

RYHOPE COMMUNITY ASSOCIATION

England & Wales · Charity number 506572

Details

Status Registered

Legal form Other

Registered 1977-07-21

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

Contact

Address Ryhope Community Association
Black Road
Ryhope
Sunderland
Tyne & Wear
SR2 0RX

Phone 01915239371

Email paulahuntuk@aol.com

Website ryhopecommunityassociation.org.uk

Activities

Objects: (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE BOROUGH OF SUNDERLAND WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND 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 SAID INHABITANTS. (B) TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE.

Activities: Ryhope Community Association aims to work with members of the local community to identify need, subsequently plans and delivers a broad range of social, leisure and educational opportunities that address the identified needs and promote community cohesion thereby enhancing the quality of life for local residents.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** BOROUGH OF SUNDERLAND
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£153,105	£143,800	-	-
2024-03-31	£109,970	£111,600	-	-
2023-03-31	£87,446	£83,321	-	-
2022-03-31	£83,044	£73,428	-	-
2021-03-31	£88,588	£57,463	-	-

Trustees

Name	Role	Appointed
Robert Surtees		2014-05-19
Steven Rylance		2018-12-18
ian lawrence		2014-05-19
joe Lemon		2014-05-19

RYHOPE COMMUNITY ASSOCIATION

England & Wales - Charity number 506572

Accounts

Ryhope Community Association
Unaudited Financial Statements
31 March 2025

CS ACCOUNTING LIMITED

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

Ryhope Community Association

Financial Statements

Year ended 31 March 2025

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Ryhope Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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

Reference and administrative details

Registered charity name	Ryhope Community Association
Charity registration number	506572
Principal office	Black Road Ryhope Sunderland SR2 0RX

The trustees

Mr I Lawrence
Mr J Lemon
Mr R Surtees
Mr S Rylance
Mr JP Hedley

Independent examiner	C Smith CS Accounting Limited 5 McMillan Close Saltwell Business Park Low Fell Tyne & Wear NE9 5BF
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Structure, governance and management

The organisation is a registered charity established in May 1975 as the Ryhope Community Association. The charity was formed under a constitution adopted on 14 May 1975 which listed the objects of the charity. Under this constitution the trustees are elected at the Annual General Meeting to serve a period of one year subject to ratification at each Annual General Meeting. The trustees were all appointed by Ryhope Community Association.

Objectives and activities

To promote the benefit of the inhabitants of the Borough of Sunderland without distinction of sex, sexual orientation, race, political, religious or other opinion, by association together with the said inhabitants and the local authorities, volunteer and other organisations in a common effort to advance education and 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 said inhabitants.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Ryhope Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

Ryhope Community Association is a voluntary sector project with charitable status working in Ryhope, bringing with it the ability to attract charitable funds and regeneration. This year The Centre hosts leisure/activity sessions each week in addition to the training/learning opportunities.

The CA had an extremely busy and challenging year adapting its services to meet the growing needs of the community post Covid and responding to the cost of living crisis.

The CA has successfully delivered household support to hundreds of local residents, and continued to provide a welcoming place for residents to access activities, support, a warm meal, feeling welcomed and supported. All our sessions help to reduce social isolation and improve overall physical and mental health. We have worked with the LA and Public Health to share vital information. The CA acts as a hub for VCS groups to come together and provides over 36 services and activities.

The CA continues to face major ongoing challenges with increasingly high energy bills which have increased dramatically. Sunderland East Area Committee provided 1 year's funding to continue to deliver its core services and enable the Community Development Worker to develop a funding strategy to secure funding. The Funding enabled the CA to employ sessional workers and a consultant to work alongside the Management Committee and the CDW to submit bids. As a result we successful secured 3year's funding from the National Lottery Community Fund. This has provided stability and allowed us to employ a part time worker. As a consequence of this funding we have been able to secure additional match funding to deliver Links for Life and Household Support to hundreds of local residents and also secured funding to become a Digital Hub for the residents of Ryhope from UK Prosperity Funding. This year has been an overwhelming success and we have loved to see our service grow and develop.

