & District Community Association - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Endowment Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:					
Donations & Legacies	A1	-	4,635	-	4,635
Charitable activities	A2	12,073	-	-	12,073
Other trading activities	A3	-	-	-	-
Investments	A4	-	-	-	-
Other	A5	-	-	-	-
Total income	A	12,073	4,635	-	16,708
Expenditure on:					
Raising funds	B1	-	-	-	-
Charitable activities	B2	19,342	4,635	-	23,977
Other	B3	-	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-	-
Other taxation	B3	-	-	-	-
Total expenditure	B	19,342	4,635	-	23,977
Net gains on investments	B4	-	-	-	-
Net income for the year		(7,269)	-	-	(7,269)
Transfers between funds	C	-	-	-	-
Net income after transfers		(7,269)	-	-	(7,269)
Net movement in funds		(7,269)	-	-	(7,269)
Reconciliation of funds:-					
Total funds brought forward	E	33,905	-	-	33,905
Total funds carried forward		26,636	-	-	26,636

All activities derive from continuing operations

The notes attached on pages 16 to 25 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2022

Statement of Total Recognised Gains and Losses for the year ended 31 December 2022

	2022 £	2021 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	(1,692)	(11,904)
Realised gains on disposals of social investments which are programme related	-	-
Income from operations before tax in the Statement of Financial Activities	(1,692)	(11,904)
Add/(deduct) non income and expenditure items:-		
Grants for the acquisition of fixed assets	3,424	4,635
Net Movement in funds before taxation	1,732	(7,269)
Funds generated in the year as shown on Statement of Financial Activities	1,732	(7,269)

The notes attached on pages 16 to 25 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2022

Redhouse & District Community Association - Resources applied in the year ended 31 December 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	1,732	(7,269)
Resources applied on functional fixed assets	(4,633)	-
Other applications of funds	-	-
Net resources available to fund charitable activities	(2,901)	(7,269)

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 16 to 25 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2022

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	26,636	-	-	26,636	33,905
Recognised gains and losses before transfers	1,732	-	-	1,732	(7,269)
	28,368	-	-	28,368	26,636
Closing revenue funds	28,368	-	-	28,368	26,636

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	28,368	-	-	28,368	26,636

The notes attached on pages 16 to 25 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2022

**Redhouse & District Community Association
Income and Expenditure Account for the year ended 31 December 2022 as required by the Companies Act 2006**

	2022 £	2021 £
Income		
Income from operations	29,864	12,073
Investment income		
Gross income in the year before exceptional items	29,864	12,073
Gross income in the year including exceptional items	29,864	12,073
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	25,653	17,012
Depreciation and amortisation	4,943	6,005
Governance costs	960	960
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	31,556	23,977
Net income before tax in the financial year	(1,692)	(11,904)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(1,692)	(11,904)
Retained surplus for the financial year	(1,692)	(11,904)
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 16 to 25 form an integral part of these accounts.

Redhouse & District Community Association - Balance Sheet as at 31 December 2022

	SORP Note Ref	2022 £	2021 £
Fixed assets	A		
Tangible assets	9 A2	17,704	18,014
Current assets	B		
Debtors	10 B2	1,445	1,497
Cash at bank and in hand	B4	22,316	19,082
Total current assets		<u>23,761</u>	<u>20,579</u>
Creditors: amounts falling due within one year	11 C1	<u>(13,097)</u>	<u>(11,957)</u>
Net current assets		10,664	8,622
The total net assets of the charity		<u>28,368</u>	<u>26,636</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Endowment funds		-	-
Restricted funds			
Restricted Revenue Funds	15 D2	-	-
Unrestricted Funds			
Unrestricted Revenue Funds	15 D3	28,368	26,636
Designated Funds		<u>28,368</u>	<u>26,636</u>
Total charity funds		<u>28,368</u>	<u>26,636</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



MR J COLLINS

Trustee

Approved by the board of trustees on 6 September 2023

The notes attached on pages 16 to 25 form an integral part of these accounts.

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2018) and FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2022, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The Trustees have a risk management strategy which comprises:

- an annual review of the risks that the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan;
- implementation of procedures to minimise any potential impact on the charity should those risks materialise.

Policies relating to categories of income and income recognition.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainly exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2022

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises & alterations	25	% Reducing Balance
Plant and machinery	25 and 33.33	% Reducing Balance

A regular annual review of the likelihood of asset impairment is undertaken.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The charity does not have any designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2022

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

The charity does not currently have any financial instruments.

5 Net surplus before tax in the financial year

2022	2021
£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	4,943	6,005
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6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised on the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

No employees received emoluments (excluding pension costs) in excess of £80,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Deferred income - Restricted funds

Current Year	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	170	(170)	-	-
Sunderland City Council	2,813	(703)	-	2,110
Sunderland City Council SIB	5,426	(1,357)	-	4,069
Empower Sunderland	1,856	(464)	-	1,392
Total	10,265	(2,694)	-	10,362
			2022	2021
			£	£
These deferrals are included in creditors			10,362	10,285
Prior Year	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	340	(170)	-	170
Sunderland City Council	3,760	(937)	-	2,813
Sunderland City Council SIB	7,235	(1,809)	-	5,426
Empower Sunderland	2,475	(619)	-	1,856
Total	13,800	(3,535)	-	10,265
			2021	2020
			£	£
These deferrals are included in creditors			10,265	13,800

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

Redhouse & District Community Association
Notes to the Accounts for the year ended 31 December 2022

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2022	47,507	2,856	-	50,363
Additions	-	4,633	-	4,633
At 31 December 2022	47,507	7,489	-	54,996
Depreciation				
At 1 January 2022	30,393	1,956	-	32,349
Charge for the year	4,278	665	-	4,943
At 31 December 2022	34,671	2,621	-	37,292
Net book value				
At 31 December 2022	12,836	4,868	-	17,704
At 31 December 2021	17,114	900	-	18,014
<i>Prior Year</i>				
	£	£	£	£
Cost				
01 January 2021	47,507	2,856	-	50,363
31 December 2021	47,507	2,856	-	50,363
Depreciation				
01 January 2021	24,689	1,655	-	26,344
Charge for the year	5,704	301	-	6,005
31 December 2021	30,393	1,956	-	32,349
Net book value				
31 December 2021	17,114	900	-	18,014
31 December 2020	22,816	1,201	-	24,019

All assets are used for direct charitable purposes

10 Debtors

	2022	2021
	£	£
Prepayments and accrued income	1,445	1,437
Other debtors	-	60
	1,445	1,497

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,242	400
Accruals	1,493	1,292
Deferred income - Restricted funds	10,362	10,265
	13,097	11,957

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2022

12 Income and Expenditure account summary	2022 £	2021 £
At 1 January 2022	22,001	33,905
Surplus after tax for the year	(1,692)	(11,904)
At 31 December 2022	<u>20,309</u>	<u>22,001</u>

13 No related party transactions

There were no transactions with related parties in the year.

