

REPORT OF THE TRUSTEES
AND FINANCIAL AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025
FOR
CHEESY WAFFLES PROJECT CIO

Ribchesters, Chartered Accountants

Finchale House
Belmont Business Park
Durham
DH1 1TW

Cheesy Waffles Project CIO

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FOR THE YEAR ENDED 31ST MARCH 2025

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Annual Report

CWIP



Cheesy Waffles Project

April 2024 to March 2025



Awards and Accreditation

This year we have celebrated our 20 years of delivering positive activities as the Cheesy Waffles Project. It has seen our members receive recognition awards for their dedication and commitment to the Charity.

Our Activities Co-ordinator received Community Champion of the Year at the NE Youth Awards.

Nine of our members received their Duke of Edinburgh Silver Award after a year of hard work and commitment completing their different sections.

We enjoyed attending the Key Awards with our group The Famous Pink and Black Five celebrating the skills they learnt through completing the Key Fund.

Six of our members visited Buckingham Palace to receive their Gold Duke of Edinburgh Award, a huge achievement and honour for this fantastic group of young people.

Four of our young people hosted A Celebration Event with awards for all our younger members giving the chance to celebrate achievements together.

Six members gained their First Aid for Young People Award.

Cheesy Waffles FC

This year the Football Club have focused on raising disability acceptance by visiting new football clubs, playing against different teams and travelling across the country. Our young people and adults have taken on volunteer roles leading on marketing, fundraising, setting up for matches, equipment care and management.

The Club entered The Stanks Charity Cup again in Berwick and enjoyed the opportunity to play different teams from Northumberland and the Borders. They also played in the United Charity League 2024 winning the Cup, they have now started playing in matches for the 2025 League.

The Skills House

Funding from The National Lottery 'Know your Neighbourhood' has enabled the Skills House to develop its services for our project members. With regular learning and social activities, sleepovers, meetings and training taking place, the Skills House continues to be a fantastic asset to the Charity.



Performing Arts

Performing Arts continues to be a popular and skill building activity with our 'Making Music' Project developing even further this year and showcasing a range of different performances including the pantomime Treasure Island, a musical journey through Local History with A Durham Tale at the Durham Fringe, Bugsy Malone, Disney through the Decades, A Christmas Sing Along and a 20th Anniversary Celebration.

New funding has given the opportunity for a new session 'Performer Pals' to start aimed at children age six to fourteen years.

Health and Wellbeing

A busy and active year has given opportunity to support positive mental health and wellbeing alongside staying fit and keeping healthy.

With two weekly fitness focused clubs for members age eleven to adult to access plus a wide range of activities that support positive mental health and trying new things to engage in.

Activities have included walking, swimming, paddle boarding, bell boating, low and high ropes, indoor sledging, snowtubing, boxercise, golfing, yoga, sensory, nature hunts, crabbing and rock pooling. sexual health & relationships, cookery,

Holiday Programmes

Our holiday periods have been busy, fun and active with full programmes being delivered for Junior, Transitions and Adult age groups ensuring that activities are age appropriate and engaging for all members.

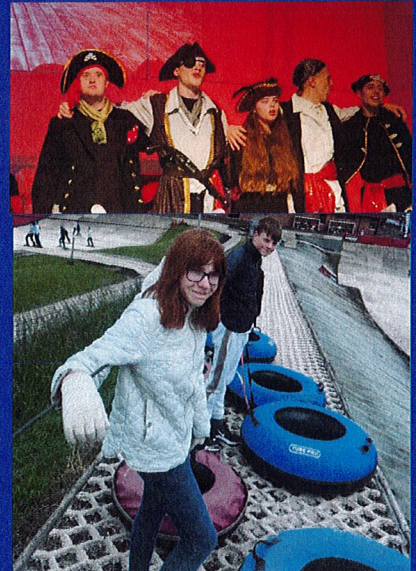
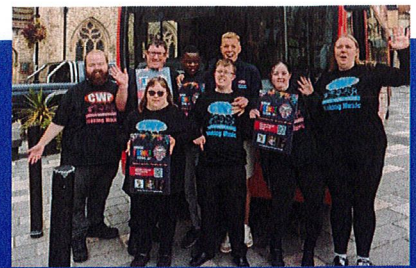
Funding has given opportunity to visit new places, engage in new activities, enjoy overnight stays and residentials, learn new skills, and have valued social time with others.

As well as having a good time and making new friends our members have increased confidence and spirit of adventure.

As a user led provision all our activities are planned using ideas and suggestions from our members.

Durham Association of Boys and Girls Clubs organised an amazing day at Weardale Adventure, MGL & The Dunes have organised and funded bowling, meals and family fun days.

Funding from Neighbourly has ensured that our members enjoy snacks and meals as part of their holiday activities.



The Wider World Project

Our Adult daytime provision has had a very successful year with a varied programme supporting learning, development and engagement.

Being a valued member of the local community is imperative to the Project giving members the opportunity to plan and deliver events, volunteer and support others in the community.

Projects have included Independent Living, Transport & Access, Environment & Food Waste, Performing Arts, Music Icons, World of Work, Awareness Days, Mindfulness, Health & Fitness and Fundraising.

Community Links

Being part of the community is at the heart of Cheesy Waffles, the links we have made and support we receive enables positive disability acceptance and community cohesion for everyone in the project.

We enjoyed being part of the Ushaw College Christmas Festival and Flower Festival. Volunteering with The Rotary Club of Durham at the Santa Sleigh Charity collections and taking part in the Annual Swimathon.