The project has strong partnerships with funders and partner agencies that have contributed to the development of the project. Thanks to The Players of the National Lottery, The National Lottery Community Fund, Sunderland City Council East Area Committee, UK Prosperity Funding. Thanks also to Blue Watch Youth Centre, Back on the Map, The Box Youth Centre, Active Families North East Gentoo Recovery College, St Paul C of E Primary School, Ryhope Infants School, Ryhope Juniors, St Patricks Primary School Bumps to Babies and Northumbria Police and many more for working in partnership with us on a range of services, activities and courses to support our local community.

The progress of the project has been exhilarating and the achievements to date are testaments to the efforts and dedication of the trustees, project employees and volunteers which are crucial to its success. I would like to take the opportunity to thank each and every one of you as we couldn't do it without.

Financial review

Results

It has been another successful year for the charity and the trustees are pleased with the current state of the charity's finances. The net incoming resources for the year amounted to £9,305 of which £17,543 are restricted funds and £(8,238) attributable to the reserves fund. Balance carried forward £162,894.

Ryhope Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Ryhope Community Association received the following restricted funds:

National Lottery Community Fund - RC North East and Cumbria Region

Income: £47,984.00 Expenditure: £47,984.00

Reserves Policy

The trustees have established a policy whereby the unrestricted funds, not committed or invested in fixed assets, held by the charity should be transferred to the reserves fund. The trustees feel they would be able to continue the current activities in the event of a significant drop in funding. It would obviously be necessary to consider how the funding could be replaced or activities changed.

The trustees' annual report was approved on 4 November 2025 and signed on behalf of the board of trustees by:

Mr R Surtees
Trustee

Ryhope Community Association

Independent Examiner's Report to the Trustees of Ryhope Community Association

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Ryhope Community Association ('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 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.

C Smith
CS Accounting Limited
Independent Examiner

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

Ryhope Community Association

Statement of Financial Activities

Year ended 31 March 2025

		2025			2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	3,223	106,101	109,324	62,256
Other trading activities	5	43,781	–	43,781	47,714
Total income		<u>47,004</u>	<u>106,101</u>	<u>153,105</u>	<u>109,970</u>
Expenditure					
Expenditure on charitable activities	6,7	55,242	88,558	143,800	111,600
Total expenditure		<u>55,242</u>	<u>88,558</u>	<u>143,800</u>	<u>111,600</u>
Net income/(expenditure) and net movement in funds					
		<u>(8,238)</u>	<u>17,543</u>	<u>9,305</u>	<u>(1,630)</u>
Reconciliation of funds					
Total funds brought forward		130,306	23,283	153,589	155,219
Total funds carried forward		<u>122,068</u>	<u>40,826</u>	<u>162,894</u>	<u>153,589</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 14 form part of these financial statements.

Ryhope Community Association

Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	12		1,183	1,578
Current assets				
Debtors	13	–		8,039
Cash at bank and in hand		<u>166,229</u>		<u>145,786</u>
		<u>166,229</u>		<u>153,825</u>
Creditors: amounts falling due within one year	14	<u>4,518</u>		<u>1,814</u>
Net current assets			<u>161,711</u>	<u>152,011</u>
Total assets less current liabilities			<u>162,894</u>	<u>153,589</u>
Net assets			<u>162,894</u>	<u>153,589</u>
Funds of the charity				
Restricted funds			<u>40,826</u>	23,283
Unrestricted funds			<u>122,068</u>	<u>130,306</u>
Total charity funds	16		<u>162,894</u>	<u>153,589</u>

These financial statements were approved by the board of trustees and authorised for issue on 4 November 2025, and are signed on behalf of the board by:

Mr R Surtees
Trustee

The notes on pages 8 to 14 form part of these financial statements.

Ryhope Community Association

Statement of Cash Flows

Year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income/(expenditure)	9,305	(1,630)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	395	475
Accrued expenses	9,585	4,790
<i>Changes in:</i>		
Trade and other debtors	444	2,040
Trade and other creditors	714	(464)
Cash generated from operations	<u>20,443</u>	<u>5,211</u>
Net cash from operating activities	<u>20,443</u>	<u>5,211</u>
Cash flows from investing activities		
Purchase of tangible assets	-	(602)
Net cash used in investing activities	<u>-</u>	<u>(602)</u>
Net increase in cash and cash equivalents	20,443	4,609
Cash and cash equivalents at beginning of year	145,786	141,177
Cash and cash equivalents at end of year	<u>166,229</u>	<u>145,786</u>

The notes on pages 8 to 14 form part of these financial statements.