14 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2022	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	17,704	-	-	-	17,704
Current Assets	23,761	-	-	-	23,761
Current Liabilities	(13,097)	-	-	-	(13,097)
	<u>28,368</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,368</u>
At 1 January 2022	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	18,014	-	-	-	18,014
Current Assets	20,579	-	-	-	20,579
Current Liabilities	(11,957)	-	-	-	(11,957)
	<u>26,636</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,636</u>

15 Change in total funds over the year as shown in Note 14, analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 16 £	Transfers between funds in 2022 See Note 0 £	Funds carried forward to 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	26,636	1,732	-	28,368
Total unrestricted and designated funds	<u>26,636</u>	<u>1,732</u>	<u>-</u>	<u>28,368</u>
Restricted funds:-				
Restricted Funds	-	6,216	-	6,216
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total charity funds	<u>26,636</u>	<u>1,732</u>	<u>-</u>	<u>28,368</u>

16 Analysis of movements in funds over the year as shown in Note 15

	Income 2022 £	Expenditure 2022 £	Other Gains & Losses 2022 £	Movement in funds 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	29,864	(28,132)	-	1,732
Restricted funds:-				
Restricted Funds	6,216	-	-	6,216
	<u>33,288</u>	<u>(31,888)</u>	<u>-</u>	<u>1,732</u>

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2022

17 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide for future activities, and, subject to charity legislation, are free from all restrictions.

Restricted funds:-

Restricted Funds

These funds are held for the meeting of the conditions of capital grants.

18 Ultimate controlling party

The charity is under the control of its legal members.

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals Small donations individually less than £1000	1,006	-	-	1,006	-
Total donations and gifts from individuals	1,006	-	-	1,006	-

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants from government and public bodies Government Omicron Grant	2,667	-	-	2,667	-
Total public sector revenue grants	2,667	-	-	2,667	-

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Capital grants from government and public bodies Small grants individually less than £1000	-	170	-	170	170
Sunderland City Council Disbrillator Grant	-	1,150	-	1,150	-
Sunderland City Council	-	2,575	-	2,575	937
Sunderland City Council SIB	-	1,357	-	1,357	1,809
Total public sector capital grants	-	2,480	-	2,480	2,916

All the grants in the prior year were unrestricted.

Capital grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Endowment Funds 2021 £	Prior Year Total Funds 2021 £
Prior Year	-	2,916	-	2,916

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Capital grants from non public bodies					
Empower Sunderland	-	464	-	464	619
Persimmon	-	-	-	-	600
Gentoo Housing Association Sunderland	-	500	-	500	500
Total private sector capital grants	-	964	-	964	1,719

All the grants in the prior year were unrestricted.

Capital grants from non public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Endowment Funds 2021 £	Prior Year Total Funds 2021 £
Prior Year	-	1,719	-	1,719

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Membership subscriptions as donations	754	-	-	754	-

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	4,427	3,424	-	7,851	4,635
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All the donations and gifts in the prior year were unrestricted.

As the donations and grants in the prior year					
Prior year	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Prior Year Total Funds 2021 £	
Total Donations, Grants and Legacies	A1	-	4,635	-	4,635

20 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading					
Community Groups and social club	21,857	-	-	21,857	11,003
Hire of Hall	3,580	-	-	3,580	1,070
Total Primary purpose and ancillary trading	25,437	-	-	25,437	12,073

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

21 Total Income from charitable activities

<i>Current year</i>	Current year unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total income from charitable trading	25,437	-	-	25,437	12,073
Total from charitable activities	A2 25,437	-	-	25,437	12,073

22 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Sundry including Refreshments	77	-	-	77	28
Xmas Fair Setup Costs	591	-	-	591	500
Total direct spending	B2a 668	-	-	668	528

23 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Employee costs not included in direct costs					
Training and welfare	120	-	-	120	-
Premises Expenses					
Rates and water charges	2,490	-	-	2,490	885
Light heat and power	6,439	-	-	6,439	4,309
Cleaning and waste management	6,260	-	-	6,260	4,318
Premises repairs, renewals and maintenance	5,842	-	-	5,842	2,809
Property insurance	1,325	-	-	1,325	1,771
Administrative overheads					
Telephone, fax and internet	587	-	-	587	391
Stationery and printing	224	-	-	224	117
Hire of equipment	1,264	-	-	1,264	1,460
IT Costs	-	-	-	-	85
Advertising and marketing	113	-	-	113	124
Sundry expenses	23	-	-	23	55
Licences & Permits	180	-	-	180	159
Donations	118	-	-	118	-
Financial costs					
Depreciation & Amortisation in total for	1,519	3,424	-	4,943	5,005
Support costs before reallocation	26,504	3,424	-	29,928	22,489
Total support costs - Current Year	26,504	3,424	-	29,928	22,489

The basis of allocation of costs between activities is described under accounting policies

Prior Year

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Prior Year Total Funds 2021 £
Financial costs				
Depreciation & Amortisation in total for	1,370	4,635	-	6,005
Support costs before reallocation	17,854	4,635	-	22,489
Total support costs - Prior Year	17,854	4,635	-	22,489

The basis of allocation of costs between activities is described under accounting policies

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

24 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	960	-	-	960	960
Total Governance costs	960	-	-	960	960

All the expenditure in the prior year was unrestricted.