Being part of the Access and Inclusion Programme at Beamish Museum has been a fantastic opportunity ensuring that local attractions are inclusive to all.

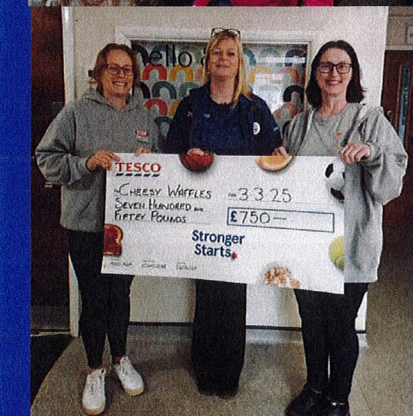
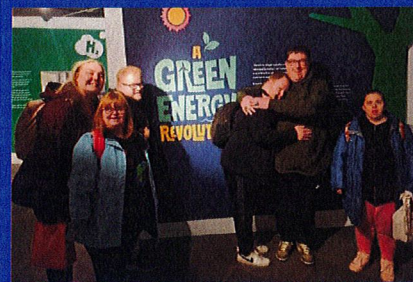
We Performed 'A Durham Tale' in this year's Fringe Festival and have attended local events including Durham Pride, Make Change Together and fairs and events at local community centres and churches.

There have been community food drives, fairs, coffee mornings, fundraising for other charities, Community coach trips, family fun days, fashion show, discos and party nights.

Funding and Support

Support from the local community ensures that we keep on raising funds to develop the Charity for our users and increase opportunity for new members to join the project. Our members and their families, friends and carers continuously fund raise and support our events.

We have amazing local business support from Tesco, Sainsburys Local, Co-op, MGL, Belmont WMC, Travellers Rest Belmont, HMH Civils, Hays Travel and Amazon Bowburn.



Manager's Report

This year has seen us celebrate being Cheesy Waffles Project for 20 years. We have enjoyed family events, community celebrations, individual achievements, performances, parties and award presentations.

Looking back over the past year shows how much the Charity has achieved in its 20 years, starting as a once-a-month club for young people age 14 to 17 years and now delivering thirteen regular clubs for children, young people and adults age 6 to 35 years.

Our most recent club focusing on performing arts for children to engage in song, dance and drama takes us back to one of our first groups of children who started at 11 years old and are still with us today as adults mentoring others and leading on the development of the Project.

Our staff team have navigated through some difficult times this year with changes in venue, uncertainty in funding and changes in the management structure. They have shown their resilience and commitment to the Project and especially our members and have delivered a rewarding and engaging programme of activities and events for all members.

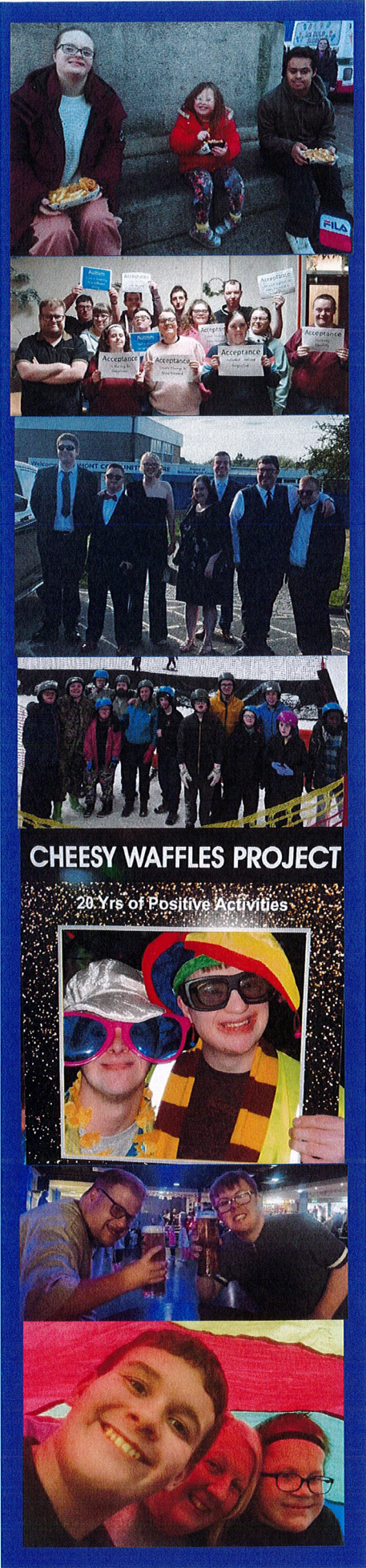
We have enjoyed utilising the Skills House and it remains a fabulous asset to the Charity giving us our own space that is truly owned by the members.

Funding has been secured from grants, donations and local charities and organisations throughout the year that has supported with events, offsite visits, community projects, purchase of resources, expeditions, weekends away, staffing and premises hire. We give thanks to everyone who has supported us throughout the year.

Our Mini Bus Fund has made a fantastic start with our members and their parents, carers, families and friends as well as supporters in the local community taking on fundraising events and challenges to help reach our target,

Our Trustees have given their commitment to another year, ensuring the Charity operates within its aims and objects and supporting the delivery of positive activities and development of the Project.

The Cheesy Waffles Project looks forward to the year ahead, the impact our members make and the opportunities we have to increase Disability acceptance and community cohesion.



CHEESY WAFFLES CHARITY CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report with the financial statements of the Charity for the year ended 31 March 2025.