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 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 Black Road, Ryhope, Sunderland, SR2 0RX.

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.

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.

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

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the

cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations & Fundraising	3,223	–	3,223
Grants			
Grants	–	106,101	106,101
	<u>3,223</u>	<u>106,101</u>	<u>109,324</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations & Fundraising	164	–	164
Grants			
Grants	–	62,092	62,092
	<u>164</u>	<u>62,092</u>	<u>62,256</u>

5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Cricket Club Rent	9,075	–	9,075
Room Hire & Session Fees	34,706	–	34,706
	<u>43,781</u>	<u>–</u>	<u>43,781</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Cricket Club Rent	10,175	–	10,175
Room Hire & Session Fees	31,254	6,285	37,539
	<u>41,429</u>	<u>6,285</u>	<u>47,714</u>

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct costs	4,500	52,372	56,872
Support costs	50,742	36,186	86,928
	<u>55,242</u>	<u>88,558</u>	<u>143,800</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct costs	3,856	10,220	14,076
Support costs	53,400	44,124	97,524
	<u>57,256</u>	<u>54,344</u>	<u>111,600</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Direct costs and staff costs	56,872	47,836	104,708	56,561
Overheads	–	39,092	39,092	55,039
	<u>56,872</u>	<u>86,928</u>	<u>143,800</u>	<u>111,600</u>

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	395	475

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	960	840

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	46,321	41,619
Employer contributions to pension plans	1,015	866
	<u>47,336</u>	<u>42,485</u>

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

The average head count of employees during the year was 2 (2024: 2).

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

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2024 and 31 March 2025	<u>4,837</u>	<u>4,837</u>
Depreciation		
At 1 April 2024	3,259	3,259
Charge for the year	395	395
At 31 March 2025	<u>3,654</u>	<u>3,654</u>
Carrying amount		
At 31 March 2025	<u>1,183</u>	<u>1,183</u>
At 31 March 2024	<u>1,578</u>	<u>1,578</u>

13. Debtors

	2025 £	2024 £
Trade debtors	-	444
Prepayments and accrued income	-	7,595
	<u>-</u>	<u>8,039</u>

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	665	28
Accruals and deferred income	2,753	763
Social security and other taxes	902	547
Other creditors	198	476
	<u>4,518</u>	<u>1,814</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,015 (2024: £866).

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Unrestricted Funds	<u>130,306</u>	<u>47,004</u>	<u>(55,242)</u>	<u>122,068</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Unrestricted Funds	<u>145,969</u>	<u>41,593</u>	<u>(57,256)</u>	<u>130,306</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Restricted Funds	<u>23,283</u>	<u>106,101</u>	<u>(88,558)</u>	<u>40,826</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Funds	<u>9,250</u>	<u>68,377</u>	<u>(54,344)</u>	<u>23,283</u>

17. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>145,786</u>	<u>20,443</u>	<u>166,229</u>

Ryhope Community Association

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Ryhope Community Association

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations & Fundraising	3,223	164
Grants	30,756	37,876
Government grants	27,361	–
National Lottery Funding	47,984	24,216
	<u>109,324</u>	<u>62,256</u>
Other trading activities		
Cricket Club Rent	9,075	10,175
Room Hire & Session Fees	34,706	37,539
	<u>43,781</u>	<u>47,714</u>
Total income	<u>153,105</u>	<u>109,970</u>
Expenditure		
Expenditure on charitable activities		
Direct activity costs	54,922	14,076
Equipment	1,950	
Wages and salaries	46,321	41,619
Pension costs	1,015	866
Rates	829	638
Service charge	–	1,571
Utilities	15,454	20,660
Building maintenance and cleaning	15,176	19,360
Insurance	1,388	1,059
IT Costs & Website Hosting	72	687
Accounting fees	1,013	773
Telephone	1,528	1,456
Other office costs	691	369
Depreciation	394	476
Training and governance	1,579	–
Consultancy	–	6,250
Sundry expenses	1,468	1,740
	<u>143,800</u>	<u>111,600</u>
Total expenditure	<u>143,800</u>	<u>111,600</u>
Net income/(expenditure)	<u>9,305</u>	<u>(1,630)</u>

