

# WESTPARK LEVY TRUST

England & Wales · Charity number 1186861

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2019-12-10

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

## Contact

---

**Address** B H P Law  
Westgate House  
Faverdale Industrial Estate  
Darlington  
DL3 0PZ

**Phone** 01325466794

**Email** [karolyns@bhplaw.co.uk](mailto:karolyns@bhplaw.co.uk)

**Website** <https://friendsofwestpark.com/>

## Activities

---

**Objects:** TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF DARLINGTON AND THE SURROUNDING AREA 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 CONDITION OF LIFE OF THE SAID INHABITANTS.

**Activities:** To promote for the benefit of the inhabitants of Darlington and the surrounding area 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.

## Classification

---

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Economic/community Development/employment, Recreation
- **Who:** The General Public/mankind

## Geography

---

- Darlington

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£114,310	£114,502	-	-
2024-01-31	£92,485	£104,195	-	-
2023-01-31	£72,314	£33,084	-	-
2022-01-31	£80,387	£116,303	-	-
2021-01-31	£183,569	£43,000	-	-

## Trustees

---

Name	Role	Appointed
Neil Brimer	Chair	2019-12-10
Andrew David Buckingham		2019-12-10
Anthony John Cooper		2019-12-10
Gemma Victoria Gill		2024-03-22
Martyn Hunter		2021-11-05
Paul Black		2021-11-05
Robert George		2019-12-10
William Neil Herbert		2021-11-05

**WESTPARK LEVY TRUST**

England & Wales - Charity number 1186861

---

# Accounts

---



*Charity Registration Number: 1186861*

JANE ASCROFT ACCOUNTANCY LIMITED  
Chartered accountants  
Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XT



*Annual Report  
&  
Financial Statements  
For the year ending  
31 January 2025*



# Westpark Levy Trust

## Financial Statements

Year Ended 31 January 2025

---

	<b>Page</b>
Trustees' Annual Report	<b>1</b>
Independent Examiner's Report to the Trustees	<b>5</b>
Statement of Financial Activities	<b>6</b>
Statement of Financial Position	<b>7</b>
Notes to the Financial Statements	<b>8</b>
<b>The Following Pages Do Not Form Part of the Financial Statements</b>	
Detailed Statement of Financial Activities Photos from this year	<b>14</b>

---

# Westpark Levy Trust

## Trustees' Annual Report

Year Ended 31 January 2025

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2025.

### **Objectives and Activities**

To promote for the benefit of the inhabitants of Darlington and the surrounding area 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 condition of life of the said inhabitants.

We aim to do this by:

Caring for the environment increasing biodiversity of our community spaces.

Sharing great green space with the community by maintaining Green Flag Award status.

Daring to try new initiatives, community engagement which delivers an arts and events strategy.

The Trust will deliver this utilising the West Park Levy and external funding streams where available.

The objectives of the WestPark Levy are:

To support the provision of non-statutory environmental improvements, including but not limited to landscaping, enhanced maintenance, interpretation and management facilities, community and voluntary projects and education and arts initiatives in the West Park Locality and surrounding areas.

### **Achievements and Performance**

The WestPark Levy Trust began the year reviewing community feedback which alongside the previous year's community meetings gave us a focus of delivering on enhancements and improvements.

This year focused around bringing the Community Together with our events partner Stellar, who developed and delivered our Spring and Summer Music on the Hill event. This years events saw over 1600 people attend this year with positive feedback, there is some concern about costs and sustainability in the long term. The Trust looks forward to delivering a second Music on the Hill Event in 2025 and a Christmas Tree and Carol sing along to set the programme for the 20th anniversary year

Grants were also made to maintain the aesthetic of the bridges with repainting works, to keep the park a welcoming place. We continued this with the commissioning and installation of new benches and the continuation of annual wild flower seeds.

Looking towards winter we wanted to add more lights to the Village Christmas Tree. We were pleased and thankful to both Cockerton Prize Silver Band and the Church Choir for making this years event more community minded.

# Westpark Levy Trust

## Trustees' Annual Report *(continued)*

### Year Ended 31 January 2025

---

We were honoured to be nominated in the Environmental Category of the Darlington Stronger Communities Awards

The Trust continued to make grants and payment in accordance with its statutory and regulatory requirements and make plans and commitments in-line with the enhancements and improvements detailed in the landscape management plan.

The Trustees continue to have a focus on providing a high-quality green space to the community, so again this year we sought review through the Green Flag Award accreditation process. This is an internationally recognised benchmark for quality of green space governance, awarded on behalf of the UK Government's Department for Levelling Up, Housing & Communities. The Trustees are delighted that this accreditation was achieved for another consecutive year. Feedback from judges included

"Incorporating local history with poetry in the entrance ways and structures is inspiring. "

The Trustee, looking forward noted the importance of 2025, celebrating 20 years of the Park opening and as such wanted to mark the changes made of that time and commissioned a Biodiversity Study of Westpark, to guide the Trustees in its aim of caring for the environment. The Trust also committed to three new gazebos to support community events of the future.

This year has also seen the Trust continue to deliver in-person community engagement. In-person community meetings continued with the Friends of WestPark held locally in West Park Academy quarterly. This in person community engagement, alongside social media and increased information being available on our website, the Trust commissioned a piece of work by BHP Law to explain the Levy and how it works across the different phases, the Trust wanted to set out an easy to understand explanation in its 2024-25 annual newsletter.

The Trustees listened to the community's desire to bring back community events and in 2024 we commissioned Stellar Creates a Tees Valley based production company who successfully delivered these events. An evaluation was produced and will be used to help plan 2025's events.

### **Financial Review**

Income during the period totalled £114,310 (2024 - £92,485) and expenditure totalled £114,502 (2024 - £104,195) giving a deficit of £192 (2024 - £11,710). At 31st January 2025 total funds held were £131,981.

### **Plans for Future Periods**

The Trust continues to look increase the number of Trustees this coming year, we are still committed to further expanding the Board of Trustees to better represent the diversity and expand our in-house knowledge within the charity and best represent the community of West Park and Darlington. We would welcome expressions of interest from members of the community who would like to volunteer with us in either a trustee capacity or other volunteering role.

The Trust plan to continue the face-to-face Friends of WestPark meetings at West Park Academy school hall to support face to face community engagement; feedback and comment helps us develop our plans and guides our decisions to achieve the widest community benefit.

The Trust has funded several enhancement and improvement projects this year.

# Westpark Levy Trust

## Trustees' Annual Report *(continued)*

### Year Ended 31 January 2025

---

The Trust will continue to spend the income obtained by the West Park Levy and external funding in line with our aims, to allow us to care for the environment through increasing the quality of the local green space, We look forward to continuing our events programme as we move towards the parks 20th Anniversary in 2025 and continue to be daring in the grants and projects we allocate grants to alongside delivering projects for further enhancements and improvements.

The Trust would once again like to actively encourage the people to come forward with any ideas they would like to see within the community - there is always an opportunity to invest in our community.

We received external feedback on the Trust's performance relating to its green-space focus, we will aim to achieve and improve our score within the Green Flag Award accreditation framework, and look forward to reading the feedback from the Biodiversity report in 2025.

Trustees will continue to consider the opportunities to build a community facility and engage with stakeholders as the West Park Garden Village continues to be developed and the community continues to grow. Although we note this is taking longer than initially hoped.

### **Structure, Governance and Management**

The charity was registered on 10th December 2019 with registration number 1186861.

The Trust has retained all the Trustees and hope to continue to expand the range of skills and experiences through further increasing the number of Trustees to greater represent the community with deliberate action having been taken to invite applications from all Levy payers. Training will be delivered in-house using the Charity Commission guidance for Trustees and additional external support will be available to support anyone interested in becoming a trustee.

We encourage the community to feedback to the Trust, by attending a community meeting or using social media, volunteering, keeping up to date with the annual newsletter and minutes of the community meeting and sharing information with neighbours.

### **Reference and Administrative Details**

<b>Registered charity name</b>	Westpark Levy Trust
<b>Charity registration number</b>	1186861
<b>Principal office</b>	C/o B H P Law Westgate house Faverdale Industrial Estate Darlington DL3 0PZ

# Westpark Levy Trust

Trustees' Annual Report *(continued)*

Year Ended 31 January 2025

---

## The Trustees

Neil Brimer (Chair)  
Robert George  
Andrew Buckingham  
Anthony Cooper  
Paul Black  
William Neil Herbert  
Martyn Hunter  
Joseph Gardiner (Appointed 22 March 2024)  
Gemma Gill (Appointed 22 March 2024)

## Independent Examiner

Jane Ascroft FCA MA (Cantab)  
Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XT

The trustees' annual report was approved on 28th November 2025 and signed on behalf of the board of trustees by:



Neil Brimer  
Trustee

# Westpark Levy Trust

## Independent Examiner's Report to the Trustees of Westpark Levy Trust

Year Ended 31 January 2025

---

I report to the trustees on my examination of the financial statements of Westpark Levy Trust ('the charity') for the year ended 31 January 2025.

### Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent Examiner's Statement

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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.

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.