The Trustees have adopted the provisions of Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OUR CHARITABLE AIMS AND OBJECTIVES

To advance in life and education, for children, young people and adults, particularly but not exclusively those who have disabilities through:

- (a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
- (b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society's mature and responsible individuals

WHO WE ARE AND WHAT WE DO

The Cheesy Waffles Charity is a registered Charitable Incorporated Organisation (CIO) for children, young people and adults with additional needs. We were established twenty years ago as a Project and became a Charity in March 2018. In the last six years we have expanded our services to work with children from age seven to adulthood, this is due to addressing the needs of those who want to be a part of our Project.

We are based at Belmont Community Centre, Durham, however we do deliver our services from other venues to ensure our activities are suitable and accessible to all. We welcome members from across the County of Durham but also outside this boundary if they would like to participate with our activities.

We currently deliver thirteen regular sessions for different age groups and interests with a mix of learning and social activity as well as delivering The Duke of Edinburgh's Award, ASDAN Short Courses, Youth Voice and Community Events.

A full active programme is delivered during holiday periods and at weekends to suit different ages and interests including cookery, shopping, swimming, art & crafts, weekends away, community work, gardening, history projects, sports, cinema, performing arts, independent living, health and wellbeing and social nights.

Members are encouraged and supported to learn life skills, increasing confidence, boosting self-esteem and supporting with the transition to a healthy and happy adulthood.

The Charity supports those who attend our services by reducing isolation, supporting social and emotional mental health, increasing opportunity, knowledge and skills for life. It also ensures acceptance and inclusion both in our sessions and in the wider community.

Our Project belongs to all its members. We aim to organise a range of activities and events to suit the interests and meet the needs of a wide variety of people. We are open to new ideas, and will prioritise opportunities for members to share their cultural heritage with one another. Every member of Cheesy Waffles Project, guests and visitors are made to feel equally welcome and included at all the project's clubs, activities, offsite visits, meetings and events.

Parents, carers and other family members are given support where needed including signposting, advice sessions, volunteer opportunity, parent/carers friendship activities, family trips and events.

The needs of our members include Prader Willis Syndrome, Global Spectrum Delay, Autism Spectrum Disorder, Down Syndrome, Attention Deficit Hyperactivity Disorder, Fragile X Disorder, Cerebral Palsy, Aspergers, Social Anxiety, Depression, Dyspraxia. We also have members who are registered blind or partially sighted, selective mutism and communication delay and wheelchair users.

OUR VALUES

Central to our culture is that persons with additional needs deserve to have access to the same opportunities as everyone else and to do so in a safe, caring and welcoming environment. We try to ensure that barriers do not stop opportunity and to show others what our members can do while raising positive disability awareness and increasing acceptance in the community. Equality, diversity and inclusion are paramount in what we stand for and believe in.

OUR PEOPLE

Staff and Volunteers

We have a staff team of eleven and a volunteer team of seven including three of our adult members with SEND working with 120 members on a part-time or sessional basis. Our staff are all youth work trained from Level 1 to Level 6. They have a multitude of skills, experience and training that they bring to the Charity, for example sports leader, football coach, artist, office skills, photography, social media, outdoor education leadership, sexual health trainers, SEND training, health and social care trained level 1 to 4, ASDAN delivery trained and Duke of Edinburgh's Award Assessors. Staff must continue to complete Professional Development Training to enhance their roles in addition to completing a minimum of four courses per year as well as attending in house training and learning sessions.

Ambassadors

We have a team of twelve Ambassadors made up of members of the Charity who meet monthly to support with funding ideas, provide feedback from other members, planning for holiday programmes, give advice to staff, plan community events and develop acceptance and awareness. They support with the planning and delivery of inhouse events including award nights and the Annual General Meeting. The Ambassadors can put themselves forward for a position every two years. They are also given the opportunity to attend Trustee Meetings and Staff Information Sessions as well as representing Cheesy Waffles at promotion events.