Ryhope Community Association

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Activities undertaken directly		
Direct activity costs	54,922	14,076
Equipment	1,950	–
	<u>56,872</u>	<u>14,076</u>
Support costs		
Staff Costs	46,321	41,619
Pension Costs	1,015	866
	<u>47,336</u>	<u>42,485</u>
Overheads		
Rates	829	638
Service Charges	–	1,571
Utilities	15,454	20,660
Building Maintenance & Cleaning	15,176	19,360
Insurance	1,388	1,059
IT Costs & Website Hosting	72	687
Accounting fees	1,013	773
Telephone	1,528	1,456
Printing Postage & Stationery	691	369
Depreciation	394	476
Training and Governance	1,579	–
Consultancy	–	6,250
Sundry Expenses	1,468	1,740
	<u>39,592</u>	<u>55,039</u>
Expenditure on charitable activities	<u>143,800</u>	<u>111,600</u>

RYHOPE COMMUNITY ASSOCIATION

England & Wales - Charity number 506572

Accounts

Ryhope Community Association
Unaudited Financial Statements
31 March 2024

CS ACCOUNTING LIMITED

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

Ryhope Community Association

Financial Statements

Year ended 31 March 2024

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Ryhope Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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

Reference and administrative details

Registered charity name	Ryhope Community Association
Charity registration number	506572
Principal office	Black Road Ryhope Sunderland SR2 0RX

The trustees

Mr I Lawrence
Mr J Lemon
Mr R Surtees
Mr S Rylance
Mr JP Hedley

Independent examiner	C Smith 5 McMillan Close Saltwell Business Park Low Fell Tyne & Wear NE9 5BF
-----------------------------	---

Structure, governance and management

The organisation is a registered charity established in May 1975 as the Ryhope Community Association. The charity was formed under a constitution adopted on 14 May 1975 which listed the objects of the charity. Under this constitution the trustees are elected at the Annual General Meeting to serve a period of one year subject to ratification at each Annual General Meeting. The trustees were all appointed by Ryhope Community Association.

Objectives and activities

To promote the benefit of the inhabitants of the Borough of Sunderland without distinction of sex, sexual orientation, race, political, religious or other opinion, by association together with the said inhabitants and the local authorities, volunteer and other organisations in a common effort to advance education and 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 said inhabitants.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Ryhope Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Achievements and performance

Ryhope Community Association is a voluntary sector project with charitable status working in Ryhope, bringing with it the ability to attract charitable funds and regeneration. This year the centre hosted leisure/activity sessions each week in addition to the training/learning opportunities.

The CA had an extremely busy and challenging year adapting its services to meet the growing needs of the community post Covid and responding to the cost of living crisis.

The CA has successfully delivered household support to hundreds of local residents and continued to provide a welcoming place for residents to access activities; where they are offered support, a warm meal and made to feel welcome and supported. The CA has worked with the LA and Public Health to share vital information. All our sessions help reduce social isolation and improve overall physical and mental health. The CA acts as a hub for VCS groups to come together and provides over 36 services and activities.

The CA continues to face major ongoing challenges with increasingly high energy bills. Sunderland East Area Committee provided 1 years funding to continue to deliver its core services and enable the Community Development Worker to develop a funding strategy to secure funding. The funding enabled the CA to employ sessional workers and a consultant to work alongside the Management Committee and the CDW to submit bids. As a result, we successfully secured three years funding from the National Lottery Community Fund. This has provided stability and allowed us to employ a part time worker. As a consequence of the funding we have been able to secure additional match funding to deliver Links for Life and Household Support to hundreds of local residents and also secured funding to become a Digital Hub for the residents of Ryhope from UK Prosperity Funding. This year has been an overwhelming success and we have loved to see our service grow and develop.

The project has strong partnerships with funders and partner agencies that have contributed to the development of the project. Thanks to The Players of the National Lottery, The National Lottery Community Fund, Sunderland City Council East Area Committee, UK Prosperity Funding. Thanks also to Blue Watch Youth Centre, Back on the Map, The Box Youth Centre, Active Families North East Gentoo Recovery College, St Paul C of E Primary, Ryhope Infants School, Ryhope Juniors, St Patricks Primary School, Bumps to Babies and Northumbria Police and many more for working in partnership with us on a range of services, activities and courses to support our local community.