25 Total Charitable expenditure

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a 668	-	-	668	528
Total support costs	B2d 26,504	3,424	-	29,928	22,489
Total Governance costs	B2e 960	-	-	960	960
Total charitable expenditure	B2 28,132	3,424	-	31,556	23,977

<i>Prior Year</i>	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Endowment Funds 2021 £	Prior Year Total Funds 2021 £
Total direct spending	B2a 528	-	-	528
Total support costs	B2d 17,854	4,635	-	22,489
Total Governance costs	B2e 960	-	-	960
Total charitable expenditure	B2 19,342	4,635	-	23,977

RED HOUSE & DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 1177212

Accounts

The Charity Registration Number is :- 1177212

Redhouse & District Community Association

Report and Accounts

31 December 2021

Redhouse & District Community Association

Report and accounts for the year ended 31 December 2021

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Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2021

The Trustees present their Report and Accounts for the year ended 31 December 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- Redhouse & District Community Association.

The charity is also known by its operating name, Redhouse & District CA.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1177212.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Rutherglen Road
Sunderland,
Tyne & Wear, SR5 5LJ
Telephone 0191 5481593

The Trustees in office on the date the report was approved were:-

Donald Dawn
John Dreyer
Margaret Watson
Miriam Chisholm
James Collins
John Martin
Rita Dixon
Marie Davidson

The following persons served as Trustees during the year ended 31 December 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2021

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of this CIO are to establish and run a community building and to promote, for the benefit of the inhabitants of Redhouse Estate and the surrounding area, without distinction of sex, sexual orientation, age, disability, nationality, race, political, religious or other opinions, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

The main activities undertaken in relation to those purposes during the year.

In addition to offering a wide variety of clubs and activities we have also spent time and money on refurbishing large areas of the Community Centre to help draw people in from our community.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The charity had the pleasure of hosting the following sections during the year in addition to providing room hire for private functions etc:

Christmas Fair
Circuit Training
Community Bowls Section
Girls Friendly Club
Karate
Labour Party
Ladies Coffee Morning
Oasis Fish Club
ROAB (Jack Crawford)
ROAB (John Crown)
ROAB (Pride of the Wear)
Showstoppers
Tap Dance
Wednesday Tea Dance

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2021

The main achievements and performance of the charity during the year.

2021 has been another difficult year for the Community Association, mainly caused by the effect Covid-19 has had on its activities. From January until the end of June we had to close all sections except the Karate Children's group which was allowed to restart in April. This has had a massive effect on overall income for the year.

None of the groups that left during 2020 have restarted and most of the income generated has come from groups that remain and from grants totalling £1,100 that we have received. However, the hiring of the rooms has brought in an income of £1,070 from various groups/individuals, during the last six months and the centre seems to be becoming a more popular venue. The groups that did not restart when the restrictions have lifted have done well by maintaining their members or gaining new members.

The total income for the year was £16,708 and the expenditure was £23,977, giving a deficit of £7,269. Income included grants of £600 from Persimmon, which helped to fund new groups, and the other was from Gentoo Group for £500 to fund the Christmas fair. The Christmas Fair was the first event like this to be held in the centre for many years, it was a great success with over 500 visitors on the day and it raised over £613 towards the community funds.

Expenditure was high this year because during the months we were closed, and had minimal income, we still had to pay for some services that we have monthly contracts with. Another major reason for the large deficit was the reduction of a regular donation from the Social Club, which also had to close for six months and had restricted numbers for the 3 months after that. This resulted in a reduction of £8,600 from the centres normal section donations.

During the year we did fund three new groups, One was an art group which was mostly for painting water colour pictures, one was for recreation and keep fit exercises for people with physical disabilities and the third was for teaching modern dance. None of these groups were successful and did not generate any funds for the association.

The only major work carried out during the year was an electrical wiring update, which included the installation of three new fuse boxes which have modern trip switched rather than fuses. We are hopeful that we will be able to improve and expand on services we provide in 2022.

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.

We have continued to be a vital community hub for the Redhouse Estate and the surrounding areas of Sunderland.

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2021

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The members of the management committee are elected annually by way of nomination at the AGM, and normally hold office until the AGM the following year. Any co-opted non voting vacancy may be filled by way of nomination at the next meeting of the management committee. Nominations and consents must be sent to the committee within seven days of the notice calling the AGM.

New Trustees undergo an induction to brief them on their legal obligations under charity law, as well as the committee and decision making processes, the up to date business plan and recent financial performance of the CIO. During their induction the Trustees are encouraged to meet key volunteers as well as the other Trustees. New Trustees are encouraged to meet key volunteers as well as the other Trustees. New Trustees are also advised to attend appropriate external training events, where these can facilitate a greater understanding of their legal responsibilities.

Bankers	The Co-operative Bank, 5/6 Fawcett Street, Sunderland, SR1 1RF
Accountants	Laverick Walton & Co, B3 Kingfisher House, Team Valley, Gateshead, NE11 0JQ

Financial review

The charity's financial position at the end of the year ended 31 December 2021

The financial position of the charity at 31 December 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net (deficit)/surplus	(7,269)	2,987
Unrestricted Revenue Funds available for the general purposes of the charity	26,636	33,905
Total Funds	26,636	33,905

Financial review of the position at the reporting date, 31 December 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2021

Policies on reserves.

The Trustees have agreed to maintain unrestricted funds at a level which will allow the Community Association to continue to operate, without any external funding, for a period in excess of twelve months. Unrestricted funds are donated to the Community Association by Redhouse CA Social Club Limited (company no 11437623), a company limited by guarantee, on a monthly basis, and the funds are used towards the day to day operation and upkeep of the Community Association premises at Rutherglen Road, Redhouse Estate, Sunderland.

Availability and adequacy of assets of each of the funds

The board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Mr K M Thomson FCA

Member of Institute of Chartered Accountants England & Wales

B3 Kingfisher House

Team Valley

Gateshead

Tyne & Wear

NE11 0JQ

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2021

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 31 August 2022.