TRUSTEES AND GOVERNANCE

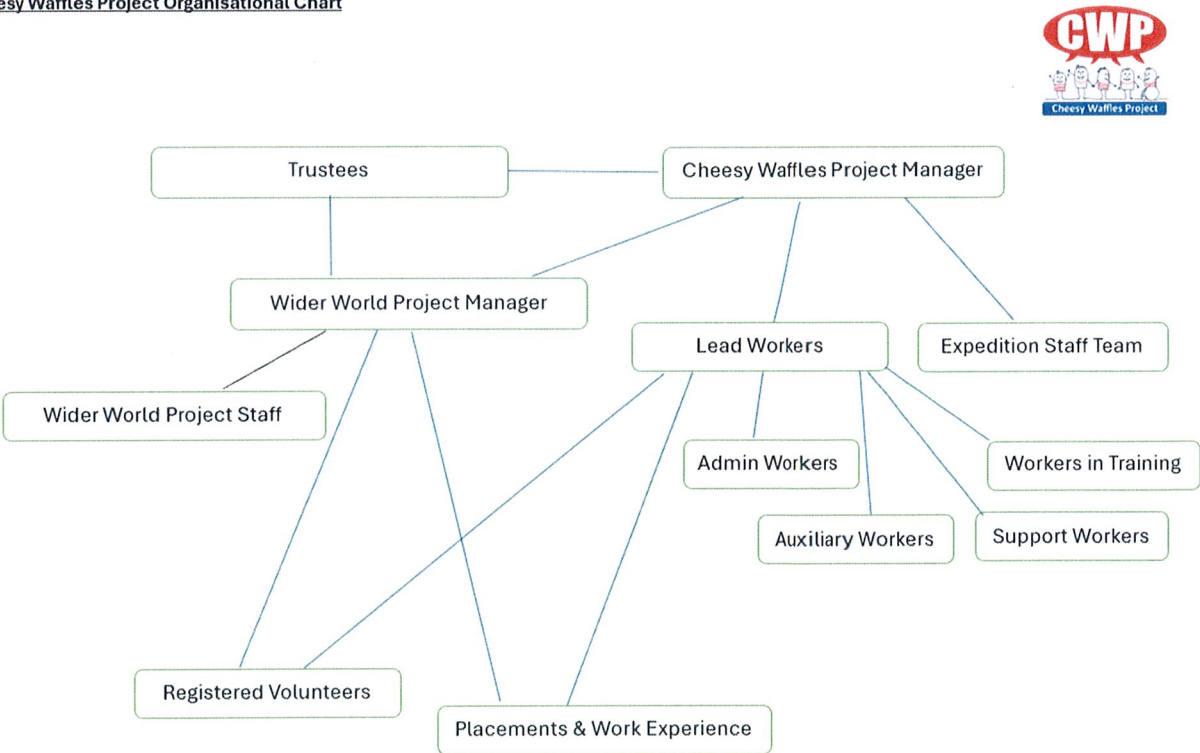
We currently have six Trustees including a Chairperson, Treasurer and Secretary, with a quorum of three, who have a background of teaching, governance, youth work, SEND and policing. The Trustees provide support, guidance and advice to the Managers of the Charity and Staff Team and attend presentations and events. The CWP CIO AGM also provides the opportunity for Trustees to meet with members, staff, volunteers and parents. All Trustees complete regular training to enhance their roles and responsibilities. They conduct an annual review of the Charity’s policies and procedures and continually review the Charity’s governance to ensure that it complies with legislation and the Charity Commission.

The Trustees must seek to be representative of the people with whom the Charity works. Individual Trustees must have sufficient knowledge, both of Trusteeship in general, of the Charity’s activities, the legal responsibilities of a Trustee and the expectations on becoming a Trustee of the Charity. They are required to sign a Code of Conduct which outlines the appropriate standards of behaviour expected of them. New Trustees can be recruited to the Board at any time by the Trustees. of the CWP CIO. A Skills Audit has recently been carried out and a Skills Matrix implemented to ensure the Trustees are as effective as possible in delivering good governance to the Charity. A full procedure for the recruitment and induction of new Trustees is in place.

Governing document

The Cheesy Waffles Charity CIO (the “Charity”) was registered as a Charitable Incorporated Organisation on 20 March 2018, number 1177618.

Cheesy Waffles Project Organisational Chart



PARTNERSHIPS

We are part of Durham Youth Print which brings different organisations together to share resources, ideas and knowledge and secure funding for staff training and development. We are members of County Durham Boys and Girls Association which gives free or reduced activities throughout the year including residentials, surfing, sailing and apple store learning sessions. This ensures a diverse programme for our members. Membership with NE Youth also gives opportunity for youth activities, staff development, funding opportunity, support and advice. We have links with Durham University who support us with volunteers and opportunities to use their resources including their sports complex and theatre. We work in partnership regularly with the local community association, residents' association and other local groups and organisations to support community cohesion and positive disability awareness.

CHEESY WAFFLES F.C.

The Trustees are very grateful to the independent Cheesy Waffles Football Club for raising awareness of the CWP CIO charity and the activities the Project offers to its members, also for the generous donations as a result of the Football Club's fundraising.

KEY SOURCES OF INCOME

Our activities are supported by grants, donations and our own fundraising efforts, we continuously fundraise to ensure that our Charity can continue to develop, promote disability acceptance and deliver positive activities for our members.

Grants

We seek grants to support with both running costs and to enhance opportunity for members for resources, excursions and residentials. Main grants have included from County Durham Community Foundation, Durham County Council SEND, National Lottery Community Fund, Durham Area Action Partnership and The Ballinger Trust.

Regular Funders

We are supported by many local organisations and some local businesses which assists with excursions, resources, room hire for events and printing. These include HMH Civils, MGL Demolition, Prison Officers Charity, Shakespeare Temperance Trust and Durham Rotary Club.

Fundraising

We hold regular fundraising events throughout the year and have community support from local pubs and clubs as well as from members' families and friends who hold activities to raise funds.

PUBLIC BENEFIT

The Trustees have had due regard to guidance published by the Charity Commission on Public Benefit. We are a non-profitable Charity delivering a full active programme to our members including school holidays and weekends, to suit different ages and interests.

Working with the local community

We encourage members to engage in community work, this is supported through our volunteer projects and our members Ambassadors programmes. This provides members with the opportunity to show others what they can achieve, how they can make a change and be part of making an inclusive and accepting place to live, learn and socialise. We hold regular events including family days, music performances, coffee mornings, community cafes, fairs and fun days, community coach trips and intergenerational

activities. These are all planned and delivered by our members with support from our staff and volunteer team.

We work regularly with Belmont Community Association, Carville Residents Association and other local youth groups to provide additional opportunities for our members and to support with community development and cohesion.

Celebrating Success

We showcase what we do by means of our public Facebook page and website. We also hold regular events to celebrate the success of our members, staff and volunteers. This can be anything from parents being invited to a session or to a whole Charity ceremony with over three hundred guests.