The progress of the project has been exhilarating and the achievements to date are testament to the efforts and dedication of the trustees, project employees and volunteers which are crucial to its success. I would like to take the opportunity to thank each and every one of you as we couldn't do it without.

Financial review

Results

It has been another successful year for the charity and the trustees are pleased with the current state of the charity's finances. The net incoming resources for the year amounted to £(1630) of which £14,033 are restricted funds and £(15,663) attributable to the reserves fund. Balance carried forward £153,589.

Ryhope Community Association received the following restricted funds:
National Lottery Community Fund - RC North East and Cumbria Region
Income: £24,216.50 Expenditure: £24,216.50

Ryhope Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Reserves Policy

The trustees have established a policy whereby the unrestricted funds, not committed or invested in fixed assets, held by the charity should be transferred to the reserves fund. The trustees feel they would be able to continue the current activities in the event of a significant drop in funding. It would obviously be necessary to consider how the funding could be replaced or activities changed.

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

Mr R Surtees
Trustee

Ryhope Community Association

Independent Examiner's Report to the Trustees of Ryhope Community Association

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Ryhope Community Association ('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 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.

C Smith
Independent Examiner

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

Ryhope Community Association

Statement of Financial Activities

Year ended 31 March 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Grants and donations	4	164	62,092	62,256	38,478
Other trading activities	5	41,429	6,285	47,714	48,968
Total income		<u>41,593</u>	<u>68,377</u>	<u>109,970</u>	<u>87,446</u>
Expenditure					
Expenditure on charitable activities	6,7	57,256	54,344	111,600	83,321
Total expenditure		<u>57,256</u>	<u>54,344</u>	<u>111,600</u>	<u>83,321</u>
Net (expenditure)/income and net movement in funds					
		<u>(15,663)</u>	<u>14,033</u>	<u>(1,630)</u>	<u>4,125</u>
Reconciliation of funds					
Total funds brought forward		145,969	9,250	155,219	151,094
Total funds carried forward		<u>130,306</u>	<u>23,283</u>	<u>153,589</u>	<u>155,219</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 14 form part of these financial statements.

Ryhope Community Association

Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	12		1,578	1,451
Current assets				
Debtors	13	8,039		14,826
Cash at bank and in hand		145,786		141,177
		<u>153,825</u>		<u>156,003</u>
Creditors: amounts falling due within one year	14	<u>1,814</u>		<u>2,235</u>
Net current assets			<u>152,011</u>	<u>153,768</u>
Total assets less current liabilities			<u>153,589</u>	<u>155,219</u>
Net assets			<u>153,589</u>	<u>155,219</u>
Funds of the charity				
Restricted funds			23,283	9,250
Unrestricted funds			130,306	145,969
Total charity funds	16		<u>153,589</u>	<u>155,219</u>

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

Mr R Surtees
Trustee

The notes on pages 8 to 14 form part of these financial statements.

Ryhope Community Association

Statement of Cash Flows

Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(1,630)	4,125
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	475	484
Accrued expenses/(income)	4,790	(12,342)
<i>Changes in:</i>		
Trade and other debtors	2,040	(1,908)
Trade and other creditors	(464)	(2,390)
Cash generated from operations	<u>5,211</u>	<u>(12,031)</u>
Net cash from/(used in) operating activities	<u>5,211</u>	<u>(12,031)</u>
Cash flows from investing activities		
Purchase of tangible assets	(602)	–
Net cash used in investing activities	<u>(602)</u>	<u>–</u>
Net increase/(decrease) in cash and cash equivalents	4,609	(12,031)
Cash and cash equivalents at beginning of year	141,177	153,208
Cash and cash equivalents at end of year	<u>145,786</u>	<u>141,177</u>

The notes on pages 8 to 14 form part of these financial statements.

Ryhope Community Association

Management Information

Year ended 31 March 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 Black Road, Ryhope, Sunderland, SR2 0RX.

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.

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.

