
WHITTON COMMUNITY ASSOCIATION

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2025

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 2025

Trustees	Mark Paul Hopkins, Chair Alan Lewis Rides Janice Anne Elizabeth Kilsby Dominic James Turnbull Nicholas John Dexter Kathleen Egan Linda Ann Sheehan 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 2025

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2024 to 31 March 2025.

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

During 2024/25 the Council took an in-principle decision to proceed with a full re-build as part of a mixed development with affordable housing. This year initial discussions have commenced with Councillors and Council officials about the rebuild considering such matters as: the design of the new community centre; where current users would be accommodated during the period of closure; and the new lease. 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. They are giving WCA financial support for the extra costs of the re-build process. However, by the end of the period these discussions were still at an initial stage.

In February 2025 we agreed a sub-lease with the new owners of the pharmacy at an increased rent which took account of the space that was now being used to support pharmacy activities.

We have continued to broaden the activities we offer. We welcomed 12 new regular hirers, expanding the delivery of health management, tuition, music classes, free cooking classes, low impact exercise, family support & community health care. For example, we provide venue space for Strathmore School, who support learners with complex learning difficulties, to run the "Vanilla Café" - a weekly cafe for adult learners to gain life skills; and we also provide space for "Ignite Me" – a workshop theatre who use the power of theatre to reach out to and empower disabled and marginalised people.

Works to upgrade the toilets and changing facilities were substantially completed during the period. And additional space has been provided to hire for more private and specialist support groups. This was named the Osborne Room after Norman & Iris Osborne. We have also made the foyer and corridor more welcoming and bright with new flooring and lighting.

And we celebrated the 50th anniversary of the opening of the current building.

WHITTON COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2025

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 £365,468 during the period and there was a surplus of £26,976 which has been added to reserves.

d. Post period end events

During the 2025/26 financial year we have been grateful to receive payments of £22,132 and £46,211 to assist with the additional project costs of the re-build.

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 2025

Plans for future periods

We will be focusing on plans for the re-build and on consultation with users, regular hirers and the wider community. And we will be developing a new website to help, among other things, such engagement.

Statement of Trustees' responsibilities

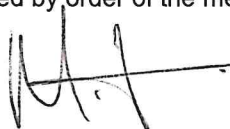
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 13/01/26 and signed on their behalf by:



Mark Paul Hopkins
(Chair of Trustees)

WHITTON COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 31 MARCH 2025

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 2025.

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.

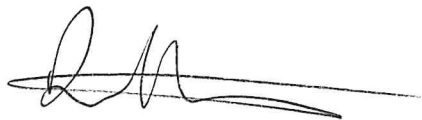
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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 2025

Signed:



David Alesbury

Dated:

16/09/26

Chartered Accountant

Feltons
1 The Green
Richmond
TW9 1PL

WHITTON COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	58,073	96,309	154,382	123,107
Charitable activities	4	185,764	17,494	203,258	154,207
Other trading activities	5	7,828	-	7,828	953
Total income		251,665	113,803	365,468	278,267
Expenditure on:					
Raising funds	6	3,847	-	3,847	578
Charitable activities	7	235,746	98,899	334,645	233,239
Total expenditure		239,593	98,899	338,492	233,817
Net movement in funds		12,072	14,904	26,976	44,450
Reconciliation of funds:					
Total funds brought forward		31,663	12,787	44,450	-
Net movement in funds		12,072	14,904	26,976	44,450
Total funds carried forward		43,735	27,691	71,426	44,450

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

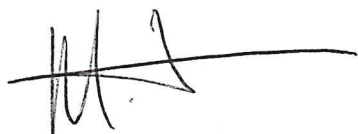
The notes on pages 9 to 24 form part of these financial statements.