EQUALITY DIVERSITY INCLUSION

The Cheesy Waffles Charity is committed to treating all people equally and with respect irrespective of their age, disability, gender reassignment, marriage or civil partnership, pregnancy or maternity, race, religion or belief, sex, or sexual orientation.

Over the years the Charity has seen many changes in inclusion and acceptance and we are proud to have been part of making these changes in attitude and language especially in our regional area by working with local Councillors and other organisations.

Our Clubs and activities are held in venues that are accessible to wheelchair users and people with mobility difficulties. When organising outings for our members, we ensure that there is sufficient support to meet everyone's individual needs so that they can engage in all activities.

SAFEGUARDING

The Cheesy Waffles Charity is dedicated to safeguarding children and vulnerable adults and will ensure everyone understands their roles and responsibilities in respect of safeguarding and is provided with the appropriate training to recognise, identify and respond to signs of abuse, neglect and other safeguarding concerns relating to children and vulnerable adults. Our Safeguarding for Children and Vulnerable Adults and Staff and Volunteers policy is reviewed annually. The policy applies to all staff including managers, the board of Trustees, paid staff, volunteers or anyone working on behalf of The Cheesy Waffles Charity (CIO).

The Charity has a named Designated Safeguarding Lead (DSL) who is responsible for dealing with any concerns regarding the safeguarding of children and young people.

RISK MANAGEMENT

The Trustees and Management Committee have conducted a review of the risks to the Charity and a Risk Register has been established and is reviewed at least annually. Where appropriate, systems, procedures and internal controls have been established to mitigate the risks.

Procedures are in place to ensure compliance with health and safety regulations and a small internal team made up of Trustees and the Manager of the Charity conduct an annual Health and Safety audit in compliance with the Charity's Health and Safety policy.

DATA PROTECTION RIGHTS

The Charity may need to collect and utilise specific information on individuals which includes members, parents/carers, staff, volunteers, Trustees and any other persons the Charity has a relationship with or may need to contact.

Our Data Protection policy is based on the six principles of the Data Protection Act (DPA) in which that personal data shall be processed lawfully, fairly and in a transparent manner, collected for specified, explicit and legitimate purposes, adequate, relevant and limited to what is necessary in relation to the purposes for which it is processed, accurate and kept up to date, kept in a form which permits identification of data subjects for no longer than is necessary and processed in a manner that ensures appropriate security of the personal data, including protection against unauthorised or unlawful processing and against accidental loss or damage.

CWP CIO POLICIES AND PROCEDURES

We aim to ensure that all aspects of the Charity are relevant/appropriate for everyone and that ultimately all members and staff are always kept safe. We currently have the following policies and procedures in place that allow us to achieve this:

Administering medication and managing dietary needs, Anti Bullying, Managing Challenging Behaviour, Complaints, Data Protection, Disciplinary Procedure, ESafety, Equal Opportunities, Environmental, Health and Safety, Identified Concern, procedure to respond to Disclosure and Alleged Abuse, Lone Worker, SEND Policy, Transport, Whistleblowing, Trustee Recruitment Policy, Alcohol and Drug, Food Hygiene, Moving and Handling, Prevent Duty and Accident & Incident Procedure and Safeguarding, Conflict of Interest, Financial Reserves, Internal Financial Controls, Serious Incident Reporting, Social Media. All policies are reviewed by the Trustees on a regular basis.

UPDATE ON PLANS FOR 2024

We have had a successful year delivering community engagement projects with positive events and activities encouraging community cohesion and social inclusion, showing what we do and encouraging relationships with local people and organisations.

We launched our Mini Bus Fund this year and look forward to purchasing a new vehicle later this year to provide opportunity for developing offsite learning and life skills.

Funding this year has supported with the development of our provision for children lowering our membership age to six and delivering a new weekly performing arts club.

Volunteer opportunity and community links have strengthened during the year and we now have a new venue from which we deliver our daytime adult provision The Wider World Project and Cheesy Waffles holiday activities.

FUTURE PLANS FOR 2025

We will continue to develop our Volunteer Programme and give more opportunity for adult members to engage in a fulfilling and rewarding placement.

Training and development of staff and volunteers and providing opportunity for student placements will take place as well as a new apprenticeship in Youth Work.

Community development will remain a priority supporting community cohesion and disability acceptance.

Continuing with our own fundraising activity with a focus on the purchase of a mini bus for the Charity but also extending the use of the Skills House and purchasing resources that support sensory needs and development.

RESERVES POLICY

At the end of this reporting period the Charity holds £132,256 in its bank account. The Trustees have considered the level of unrestricted reserves which is appropriate to carry forward and have determined that three months of running costs is an appropriate level to allow the Charity to continue to operate with confidence.

CHEESY WAFFLES PROJECT CIO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1177618

Principal address

Belmont Community Association
Belmont
Durham
DH1 2LL

Trustees

A Huitson (Chair)
L A Pennington (Treasurer)
S J Finnigan (Secretary)
S Outlaw (resigned 03/03/2025)
E Leake
P Thompson (wef 11/09/2024)
L Carre (wef 11/09/2024)

Independent Examiner

David Holloway FCA DChA
RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

Approved by order of the board of Trustees on 2nd July 2025 and signed on its behalf by:



L. A. Pennington - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHEESY WAFFLES PROJECT CIO**

Independent examiner's report to the trustees of Cheesy Waffles Project CIO

I report to the charity trustees on my examination of the accounts of Cheesy Waffles Project CIO (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



David Holloway (FCA DChA)