Jane Ascroft FCA MA (Cantab)  
Independent Examiner

Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XT

# Westpark Levy Trust

## Statement of Financial Activities

Year Ended 31 January 2025

---

		2025		2024
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	109,920	109,920	92,485
Investment income	5	4,390	4,390	–
<b>Total income</b>		<u>114,310</u>	<u>114,310</u>	<u>92,485</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	114,502	114,502	104,195
<b>Total expenditure</b>		<u>114,502</u>	<u>114,502</u>	<u>104,195</u>
<b>Net expenditure and net movement in funds</b>		<u>(192)</u>	<u>(192)</u>	<u>(11,710)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		132,173	132,173	143,883
<b>Total funds carried forward</b>		<u>131,981</u>	<u>131,981</u>	<u>132,173</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

---

The notes on pages 8 to 12 form part of these financial statements.

# Westpark Levy Trust

## Statement of Financial Position

31 January 2025

---

	Note	2025 £	2024 £
<b>Current Assets</b>			
Debtors	11	64,835	110,050
Cash at bank and in hand		91,890	41,537
		<u>156,725</u>	<u>151,587</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>24,744</u>	<u>19,414</u>
<b>Net Current Assets</b>		<u>131,981</u>	<u>132,173</u>
<b>Total Assets Less Current Liabilities</b>		<u>131,981</u>	<u>132,173</u>
<b>Net Assets</b>		<u>131,981</u>	<u>132,173</u>
<b>Funds of the Charity</b>			
Unrestricted funds		<u>131,981</u>	<u>132,173</u>
<b>Total charity funds</b>	13	<u>131,981</u>	<u>132,173</u>

These financial statements were approved by the board of trustees and authorised for issue on 28<sup>th</sup> November 2025, and are signed on behalf of the board by:



Martyn Hunter  
Trustee

---

The notes on pages 8 to 12 form part of these financial statements.

# Westpark Levy Trust

## Notes to the Financial Statements

Year Ended 31 January 2025

---

### 1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/o B H P Law, Westgate House, Faverdale Industrial Estate, Darlington, DL3 0PZ.

### 2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting Policies

#### Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going Concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

#### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

# Westpark Levy Trust

## Notes to the Financial Statements *(continued)*

Year Ended 31 January 2025

---

### 3. Accounting Policies *(continued)*

#### Income *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

# Westpark Levy Trust

## Notes to the Financial Statements *(continued)*

Year Ended 31 January 2025

---

### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

### Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

### Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company 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 to charitable purposes.

## 4. Donations and Legacies

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
West Park Levy - West Park Phase 1	85,670	85,670	78,432	78,432
West Park Levy - West Park Phase 2	23,871	23,871	13,303	13,303
Donations	379	379	–	–
<b>Grants</b>				
Stronger Communities grant	–	–	750	750
	<u>109,920</u>	<u>109,920</u>	<u>92,485</u>	<u>92,485</u>

# Westpark Levy Trust

## Notes to the Financial Statements (continued)

Year Ended 31 January 2025

### 5. Investment Income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>4,390</u>	<u>4,390</u>	<u>—</u>	<u>—</u>

### 6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of charitable activities	97,764	97,764	91,543	91,543
Support costs	<u>16,738</u>	<u>16,738</u>	<u>12,652</u>	<u>12,652</u>
	<u>114,502</u>	<u>114,502</u>	<u>104,195</u>	<u>104,195</u>

### 7. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Costs of charitable activities	<u>97,764</u>	<u>16,738</u>	<u>114,502</u>	<u>104,195</u>

### 8. Independent Examination Fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>540</u>

### 9. Staff Costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

### 10. Trustee Remuneration and Expenses

Trustees received neither remuneration nor expenses during the current and previous period.

### 11. Debtors

	2025 £	2024 £
Levy arrears	1,638	6,795
Funds held by Kingston Property Services	<u>63,197</u>	<u>103,255</u>
	<u>64,835</u>	<u>110,050</u>

# Westpark Levy Trust

## Notes to the Financial Statements (continued)

Year Ended 31 January 2025

---

### 12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	600	540
Levy paid in advance	24,104	18,874
Other creditors	40	–
	<u>24,744</u>	<u>19,414</u>

### 13. Analysis of Charitable Funds

#### Unrestricted funds

	At 1 February 2024	Income £	Expenditure £	At 31 January 2025
General funds	<u>132,173</u>	<u>114,310</u>	<u>(114,502)</u>	<u>131,981</u>

	At 1 February 2023	Income £	Expenditure £	At 31 January 2024
General funds	<u>143,883</u>	<u>92,485</u>	<u>(104,195)</u>	<u>132,173</u>

### 14. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	156,725	156,725
Creditors less than 1 year	<u>(24,744)</u>	<u>(24,744)</u>
<b>Net assets</b>	<u>131,981</u>	<u>131,981</u>

	Unrestricted Funds £	Total Funds 2024 £
Current assets	151,587	151,587
Creditors less than 1 year	<u>(19,414)</u>	<u>(19,414)</u>
<b>Net assets</b>	<u>132,173</u>	<u>132,173</u>

---

# **Westpark Levy Trust**

**Management Information**

**Year Ended 31 January 2025**

---

**The Following Pages Do Not Form Part of the Financial Statements.**

# Westpark Levy Trust

## Detailed Statement of Financial Activities

Year Ended 31 January 2025

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
West Park levy - West Park Phase 1	85,670	78,432
West Park levy - West Park Phase 2	23,871	13,303
Donations	379	–
Stronger Communities grant	–	750
	<u>109,920</u>	<u>92,485</u>
<b>Investment income</b>		
Bank interest receivable	4,390	–
	<u>4,390</u>	<u>–</u>
<b>Total income</b>	<u>114,310</u>	<u>92,485</u>
<b>Expenditure</b>		
<b>Activities undertaken directly</b>		
Spring & Summer events	40,464	–
Project payments to Darlington Borough Council	53,628	86,742
Newsletter	2,533	2,705
Other costs	1,139	2,096
	<u>97,764</u>	<u>91,543</u>
<b>Support costs</b>		
Accountancy fees	660	540
Legal fees	2,415	–
Website and domain	162	152
Kingston Property Services admin charge	13,301	11,760
Room hire	200	200
	<u>16,738</u>	<u>12,652</u>
<b>Total expenditure</b>	<u>114,502</u>	<u>104,195</u>
<b>Net expenditure</b>	<u>(192)</u>	<u>(11,710)</u>



# CALENDAR COMPETITION

Our 2025 Calendar is made up of the fantastic images we received through the photography competition we ran throughout 2024. It's a shame we could only pick 12 for our calendar as there were many more beautiful shots of the park. Congratulations to the photographers of the images we used and huge thanks to everyone who entered.

## **JANUARY** OVERALL WINNER

Photographer: CHRISTOPHER HOOOPER  
Title: In the heart of Westpark  
Category: A photo representing caring

## **FEBRUARY** CATEGORY WINNER

Photographer: COLIN BARKER  
Title: Enjoying the sunset on the park  
Category: A photo representing daring

## **MARCH**

Photographer: COLIN BARKER  
Title: Flowers at sunset up on the park  
Category: Representing Spring Season

## **APRIL** CATEGORY WINNER

Photographer: MARK BOWMAN  
Title: Caring for the environment  
Category: A photo representing caring

## **MAY** CATEGORY WINNER

Photographer: LOUISE FISH  
Title: Fledging Long-tailed Tit spring  
Category: Representing Spring Season

## **JUNE** CATEGORY WINNER

Photographer: JOAQUIM DE ARAUJO  
Title: Walking in the park  
Category: A photo representing sharing

## **JULY**

Photographer: COLIN BARKER  
Title: Duke enjoying the park  
Category: Pet photo taken in the park

## **AUGUST** CATEGORY WINNER

Photographer: SUSAN BARKER  
Title: Wild Orchid  
Category: People Photograph

## **SEPTEMBER**

Photographer: LORAINNE DODDS  
Title: Just woofing around  
Category: Pet photo taken in the park

## **OCTOBER**

Photographer: COLIN BARKER  
Title: Westpark Village  
Category: People Photograph

