

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:-	E				
Total funds brought forward		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	(7,269)	(3,527)

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	-	4,835	4,835	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	4,857	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	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
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	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
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	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
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