

**Charity Registration No. 1201613 (England and Wales)**

**NEWCASTLE WEST END CHILDREN'S COMMUNITY  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 AUGUST 2023**

Newcastle West End Children's Community  
Period ended 31 August 2023

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Newcastle West End Children's Community  
Period ended 31 August 2023

**Legal and administrative information**

**Trustees**

**E S Todd**

**K J C Laing**

**S J Robson**

**P J S Thomson**

**C de Oliveira**

**K Hayward**

**Charity Registration Number**

**1201613**

**Registered Office**

**Bridgewater Primary School**

**Delaval Road**

**Newcastle upon Tyne**

**NE15 6NL**

**Bankers**

**The Co-operative Bank plc**

**PO BOX 101**

**1 Balloon Street**

**Manchester**

**M60 4EP**

## **TRUSTEES' STATEMENT OF RESPONSIBILITIES**

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the income and expenditure of the charitable company for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

All of the Trustees are members of the trust and guarantee to pay up to £10 each in the event of a winding up.

The trustees are members of the charity but this entitles them only to voting rights.

The trustees have no beneficial interest in the charity

Newcastle West End Children's Community is a Charitable Incorporated Association whose only voting members are its charity trustees ('Foundation' model constitution) and was incorporated on 17 January 2023 and commenced trading on the same date.

Newcastle West End Children's Community  
Report of the Trustees for the period ended 31 August 2023

## OBJECTIVES AND ACTIVITIES

### Mission Statement and activities

To act as a resource for young people up to the age of 25 living in the West End of Newcastle by providing advice and assistance and organising programmes of activities as a means of:

- (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (b) advancing education;
- (c) working in partnership to provide recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

### Vision

To tackle the effects of poverty for children, young people and families by bringing a range of organisations together in a co-ordinated way that is locally driven. The collaboration takes a generational approach to stimulating change from 'cradle to career' across all of the contexts in which children live and learn.

### Key aims and objectives

The priorities for collaborative action are outlined as:

- 1. A stronger community.** A vision of a West End where everyone works together, building a cohesive, supportive environment.
- 2. Reducing inequality.** Challenging poverty to ensure everyone can achieve and be healthy, and ensuring people are accepted for who they are.
- 3. Starting early and supporting transition.** Getting things right from before birth, ensuring healthy child development and supporting children through key transitions in their lives.
- 4. Realising aspirations.** Aiming high for young people and providing more opportunities for success.

## PUBLIC BENEFIT

We have regard to the Charity Commission's guidance on public benefit. We are proud of the work we have done to benefit our community and have fulfilled our charitable objectives.

## Newcastle West End Children's Community Report of the Trustees for the period ended 31 August 2023

### ACHIEVEMENT AND PERFORMANCE

The first year of operation has been a productive and successful one. The Charity was launched at an event held on 1st March 2023 at NUCastle, which is the community hub owned by NU Foundation, and was attended by approximately 50 local practitioners and residents. There was a real buzz in the room, and much excitement about what the WECC might achieve. Since the launch, working groups have been established to identify community needs, gaps in provision and to co-create an action plan for future activity. The working groups have been well attended, involving representatives from a range of local charities, educational settings, cultural venues and statutory services. The networking from these groups have resulted in a number of initiatives unlocking shared resources by partners including access to cultural venues, the provision of after school clubs for children and support for parents. Our advisory group met twice during this period and has supported the Trustees in deciding priorities.

We have supported key projects including a Health and Wellbeing initiative in June 2023 with young people leaving primary school and starting secondary school. Over 300 children took part, with over 20 local organisations providing workshops and resources aimed at ensuring children are well prepared for the transition to more independence. The week included tailored activities, based on what parents, children and school staff have told us are their concerns. These activities were based around exploring healthy friendships, learning emergency first aid, team building exercises, strategies for keeping calm, hearing letters written by year 7 pupils about their experience of moving to secondary school, as well as travelling independently and digital safety.

As this was our first year our expenses were limited to administration costs and an independent examiner's fees for reporting on the accounts amounting to £1,614.

We are grateful to the organisations who have supported us in facilitating activities with meeting rooms and refreshments namely St John's Primary School, Bridgewater Primary School, Children North East, Newcastle University and NU Foundation.