## **NOVEMBER** CATEGORY WINNER

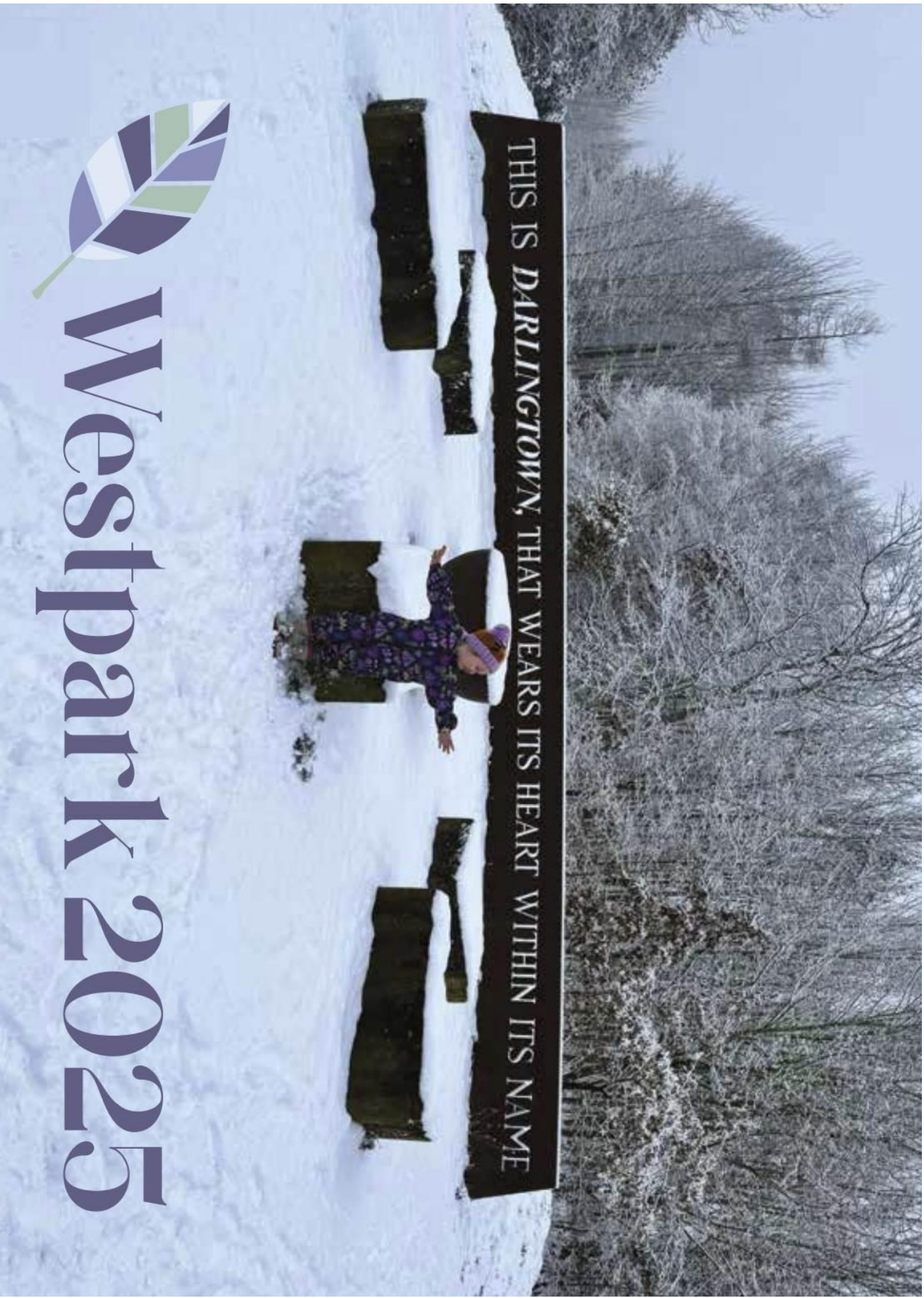
Photographer: JONATHAN LYNN  
Title: Westpark at night  
Category: People Photograph

## **DECEMBER** CATEGORY WINNER

Photographer: CHARLOTTE WALLACE  
Title: Letters to Santa  
Category: Representing Winter Season







Westpark 2025

**WESTPARK LEVY TRUST**

England & Wales - Charity number 1186861

---

# Accounts

---



*Charity Registration Number: 1186861*

JANE ASCROFT ACCOUNTANCY LIMITED  
Chartered accountants  
Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XT



*Annual Report*

*&*

*Financial Statements  
for the year ending  
31st January 2024*



# Westpark Levy Trust

## Financial Statements

Year Ended 31 January 2024

---

	<b>Page</b>
Trustees' Annual Report	<b>1</b>
Independent Examiner's Report to the Trustees	<b>5</b>
Statement of Financial Activities	<b>6</b>
Statement of Financial Position	<b>7</b>
Notes to the Financial Statements	<b>8</b>
<b>The Following Pages Do Not Form Part of the Financial Statements</b>	
Detailed Statement of Financial Activities	<b>15</b>

---

# Westpark Levy Trust

## Trustees' Annual Report

Year Ended 31 January 2024

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2024.

### **Objectives and Activities**

To promote for the benefit of the inhabitants of Darlington and the surrounding area 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 condition of life of the said inhabitants.

We aim to do this by Caring for the environment increasing biodiversity of our community. Sharing great green space with the community by maintaining Green Flag Award status and Daring to try new initiatives, community engagement and delivers an arts and events strategy.

The Trust will deliver utilising the West Park Levy and external funding streams

### **The objectives of the WestPark Levy**

To support the provision of non-statutory environmental improvements, including but not limited to landscaping, enhanced maintenance, interpretation and management facilities, community and voluntary projects and education and arts initiatives in the West Park Locality and surrounding areas.

### **Achievements and Performance**

The WestPark Levy Trust began the year reviewing community feedback which alongside the previous year's community meetings gave us a focus of delivering on enhancements and improvements. These this year were around strengthening Community Safety by funding two CCTV columns at the play park and Nickstream lane entrances. Renewing and strengthening fencing and making further improvements to the Play area to enable young children to enjoy the space.

The Trust continued to make grants and payment in accordance with its statutory and regulatory requirements and make plans and commitments in-line with the enhancements and improvements detailed in the landscape management plan.

The Trustees continue to have a focus on providing a high-quality green space to the community, so again this year we sought review through the Green Flag Award accreditation process. This is an internationally recognised benchmark for quality of green space governance, awarded on behalf of the UK Government's Department for Levelling Up, Housing & Communities. The Trustees are delighted that this accreditation was achieved for another consecutive year. Feedback from judges included "This is an excellent community country park and shows the way forward for integrated high quality urban living." and "There is very good community involvement"

The majority of the work took place in 2023 with it ending with the lighting of the first West Park community Christmas tree.

# Westpark Levy Trust

## Trustees' Annual Report *(continued)*

### Year Ended 31 January 2024

---

This year has also seen the Trust continue to deliver in-person community engagement. In-person meetings continued with the Friends of WestPark held locally in West Park Academy. This increased in person community engagement, the installation and use of the Leaf noticeboards alongside social media and increased information being available on our website, we have seen over the past year the community coming together. Alongside this consolidation in Phase one it has been exciting to meet the new neighbours in phase two and we welcome them to the community and look forward to working with residents and developers to build community spirit and develop the great local green space when available.

The Trustees listened to the community's desire to bring back community events and for 2024 we have Commissioned Stellar Creates a Tees Valley based production company to support the Trusts delivery of events.

Trustees realised there would be a greater number of people who could attend our events than previously delivered with the increased number of houses and consideration has been made to cater for a wide variety of tastes and needs of both mature adults and those with young families.

The Trust continuously looks to the future while focussing on the present. This allowed us to support West Park Academy This allowed us to support West Park Academy's Eco-Warrior environmental group with additional litter picking equipment for them to use both within school grounds but importantly when they do their whole school community litter picks. The other exciting project we undertook was a topographical survey of the strategic green space so we can use the latest data of the park to best plan future major enhancements and improvements.

### **Financial Review**

Income during the period totalled £92,485 (2023 - £72,314) and expenditure totalled £104,195 (2023 - £33,084) giving a deficit of £11,710 (2023 - surplus of £39,230). At 31st January 2024 total funds held were £132,173.

# Westpark Levy Trust

Trustees' Annual Report *(continued)*

Year Ended 31 January 2024

---

## **Plans for Future Periods**

The Trust continues to look increase the number of Trustees this coming year, we are still committed to further expanding the Board of Trustees to better represent the diversity and expand our in-house knowledge within the charity and best represent the community of West Park and Darlington. We would welcome expressions of interest from members of the community who would like to volunteer with us in either a trustee capacity or other volunteering role.

The Trust plan to continue the face-to-face Friends of WestPark meetings at West Park Academy school hall to support face to face community engagement; feedback and comment helps us develop our plans and guides our decisions to achieve the widest community benefit.

The Trust has funded several enhancement and improvement projects this year including the Green Flag Award, CCTV cameras, wildflowers planting, park drone survey, and work was completed to the paths, fencing and play area. Going forward, The Trust will continue to spend the income obtained by the West Park Levy and external funding in line with our aims, to allow us to care for the environment through increasing the quality of the local green space, We look forward to increasing our events programme as as we move towards the parks 20th Anniversary in 2025 and continue to be daring in the grants and projects we allocate grants to alongside delivering projects for further enhancements and improvements. The Trust would once again like to actively encourage the people to come forward with any ideas they would like to see within the community – there is always an opportunity to invest in our community.

We received external feedback on the Trust's performance relating to its green-space focus, we will aim to achieve and improve our score within the Green Flag Award accreditation framework. The Trustees are looking forward to working with Stellar Creates to support the Trust in the delivery of our future events to allow the community to come together. The Trustees will continue to consider the opportunities to build a community facility and engage with stakeholders as the West Park Garden Village continues to be developed and the community continues to grow.

## **Structure, Governance and Management**

The charity was registered on 10th December 2019 with registration number 1186861.

The Trust has retained the three new Trustees and hope to continue to expand the range of skills and experiences through further increasing the number of Trustees to greater represent the community, with deliberate action having been taken to invite applications from all Levy payers. Training will be delivered in-house using the Charity Commission guidance for Trustees and additional external support will be available to support anyone interested in becoming a trustee. In addition to statutory audit, the Trust continues to use external professional assessment of its green-space orientated governance processes via the Green Flag Award. In-line with practices for a healthy Board of Trustees and recognising that the Trustees have successfully increased the size of the Board resulting in better sustainability.

The current Chair, Treasurer and secretary intend to stay in role at the 2024 AGM.

# Westpark Levy Trust

Trustees' Annual Report *(continued)*

Year Ended 31 January 2024

---

## Reference and Administrative Details

**Registered charity name** Westpark Levy Trust

**Charity registration number** 1186861

**Principal office** C/o B H P Law  
Westgate house  
Faverdale Industrial Estate  
Darlington  
DL3 0PZ

## The Trustees

Neil Brimer  
Robert George  
Andrew Buckingham (Chair)  
Anthony Cooper  
Paul Black  
William Neil Herbert  
Martyn Hunter  
Joseph Gardiner (Appointed 22 March 2024)  
Gemma Gill (Appointed 22 March 2024)

**Independent Examiner** Jane Ascroft FCA MA (Cantab)  
Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XT

The trustees' annual report was approved on 11 October 2024 and signed on behalf of the board of trustees by:



Neil Brimer  
Trustee

# Westpark Levy Trust

## Independent Examiner's Report to the Trustees of Westpark Levy Trust

Year Ended 31 January 2024

---

I report to the trustees on my examination of the financial statements of Westpark Levy Trust ('the charity') for the year ended 31 January 2024.