MR J COLLINS
Trustee

Redhouse & District Community Association

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2021

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 26 for the year ended 31 December 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Redhouse & District Community Association

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Mr K M Thomson FCA - Independent Examiner

Institute of Chartered Accountants England & Wales

B3 Kingfisher House
Team Valley
Gateshead
Tyne & Wear
NE11 0JQ

This report was signed on 19 August 2022

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2021

Statement of Financial Activities for the year ended 31 December 2021

	SORP Ref	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:						
Donations & Legacies	A1	-	4,635	-	4,635	15,369
Charitable activities	A2	12,073	-	-	12,073	13,019
Total income	A	12,073	4,635	-	16,708	28,388
Expenditure on:						
Charitable activities	B2	19,342	4,635	-	23,977	25,401
Total expenditure	B	19,342	4,635	-	23,977	25,401
Net income for the year		(7,269)	-	-	(7,269)	2,987
Net income after transfers	A-B-C	(7,269)	-	-	(7,269)	2,987
Net movement in funds		(7,269)	-	-	(7,269)	2,987
Reconciliation of funds:-						
	E					
Total funds brought forward		33,905	-	-	33,905	30,918
Total funds carried forward		26,636	-	-	26,636	33,905

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 16 to 26 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2021

Redhouse & District Community Association - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Endowment Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Donations & Legacies	A1	10,712	4,657	-	15,369
Charitable activities	A2	13,019	-	-	13,019
Other trading activities	A3	-	-	-	-
Investments	A4	-	-	-	-
Other	A5	-	-	-	-
Total income	A	23,731	4,657	-	28,388
Expenditure on:					
Raising funds	B1	-	-	-	-
Charitable activities	B2	20,744	4,657	-	25,401
Other	B3	-	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-	-
Other taxation	B3	-	-	-	-
Total expenditure	B	20,744	4,657	-	25,401
Net gains on investments	B4	-	-	-	-
Net income for the year		2,987	-	-	2,987
Transfers between funds	C	-	-	-	-
Net income after transfers		2,987	-	-	2,987
Net movement in funds		2,987	-	-	2,987
Reconciliation of funds:-					
Total funds brought forward	E	30,918	-	-	30,918
Total funds carried forward		33,905	-	-	33,905

All activities derive from continuing operations

The notes attached on pages 16 to 26 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2021

Statement of Total Recognised Gains and Losses for the year ended 31 December 2021

	2021 £	2020 £
Deficit for the year :-		
Net excess of income over expenditure from operations before tax	(11,904)	(1,670)
Realised gains on disposals of social investments which are programme related	-	-
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>(11,904)</u>	<u>(1,670)</u>
<i>Add/(deduct) non income and expenditure items:-</i>		
Grants for the acquisition of fixed assets	4,635	4,657
Net Movement in funds before taxation	<u>(7,269)</u>	<u>2,987</u>
Funds generated in the year as shown on Statement of Financial Activities	<u>(7,269)</u>	<u>2,987</u>

The notes attached on pages 16 to 26 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2021

Redhouse & District Community Association - Resources applied in the year ended 31 December 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	(7,269)	2,987
Resources applied on functional fixed assets	-	(6,514)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(7,269)</u>	<u>(3,527)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 16 to 26 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2021

Movements in revenue and capital funds for the year ended 31 December 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	33,905	-	-	33,905	30,918
Recognised gains and losses before transfers	(7,269)	-	-	(7,269)	2,987
	26,636	-	-	26,636	33,905
Closing revenue funds	26,636	-	-	26,636	33,905

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	26,636	-	-	26,636	33,905

The notes attached on pages 16 to 26 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2021

**Redhouse & District Community Association
Income and Expenditure Account for the year ended 31 December 2021 as required by the Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	12,073	23,731
Investment income	-	-
Gross income in the year before exceptional items	12,073	23,731
Gross income in the year including exceptional items	12,073	23,731
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	17,012	17,283
Depreciation and amortisation	6,005	7,158
Governance costs	960	960
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	23,977	25,401
Net expenditure before tax in the financial year	(11,904)	(1,670)
Tax on surplus on ordinary activities	-	-
Net expenditure after tax in the financial year	(11,904)	(1,670)
Retained deficit for the financial year	(11,904)	(1,670)
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 16 to 26 form an integral part of these accounts.

Redhouse & District Community Association - Balance Sheet as at 31 December 2021

		SORP		2021	2020
		Note Ref		£	£
Fixed assets		A			
Tangible assets	9	A2		18,014	24,019
Current assets		B			
Debtors	10	B2	1,497	30	
Cash at bank and in hand		B4	19,082	24,780	
Total current assets			20,579	24,810	
Creditors: amounts falling due within one year	11	C1	(11,957)	(14,924)	
Net current assets				8,622	9,886
The total net assets of the charity				26,636	33,905

The total net assets of the charity are funded by the funds of the charity, as follows:-

Endowment funds				-	-
Restricted funds				-	-
Unrestricted Funds					
Unrestricted Revenue Funds	15	D3	26,636	33,905	
Designated Funds					
Total charity funds			26,636	33,905	

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

MR J COLLINS
Trustee



Approved by the board of trustees on 31 August 2022

The notes attached on pages 16 to 26 form an integral part of these accounts.

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2021, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The Trustees have a risk management strategy which comprises:

- an annual review of the risks that the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan;
- implementation of procedures to minimise any potential impact on the charity should those risks materialise.

Policies relating to categories of income and income recognition.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2021

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises & alterations	25	% reducing balance
Plant and machinery	25 and 33.3	% reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2021

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The charity does not have any designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

The charity does not currently have any financial instruments.