RMT Ribchesters
Accountants and Business Advisors
Finchale House
Belmont Business Park
Durham
DH1 1TW

Date: 11 July 2025

CHEESY WAFFLES PROJECT CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	144,499	165,124	309,623	256,570
Other trading activities	3	4,246	-	4,246	17,208
Investment income	4	<u>22</u>	<u>101</u>	<u>123</u>	<u>25</u>
Total		<u>148,767</u>	<u>165,225</u>	<u>313,992</u>	<u>273,803</u>
EXPENDITURE ON					
Charitable activities					
Young people & adults, education, support and leisure		<u>132,389</u>	<u>159,372</u>	<u>291,761</u>	<u>218,934</u>
NET INCOME		16,378	5,853	22,231	54,869
Transfers between funds	11	<u>(16,643)</u>	<u>16,643</u>	<u>-</u>	<u>-</u>
Net movement in funds		(265)	22,496	22,231	54,869
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>169,089</u>	<u>44,838</u>	<u>213,927</u>	<u>159,058</u>
TOTAL FUNDS CARRIED FORWARD		<u>168,824</u>	<u>67,334</u>	<u>236,158</u>	<u>213,927</u>

The notes form part of these financial statements

CHEESY WAFFLES PROJECT CIO

BALANCE SHEET 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	82,202	-	82,202	85,583
CURRENT ASSETS					
Debtors	9	24,876	-	24,876	1,797
Cash at bank and in hand		<u>65,153</u>	<u>67,334</u>	<u>132,487</u>	<u>129,540</u>
		90,029	67,334	157,363	131,337
CREDITORS					
Amounts falling due within one year	10	(3,407)	-	(3,407)	(2,993)
NET CURRENT ASSETS		<u>86,622</u>	<u>67,334</u>	<u>153,956</u>	<u>128,344</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>168,824</u>	<u>67,334</u>	<u>236,158</u>	<u>213,927</u>
NET ASSETS		<u>168,824</u>	<u>67,334</u>	<u>236,158</u>	<u>213,927</u>
FUNDS	11				
Unrestricted funds				168,824	169,089
Restricted funds				<u>67,334</u>	<u>44,838</u>
TOTAL FUNDS				<u>236,158</u>	<u>213,927</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 July 2025 and were signed on its behalf by:



L A Pennington - Trustee

The notes form part of these financial statements

CHEESY WAFFLES PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made to the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Where legacies have been notified to the charity, or the charity is aware of the granting probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed where material.

Should the charity be notified of a legacy subsequent to the accounting reference date but before the date of approval of the accounts and evidence exists which suggests that the executors of the estate agreed the distribution prior to the end of the reporting period and receipt of the legacy is deemed to be probable then that receipt will be recognised as income in that accounting period.

Grants

Grants of a revenue nature are credited to income in the period to which they relate.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting with the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- straight line over 50 years
Plant and machinery	- 20% on cost
Motor vehicles	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

CHEESY WAFFLES PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	14,369	50,338
Members subs	52,921	38,332
Grants	168,020	167,900
Wider World Project income	74,313	-
	<u>309,623</u>	<u>256,570</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
County Durham Community Foundation	31,577	-
Durham County Council	8,688	47,366
Keyfund	6,881	3,181
The National Lottery Community Fund	67,756	66,728
Believe Housing	500	-
The Duke of Edinburgh's Award Scheme	-	1,027
Garfield Weston (UK Youth)	-	20,000
The Charities Aid Foundation	400	-
The Co-op Fund	1,664	728
The Neighbourly Sainsburys Grant	3,000	1,500
Ballinger Trust	10,000	20,000
Laura Moorhouse	-	500
Morrisons Foundation	-	650
Shakespeare Temperance Trust CIO	-	1,500
Poverty Hurts	-	2,000
HMP Service	2,326	2,000
HMH Civils	30,005	-
Durham Fringe Festival	681	-
Enthuse	1,103	-
Happy Days Charity	680	-
Hays Travel	228	-
Belmont Grange	1,000	-
NE Youth	150	-
Durham Rotary Club	1,381	-
Other grants	-	720
	<u>168,020</u>	<u>167,900</u>

CHEESY WAFFLES PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising	<u>4,246</u>	<u>17,208</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Interest received	<u>123</u>	<u>25</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
	12	12
Staff	<u>12</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	84,016	172,554	256,570
Other trading activities	7,495	9,713	17,208
Investment income	<u>23</u>	<u>2</u>	<u>25</u>
Total	<u>91,534</u>	<u>182,269</u>	<u>273,803</u>
EXPENDITURE ON			
Charitable activities			
Young people & adults, education, support and leisure	<u>64,079</u>	<u>154,855</u>	<u>218,934</u>
NET INCOME	27,455	27,414	54,869
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>141,634</u>	<u>17,424</u>	<u>159,058</u>
TOTAL FUNDS CARRIED FORWARD	<u>169,089</u>	<u>44,838</u>	<u>213,927</u>

CHEESY WAFFLES PROJECT CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2024	75,974	1,660	15,000	1,524	94,158
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,309</u>	<u>1,309</u>
At 31 March 2025	<u>75,974</u>	<u>1,660</u>	<u>15,000</u>	<u>2,833</u>	<u>95,467</u>
DEPRECIATION					
At 1 April 2024	3,921	498	3,993	163	8,575
Charge for year	<u>1,520</u>	<u>332</u>	<u>2,201</u>	<u>637</u>	<u>4,690</u>
At 31 March 2025	<u>5,441</u>	<u>830</u>	<u>6,194</u>	<u>800</u>	<u>13,265</u>
NET BOOK VALUE					
At 31 March 2025	<u>70,533</u>	<u>830</u>	<u>8,806</u>	<u>2,033</u>	<u>82,202</u>
At 31 March 2024	<u>72,053</u>	<u>1,162</u>	<u>11,007</u>	<u>1,361</u>	<u>85,583</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	21,605	-
Prepayments	<u>3,271</u>	<u>1,797</u>
	<u>24,876</u>	<u>1,797</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>3,407</u>	<u>2,993</u>