### Responsibilities and Basis of Report

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

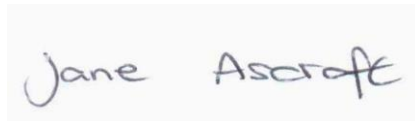
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent Examiner's Statement

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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.

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.



Jane Ascroft FCA MA (Cantab)  
Independent Examiner

Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XT

# Westpark Levy Trust

## Statement of Financial Activities

Year Ended 31 January 2024

---

		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	92,485	92,485	72,314
<b>Total income</b>		<u>92,485</u>	<u>92,485</u>	<u>72,314</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	104,195	104,195	33,084
<b>Total expenditure</b>		<u>104,195</u>	<u>104,195</u>	<u>33,084</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(11,710)</u>	<u>(11,710)</u>	<u>39,230</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		143,883	143,883	104,653
<b>Total funds carried forward</b>		<u>132,173</u>	<u>132,173</u>	<u>143,883</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

---

The notes on pages 8 to 13 form part of these financial statements.

# Westpark Levy Trust

## Statement of Financial Position

31 January 2024

---

	Note	2024 £	2023 £
<b>Current Assets</b>			
Debtors	11	110,050	11,201
Cash at bank and in hand		<u>41,537</u>	<u>135,251</u>
		151,587	146,452
<b>Creditors: amounts falling due within one year</b>	12	<u>19,414</u>	<u>2,569</u>
<b>Net Current Assets</b>		<u>132,173</u>	<u>143,883</u>
<b>Total Assets Less Current Liabilities</b>		<u>132,173</u>	<u>143,883</u>
<b>Net Assets</b>		<u>132,173</u>	<u>143,883</u>
<b>Funds of the Charity</b>			
Unrestricted funds		<u>132,173</u>	<u>143,883</u>
<b>Total charity funds</b>	13	<u>132,173</u>	<u>143,883</u>

These financial statements were approved by the board of trustees and authorised for issue on 11 October 2024, and are signed on behalf of the board by:



Martyn Hunter  
Trustee

---

The notes on pages 8 to 13 form part of these financial statements.

# Westpark Levy Trust

## Notes to the Financial Statements

Year Ended 31 January 2024

---

### 1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/o B H P Law, Westgate House, Faverdale Industrial Estate, Darlington, DL3 0PZ.

### 2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting Policies

#### Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going Concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

#### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

# Westpark Levy Trust

## Notes to the Financial Statements *(continued)*

Year Ended 31 January 2024

---

### 3. Accounting Policies *(continued)*

#### Income *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

# Westpark Levy Trust

## Notes to the Financial Statements *(continued)*

Year Ended 31 January 2024

---

### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

### Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

### Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company 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 to charitable purposes.

## 4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
West Park levy - Phase 1	78,432	–	78,432
West Park levy - Phase 2	13,303	–	13,303
<b>Grants</b>			
Stronger Communities grant	750	–	750
	<u>92,485</u>	<u>–</u>	<u>92,485</u>

# Westpark Levy Trust

## Notes to the Financial Statements (continued)

Year Ended 31 January 2024

### 4. Donations and Legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
West Park levy - Phase 1	62,944	–	62,944
West Park levy - Phase 2	–	–	–
<b>Grants</b>			
Lets Create Jubilee	–	9,370	9,370
Stronger Communities grant	–	–	–
	<u>62,944</u>	<u>9,370</u>	<u>72,314</u>

### 5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of charitable activities	91,543	–	91,543
Support costs	12,652	–	12,652
	<u>104,195</u>	<u>–</u>	<u>104,195</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of charitable activities	8,921	9,370	18,291
Support costs	14,793	–	14,793
	<u>23,714</u>	<u>9,370</u>	<u>33,084</u>

### 6. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Costs of charitable activities	<u>91,543</u>	<u>12,652</u>	<u>104,195</u>	<u>33,084</u>

### 7. Analysis of Grants

	2024 £	2023 £
<b>Grants to Institutions</b>		
Payments to West Park Academy	–	586
Total grants	<u>–</u>	<u>586</u>

# Westpark Levy Trust

## Notes to the Financial Statements (continued)

Year Ended 31 January 2024

---

### 8. Independent Examination Fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	540	540

### 9. Staff Costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

### 10. Trustee Remuneration and Expenses

Trustees received neither remuneration nor expenses during the current and previous period.

### 11. Debtors

	2024	2023
	£	£
Levy arrears	6,795	7,352
Funds held by Kingston Property Services	103,255	3,849
	<u>110,050</u>	<u>11,201</u>

### 12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	–	2,029
Accruals	540	540
Levy paid in advance	18,874	–
	<u>19,414</u>	<u>2,569</u>

### 13. Analysis of Charitable Funds

#### Unrestricted funds

	At 1 February 2023	Income £	Expenditure £	At 31 January 2 024
General funds	<u>143,883</u>	<u>92,485</u>	<u>(104,195)</u>	<u>132,173</u>

	At 1 February 2022	Income £	Expenditure £	At 31 January 20 23
General funds	<u>104,653</u>	<u>62,944</u>	<u>(23,714)</u>	<u>143,883</u>

---

# Westpark Levy Trust

Notes to the Financial Statements *(continued)*

Year Ended 31 January 2024

---

## 14. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	151,587	151,587
Creditors less than 1 year	(19,414)	(19,414)
<b>Net assets</b>	<u>132,173</u>	<u>132,173</u>

	Unrestricted Funds £	Total Funds 2023 £
Current assets	146,452	146,452
Creditors less than 1 year	(2,569)	(2,569)
<b>Net assets</b>	<u>143,883</u>	<u>143,883</u>

# Westpark Levy Trust

Management Information

Year Ended 31 January 2024

---

**The Following Pages Do Not Form Part of the Financial Statements.**

# Westpark Levy Trust

## Detailed Statement of Financial Activities

Year Ended 31 January 2024

---

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
West Park levy - Phase 1	78,432	62,944
West Park levy - Phase 2	13,303	–
Lets Create Jubilee	–	9,370
Stronger Communities grant	750	–
	<u>92,485</u>	<u>72,314</u>
<b>Total income</b>	<u>92,485</u>	<u>72,314</u>
<b>Expenditure</b>		
<b>Activities undertaken directly</b>		
Payments to Darlington Borough Council	86,742	6,474
Newsletter	2,705	1,861
Other costs	2,096	–
Let's Create Jubilee costs	–	9,370
	<u>91,543</u>	<u>17,705</u>
<b>Grant funding activities</b>		
Defibrillator project	–	586
<b>Support costs</b>		
Accountancy fees	540	444
Legal fees	–	720
Website and domain	152	168
Kingston Property Services admin charge	11,760	13,261
Room hire	200	200
	<u>12,652</u>	<u>14,793</u>
<b>Total expenditure</b>	<u>104,195</u>	<u>33,084</u>
<b>Net (expenditure)/income</b>	<u>(11,710)</u>	<u>39,230</u>

---

**WESTPARK LEVY TRUST**

England & Wales - Charity number 1186861

---

# Accounts

---

**Westpark Levy Trust**  
**Financial Statements**  
**For the Year Ending**  
**31 January 2023**



**JANE ASCROFT ACCOUNTANCY LIMITED**

Chartered accountants  
Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XT

# Westpark Levy Trust

## Financial Statements

Year Ended 31 January 2023

---

	<b>Page</b>
Trustees' Annual Report	<b>1</b>
Independent Examiner's Report to the Trustees	<b>5</b>
Statement of Financial Activities	<b>6</b>
Statement of Financial Position	<b>7</b>
Notes to the Financial Statements	<b>8</b>
<b>The Following Pages Do Not Form Part of the Financial Statements</b>	
Detailed Statement of Financial Activities	<b>15</b>

---

# Westpark Levy Trust

## Trustees' Annual Report

Year Ended 31 January 2023

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2023.

### **Objectives and Activities**

To promote for the benefit of the inhabitants of Darlington and the surrounding area 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 condition of life of the said inhabitants.

### **Achievements and Performance**

The WestPark Levy Trust began the year with a strong focus of delivering on the projects started the previous financial year, taking time to reflect upon the feedback received from the community at the November community meeting.

The Trust continued to make grants and payment in accordance with its statutory and regulatory requirements, and make plans and commitments in-line with the enhancements and improvements detailed in the landscape management plan alongside community involvement events celebrating the Queens Platinum Jubilee. Expenditure totalled over £33,000.

The Trustees continue to have a focus on providing a high-quality green space to the community, so again this year we sought review through the Green Flag Award accreditation process. This is an internationally recognised benchmark for quality of green space governance, awarded on behalf of the UK Government's Department for Levelling Up, Housing & Communities. The Trustees are delighted that this accreditation was achieved for another consecutive year. The Trust made plans for the enhancement and improvements to improve accessibility and reduce the effects of climate change. The majority of this work will take place in 2023. This year has also seen the Trust continue to achieve in-person community engagement. In-person meetings continued with the Friends of WestPark held locally in West Park Academy. This increased in person community engagement, the installation and use of the Leaf noticeboards alongside social media and increased information being available on our website, we have seen over the past year the community coming together, feel proud in their community and appreciate the great local green space.