5 Net surplus before tax in the financial year

	2021 £	2020 £
The net deficit before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	6,005	7,158

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2021

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised on the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Deferred Income - Restricted funds

Current Year

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	340	(170)	-	170
Sunderland City Council	3,750	(937)	-	2,813
Sunderland City Council SIB	7,235	(1,809)	-	5,426
Empower Sunderland	2,475	(619)	-	1,856
Total	13,800	(3,535)	-	10,265
			2021	2020
			£	£
These deferrals are included in creditors			10,265	13,800

Prior Year

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	510	(170)	-	340
Sunderland City Council	-	-	3,750	3,750
Sunderland City Council SIB	9,647	(2,412)	-	7,235
Empower Sunderland	3,300	(825)	-	2,475
Total	13,457	(3,407)	3,750	13,800
			2020	2019
			£	£
These deferrals are included in creditors			13,800	13,457

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2021

9 Tangible fixed assets

Current Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2021	47,507	2,856	-	50,363
At 31 December 2021	47,507	2,856	-	50,363
Depreciation				
At 1 January 2021	24,689	1,655	-	26,344
Charge for the year	5,704	301	-	6,005
At 31 December 2021	30,393	1,956	-	32,349
Net book value				
At 31 December 2021	17,114	900	-	18,014
At 31 December 2020	22,818	1,201	-	24,019

Prior Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
01 January 2020	40,993	2,856	-	43,849
Additions	6,514	-	-	6,514
31 December 2020	47,507	2,856	-	50,363
Depreciation				
01 January 2020	17,933	1,253	-	19,186
Charge for the year	6,756	402	-	7,158
31 December 2020	24,689	1,655	-	26,344
Net book value				
31 December 2020	22,818	1,201	-	24,019
31 December 2019	23,060	1,603	-	24,663

All assets are used for direct charitable purposes

10 Debtors

	2021	2020
	£	£
Prepayments and accrued income	1,437	30
Other debtors	60	-
	1,497	30

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2021

11 Creditors: amounts falling due within one year	2021 £	2020 £
Trade creditors	400	24
Accruals	1,292	1,100
Deferred Income - Restricted funds	10,265	13,800
	11,957	14,924

12 Income and Expenditure account summary	2021 £	2020 £
At 1 January 2021	29,248	30,918
Surplus after tax for the year	(11,904)	(1,670)
At 31 December 2021	17,344	29,248

13 No related party transactions

There were no transactions with related parties in the year.

14 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2021	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	18,014	-	-	-	18,014
Current Assets	20,579	-	-	-	20,579
Current Liabilities	(11,957)	-	-	-	(11,957)
	26,636	-	-	-	26,636
At 1 January 2021	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	24,019	-	-	-	24,019
Current Assets	24,810	-	-	-	24,810
Current Liabilities	(14,924)	-	-	-	(14,924)
	33,905	-	-	-	33,905

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2021

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 16 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	33,905	(7,269)	-	26,636
Total unrestricted and designated funds	33,905	(7,269)	-	26,636
Total charity funds	33,905	(7,269)	-	26,636

16 Analysis of movements in funds over the year as shown in Note 15

	Income 2021 £	Expenditure 2021 £	Other Gains & Losses 2021 £	Movement in funds 2021 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	12,073	(19,342)	-	(7,269)
Restricted funds:-				
Restricted Funds	4,635	(4,635)	-	-

17 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted funds:-

These funds are held for the meeting of the conditions of capital grants.

18 Ultimate controlling party

The charity is under the control of its legal members.

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants from government and public bodies				
Sunderland City Council	-	-	-	10,000
Total public sector revenue grants	-	-	-	10,000

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Capital grants from government and public bodies				
Small grants individually less than £1000	-	170	170	170
Sunderland City Council SIB	-	1,809	1,809	3,662
Sunderland City Council	-	937	937	-
Total public sector capital grants	-	2,916	2,916	3,832

All the grants in the prior year were unrestricted.

Capital grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Prior Year	-	3,832	3,832

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Capital grants from non public bodies				
Empower Sunderland	-	619	619	825
Persimmon	-	600	600	-
Gentoo Housing Association Sunderland	-	500	500	-
Total private sector capital grants	-	1,719	1,719	825

All the grants in the prior year were unrestricted.

Capital grants from non public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Prior Year	-	825	825

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Membership subscriptions as donations		-	-	-	712
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	A1	-	4,635	4,635	15,369
All the donations and gifts in the prior year were unrestricted.					
Prior year		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Total Donations, Grants and Legacies	A1	10,712	4,657	15,369	
20 Income from charitable activities - Trading Activities					
Current year		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
Primary purpose and ancillary trading					
Community groups and social club		11,003	-	11,003	12,179
Hire of Hall		1,070	-	1,070	840
Total Primary purpose and ancillary trading		12,073	-	12,073	13,019
21 Total Income from charitable activities					
Current year		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from charitable trading		12,073	-	12,073	13,019
Total from charitable activities	A2	12,073	-	12,073	13,019

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

22 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Sundry Including Refreshments	28	-	28	# 225
Xmas Fair Setup Costs	500	-	500	# -
Total direct spending	528	-	528	225

23 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Premises Expenses				
Rates and water charges	885	-	885	1,675
Light heat and power	4,309	-	4,309	4,310
Cleaning and waste management	4,318	-	4,318	3,691
Premises repairs, renewals and maintenance	2,809	-	2,809	3,432
Property insurance	1,771	-	1,771	1,775
Administrative overheads				
Telephone, fax and internet	391	-	391	20
Stationery and printing	117	-	117	802
Hire of equipment	1,460	-	1,460	1,075
IT Costs	86	-	86	-
Advertising and marketing	124	-	124	-
Sundry expenses	55	-	55	-
Licences & Permits	159	-	159	158
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	-	-	-	120
Financial costs				
Depreciation & Amortisation in total for the period	1,370	4,635	6,005	7,158
Support costs before reallocation	17,854	4,635	22,489	24,216
Total support costs - Current Year	17,854	4,635	22,489	24,216

The basis of allocation of costs between activities is described under accounting policies

<i>Prior Year</i>	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Financial costs			
Depreciation & Amortisation in total for the period	2,501	4,657	7,158
Support costs before reallocation	19,559	4,657	24,216
Total support costs - Prior Year	19,559	4,657	24,216

The basis of allocation of costs between activities is described under accounting policies

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2021 as required by the SORP 2015

24 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Current Year				
Independent Examiner's fees	960	-	960	960
Total Governance costs	960	-	960	960

All the expenditure in the prior year was unrestricted.