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

Ryhope Community Association

Management Information

Year ended 31 March 2024

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.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is,

Ryhope Community Association

Management Information

Year ended 31 March 2024

from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is

Ryhope Community Association

Management Information

Year ended 31 March 2024

recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations & Fundraising	164	–	164
Grants			
Grants	–	62,092	62,092
	<u>164</u>	<u>62,092</u>	<u>62,256</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations & Fundraising	–	–	–
Grants			
Grants	11,700	26,778	38,478
	<u>11,700</u>	<u>26,778</u>	<u>38,478</u>

5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Cricket Club Rent	10,175	–	10,175
Room Hire & Session Fees	31,254	6,285	37,539
	<u>41,429</u>	<u>6,285</u>	<u>47,714</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Cricket Club Rent	10,200	–	10,200
Room Hire & Session Fees	38,768	–	38,768
	<u>48,968</u>	<u>–</u>	<u>48,968</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct costs	3,856	10,220	14,076
Support costs	53,400	44,124	97,524
	<u>57,256</u>	<u>54,344</u>	<u>111,600</u>

Ryhope Community Association

Management Information

Year ended 31 March 2024

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct costs	4,209	4,018	8,227
Support costs	61,584	13,510	75,094
	<u>65,793</u>	<u>17,528</u>	<u>83,321</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Direct costs and staff costs	14,076	42,485	56,561	41,517
Overheads	–	55,039	55,039	41,804
	<u>14,076</u>	<u>97,524</u>	<u>111,600</u>	<u>83,321</u>

8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>475</u>	<u>484</u>

9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>840</u>	<u>720</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	54,629	32,564
Employer contributions to pension plans	866	726
	<u>55,495</u>	<u>33,290</u>

The average head count of employees during the year was 2 (2023: 1).

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

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Ryhope Community Association

Management Information

Year ended 31 March 2024

12. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2023	4,235	4,235
Additions	602	602
At 31 March 2024	4,837	4,837
Depreciation		
At 1 April 2023	2,784	2,784
Charge for the year	475	475
At 31 March 2024	3,259	3,259
Carrying amount		
At 31 March 2024	1,578	1,578
At 31 March 2023	1,451	1,451

13. Debtors

	2024 £	2023 £
Trade debtors	444	2,484
Prepayments and accrued income	7,595	12,342
	8,039	14,826

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	28	(241)
Accruals and deferred income	763	720
Social security and other taxes	547	579
Other creditors	476	1,177
	1,814	2,235

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £866 (2023: £726).

Ryhope Community Association

Management Information

Year ended 31 March 2024

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Unrestricted Funds	<u>145,969</u>	<u>41,593</u>	<u>(57,256)</u>	<u>130,306</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Unrestricted Funds	<u>151,094</u>	<u>60,668</u>	<u>(65,793)</u>	<u>145,969</u>

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Funds	<u>9,250</u>	<u>68,377</u>	<u>(54,344)</u>	<u>23,283</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Funds	<u>-</u>	<u>26,778</u>	<u>(17,528)</u>	<u>9,250</u>

17. Analysis of changes in net debt

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	<u>141,177</u>	<u>4,609</u>	<u>145,786</u>

Ryhope Community Association

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

Ryhope Community Association

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations & Fundraising	164	–
Grants	<u>62,092</u>	<u>38,478</u>
	<u>62,256</u>	<u>38,478</u>
Other trading activities		
Cricket Club Rent	10,175	10,200
Room Hire & Session Fees	<u>37,539</u>	<u>38,768</u>
	<u>47,714</u>	<u>48,968</u>
Total income	<u>109,970</u>	<u>87,446</u>
Expenditure		
Expenditure on charitable activities		
Activity costs	14,076	8,227
Wages and salaries	41,619	32,564
Pension costs	866	726
Rent	638	704
Rates and water	1,571	1,529
Light and heat	20,660	20,032
Repairs and maintenance	19,360	13,822
Insurance	1,059	2,058
Training and governance	243	162
IT costs	444	96
Legal and professional fees	773	622
Telephone	1,456	1,365
Other office costs	369	98
Depreciation	476	484
Consultancy	6,250	–
Sundry expenses	<u>1,740</u>	<u>832</u>
	<u>111,600</u>	<u>83,321</u>
Total expenditure	<u>111,600</u>	<u>83,321</u>
Net (expenditure)/income	<u>(1,630)</u>	<u>4,125</u>