Last year the Trustees were unsure on bringing back community events in the park and hadn't planned to, when the once in a lifetime opportunity to join in the nations Queens Jubilee celebration became available the trustees agreed on three aims of the project to bring the community together, to have a lasting piece in the park, and to create something new. Very fitting of our Caring, Sharing, Daring motto. The trustees are extremely pleased with the effect of the Jubilee etched rubbing and orienteering posts which are regularly used by the community. We were excited to read and hear a number of the poems created by the community in conjunction with local poet Ann Cuthbert. Then as the Jubilee weekend approached and the optimism that further national lockdowns wouldn't return, the Trustees realised there would be a greater number of people who would attend our event than originally planned. We are thankful for the increased support offered by Discover Brightwater and the Countryside team at Darlington Borough Council where we delivered a great event with hundreds of people in attendance.

# Westpark Levy Trust

## Trustees' Annual Report *(continued)*

### Year Ended 31 January 2023

---

The Trustees have been able to support and action all amended deed applications within a working week. We continue to work closely with our appointed collection agency, Kingston Property Services, who both collect the West Park Levy and are the initial point of contact during conveyancing or mortgage Levy information requests.

Towards the end of the year the trustees, were pleased to be able to make a grant to support the important community initiative of the staff and pupils of West Park Academy who were fundraising to purchase and install the communities first fully accessible defibrillator. The Trustees would encourage the community and local organisations who may want to deliver a project which meet the aims of the Westpark Levy Trust to discuss their idea further with the Trust.

Finally, we wanted to change the way we communicated and gathered feedback from the community and the trustees worked hard to deliver a completely redesigned West Park Newsletter which was widely welcomed and appreciated, and we look forward to keeping this new design in to 2023. Within the newsletter and via our website we created and delivered our first community questionnaire, with prizes offered to be used in local businesses. In total we received 99 responses which will really help our plans in 2023 and our plans up to 2025, the trustees look forward to repeating this community consultation annually going forward.

### **Financial Review**

Income during the period totalled £72,314 (2022 - £80,387) and expenditure totalled £33,084 (2022 - £116,303) giving a surplus of £39,230 (2021 - deficit of £35,916). At 31st January 2023 total funds held were £143,883.

### **Plans for Future Periods**

The Trustees remain committed to expanding the Board of Trustees to further better represent the diversity within West Park and Darlington, we would welcome expressions of interest from members of the community who would like to volunteer with us. The Trust plan to continue face to face Friends of WestPark meetings at West Park Academy school hall to support community engagement; this helps form our decisions and achieve the widest community benefit. We will also look forward to community feedback on the pond area and bring forward improvement proposals There will be increased biodiversity across the park due to the continued expansion of blub planting and wildflower seed sowing.

The Trust has committed to purchasing two CCTV towers connected to the Boroughs network at areas of the park which are more vulnerable, the aim is to support community safety and reduce antisocial behaviour, while providing high quality evidence if enforcement action is necessary.

For external feedback on the Trust's performance relating to its green-space focus, we will continue aiming to achieve and improve our score within the Green Flag Award accreditation framework. Next year will see paths, drainage, fencing and the pond areas taking a priority for investigation and designs for enhancements and improvements alongside bring forward proposals for a community events programme up until 2025. The trustees will continue to consider the opportunities to build a community facility and engage with the community as progress is made.

# Westpark Levy Trust

Trustees' Annual Report *(continued)*

Year Ended 31 January 2023

---

## **Structure, Governance and Management**

The charity was registered on 10th December 2019 with registration number 1186861.

The Trust has retained the three new Trustees and hope to continue to expand the range of skills and experiences through further increasing the number of Trustees to greater represent the community, with deliberate action having been taken to invite applications from all Levy payers. Training will be delivered in-house using the Charity Commission guidance for Trustees and additional external support will be available to support anyone interested in becoming a trustee. In addition to statutory audit, the Trust continues to use external professional assessment of its green-space orientated governance processes via the Green Flag Award. In-line with practices for a healthy Board of Trustees and recognising that the Trustees have successfully increased the size of the Board resulting in better sustainability.

The current Chair, Treasurer and secretary intend to stay in role at the 2023 AGM.

## **Reference and Administrative Details**

<b>Registered charity name</b>	Westpark Levy Trust
<b>Charity registration number</b>	1186861
<b>Principal office</b>	C/o B H P Law Westgate house Faverdale Industrial Estate Darlington DL3 0PZ

### **The Trustees**

Neil Brimer (Chair)  
Robert George  
Andrew Buckingham  
Anthony Cooper  
Paul Black  
William Neil Herbert  
Martyn Hunter (Treasurer)

### **Independent Examiner**

Jane Ascroft FCA MA (Cantab)  
Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XT

# Westpark Levy Trust

Trustees' Annual Report *(continued)*

Year Ended 31 January 2023

---

The trustees' annual report was approved on 30<sup>th</sup> June 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'N. Brimer', with a long horizontal flourish extending to the right.

Neil Brimer (Chair)  
Trustee

# Westpark Levy Trust

## Independent Examiner's Report to the Trustees of Westpark Levy Trust

Year Ended 31 January 2023

---

I report to the trustees on my examination of the financial statements of Westpark Levy Trust ('the charity') for the year ended 31 January 2023.

### Responsibilities and Basis of Report

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

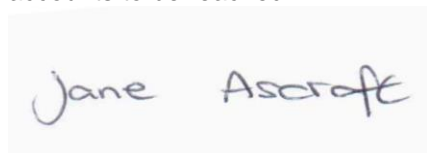
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent Examiner's Statement

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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.

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.



Jane Ascroft FCA MA (Cantab)  
Independent Examiner

Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XT

# Westpark Levy Trust

## Statement of Financial Activities

Year Ended 31 January 2023

---

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	62,944	9,370	72,314	80,387
<b>Total income</b>		<u>62,944</u>	<u>9,370</u>	<u>72,314</u>	<u>80,387</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	23,714	9,370	33,084	116,303
<b>Total expenditure</b>		<u>23,714</u>	<u>9,370</u>	<u>33,084</u>	<u>116,303</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>39,230</u>	<u>–</u>	<u>39,230</u>	<u>(35,916)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		104,653	–	104,653	140,569
<b>Total funds carried forward</b>		<u>143,883</u>	<u>–</u>	<u>143,883</u>	<u>104,653</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

---

The notes on pages 8 to 13 form part of these financial statements.

# Westpark Levy Trust

## Statement of Financial Position

31 January 2023

---

	Note	2023 £	2022 £
<b>Current Assets</b>			
Debtors	11	11,201	31,518
Cash at bank and in hand		<u>135,251</u>	<u>73,735</u>
		146,452	105,253
<b>Creditors: amounts falling due within one year</b>	12	<u>2,569</u>	<u>600</u>
<b>Net Current Assets</b>		<u>143,883</u>	<u>104,653</u>
<b>Total Assets Less Current Liabilities</b>		<u>143,883</u>	<u>104,653</u>
<b>Net Assets</b>		<u>143,883</u>	<u>104,653</u>
<b>Funds of the Charity</b>			
Unrestricted funds		<u>143,883</u>	<u>104,653</u>
<b>Total charity funds</b>	13	<u>143,883</u>	<u>104,653</u>

These financial statements were approved by the board of trustees and authorised for issue on 30<sup>th</sup> June 2023, and are signed on behalf of the board by:



Martyn Hunter (Treasurer)

---

The notes on pages 8 to 13 form part of these financial statements.

# Westpark Levy Trust

## Notes to the Financial Statements

Year Ended 31 January 2023

---

### 1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/o B H P Law, Westgate House, Faverdale Industrial Estate, Darlington, DL3 0PZ.

### 2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting Policies

#### Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going Concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

#### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

# Westpark Levy Trust

## Notes to the Financial Statements *(continued)*

Year Ended 31 January 2023

---

### 3. Accounting Policies *(continued)*

#### Income *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

# Westpark Levy Trust

## Notes to the Financial Statements *(continued)*

Year Ended 31 January 2023

---

### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

### Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

### Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company 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 to charitable purposes.

## 4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
West Park levy	62,944	–	62,944
<b>Grants</b>			
Lets Create Jubilee	–	9,370	9,370
	<u>62,944</u>	<u>9,370</u>	<u>72,314</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
West Park levy	80,387	–	80,387

---

# Westpark Levy Trust

## Notes to the Financial Statements (continued)

Year Ended 31 January 2023

### 4. Donations and Legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Grants</b>			
Lets Create Jubilee	—	—	—
	<u>80,387</u>	<u>—</u>	<u>80,387</u>

### 5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of charitable activities	8,921	9,370	18,291
Support costs	<u>14,793</u>	<u>—</u>	<u>14,793</u>
	<u>23,714</u>	<u>9,370</u>	<u>33,084</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of charitable activities	106,088	—	106,088
Support costs	<u>10,215</u>	<u>—</u>	<u>10,215</u>
	<u>116,303</u>	<u>—</u>	<u>116,303</u>

### 6. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Costs of charitable activities	<u>17,705</u>	<u>586</u>	<u>14,793</u>	<u>33,084</u>	<u>116,303</u>

### 7. Analysis of Grants

	2023 £	2022 £
<b>Grants to Institutions</b>		
Payments to BHP Law	—	480
Payments to Friends of West Park	—	22,738
Payments to West Park Academy	<u>586</u>	<u>—</u>
	<u>586</u>	<u>23,218</u>
Total grants	<u>586</u>	<u>23,218</u>

# Westpark Levy Trust

## Notes to the Financial Statements (continued)

Year Ended 31 January 2023

---

### 8. Independent Examination Fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	540	600

### 9. Staff Costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

### 10. Trustee Remuneration and Expenses

Trustees received neither remuneration nor expenses during the current and previous period.