25 Total Charitable expenditure

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Current Year				
Total direct spending	B2a 528	-	528	225
Total support costs	B2d 17,854	4,635	22,489	24,216
Total Governance costs	B2e 960	-	960	960
Total charitable expenditure	B2 19,342	4,635	23,977	25,401

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Prior Year			
Total direct spending	B2a 225	-	225
Total support costs	B2d 19,559	4,657	24,216
Total Governance costs	B2e 960	-	960
Total charitable expenditure	B2 20,744	4,657	25,401

RED HOUSE & DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 1177212

Accounts

The Charity Registration Number is :- 1177212

Redhouse & District Community Association

Report and Accounts

31 December 2020

Redhouse & District Community Association

Report and accounts for the year ended 31 December 2020

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Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2020

The Trustees present their Report and Accounts for the year ended 31 December 2020.

Reference and administrative details

The charity name.

The legal name of the charity is:- Redhouse & District Community Association.

The charity is also known by its operating name, Redhouse & District CA.

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1177212.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Rutherglen Road
Sunderland,
Tyne & Wear, SR5 5LJ
Telephone 0191 5481593

The Trustees in office on the date the report was approved were:-

Donald Dawn
John Dreyer
Margaret Watson
Miriam Chisholm
James Collins
John Martin
Rita Dixon
Marie Davidson

The following persons served as Trustees during the year ended 31 December 2020 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2020

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of this CIO are to establish and run a community building and to promote, for the benefit of the inhabitants of Redhouse Estate and the surrounding area, without distinction of sex, sexual orientation, age, disability, nationality, race, political, religious or other opinions, the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

The main activities undertaken in relation to those purposes during the year.

In addition to offering a wide variety of clubs and activities we have also spent time and money on refurbishing large areas of the Community Centre to help draw people in from our community.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The charity had the pleasure of hosting the following sections during the year in addition to providing room hire for private functions etc:

Bowls Club
Circuit Training
Community Bowls Section
Football
Karate
Labour Party
Ladies Coffee Morning
Oasis Fish Club
ROAB (Jack Crawford)
ROAB (John Crown)
ROAB (Pride of the Wear)
Showstoppers
Slimming World
Tap Dance
Wednesday Tea Dance
Weight Watchers
Yoga

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2020

The main achievements and performance of the charity during the year.

We believe the year 2020 was the most disappointing in the history of the community association because of the effect Covid-19 had on its activities. However on a positive note the financial year ended with a surplus for 2020. The total income for the year was £28,388 and the expenditure was £25,401 giving a surplus of £2,987. The main reason for this was the Government business grant of £10,000 and not having to pay rates other than £131 in January. Without these grants which were worth a total of £11,179 there would have been a deficit of £8,192.

The two most expensive projects that were completed during the year were the installation of a stair-lift, giving access to the stage to disabled and infirm members, at a cost of £2,111.00 and the upgrading of the disabled toilet which now includes a baby changing facility at a cost of £4,404.00. The total cost of these two projects was £6,515.00 but this was offset by a grant of £5,000 from the City Council Neighbourhood fund. We also received a grant of £450.00 from Gentoo to help set up new sections or projects to attract new members. This has not yet been used for that purpose.

There was obviously a massive drop of income from the regular sections including the Social Club. We also lost the revenue from room hire which included WW and Slimming World, both of who have said that they could not guarantee they would be opening again when the situation improves.

Unfortunately the insurance company refused to pay any compensation for the loss of earnings. Our insurance brokers have combined with some other organisations to fight this in the High Court.

Because of the disruption to members and their sections the Community Association Council members have decided not to charge membership fees until 2022. This will also apply to any new members which is hoped may encourage more people to use the centre when it re-opens. Members will still have to get their cards signed when it is safe to do so and will be informed at the time.

Although present funds are reducing by approximately £1,000.00 per month we estimate that the centre will survive for at least another three years before it becomes necessary to close it for financial reasons.

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.

We have continued to be a vital community hub for the Redhouse Estate and the surrounding areas of Sunderland.

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2020

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The members of the management committee are elected annually by way of nomination at the AGM, and normally hold office until the AGM the following year. Any co-opted non voting vacancy may be filled by way of nomination at the next meeting of the management committee. Nominations and consents must be sent to the committee within seven days of the notice calling the AGM.

New Trustees undergo an induction to brief them on their legal obligations under charity law, as well as the committee and decision making processes, the up to date business plan and recent financial performance of the CIO. During their induction the Trustees are encouraged to meet key volunteers as well as the other Trustees. New Trustees are encouraged to meet key volunteers as well as the other Trustees. New Trustees are also advised to attend appropriate external training events, where these can facilitate a greater understanding of their legal responsibilities.

Bankers	The Co-operative Bank, 5/6 Fawcett Street, Sunderland, SR1 1RF
Accountants	Laverick Walton & Co, B3 Kingfisher House, Team Valley, Gateshead, NE11 0JQ

Financial review

The charity's financial position at the end of the year ended 31 December 2020

The financial position of the charity at 31 December 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020 £	2019 £
Net income	2,987	4,055
Unrestricted Revenue Funds available for the general purposes of the charity	33,905	30,918
Total Funds	33,905	30,918

Financial review of the position at the reporting date, 31 December 2020 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2020

Policies on reserves.

The Trustees have agreed to maintain unrestricted funds at a level which will allow the Community Association to continue to operate, without any external funding, for a period in excess of twelve months. Unrestricted funds are donated to the Community Association by Redhouse CA Social Club Limited (company no 11437623), a company limited by guarantee, on a monthly basis, and the funds are used towards the day to day operation and upkeep of the Community Association premises at Rutherglen Road, Redhouse Estate, Sunderland.

Availability and adequacy of assets of each of the funds

The board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Mr K M Thomson FCA

Member of Institute of Chartered Accountants England & Wales

B3 Kingfisher House

Team Valley

Gateshead

Tyne & Wear

NE11 0JQ

Redhouse & District Community Association

Trustees' Annual Report for the year ended 31 December 2020

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 25 June 2021.