Feedback from children and local organisations has been extremely positive, and moving into the future we intend to work closely with local families to identify their priorities for children and encourage local residents and children to get involved in stimulating change.

### Financial review

In financial terms, 2023 was a successful first year with an unrestricted surplus in the general reserve of **£5,731**.

Total income for the year was **£49,940** with funds received from various grant sources at Newcastle University

Our reserves policy is to maintain free reserves at a level no less than £2,000.

Newcastle West End Children's Community  
Report of the Trustees for the period ended 31 August 2023

**STRUCTURE GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees who are also directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

E S Todd  
K J Laing  
S J Robson  
P J S Thomson  
C de Oliveira  
K Hayward

**Recruitment and appointment of new Trustees**

The Trustees are also Directors for the purpose of Company Law. None of the Trustees have any beneficial interest in the charity.

Trustees are recruited from our community who have an interest, skills and desire to support our vision.

**Induction and training of new Trustees**

New Trustees are briefed about the contents of the constitution, structure, decision-making processes and future plans.

**Risk management**

The Trustees have a duty to identify and review risks to which the Trust is exposed. They must ensure appropriate controls are in place to provide reasonable assurances against error and fraud. To this end we have stringent financial and governance controls via the Delegation of Authority and Financial Controls documents.

The trustees' report was approved by the Board of Trustees on 22 May 2024 and signed on their behalf by;

S Robson

Treasurer

## **NEWCASTLE WEST END CHILDREN'S COMMUNITY**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

For the period ended 31 August 2023

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I report on the financial statements of Newcastle West End Children's Community for the period ended 31 August 2023, which are set out on pages 7 to 13.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Lilian Hetherington  
Fellow of the Institute of Chartered Accountants  
Connected Voice Business Services  
One Strawberry Lane  
Newcastle upon Tyne  
NE1 4BX  
Date: 3 June 2024



# NEWCASTLE WEST END CHILDREN'S COMMUNITY

## STATEMENT OF FINANCIAL ACTIVITIES

For the period ended 31 August 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £
<b><u>Income from:</u></b>				
Charitable activities				
Grants and contracts	6	6,085	43,855	<b>49,940</b>
<b>Total income</b>		<b>6,085</b>	<b>43,855</b>	<b>49,940</b>
<b><u>Expenditure on:</u></b>				
Charitable activities				
Operation of the charity	7	354	1,260	<b>1,614</b>
<b>Total expenditure</b>		<b>354</b>	<b>1,260</b>	<b>1,614</b>
<b>Net income/(expenditure) and net movement of funds</b>		<b>5,731</b>	<b>42,595</b>	<b>48,326</b>
<b><u>Reconciliation of funds</u></b>				
Total funds brought forward		-	-	-
<b>Total funds carried forward</b>		<b>5,731</b>	<b>42,595</b>	<b>48,326</b>

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 9 to 13 form an integral part of these financial statements.

# NEWCASTLE WEST END CHILDREN'S COMMUNITY

Charity Number 1201613

## BALANCE SHEET

As at 31 August 2023

	Notes	2023 £	2023 £
<b><u>Current assets</u></b>			
Cash at bank and in hand	11	48,680	
<b><i>Total current assets</i></b>		<b>48,680</b>	
<b>Creditors:</b> amounts falling due within one year	12	<b>( 354 )</b>	
<b><i>Net current assets</i></b>			<b>48,326</b>
<b><i>Total assets less current liabilities</i></b>			<b>48,326</b>
<b><i>Total net assets</i></b>			<b>48,326</b>
<b><u>Funds of the charity</u></b>			
Unrestricted income funds			5,731
Restricted income funds			42,595
<b><i>Total funds</i></b>			<b>48,326</b>

The notes on pages 9 to 13 form an integral part of these financial statements.

These financial statements were approved by the Board on: 22 May 2024

and are signed on its behalf by: S Robson  
Treasurer

# **NEWCASTLE WEST END CHILDREN'S COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS**

For the period ended 31 August 2023

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### **1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **2 Basis of accounting**

#### **2.1 Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared 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) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Newcastle West End Children's Community meets the definition of a public benefit entity under FRS 102.