### 11. Debtors

	2023	2022
	£	£
Trade debtors	7,352	15,014
Funds held by Kingston Property Services	3,849	16,504
	<u>11,201</u>	<u>31,518</u>

### 12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,029	–
Accruals and deferred income	540	600
	<u>2,569</u>	<u>600</u>

### 13. Analysis of Charitable Funds

#### Unrestricted funds

	At 1 February 2022 £	Income £	Expenditure £	At 31 January 2023 £
General funds	<u>104,653</u>	<u>62,944</u>	<u>(23,714)</u>	<u>143,883</u>

	At 1 February 2021 £	Income £	Expenditure £	At 31 January 2022 £
General funds	<u>140,569</u>	<u>80,387</u>	<u>(116,303)</u>	<u>104,653</u>

---

# Westpark Levy Trust

## Notes to the Financial Statements *(continued)*

Year Ended 31 January 2023

---

### 13. Analysis of Charitable Funds *(continued)*

#### Restricted funds

	At 1 February 2022 £	Income £	Expenditure £	At 31 January 2023 £
Lets Create Jubilee	–	9,370	(9,370)	–

	At 1 February 2021 £	Income £	Expenditure £	At 31 January 2022 £
Lets Create Jubilee	–	–	–	–

### 14. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	146,452	146,452
Creditors less than 1 year	(2,569)	(2,569)
<b>Net assets</b>	<b>143,883</b>	<b>143,883</b>

	Unrestricted Funds £	Total Funds 2022 £
Current assets	105,253	105,253
Creditors less than 1 year	(600)	(600)
<b>Net assets</b>	<b>104,653</b>	<b>104,653</b>

---

# **Westpark Levy Trust**

**Management Information**

**Year Ended 31 January 2023**

---

**The Following Pages Do Not Form Part of the Financial Statements.**

# Westpark Levy Trust

## Detailed Statement of Financial Activities

Year Ended 31 January 2023

---

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
West Park levy	62,944	80,387
Lets Create Jubilee	9,370	–
	<u>72,314</u>	<u>80,387</u>
<b>Total income</b>	<u>72,314</u>	<u>80,387</u>
<b>Expenditure</b>		
<b>Activities undertaken directly</b>		
Newsletter	1,861	–
Payments to Darlington Borough Council	6,474	82,870
Let's Create Jubilee costs	9,370	–
	<u>17,705</u>	<u>82,870</u>
<b>Grant funding activities</b>		
Payments to Friends of West Park	–	22,738
Payments to BHP Law	–	480
Defibrillator project	586	–
	<u>586</u>	<u>23,218</u>
<b>Support costs</b>		
Accountancy fees	444	720
Legal fees	720	–
Other office costs	168	121
Bank charges	–	24
Kingston Property Services admin charge	13,261	9,300
Room hire	200	50
	<u>14,793</u>	<u>10,215</u>
<b>Total expenditure</b>	<u>33,084</u>	<u>116,303</u>
<b>Net income/(expenditure)</b>	<u>39,230</u>	<u>(35,916)</u>

---

**WESTPARK LEVY TRUST**

England & Wales - Charity number 1186861

---

# Accounts

---

Charity Registration Number: 1186861

**Westpark Levy Trust**  
**Financial Statements**  
**For the Year Ending**  
**31 January 2022**

**JANE ASCROFT ACCOUNTANCY LIMITED**

Chartered accountants  
Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XP

# Westpark Levy Trust

## Financial Statements

Year Ended 31 January 2022

---

	<b>Page</b>
Trustees' Annual Report	1
Independent Examiner's Report to the Trustees	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7
<b>The Following Pages Do Not Form Part of the Financial Statements</b>	
Detailed Statement of Financial Activities	14

---

# Westpark Levy Trust

## Trustees' Annual Report

Year Ended 31 January 2022

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2022.

### **Objectives and Activities**

To promote for the benefit of the inhabitants of Darlington and the surrounding area 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 condition of life of the said inhabitants.

### **Achievements and Performance**

Marking an important milestone for clarity and independence, this year the Trust fully completed the separation from CDCF. The funds collected and held by CDCF prior to the Trust's establishment have been transferred into the WestPark Levy Trust.

The Trust has made grants in accordance with its statutory and regulatory requirements, and in-line with the enhancements and improvements detailed in the landscape management plan. These have included payments for the design and manufacture of the community notice boards, wildflower seeds around the Park and water corridor, and the design and equipment for a significant re-modelling of the children's Play Area.

As Trustees we are committed to having the Trust's effectiveness reviewed by external experts so that the benefit to the community is independently verified. The WestPark Levy Trust has a focus on providing a high-quality green space to the community, so again this year we sought review by the Green Flag Award accreditation process. This is an internationally recognised benchmark for quality of green space governance, awarded on behalf of the UK Government's Department for Levelling Up, Housing & Communities. The Trustees are delighted that this accreditation was achieved for another consecutive year.

This year has also seen the Trust able to achieve in-person community engagement; something which was necessarily restricted during the Trust's founding years due to the COVID-19 pandemic. In-person meetings began with the Friends of WestPark in November, with good attendance. This increased community engagement has had tangible outcomes, such as the community's request for increased wildflower planting which was actioned using Trust funds.

Further improving engagement for the community, the Trust also engaged with elected representatives via the councillors of Brinkburn and Faverdale wards. We listened to their constituents' needs and made grants for the improved management of the Bike Track area within WestPark.

Community feedback and information has been a keen focus. Our most frequently received feedback was for a simplification of the Levy collection process. The Trust has acted on this request by working with the appointed collection agency, Kingston Property Services, to tailor its processes to our distinct Levy requirements. Another significant piece of feedback was a request for quicker Levy-related legal processes during change of deeds, during conveyancing or mortgage applications. The Trustees worked with the North-East based solicitors BHP Law to establish a more streamlined legal process.

In January we applied to the Let's Create Jubilee Fund, to increase community engagement in the Arts and celebrate the Queen's Platinum Jubilee. Continuing the engagement commitment, the Trustees continue to update and expand the information available via the [friendsofwestpark.com](http://friendsofwestpark.com) website.

# Westpark Levy Trust

Trustees' Annual Report *(continued)*

Year Ended 31 January 2022

---

## **Financial Review**

Income during the period totalled £80,387 and expenditure totalled £116,303 giving a deficit of £35,916. At 31st January 2022 total funds held were £104,653.

## **Plans for Future Periods**

In accordance with the Trustees' commitment to expanding the Board of Trustees, we aim to further increase the number of Trustees this year. The latest Levy collection correspondence to payers included a clear call for applicants, with a highlighted objective of increasing diversity.

The Trust plan to reinstate Friends of WestPark meetings at West Park Academy school hall for in-person community engagement; this helps form our decisions and achieve the widest community benefit. For example, it will help shape the funding improvements to the Bike Track. We also look forward to community feedback on the Play Park improvements and the new community notice boards, which will benefit the Park by increasing the number and diversity of community users. There will be increased biodiversity across the park due to the blub planting and wildflower seed sowing. For external feedback on the Trust's performance relating to its green-space focus, we will continue aiming to achieve and exceed the Green Flag Award accreditation measures. Next year will see paths, drainage and the pond areas taking a priority for investigation and designs for enhancements and improvements.

## **Structure, Governance and Management**

The charity was registered on 10th December 2019 with registration number 1186861.

The Trust has recruited an additional three Trustees to expand the range of skills and experiences available. It aims to further increased the number of Trustees to greater represent the community, with deliberate action having been taken to invite applications from all Levy payers. Training will be delivered in-house using the Charity Commission guidance for Trustees. In addition to statutory audit, the Trust continues to use external professional assessment of its green-space orientated governance processes via the Green Flag Award. In-line with practices for a healthy Board of Trustees, and recognising that the Trustees have successfully increased the size of the Board resulting in better sustainability, the current Chair intends to step down at the 2022 AGM ensuring that another Trustee is elected as Chair.

# Westpark Levy Trust

Trustees' Annual Report (*continued*)

Year Ended 31 January 2022

---

## Reference and Administrative Details

**Registered charity name** Westpark Levy Trust

**Charity registration number** 1186861

**Principal office** C/o B H P Law  
Westgate house  
Faverdale Industrial Estate  
Darlington  
DL3 0PZ

## **The Trustees**

Neil Brimer  
Robert George  
Andrew Buckingham (Chair)  
Anthony Cooper  
Paul Black  
William Neil Herbert  
Martyn Hunter

**Independent Examiner** Jane Ascroft FCA MA (Cantab)  
Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XP

The trustees' annual report was approved on 10<sup>th</sup> June 2022 and signed on behalf of the board of trustees by:



Andrew Buckingham (Chair)  
Trustee

# Westpark Levy Trust

## Independent Examiner's Report to the Trustees of Westpark Levy Trust

Year Ended 31 January 2022

---

I report to the trustees on my examination of the financial statements of Westpark Levy Trust ('the charity') for the year ended 31 January 2022.