Mr J Collins
Trustee

Redhouse & District Community Association

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2020

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 26 for the year ended 31 December 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Redhouse & District Community Association

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Mr K M Thomson FCA - Independent Examiner

Institute of Chartered Accountants England & Wales

B3 Kingfisher House
Team Valley
Gateshead
Tyne & Wear
NE11 0JQ

This report was signed on 25 June 2021

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2020

Statement of Financial Activities for the year ended 31 December 2020

	SORP Ref	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Income & Endowments from:					
Donations & Legacies	A1	10,712	4,657	15,369	10,314
Charitable activities	A2	13,019	-	13,019	29,349
Total income	A	23,731	4,657	28,388	39,663
Expenditure on:					
Charitable activities	B2	20,744	4,657	25,401	35,608
Total expenditure	B	20,744	4,657	25,401	35,608
Net income for the year		2,987	-	2,987	4,055
Net income after transfers	A-B-C	2,987	-	2,987	4,055
Net movement in funds		2,987	-	2,987	4,055
Reconciliation of funds:-	E				
Total funds brought forward		30,918	-	30,918	26,863
Total funds carried forward		33,905	-	33,905	30,918

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 16 to 26 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2020

Redhouse & District Community Association - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income & Endowments from:				
Donations & Legacies	A1	5,829	4,485	10,314
Charitable activities	A2	29,349	-	29,349
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	35,178	4,485	39,663
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	31,123	4,485	35,608
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	31,123	4,485	35,608
Net gains on investments	B4	-	-	-
Net income for the year		4,055	-	4,055
Transfers between funds	C	-	-	-
Net income after transfers		4,055	-	4,055
Net movement in funds		4,055	-	4,055
Reconciliation of funds:-				
Total funds brought forward		26,863	-	26,863
Total funds carried forward		30,918	-	30,918

All activities derive from continuing operations

The notes attached on pages 16 to 26 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2020

Statement of Total Recognised Gains and Losses for the year ended 31 December 2020

	2020 £	2019 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	(1,670)	(430)
Realised gains on disposals of social investments which are programme related	-	-
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>(1,670)</u>	<u>(430)</u>
<i>Add/(deduct) non income and expenditure items:-</i>		
Grants for the acquisition of fixed assets	4,657	4,485
Net Movement in funds before taxation	<u>2,987</u>	<u>4,055</u>
Funds generated in the year as shown on Statement of Financial Activities	<u>2,987</u>	<u>4,055</u>

The notes attached on pages 16 to 26 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2020

Redhouse & District Community Association - Resources applied in the year ended 31 December 2020 towards fixed assets for Charity use:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	2,987	4,055
Resources applied on functional fixed assets	(6,514)	-
Other applications of funds	-	-
Net resources available to fund charitable activities	(3,527)	4,055

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 16 to 26 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2020

Movements in revenue and capital funds for the year ended 31 December 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	30,918	-	30,918	26,863
Recognised gains and losses before transfers	2,987	-	2,987	4,055
	33,905	-	33,905	30,918
Closing revenue funds	33,905	-	33,905	30,918
Summary of funds	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	33,905	-	33,905	30,918

The notes attached on pages 16 to 26 form an integral part of these accounts.

Redhouse & District Community Association - Statement of Financial Activities for the year ended 31 December 2020

**Redhouse & District Community Association
Income and Expenditure Account for the year ended 31 December 2020 as required by the Companies Act 2006**

	2020 £	2019 £
Income		
Income from operations	23,731	35,178
Investment income	-	-
Gross income in the year before exceptional items	23,731	35,178
Gross income in the year including exceptional items	23,731	35,178
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	17,283	26,426
Depreciation and amortisation	7,158	8,222
Governance costs	960	960
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	25,401	35,608
Net (expenditure)/income before tax in the financial year	(1,670)	(430)
Tax on surplus on ordinary activities	-	-
Net (expenditure)/ income after tax in the financial year	(1,670)	(430)
Retained (deficit)/surplus for the financial year	(1,670)	(430)
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 16 to 26 form an integral part of these accounts.

Redhouse & District Community Association - Balance Sheet as at 31 December 2020

	SORP		2020	2019
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	9	A2	24,019	24,663
Current assets		B		
Debtors	11	B2	30	30
Cash at bank and in hand		B4	24,780	21,543
Total current assets			24,810	21,573
Creditors: amounts falling due within one year	12	C1	(14,924)	(15,318)
Net current assets			9,886	6,255
The total net assets of the charity			<u>33,905</u>	<u>30,918</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	33,905	30,918
			33,905	30,918
Total charity funds			<u>33,905</u>	<u>30,918</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Mr J Collins
Trustee

Approved by the board of trustees on 25 June 2021

The notes attached on pages 16 to 26 form an integral part of these accounts.

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2020, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. The Trustees have stated in the Trustees Report that the reserves of the community association are reducing by about £1,000 per month, and some sources of income/funding may not recover after all restrictions resulting from the Covid-19 pandemic have been lifted, but other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The Trustees have a risk management strategy which comprises:

- an annual review of the risks that the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan;
- implementation of procedures to minimise any potential impact on the charity should those risks materialise.

Policies relating to categories of income and income recognition.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2020

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises & alterations	20 % straight line
Plant and machinery	25 and 33.3 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Notes to the Accounts for the year ended 31 December 2020

Debtors are measured at their recoverable amounts at the balance sheet date.

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The charity does not have any designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

The charity does not currently have any financial instruments.