CHEESY WAFFLES PROJECT CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	75,143	(41,859)	34,990	68,274
Wider World Project	-	70,324	(59,742)	10,582
Skills House	77,124	(5,417)	9,862	81,569
Garfield Weston (UK Youth)	15,000	(7,500)	-	7,500
Cheesy Waffles FC	<u>1,822</u>	<u>830</u>	<u>(1,753)</u>	<u>899</u>
	169,089	16,378	(16,643)	168,824
Restricted funds				
The National Lottery Community Fund	30,084	(13,563)	-	16,521
County Durham Community Foundation	4,066	19,196	-	23,262
Believe Housing	-	66	-	66
The Duke Of Edinburgh's Award Scheme	685	(685)	-	-
Kickstart	1,410	(1,410)	-	-
The Co-op Fund	-	500	-	500
The Neighbourly Sainsburys Grant	1,500	(1,500)	-	-
Minibus	443	101	16,643	17,187
Ballinger Trust	5,000	-	-	5,000
Morrisons Foundation	250	(250)	-	-
Durham HMP Service	1,400	898	-	2,298
HMH Civils	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
	<u>44,838</u>	<u>5,853</u>	<u>16,643</u>	<u>67,334</u>
TOTAL FUNDS	<u>213,927</u>	<u>22,231</u>	<u>-</u>	<u>236,158</u>

CHEESY WAFFLES PROJECT CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,684	(108,543)	(41,859)
Wider World Project	81,252	(10,928)	70,324
Skills House	1	(5,418)	(5,417)
Garfield Weston (UK Youth)	-	(7,500)	(7,500)
Cheesy Waffles FC	<u>830</u>	<u>-</u>	<u>830</u>
	148,767	(132,389)	16,378
Restricted funds			
The National Lottery Community Fund	67,756	(81,319)	(13,563)
Keyfund	6,881	(6,881)	-
County Durham Community Foundation	40,264	(21,068)	19,196
Believe Housing	500	(434)	66
The Duke Of Edinburgh's Award Scheme	-	(685)	(685)
Kickstart	-	(1,410)	(1,410)
The Co-op Fund	500	-	500
The Neighbourly Sainsburys Grant	3,000	(4,500)	(1,500)
Minibus	101	-	101
Ballinger Trust	10,000	(10,000)	-
Morrisons Foundation	-	(250)	(250)
Durham HMP Service	2,326	(1,428)	898
Rotary Club of Durham	1,381	(1,381)	-
HMH Civils	30,005	(27,505)	2,500
Durham Fringe Festival	681	(681)	-
Happy Days Charity	680	(680)	-
Belmont Grange	1,000	(1,000)	-
NE Youth	<u>150</u>	<u>(150)</u>	<u>-</u>
	<u>165,225</u>	<u>(159,372)</u>	<u>5,853</u>
TOTAL FUNDS	<u><u>313,992</u></u>	<u><u>(291,761)</u></u>	<u><u>22,231</u></u>

CHEESY WAFFLES PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2025**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	49,974	25,169	75,143
Skills House	81,654	(4,530)	77,124
Garfield Weston (UK Youth)	10,000	5,000	15,000
Cheesy Waffles FC	<u>6</u>	<u>1,816</u>	<u>1,822</u>
	141,634	27,455	169,089
Restricted funds			
The National Lottery Community Fund	4,641	25,443	30,084
County Durham Community Foundation	11,116	(7,050)	4,066
The Duke Of Edinburgh's Award Scheme	-	685	685
Kickstart	-	1,410	1,410
The Charities Aid Foundation	1,667	(1,667)	-
The Neighbourly Sainsburys Grant	-	1,500	1,500
Minibus	-	443	443
Ballinger Trust	-	5,000	5,000
Morrisons Foundation	-	250	250
Durham HMP Service	<u>-</u>	<u>1,400</u>	<u>1,400</u>
	<u>17,424</u>	<u>27,414</u>	<u>44,838</u>
TOTAL FUNDS	<u>159,058</u>	<u>54,869</u>	<u>213,927</u>

CHEESY WAFFLES PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2025**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,784	(42,615)	25,169
Skills House	319	(4,849)	(4,530)
Garfield Weston (UK Youth)	20,000	(15,000)	5,000
Cheesy Waffles FC	<u>3,431</u>	<u>(1,615)</u>	<u>1,816</u>
	91,534	(64,079)	27,455
Restricted funds			
The National Lottery Community Fund	66,728	(41,285)	25,443
Keyfund	3,181	(3,181)	-
County Durham Community Foundation	47,914	(54,964)	(7,050)
The Duke Of Edinburgh's Award Scheme	1,027	(342)	685
Kickstart	6,013	(4,603)	1,410
The Charities Aid Foundation	-	(1,667)	(1,667)
The Co-op Fund	2,154	(2,154)	-
The Neighbourly Sainsburys Grant	1,500	-	1,500
Minibus	1,033	(590)	443
Ballinger Trust	20,000	(15,000)	5,000
Laura Moorhouse	500	(500)	-
Morrisons Foundation	650	(400)	250
Shakespeare Trust	1,500	(1,500)	-
M Flower Black moon	1,500	(1,500)	-
Durham HMP Service	3,400	(2,000)	1,400
Rotary Club of Durham	800	(800)	-
Workwear Express	869	(869)	-
Poverty Hurts Fund	2,000	(2,000)	-
HMH Civils	<u>21,500</u>	<u>(21,500)</u>	<u>-</u>
	<u>182,269</u>	<u>(154,855)</u>	<u>27,414</u>
TOTAL FUNDS	<u><u>273,803</u></u>	<u><u>(218,934)</u></u>	<u><u>54,869</u></u>