### Responsibilities and Basis of Report

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

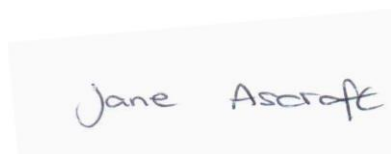
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent Examiner's Statement

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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.

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.



Jane Ascroft FCA MA (Cantab)  
Independent Examiner

Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XP

# Westpark Levy Trust

## Statement of Financial Activities

Year Ended 31 January 2022

---

		Year to 31 Jan 22		Period from 10 Dec 19 to 31 Jan 21
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	80,387	80,387	183,569
<b>Total income</b>		<u>80,387</u>	<u>80,387</u>	<u>183,569</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	116,303	116,303	43,000
<b>Total expenditure</b>		<u>116,303</u>	<u>116,303</u>	<u>43,000</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(35,916)</u>	<u>(35,916)</u>	<u>140,569</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		140,569	140,569	–
<b>Total funds carried forward</b>		<u>104,653</u>	<u>104,653</u>	<u>140,569</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

---

The notes on pages 7 to 12 form part of these financial statements.

# Westpark Levy Trust

## Statement of Financial Position

31 January 2022

---

	Note	2022 £	2021 £
<b>Current Assets</b>			
Debtors	11	31,518	141,049
Cash at bank and in hand		<u>73,735</u>	<u>—</u>
		105,253	141,049
<b>Creditors: amounts falling due within one year</b>	12	<u>600</u>	<u>480</u>
<b>Net Current Assets</b>		<u>104,653</u>	<u>140,569</u>
<b>Total Assets Less Current Liabilities</b>		<u>104,653</u>	<u>140,569</u>
<b>Net Assets</b>		<u>104,653</u>	<u>140,569</u>
<b>Funds of the Charity</b>			
Unrestricted funds		<u>104,653</u>	<u>140,569</u>
<b>Total charity funds</b>	13	<u>104,653</u>	<u>140,569</u>

These financial statements were approved by the board of trustees and authorised for issue on 10<sup>th</sup> June 2022, and are signed on behalf of the board by:



Neil Brimer  
Trustee

---

The notes on pages 7 to 12 form part of these financial statements.

# Westpark Levy Trust

## Notes to the Financial Statements

Year Ended 31 January 2022

---

### 1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/o B H P Law, Westgate House, Faverdale Industrial Estate, Darlington, DL3 0PZ.

### 2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting Policies

#### Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going Concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

#### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Westpark Levy Trust

## Notes to the Financial Statements *(continued)*

Year Ended 31 January 2022

---

### 3. Accounting Policies *(continued)*

#### Income

All income is included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

# Westpark Levy Trust

## Notes to the Financial Statements *(continued)*

Year Ended 31 January 2022

---

### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

### Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

### Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company 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 to charitable purposes.

## 4. Donations and Legacies

	Unrestricted Funds £	<b>Total Funds</b> <b>2022</b> £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Funds held prior to formation of charity	–	–	132,932	132,932
West Park levy	80,387	80,387	50,637	50,637
	<u>80,387</u>	<u>80,387</u>	<u>183,569</u>	<u>183,569</u>

# Westpark Levy Trust

## Notes to the Financial Statements (continued)

Year Ended 31 January 2022

### 5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of charitable activities	106,088	106,088	36,577	36,577
Support costs	10,215	10,215	6,423	6,423
	<u>116,303</u>	<u>116,303</u>	<u>43,000</u>	<u>43,000</u>

### 6. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Costs of charitable activities	<u>82,870</u>	<u>23,218</u>	<u>10,215</u>	<u>116,303</u>	<u>43,000</u>

### 7. Analysis of Grants

	Year to 31 Jan 22 £	Period from 10 Dec 19 to 31 Jan 21 £
<b>Grants to Institutions</b>		
Payments to Darlington BC	–	33,091
Payments to BHP Law	480	3,486
Payments to Friends of West Park	22,738	–
	<u>23,218</u>	<u>36,577</u>
Total grants	<u>23,218</u>	<u>36,577</u>

### 8. Independent Examination Fees

	Year to 31 Jan 22 £	Period from 10 Dec 19 to 31 Jan 21 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>480</u>

### 9. Staff Costs

The average head count of employees during the year was Nil (2021: Nil).

# Westpark Levy Trust

## Notes to the Financial Statements (continued)

Year Ended 31 January 2022

---

### 9. Staff Costs (continued)

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

### 10. Trustee Remuneration and Expenses

Trustees received neither remuneration nor expenses during the period.

### 11. Debtors

	<b>2022</b>	2021
	£	£
Trade debtors	15,014	–
Funds held by CDCF	–	140,618
Funds held by Kingston Property Services	16,504	431
	<u>31,518</u>	<u>141,049</u>

### 12. Creditors: amounts falling due within one year

	<b>2022</b>	2021
	£	£
Accruals and deferred income	<u>600</u>	<u>480</u>

### 13. Analysis of Charitable Funds

#### Unrestricted funds

	At 1 February 2021	Income	Expenditure	At 31 January 2022
	£	£	£	£
General funds	<u>140,569</u>	<u>80,387</u>	<u>(116,303)</u>	<u>104,653</u>

	At 10 December 2019	Income	Expenditure	At 31 January 2021
	£	£	£	£
General funds	<u>–</u>	<u>183,569</u>	<u>(43,000)</u>	<u>140,569</u>

# Westpark Levy Trust

## Notes to the Financial Statements *(continued)*

Year Ended 31 January 2022

---

### 14. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	105,253	105,253
Creditors less than 1 year	(600)	(600)
<b>Net assets</b>	<u>104,653</u>	<u>104,653</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	141,049	141,049
Creditors less than 1 year	(480)	(480)
<b>Net assets</b>	<u>140,569</u>	<u>140,569</u>

# Westpark Levy Trust

Management Information

Year Ended 31 January 2022

---

**The Following Pages Do Not Form Part of the Financial Statements.**

# Westpark Levy Trust

## Detailed Statement of Financial Activities

Year Ended 31 January 2022

---

	Year to 31 Jan 22 £	Period from 10 Dec 19 to 31 Jan 21 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Funds held prior to formation of charity	–	132,932
West Park levy	80,387	50,637
	<u>80,387</u>	<u>183,569</u>
<b>Total income</b>	<u>80,387</u>	<u>183,569</u>
<b>Expenditure</b>		
<b>Activities undertaken directly</b>		
Payments to Darlington Borough Council	82,870	–
<b>Grant funding activities</b>		
Payments to Friends of West Park	22,738	33,091
Payments to BHP Law	480	3,486
	<u>23,218</u>	<u>36,577</u>
<b>Support costs</b>		
Accountancy fees	720	480
Other office costs	121	3
CDCF admin fee	–	5,737
Bank charges	24	203
Kingston Property Services admin charge	9,300	–
Room hire	50	–
	<u>10,215</u>	<u>6,423</u>
<b>Total expenditure</b>	<u>116,303</u>	<u>43,000</u>
<b>Net (expenditure)/income</b>	<u>(35,916)</u>	<u>140,569</u>

---

**WESTPARK LEVY TRUST**

England & Wales - Charity number 1186861

---

# Accounts

---

**Westpark Levy Trust**  
**Financial Statements**  
**For the Period Ending**  
**31 January 2021**

**JANE ASCROFT ACCOUNTANCY LIMITED**

Chartered accountants  
Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XP

# Westpark Levy Trust

## Financial Statements

Period from 10 December 2019 to 31 January 2021

---

	<b>Page</b>
Trustees' Annual Report	<b>1</b>
Independent Examiner's Report to the Trustees	<b>5</b>
Statement of Financial Activities	<b>6</b>
Statement of Financial Position	<b>7</b>
Notes to the Financial Statements	<b>8</b>
<b>The Following Pages Do Not Form Part of the Financial Statements</b>	
Detailed Statement of Financial Activities	<b>14</b>

---

# Westpark Levy Trust

## Trustees' Annual Report

Period from 10 December 2019 to 31 January 2021

---

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 January 2021.

### Objectives and Activities

To promote for the benefit of the inhabitants of Darlington and the surrounding area 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 condition of life of the said inhabitants.

### Achievements and Performance

The WestPark Levy Trust was granted charitable status as a Charitable Incorporated Organisation, Charity Number 1186861 on 10th December 2019. The Trustees completed the tasks of establishing the foundations of good governance in readiness of taking over the responsibility of the West Park Levy from the County Durham Community Foundation and sourcing a new West Park Levy collection agent. Kingston Property Services were appointed in September 2020.

In this period the County Durham Community Foundation completed the West Park Levy collection and continued to make grants on behalf of the Trust .

In January 2020 the Trustees in conjunction with partners delivered a community consultation on future plans for the part including enhancements and improvements alongside introducing the WestPark Levy Trust to the Community.

Unfortunately no further Friends of WestPark meetings where possible due to Covid-19 restrictions. The Trustees moved to digital working to establish the Trust.

Spending of the West Park Levy on enhancements and improvements continued working alongside Darlington Borough Council based the West Park Management plan. Ultimately this work led to successfully retaining the Green Flag Award.

West Park Levy spending focussed on the third year of enhanced bulb and wild flower planting, furthering the play park plans and engaging Differentia to work with the Trust on new community information and interpretation boards.

The main planned focus on spending this year was to be on the 2020 Music on the Hill event. Fortunately no costs were incurred by cancelling the event. The pandemic meant no additional enhancements and improvements were able to be progressed.