	2020	2019
	£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets

2020	2019
£	£
7,158	8,222

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2020

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised on the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Deferred income - Restricted funds

Current Year

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	510	(170)	-	340
Sunderland City Council	-	-	3,750	3,750
Sunderland City Council SIB	9,647	(2,412)	-	7,235
Empower Sunderland	3,300	(825)	-	2,475
Total	13,457	(3,407)	3,750	13,800

These deferrals are included in creditors

2020	2019
£	£
13,800	13,457

Prior Year

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	680	(170)	-	510
Sunderland City Council SIB	12,862	(3,215)	-	9,647
Empower Sunderland	4,399	(1,099)	-	3,300
Total	17,941	(4,484)	-	13,457

These deferrals are included in creditors

2019
£
13,457

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2020

9 Tangible fixed assets

Current Year				
	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2020				
Additions	40,993	2,856	-	43,849
	6,514	-	-	6,514
At 31 December 2020	47,507	2,856	-	50,363
Depreciation				
At 1 January 2020				
Charge for the year	17,933	1,253	-	19,186
	6,756	402	-	7,158
At 31 December 2020	24,689	1,655	-	26,344
Net book value				
At 31 December 2020	22,818	1,201	-	24,019
At 31 December 2019	23,060	1,603	-	24,663
Prior Year				
	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
01 January 2019	40,993	2,856	-	43,849
31 December 2019	40,993	2,856	-	43,849
Depreciation				
01 January 2019	10,248	716	-	10,964
Charge for the year	7,685	537	-	8,222
31 December 2019	17,933	1,253	-	19,186
Net book value				
31 December 2019	23,060	1,603	-	24,663
31 December 2018	30,745	2,140	-	32,885

All assets are used for direct charitable purposes.

11 Debtors

Prepayments and accrued income

	2020	2019
	£	£
	30	30
	30	30

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2020

12 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	24	512
Accruals	1,100	1,349
Deferred Income - Restricted funds	13,800	13,457
	14,924	15,318

15 Income and Expenditure account summary

	2020	2019
	£	£
At 1 January 2020		
Surplus after tax for the year	26,433	26,863
	(1,670)	(430)
At 31 December 2020	24,763	26,433

16 No related party transactions

There were no transactions with related parties in the year.

17 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2020

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	24,019	-	-	24,019
Current Assets	24,810	-	-	24,810
Current Liabilities	(14,924)	-	-	(14,924)
	33,905	-	-	33,905

At 1 January 2020

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	24,663	-	-	24,663
Current Assets	21,573	-	-	21,573
Current Liabilities	(15,318)	-	-	(15,318)
	30,918	-	-	30,918

Redhouse & District Community Association

Notes to the Accounts for the year ended 31 December 2020

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2019	Movement in funds in 2020	Transfers between funds in 2020	Funds carried forward to 2021
	£	See Note 19 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	30,918	2,987	-	33,905
Total unrestricted and designated funds	30,918	2,987	-	33,905
Total charity funds	30,918	2,987	-	33,905

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020 £	2020 £	2020 £	2020 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	23,731	(20,744)	-	2,987
Restricted funds:-				
Restricted Funds	4,657	(4,657)	-	-
	28,388	(25,401)	-	2,987

20 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Funds

These funds are held for the meeting of the conditions of capital grants.

21 Ultimate controlling party

The charity is under the control of its legal members.

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

22 Donations, Grants and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Revenue grants from government and public bodies				
Sunderland City Council	10,000	-	10,000	4,913
Total public sector revenue grants	10,000	-	10,000	4,913
	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Capital grants from government and public bodies				
Small grants individually less than £1000	-	170	170	170
Sunderland City Council SIB	-	3,662	3,662	3,215
Total public sector capital grants	-	3,832	3,832	3,385

Capital grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £	
Prior Year	-	3,385	3,385	
	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Capital grants from non public bodies				
Small grants individually less than £1000	-	825	825	-
Empower Sunderland	-	-	-	1,100
Total private sector capital grants	-	825	825	1,100

Capital grants from non public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Prior Year	-	1,100	1,100

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Membership subscriptions as donations	712	-	712	916

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	10,712	4,657	15,369	10,314
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All the donations and gifts in the prior year were unrestricted.

Prior year

<i>Prior year</i>		Unrestricted Funds 2019 £	Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Total Donations, Grants and Leqacies	A1	5,829	4,485	10,314

23 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total funds 2019 £
Primary purpose and ancillary trading				
Community groups and social club	12,179	-	12,179	27,244
Hire of halls	840	-	840	2,105
Total Primary purpose and ancillary trading	13,019	-	13,019	29,349

24 Total Income from charitable activities

Current year

<i>Current year</i>		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Total income from charitable trading		13,019	-	13,019	29,349
Total from charitable activities	A2	13,019	-	13,019	29,349

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

25 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Showstoppers	-	-	-	1,217
Ladies coffee morning	-	-	-	75
Sundry including refreshments	225	-	225	-
Total direct spending B2a	225	-	225	1,292

26 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Volunteer costs				
Volunteers' expenses	-	-	-	185
Premises Expenses				
Rates and water charges	1,675	-	1,675	2,400
Light heat and power	4,310	-	4,310	9,041
Cleaning and waste management	3,691	-	3,691	5,635
Premises repairs, renewals and maintenance	3,432	-	3,432	3,612
Property insurance	1,775	-	1,775	1,940
Security guard	-	-	-	56
Administrative overheads				
Telephone, fax and internet	20	-	20	363
Stationery and printing	802	-	802	290
Hire of equipment	1,075	-	1,075	1,457
Licences & Permits	158	-	158	155
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	120	-	120	-
Financial costs				
Depreciation & Amortisation in total for	2,501	4,657	7,158	8,222
Support costs before reallocation	19,559	4,657	24,216	33,356
Total support costs - Current Year	19,559	4,657	24,216	33,356

The basis of allocation of costs between activities is described under accounting policies

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

Redhouse & District Community Association

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

27 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Independent Examiner's fees	960	-	960	960
Total Governance costs	960	-	960	960

28 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Total direct spending	B2a	225	-	225	1,292
Total support costs	B2d	19,559	4,657	24,216	33,356
Total Governance costs	B2e	960	-	960	960
Total charitable expenditure	B2	20,744	4,657	25,401	35,608

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2019	2019	2019
		£	£	£
Total direct spending	B2a	1,292	-	1,292
Total support costs	B2d	28,871	4,485	33,356
Total Governance costs	B2e	960	-	960
Total charitable expenditure	B2	31,123	4,485	35,608