WHITTON COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
		-	-
Current assets			
Debtors	12	15,269	11,234
Cash at bank and in hand		63,409	39,384
		<u>78,678</u>	<u>50,618</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(7,252)	(6,168)
Net current assets		<u>71,426</u>	<u>44,450</u>
Total assets less current liabilities		<u>71,426</u>	<u>44,450</u>
Net assets excluding pension asset		<u>71,426</u>	<u>44,450</u>
Total net assets		<u><u>71,426</u></u>	<u><u>44,450</u></u>
Charity funds			
Restricted funds	15	27,691	12,787
Unrestricted funds	15	43,735	31,663
Total funds		<u><u>71,426</u></u>	<u><u>44,450</u></u>

The financial statements were approved and authorised for issue by the Trustees on 13/01/26
and signed on their behalf by:



Mark Paul Hopkins
(Chair of Trustees)

The notes on pages 9 to 24 form part of these financial statements.

WHITTON COMMUNITY ASSOCIATION

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

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

WHITTON COMMUNITY ASSOCIATION

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

2. Accounting policies (continued)

2.3 Expenditure (continued)

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 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.

2.5 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.

2.6 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.

2.7 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.

2.8 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.

WHITTON COMMUNITY ASSOCIATION

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

2. Accounting policies (continued)

2.9 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 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations			
Service level agreement	-	-	-
The Whitton Community Association	58,000	-	58,000
Sundry donations	-	-	-
Subscription	73	-	73
Subtotal detailed disclosure	58,073	-	58,073
Grants	-	96,309	96,309
Subtotal	-	96,309	96,309
	58,073	96,309	154,382
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
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

WHITTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

3. Income from donations and legacies (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Subtotal detailed disclosure	<u>108,612</u>	<u>13,745</u>	<u>122,357</u>
Grants	<u>-</u>	<u>750</u>	<u>750</u>
Subtotal	<u>-</u>	<u>750</u>	<u>750</u>
	<u>108,612</u>	<u>14,495</u>	<u>123,107</u>

4. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Photographic	-	2,676	2,676
WARG	-	1,119	1,119
Line Dancing	-	3,637	3,637
Table Tennis	-	2,367	2,367
Weigh In & Work Out	-	7,695	7,695
Outside lettings	174,443	-	174,443
Pharmacy and Vaccination Centre	11,321	-	11,321
	<u>185,764</u>	<u>17,494</u>	<u>203,258</u>

WHITTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

4. Income from charitable activities (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Photographic	-	558	558
Income from charitable activities - WARG	-	792	792
Line Dancing	-	2,389	2,389
Table Tennis	-	9	9
Weigh In & Work Out	-	3,979	3,979
Outside lettings	134,709	-	134,709
Pharmacy and Vaccination Centre	11,770	-	11,770
	<u>146,479</u>	<u>7,727</u>	<u>154,206</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £
Events	<u>7,828</u>	<u>7,828</u>

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Events	<u>953</u>	<u>953</u>

WHITTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £
Allocated centrally incurred fundraising and governance costs	3,847	3,847

WHITTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

6. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Allocated centrally incurred fundraising and governance costs	578	578
	<u>578</u>	<u>578</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Photographic	-	3,285	3,285
WARG	-	2,226	2,226
Line Dancing	-	4,232	4,232
Table Tennis	-	4,851	4,851
Weigh In & Work Out	-	9,782	9,782
Outside lettings	230,740	-	230,740
Restricted funds - grants	-	74,523	74,523
Events and fundraising	5,006	-	5,006
	<u>235,746</u>	<u>98,899</u>	<u>334,645</u>

WHITTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

7. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total 2024 £</i>
Photographic	-	470	470
WARG	-	1,043	1,043
Line Dancing	-	1,532	1,532
Weigh In & Work Out	-	3,689	3,689
Outside lettings	211,100	-	211,100
Pharmacy and Vaccination Centre	639	-	639
Kitchen and Sundry	32	-	32
Restricted funds	-	10,732	10,732
Events and fundraising	4,002	-	4,002
	<u>215,773</u>	<u>17,466</u>	<u>233,239</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Photographic	3,285	-	3,285
WARG	2,226	-	2,226
Line Dancing	4,232	-	4,232
Table Tennis	4,851	-	4,851
Weigh In & Work Out	9,782	-	9,782
Outside lettings	114,020	116,720	230,740
Restricted funds - grants	74,523	-	74,523
Governance costs	-	5,006	5,006
	<u>212,919</u>	<u>121,726</u>	<u>334,645</u>

WHITTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

8. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Photographic	470	-	470
WARG	1,043	-	1,043
Line Dancing	1,532	-	1,532
Weigh In & Work Out	3,689	-	3,689
Outside lettings	107,596	103,504	211,100
Pharmacy and Vaccination Centre	639	-	639
Kitchen and Sundry	32	-	32
Restricted funds	9,776	956	10,732
Governance costs	-	4,002	4,002
	<u>124,777</u>	<u>108,462</u>	<u>233,239</u>

Analysis of direct costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	71,860	68,739
Direct Expenditure	98,899	7,340
Rent and Rates	3,102	2,224
Insurance	2,380	1,731
Gas	278	470
Electricity	26,995	18,264
Cleaning Materials & Laundry	4,273	5,077
Maintenance & Replacements	5,132	20,932
	<u>212,919</u>	<u>124,777</u>

Analysis of support costs

WHITTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	49,759	39,129
Printing, Stationery & Advertising	885	756
Travel, Subsistence & Entertaining	544	523
Bank Charges	132	11
Legal & Professional Fees	2,414	3,040
Sundries & Licences	251	1,422
Telephone & Internet	1,193	1,283
Computer costs	3,420	4,842
Bad Debts	122	287
Service Agreement Rent	58,000	53,167
Governance costs	5,006	4,002
	121,726	108,462

9. Independent examiner's remuneration

	2025 £	<i>2024 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,700	3,500

10. Staff costs

	2025 £	<i>2024 £</i>
Wages and salaries	115,487	102,873
Social security costs	3,788	2,897
Contribution to defined contribution pension schemes	2,344	2,098
	121,619	107,868

WHITTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

10. Staff costs (continued)

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

	2025 No.	2024 No.
Direct staff	4	4
Support staff	2	2
	<u>6</u>	<u>6</u>

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 (2024 - £NIL).

During the year ended 31 March 2025, travel expenses totalling £1,006 were reimbursed or paid directly to 1 Trustee (2024 - £NIL to Trustee).

12. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	11,712	9,312
Other debtors	3,557	1,922
	<u>15,269</u>	<u>11,234</u>

13. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,252	968
Accruals and deferred income	6,000	5,200
	<u>7,252</u>	<u>6,168</u>

WHITTON COMMUNITY ASSOCIATION

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

14. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	63,409	39,383

WHITTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds - all funds	31,663	251,665	(239,593)	43,735
Restricted funds				
Photographic	2,130	2,676	(3,285)	1,521
WARG	751	1,119	(2,226)	(356)
Line Dancing	3,208	3,637	(4,232)	2,613
Table Tennis	2,652	2,367	(4,851)	168
Weigh In & Work Out	3,792	7,695	(9,782)	1,705
Grants	254	96,309	(74,523)	22,040
	12,787	113,803	(98,899)	27,691
Total of funds	44,450	365,468	(338,492)	71,426

WHITTON COMMUNITY ASSOCIATION

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

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Income</i>	<i>Expenditure</i>	<i>Balance at</i>
	<i>£</i>	<i>£</i>	<i>31 March</i>
			<i>2024</i>
			<i>£</i>
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

	Balance at 1	Income	Expenditure	Balance at
	April 2024	£	£	31 March
	£			2025
				£
General funds	31,663	251,665	(239,593)	43,735
Restricted funds	12,787	113,803	(98,899)	27,691
	44,450	365,468	(338,492)	71,426

WHITTON COMMUNITY ASSOCIATION

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

16. Summary of funds (continued)

Summary of funds - prior year

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

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	50,987	27,691	78,678
Creditors due within one year	(7,252)	-	(7,252)
Total	<u>43,735</u>	<u>27,691</u>	<u>71,426</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	37,830	12,787	50,617
Creditors due within one year	(6,168)	-	(6,168)
Total	<u>31,662</u>	<u>12,787</u>	<u>44,449</u>

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.

WHITTON COMMUNITY ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

19. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2025.