# Westpark Levy Trust

## Trustees' Annual Report *(continued)*

Period from 10 December 2019 to 31 January 2021

---

### **Achievements and Performance** *(continued)*

The community continued to value the enhanced green space provided and continued to get involved in flower bulb planting and regular litter picking.

In other work the Trustee worked with BHP Law to establish the framework and processes for Levy payers who needed updated registry documents to remortgage or sell their property inline with updated guidance on rent charges.

In December 2020 the Annual Newsletter was distributed alongside the Levy demand on behalf of the WestPark Levy Trust by Kingston. The newsletter included a call to all members of the community to consider joining the Trust as a Trustee to strengthen and expand the skills available to the Trust.

While the pandemic certainly slowed physical enhancements and improvements and community involvement, the Trustees have used the time to establish policies and processes for future years.

### **Financial Review**

Income during the period totalled £183,569 and expenditure totalled £43,000 giving a surplus of £140,569. At 31st January 2021 this was held in trust by County Durham Community Foundation on behalf of the charity.

### **Plans for Future Periods**

In 2021 the Trustee expect Covid-19 restrictions allowing to

Restart The Friends of WestPark community meetings

Commission the enhancements and Improvements of the Play Park,

To commission and install the five new interpretation and notice boards.

Increase the biodiversity of the park through the habitat improvements both on land and in the waterways. To

Monitor the effectiveness of the path improvements over the previous and this winter period and reduce path damage.

To maintain the Park's Green Flag Award

Recruit further Trustees who have appropriate skills and better represent the local community.

# Westpark Levy Trust

## Trustees' Annual Report *(continued)*

Period from 10 December 2019 to 31 January 2021

---

### Structure, Governance and Management

The charity was registered on 10th December 2019 with registration number 1186861.

The Trust currently has four trustees which is hoped to be increased to eight to twelve. Training will be delivered in house using the Charity Commission guidance for trustees.

The Trustee will hold a minimum of four meetings a year and decision can be made both in person, or especially during the pandemic digitally as described in our governance document.

Decisions are made by simple vote with the Chair having the casting vote if necessary, but in this period decisions have been agreed unanimously.

The Trustees have used good practice developed by County Durham Foundation to agree a grant making policy for the West Park Levy incorporating the restrictions of the Levy. The Trustees would like to thank County Durham Community Foundation for their support during the transition of governance to the WestPark Levy Trust of the West Park Levy.

The Trustee will continue to work closely yet independently of Darlington Borough Council to progress the aim of the Charity and the impact priorities of the West Park Levy through an agreed updated Management, Maintenance and Partnership Plan.

### Reference and Administrative Details

<b>Registered charity name</b>	Westpark Levy Trust
<b>Charity registration number</b>	1186861
<b>Principal office</b>	C/o B H P Law Westgate house Faverdale Industrial Estate Darlington DL3 0PZ

### The Trustees

Neil Brimer	(Appointed 10 December 2019)
Robert George	(Appointed 10 December 2019)
Andrew Buckingham (Chair)	(Appointed 10 December 2019)
Anthony Cooper	(Appointed 10 December 2019)

<b>Independent Examiner</b>	Jane Ascroft FCA MA (Cantab) Enterprise House Harmire Enterprise Park Barnard Castle County Durham DL12 8XP
-----------------------------	--

# Westpark Levy Trust

Trustees' Annual Report *(continued)*

Period from 10 December 2019 to 31 January 2021

---

The trustees' annual report was approved on 22<sup>nd</sup> October 2021 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'A.B.', with a long horizontal stroke extending to the right.

Andrew Buckingham (Chair)  
Trustee

# Westpark Levy Trust

## Independent Examiner's Report to the Trustees of Westpark Levy Trust

Period from 10 December 2019 to 31 January 2021

---

I report to the trustees on my examination of the financial statements of Westpark Levy Trust ('the charity') for the period ended 31 January 2021.

### Responsibilities and Basis of Report

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

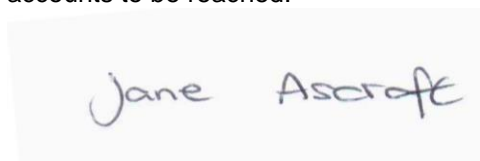
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent Examiner's Statement

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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.

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.



Jane Ascroft FCA MA (Cantab)  
Independent Examiner

Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XP

# Westpark Levy Trust

## Statement of Financial Activities

Period from 10 December 2019 to 31 January 2021

---

		Period from 10 Dec 19 to 31 Jan 21	
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	4	183,569	183,569
<b>Total income</b>		<u>183,569</u>	<u>183,569</u>
<b>Expenditure</b>			
Expenditure on charitable activities	5,6	43,000	43,000
<b>Total expenditure</b>		<u>43,000</u>	<u>43,000</u>
<b>Net income and net movement in funds</b>		<u>140,569</u>	<u>140,569</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		—	—
<b>Total funds carried forward</b>		<u>140,569</u>	<u>140,569</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

---

The notes on pages 8 to 12 form part of these financial statements.

# Westpark Levy Trust

## Statement of Financial Position

31 January 2021

---

	Note	31 Jan 21 £
<b>Current Assets</b>		
Debtors	11	141,049
<b>Creditors: amounts falling due within one year</b>	12	<u>480</u>
<b>Net Current Assets</b>		<u>140,569</u>
<b>Total Assets Less Current Liabilities</b>		<u>140,569</u>
<b>Net Assets</b>		<u><u>140,569</u></u>
 <b>Funds of the Charity</b>		
Unrestricted funds		140,569
<b>Total charity funds</b>	13	<u><u>140,569</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 22<sup>nd</sup> October 2021, and are signed on behalf of the board by:



Neil Brimer  
Trustee

---

The notes on pages 8 to 12 form part of these financial statements.

# Westpark Levy Trust

## Notes to the Financial Statements

Period from 10 December 2019 to 31 January 2021

---

### 1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is C/o B H P Law, Westgate House, Faverdale Industrial Estate, Darlington, DL3 0PZ.

### 2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting Policies

#### Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going Concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

#### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Westpark Levy Trust

## Notes to the Financial Statements *(continued)*

Period from 10 December 2019 to 31 January 2021

---

### 3. Accounting Policies *(continued)*

#### Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

# Westpark Levy Trust

## Notes to the Financial Statements (continued)

Period from 10 December 2019 to 31 January 2021

---

### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

### Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

### Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company 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 to charitable purposes.

## 4. Donations and Legacies

	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>		
Funds held prior to formation of charity	132,932	132,932
West Park levy	50,637	50,637
	<u>183,569</u>	<u>183,569</u>

## 5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2021 £
Costs of charitable activities	36,577	36,577
Support costs	6,423	6,423
	<u>43,000</u>	<u>43,000</u>

---

# Westpark Levy Trust

## Notes to the Financial Statements *(continued)*

Period from 10 December 2019 to 31 January 2021

---

### 6. Expenditure on Charitable Activities by Activity Type

	Grant funding of activities	Support costs	Total funds 2021
	£	£	£
Costs of charitable activities	<u>36,577</u>	<u>6,423</u>	<u>43,000</u>

### 7. Analysis of Grants

	Period from 10 Dec 19 to 31 Jan 21 £
<b>Payments to Institutions</b>	
Payments to Darlington Borough Council	33,091
Payments to BHP Law	<u>3,486</u>
	<u>36,577</u>

### 8. Independent Examination Fees

	Period from 10 Dec 19 to 31 Jan 21 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>480</u>

### 9. Staff Costs

The average head count of employees during the period was Nil.

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

### 10. Trustee Remuneration and Expenses

Trustees received neither remuneration nor expenses during the period.

# Westpark Levy Trust

## Notes to the Financial Statements *(continued)*

Period from 10 December 2019 to 31 January 2021

---

### 11. Debtors

	<b>31 Jan 21</b>
	£
Funds held by CDCF	140,618
Funds held by Kingston	431
	<u>141,049</u>

### 12. Creditors: amounts falling due within one year

	<b>31 Jan 21</b>
	£
Accruals and deferred income	480
	<u>480</u>

### 13. Analysis of Charitable Funds

#### Unrestricted funds

	At 10 December 2019 £	Income £	Expenditure £	At 31 January 2021 £
General funds	—	<u>183,569</u>	<u>(43,000)</u>	<u>140,569</u>

### 14. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2021 £
Current assets	141,049	141,049
Creditors less than 1 year	(480)	(480)
<b>Net assets</b>	<u>140,569</u>	<u>140,569</u>

# **Westpark Levy Trust**

## **Management Information**

**Period from 10 December 2019 to 31 January 2021**

---

**The Following Pages Do Not Form Part of the Financial Statements.**

# Westpark Levy Trust

## Detailed Statement of Financial Activities

Period from 10 December 2019 to 31 January 2021

---

	Period from 10 Dec 19 to 31 Jan 21 £
<b>Income and endowments</b>	
<b>Donations and legacies</b>	
Funds held prior to formation of charity	132,932
West Park levy	50,637
	<u>183,569</u>
<b>Total income</b>	<u>183,569</u>
<b>Expenditure</b>	
<b><i>Grant funding activities</i></b>	
Payments to Darlington Borough Council	33,091
Payments to BHP Law	3,486
	<u>36,577</u>
<b><i>Support costs</i></b>	
Accountancy fees	480
Other office costs	3
CDCF admin fee	5,737
Bank charges	203
	<u>6,423</u>
<b>Expenditure on charitable activities</b>	<u>43,000</u>
<b>Net income</b>	<u>140,569</u>