
WHITTON COMMUNITY ASSOCIATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2024

WHITTON COMMUNITY ASSOCIATION

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WHITTON COMMUNITY ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 31 MARCH 2024

Trustees	Mark Paul Hopkins, Chair Alan Lewis Rides Alan Wallace Davidson Janice Anne Elizabeth Kilsby Dominic James Turnbull Nicholas John Dexter Kathleen Egan (appointed 8 March 2024) Linda Ann Sheehan (appointed 12 July 2024) Lesley Pollesche, Representative of London Borough of Richmond upon Thames Kuldev Sehra, Representative of London Borough of Richmond upon Thames
Charity registered number	1199321
Principal office	Whitton Community Centre Percy Road Whitton Middlesex TW2 6JL
Accountants	Feltons Chartered Accountants 1 The Green Richmond Surrey TW9 1PL

WHITTON COMMUNITY ASSOCIATION

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Whitton Community Association for the year 1 April 2023 to 31 March 2024.

Objectives and activities

a. Policies and objectives

The objectives of the Association are to provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the inhabitants of Whitton and the neighbourhood.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The Association maintains and manages a Community Centre for activities promoted in furtherance of the Associations objectives.

These activities are undertaken to further the charity's purposes for the public benefit and the Trustees have considered the guidance of the Charity's Commission in this regard.

Achievements and performance

a. Main achievements of the Charity

The Association started trading as Whitton Community Association on 1 April 2023. The former "The Whitton Community Association" ceased trading on 30 April 2023). This overlap allowed for the donation of liquid and fixed assets to Whitton Community Association. The liquid assets (including restricted grants) amounted to £68,850; the donations from 'The Whitton Community Association' are included in donations received in the period. A consequence of this overlap was that income and expenditure during April 2023 was allocated to The Whitton Community Association rather than the new organisation - meaning that in practice, these accounts cover eleven months active trading instead of twelve. This means a comparison with the 2022/23 accounts of The Whitton Community Association would serve no purpose.

A part of the donation of assets was a restricted grant from the Council to cover the cost of the 2022/23 Warm Hub project. During the period the Council agreed to a modified set of criteria and so the surplus was fully utilised during the year.

The move to a new structure meant that the head lease had to be modified and this was successfully completed.

During the year the existing central heating system continued to cause problems. A complete replacement of the boiler was deemed too expensive, so it was decided that the central heating would be converted to electric wall heaters which was completed by the end of March 2024. This was funded by the London Borough of Richmond upon Thames (who own the building) as part of their agreement to keep the building in good working order.

WHITTON COMMUNITY ASSOCIATION

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2024**

Financial review**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Each year the Trustees review the financial position and allocates as appropriate to surplus funds, reserves in accordance with the Reserves Policy.

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The Trustees consider that the ideal level of reserves would be between two and three month's expenditure, excluding the Service Agreement Rent.

c. Results

The Charity received income of £278,266 during the period and there was a surplus of £44,451 which has been added to reserves.

d. Post period end events

In December 2023, in response to feedback from users, particularly about the state of the toilets, we applied for a grant of £91,200 from the Council's Community Levy Fund. Confirmation that the Charity's application had been accepted was received in May 2024 and 50% of the funds were received in August 2024. Works are under way, in particular to refurbishing the existing toilets to include dedicated changing facilities.

Structure, governance and management**a. Constitution**

Whitton Community Association is a registered charity, number 1199321, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

The policy and general management of the affairs of the Association is directed by the Trustees.

Sections of the Association may be formed with the permission of the Trustees for the furtherance of a common activity. Funds for each section are restricted whilst the section is active.

WHITTON COMMUNITY ASSOCIATION

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2024**

Plans for future periods

It was generally recognised that the Community Centre needed either a major upgrade or rebuilding. Discussions took place with Councillors and Council officials. During the period the Council took an in-principle decision to proceed with a full re-build as part of a mixed development with affordable housing. These discussions were ongoing at the end of the period. In November 2024 the Council included in their own budget the sum of approx £500,000 to enable external design consultants to look at the rebuild option, engaging with the Association and the wider community.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 13 January 2025 and signed on their behalf by:

Mark Hopkins

Mark Paul Hopkins
(Chair of Trustees)

WHITTON COMMUNITY ASSOCIATION

**INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED 31 MARCH 2024**

Independent Examiner's Report to the Trustees of Whitton Community Association ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accounts in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

WHITTON COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2024

Signed: *David Alesbury*

Dated: 13 January 2025

David Alesbury

Chartered Accountant

Feltons
1 The Green
Richmond
TW9 1PL

WHITTON COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income from:				
Donations and legacies	3	108,612	14,495	123,107
Charitable activities	4	138,509	15,758	154,267
Other trading activities	5	892	-	892
Total income		248,013	30,253	278,266
Expenditure on:				
Raising funds	6	542	-	542
Charitable activities	7	215,808	17,466	233,274
Total expenditure		216,350	17,466	233,816
Net movement in funds		31,663	12,787	44,450
Reconciliation of funds:				
Net movement in funds		31,663	12,787	44,450
Total funds carried forward		31,663	12,787	44,450

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

WHITTON COMMUNITY ASSOCIATION

BALANCE SHEET
AS AT 31 MARCH 2024

	Note		2024 £
Fixed assets			
			-
Current assets			
Debtors	12	11,234	
Cash at bank and in hand		39,383	
		50,617	
Creditors: amounts falling due within one year	13	(6,167)	
Net current assets			44,450
Total assets less current liabilities			44,450
Net assets excluding pension asset			44,450
Total net assets			44,450
Charity funds			
Restricted funds	15		12,787
Unrestricted funds	15		31,663
Total funds			44,450

The financial statements were approved and authorised for issue by the Trustees
on 13 January 2025 and signed on their behalf by:

Mark Hopkins
Mark Paul Hopkins

Nick Dexter
Nicholas John Dexter

The notes on pages 9 to 18 form part of these financial statements.

WHITTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024**

1. General information

Whitton Community Association was registered with the Charity Commission as a Charitable Incorporated Organisation on 15 June 2022. The address of the principal office is shown on page 1. The registered charity number is 1199321.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Whitton Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

WHITTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024**

2. Accounting policies (continued)**2.3 Expenditure (continued)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

The Association has a Service Level Agreement with its landlords, London Borough of Richmond upon Thames. Provided the Association meets the agreed levels of service, the Council agree to making a grant to the Association equal to the annual rent payable of £58,000. Since both the grant and rent are payable, they are included in the accounts.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Debtors

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

2.6 Cash at bank and in hand

Cash at bank and 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.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

WHITTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations			
Service level agreement	53,167	-	53,167
The Whitton Community Association	55,105	13,745	68,850
Sundry donations	249	-	249
Subscription	91	-	91
Subtotal detailed disclosure	108,612	13,745	122,357
Government grants	-	750	750
Subtotal	-	750	750
	108,612	14,495	123,107

WHITTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

4. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Photographic	-	1,767	1,767
WARG	-	1,780	1,780
Line Dancing	-	3,447	3,447
Table Tennis	-	2,300	2,300
Weigh In & Work Out	-	6,464	6,464
Outside lettings	126,679	-	126,679
Pharmacy and Vaccination Centre	11,770	-	11,770
Kitchen and Sundry	60	-	60
	138,509	15,758	154,267

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £
Events	892	892

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £
Fundraising Events	542	542

WHITTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024**

6. Expenditure on raising funds (continued)**7. Analysis of expenditure on charitable activities****Summary by fund type**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Photographic	-	470	470
WARG	-	1,043	1,043
Line Dancing	-	1,532	1,532
Weigh In & Work Out	-	3,689	3,689
Outside lettings	215,137	-	215,137
Pharmacy and Vaccination Centre	639	-	639
Kitchen and Sundry	32	-	32
Restricted funds - grants	-	10,732	10,732
	<u>215,808</u>	<u>17,466</u>	<u>233,274</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Photographic	470	-	470
WARG	1,043	-	1,043
Line Dancing	1,532	-	1,532
Weigh In & Work Out	3,689	-	3,689
Outside lettings	107,595	107,542	215,137
Pharmacy and Vaccination Centre	639	-	639
Kitchen and Sundry	32	-	32
Restricted funds - grants	9,776	956	10,732
	<u>124,776</u>	<u>108,498</u>	<u>233,274</u>

WHITTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024**

8. Analysis of expenditure by activities (continued)
Analysis of direct costs

	Total funds 2024 £
Staff costs	68,738
Direct Expenditure	7,340
Rent and Rates	2,224
Insurance	1,731
Gas	470
Electricity	18,264
Cleaning Materials & Laundry	5,077
Maintenance & Replacements	20,933
	124,777

Analysis of support costs

	Total funds 2024 £
Staff costs	39,129
Printing, Stationery & Advertising	756
Travel, Subsistence & Entertaining	523
Bank Charges	11
Legal & Professional Fees	3,040
Sundries & Licences	1,457
Telephone & Internet	1,283
Computer costs	4,842
Bad Debts	287
Service Agreement Rent	53,167
Governance costs	4,002
	108,497

WHITTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

9. Independent examiner's remuneration

	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,500

10. Staff costs

	2024 £
Wages and salaries	102,873
Social security costs	2,897
Contribution to defined contribution pension schemes	2,098
	107,868

The average number of persons employed by the Charity during the year was as follows:

	2024 No.
Direct staff	4
Support staff	2
	6

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits.

During the year ended 31 March 2024, no Trustee expenses have been incurred.

WHITTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

12. Debtors

	2024 £
Due within one year	
Trade debtors	9,312
Other debtors	1,922
	<u>11,234</u>

13. Creditors: Amounts falling due within one year

	2024 £
Other taxation and social security	967
Accruals and deferred income	5,200
	<u>6,167</u>

14. Financial instruments

	2024 £
Financial assets	
Financial assets measured at fair value through income and expenditure	<u>39,383</u>

WHITTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024**

15. Statement of funds**Statement of funds - current year**

	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds			
General Funds - all funds	248,013	(216,350)	31,663
Restricted funds			
Photographic	2,600	(470)	2,130
WARG	1,794	(1,043)	751
Line Dancing	4,740	(1,532)	3,208
Table Tennis	2,652	-	2,652
Weigh In & Work Out	7,481	(3,689)	3,792
Grants	10,986	(10,732)	254
	30,253	(17,466)	12,787
Total of funds	278,266	(233,816)	44,450

16. Summary of funds**Summary of funds - current year**

	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	248,013	(216,350)	31,663
Restricted funds	30,253	(17,466)	12,787
	278,266	(233,816)	44,450

WHITTON COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	37,830	12,787	50,617
Creditors due within one year	(6,167)	-	(6,167)
Total	31,663	12,787	44,450

18. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund.

19. Related party transactions

The Whitton Community Association has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Whitton Community Association at 31 March 2024.