CHEESY WAFFLES PROJECT CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	49,974	(16,690)	34,990	68,274
Wider World Project	-	70,324	(59,742)	10,582
Skills House	81,654	(9,947)	9,862	81,569
Garfield Weston (UK Youth)	10,000	(2,500)	-	7,500
Cheesy Waffles FC	<u>6</u>	<u>2,646</u>	<u>(1,753)</u>	<u>899</u>
	141,634	43,833	(16,643)	168,824
Restricted funds				
The National Lottery Community Fund	4,641	11,880	-	16,521
County Durham Community Foundation	11,116	12,146	-	23,262
Believe Housing	-	66	-	66
The Charities Aid Foundation	1,667	(1,667)	-	-
The Co-op Fund	-	500	-	500
Minibus	-	544	16,643	17,187
Ballinger Trust	-	5,000	-	5,000
Durham HMP Service	-	2,298	-	2,298
HMH Civils	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
	<u>17,424</u>	<u>33,267</u>	<u>16,643</u>	<u>67,334</u>
TOTAL FUNDS	<u>159,058</u>	<u>77,100</u>	<u>-</u>	<u>236,158</u>

CHEESY WAFFLES PROJECT CIO

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2025**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,468	(151,158)	(16,690)
Wider World Project	81,252	(10,928)	70,324
Skills House	320	(10,267)	(9,947)
Garfield Weston (UK Youth)	20,000	(22,500)	(2,500)
Cheesy Waffles FC	<u>4,261</u>	<u>(1,615)</u>	<u>2,646</u>
	240,301	(196,468)	43,833
Restricted funds			
The National Lottery Community Fund	134,484	(122,604)	11,880
Keyfund	10,062	(10,062)	-
County Durham Community Foundation	88,178	(76,032)	12,146
Believe Housing	500	(434)	66
The Duke Of Edinburgh's Award Scheme	1,027	(1,027)	-
Kickstart	6,013	(6,013)	-
The Charities Aid Foundation	-	(1,667)	(1,667)
The Co-op Fund	2,654	(2,154)	500
The Neighbourly Sainsburys Grant	4,500	(4,500)	-
Minibus	1,134	(590)	544
Ballinger Trust	30,000	(25,000)	5,000
Laura Moorhouse	500	(500)	-
Morrison's Foundation	650	(650)	-
Shakespeare Trust	1,500	(1,500)	-
M Flower Black moon	1,500	(1,500)	-
Durham HMP Service	5,726	(3,428)	2,298
Rotary Club of Durham	2,181	(2,181)	-
Workwear Express	869	(869)	-
Poverty Hurts Fund	2,000	(2,000)	-
HMH Civils	51,505	(49,005)	2,500
Durham Fringe Festival	681	(681)	-
Happy Days Charity	680	(680)	-
Belmont Grange	1,000	(1,000)	-
NE Youth	<u>150</u>	<u>(150)</u>	<u>-</u>
	<u>347,494</u>	<u>(314,227)</u>	<u>33,267</u>
TOTAL FUNDS	<u><u>587,795</u></u>	<u><u>(510,695)</u></u>	<u><u>77,100</u></u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

CHEESY WAFFLES PROJECT CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	14,369	50,338
Members subs	52,921	38,332
Grants	168,020	167,900
Wider World Project income	<u>74,313</u>	<u>-</u>
	309,623	256,570
Other trading activities		
Fundraising	4,246	17,208
Investment income		
Interest received	<u>123</u>	<u>25</u>
Total incoming resources	313,992	273,803
EXPENDITURE		
Charitable activities		
Wages	178,060	119,086
Social security	8,659	8,218
Pensions	3,489	2,248
CWP activities	55,126	54,008
Skills house activities	1,568	1,040
CWFC activities	1,753	1,615
Repairs and renewals	-	425
WWP Activities	10,071	-
Freehold property depreciation	1,519	1,519
Motor vehicles depreciation	<u>2,201</u>	<u>2,752</u>
	262,446	190,911
Support costs		
Management		
Wages	15,079	14,520
Social security	1,579	1,502
Pensions	377	356
Insurance	3,154	2,370
Light and heat	1,661	1,820
Computer and IT costs	662	178
Postage and stationery	-	372
Training	810	843
Professional fees	1,923	1,860
Payroll preparation	1,421	1,763
Plant and machinery depreciation	<u>969</u>	<u>495</u>
	27,635	26,079

This page does not form part of the statutory financial statements

CHEESY WAFFLES PROJECT CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
Management		
Governance costs		
Independent examiner fee	<u>1,680</u>	<u>1,944</u>
Total resources expended	<u>291,761</u>	<u>218,934</u>
Net income	<u>22,231</u>	<u>54,869</u>

This page does not form part of the statutory financial statements