#### **2.2 Preparation of the accounts on a going concern basis**

The charity reported total unrestricted funds at the year end of £5,731 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. In response to the COVID-19 pandemic, the trustees have revised their forecasts to take into account measures that they can take with the current resources available to mitigate the impact of the current adverse conditions. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

### **3 Income**

#### **3.1 Recognition of income**

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

#### **3.2 Offsetting**

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

#### **3.3 Grants and donations**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

# **NEWCASTLE WEST END CHILDREN'S COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS**

For the period ended 31 August 2023

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### **3.4 Volunteer help**

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

#### **Interest receivable**

### **3.5 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

## **4 Expenditure and liabilities**

### **4.1 Liability recognition**

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

### **4.2 Charitable activities**

Expenditure on charitable activities includes the costs of to act as a resource for young people up to the age of 25, in the west end of Newcastle and other activities undertaken to further the purposes of the charity and their associated support costs.

### **4.3 Governance and support costs**

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

### **4.4 Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### **4.5 Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

## **5 Assets**

### **5.1 Tangible fixed assets for use by the charity**

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed assets:

Equipment	25% Straight line over four years
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# Newcastle West End Children's Community

## NOTES TO THE FINANCIAL STATEMENTS

For the period ended 31 August 2023

### Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
<b>6 Charitable activities</b>			
<u>Income from grants and contracts</u>			
Newcastle University Social Justice Fund	-	4,700	<b>4,700</b>
Newcastle University Policy Fund Partnership	-	19,750	<b>19,750</b>
Newcastle University Partnership Resources	-	10,000	<b>10,000</b>
Newcastle University Community Strategy	-	5,000	<b>5,000</b>
Newcastle University consultation and development	6,085	-	<b>6,085</b>
Newcastle University website	-	4,405	<b>4,405</b>
	<u>6,085</u>	<u>43,855</u>	<u><b>49,940</b></u>

Income was £49,940 of which £6,085 was unrestricted or designated and £43,855 was restricted

### Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
<b>7 Charitable activities</b>			
<u>Support costs</u>			
Administration costs	-	1,260	<b>1,260</b>
<u>Governance costs</u>			
Independent examiner's fees for reporting on the accounts	354	-	<b>354</b>
	<u>354</u>	<u>1,260</u>	<u><b>1,614</b></u>

Expenditure on charitable activities was £1,614 of which £354 was unrestricted or designated and £1,260 was restricted

### 8 Fees for examination of the accounts

	2023 £
Independent examiner's fees for reporting on the accounts	<b>354</b>

There were no other fees paid to the examiner (: £nil)

## Newcastle West End Children's Community

### NOTES TO THE FINANCIAL STATEMENTS

For the period ended 31 August 2023

#### 9 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

#### Trustees' expenses

No trustee expenses have been incurred in the year.

#### Transaction(s) with related parties

There have been no related party transactions in the reporting period.

#### 10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

#### 11 Cash at bank and in hand

	2023 £
Bank current account	48,680
	<u>48,680</u>

#### 12 Creditors and accruals (payable within 1 year)

	2023 £
Accruals	
Independent examination of accounts	354
	<u>354</u>

#### 13 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

#### 14 Analysis of charitable funds

##### Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	-	6,085	( 354 )	-	5,731
<b>Totals</b>	<u>-</u>	<u>6,085</u>	<u>( 354 )</u>	<u>-</u>	<u>5,731</u>

## Newcastle West End Children's Community

### NOTES TO THE FINANCIAL STATEMENTS

For the period ended 31 August 2023

#### Purpose of unrestricted funds

General unrestricted fund                      The 'free reserves' after allowing for designated funds

#### Analysis of movement in restricted funds

Restricted funds	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Social Justice	-	4,700	-	-	4,700
Partnership Resources	-	10,000	( 1,260 )	-	8,740
Policy Fund Partnership	-	19,750	-	-	19,750
Community Strategy	-	5,000	-	-	5,000
Website	-	4,405	-	-	4,405
<b>Totals</b>	-	43,855	( 1,260 )	-	42,595

#### Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Social Justice	Social Justice Project working with Bridgewater and Success4All
Partnership Resources	To provide resources for the project
Policy Fund Partnership	To fund participation workers
Community Strategy	To support participation workers
Website	Website and communication

#### 15 Capital commitments

As at 31 August 2023, the charity had no capital commitments

#### 16 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Cash at bank and in hand	6,085	42,595	48,680
Other net current assets/(liabilities)	( 354 )	-	( 354 )
	5,731	42,595	48,326