Ryhope Community Association

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
Activities undertaken directly		
Direct activity costs	<u>14,076</u>	<u>8,227</u>
Support costs		
Staff Costs	41,619	32,564
Pension Costs	866	726
	<u>42,485</u>	<u>33,290</u>
Overheads		
Support costs		
Rates	638	704
Service Charges	1,571	1,529
Utilities	20,660	20,032
Building Maintenance & Cleaning	19,360	13,822
Insurance	1,059	2,058
IT Costs & Website Hosting	687	258
Accounting fees	773	622
Telephone	1,456	1,365
Printing Postage & Stationery	369	98
Depreciation	476	484
Consultancy	6,250	–
Sundry Expenses	1,740	832
	<u>55,039</u>	<u>41,804</u>
Expenditure on charitable activities	<u><u>111,600</u></u>	<u><u>83,321</u></u>

RYHOPE COMMUNITY ASSOCIATION

England & Wales - Charity number 506572

Accounts

Ryhope Community Association
Unaudited Financial Statements
31 March 2023

CS ACCOUNTING LIMITED

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

Ryhope Community Association

Financial Statements

Year ended 31 March 2023

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Ryhope Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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

Reference and administrative details

Registered charity name	Ryhope Community Association
Charity registration number	506572
Principal office	Black Road Ryhope Sunderland SR2 0RX

The trustees

Mr I Lawrence
Mr J Lemon
Mr R Surtees
Mr S Rylance
Mr JP Hedley

Independent examiner	C Smith CS Accounting Limited 5 McMillan Close Saltwell Business Park Low Fell Tyne & Wear NE9 5BF
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Structure, governance and management

The organisation is a registered charity established in May 1975 as the Ryhope Community Association. The charity was formed under a constitution adopted on 14 May 1975 which listed the objects of the charity. Under this constitution the trustees are elected at the Annual General Meeting to serve a period of one year subject to ratification at each Annual General Meeting. The trustees were all appointed by Ryhope Community Association.

Objectives and activities

To promote the benefit of the inhabitants of the Borough of Sunderland without distinction of sex, sexual orientation, race, political, religious or other opinion, by association together with the said inhabitants and the local authorities, volunteer and other organisations in a common effort to advance education and 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 said inhabitants.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Ryhope Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance

Ryhope Community Association is a voluntary sector project with charitable status working in Ryhope, bringing with it the ability to attract charitable funds and regeneration. This year The Centre hosts over leisure/activity sessions each week in addition to the training/learning opportunities.

The CA had an extremely busy and challenging year adapting its services to meet the growing needs of the community post Covid and responding to the cost of living crisis.

The CA has successfully delivered household support to hundreds of local residence, became a Warm Space to provide a welcoming places for residence to access activities, support a warm meal and feel welcomed and supported. All our session help reduce social isolation and improve overall physical and mental health. Worked with the LA and Public Health to share vital information. All our session help reduce social isolation and improve overall physical and mental health. The CA acts as a hub for VCS groups come together and provides over 36 services and activities.

The CA faced its own major challenges when energy bills increased dramatically. Sunderland East Area Committee provided 1 years funding to continue to deliver its core services and enable the Community Development Worker to develop a funding strategy to secure funding. The Funding has enabled the CA to employ sessional workers and a consultant to work alongside the Management Committee and the CDW to submit bids. Work is currently ongoing and has been a positive process.

The project has strong partnerships with funders and partner agencies that have contributed to the development of the project. Thanks to Sunderland City Council East Area Committee and Cultural Springs for funding. Also, thanks to Blue Watch Youth Centre, Back on the Map, The Box Youth Centre, Active Families North East Gentoo Recovery College, St Paul C of E Primary, Ryhope Infants School, Ryhope Juniors, St Patricks Primary School Bumps to Babies and Northumbria Police for working in partnership with us on a range of services, activities and courses to support our local community.

The progress of the project has been exhilarating and the achievements to date are testaments to the efforts and dedication of the trustees, project employees and volunteers which are crucial to its success. I would like to take the opportunity to thank each and every one of you as we couldn't do it without.

Financial Review

Restricted funding including £18,000 warm spaces funding Sunderland City Council. £9,700 Household Support Funding £43,340 Support for Ryhope CA East Area Committee Sunderland City Council Funding.

Ryhope Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Reserves Policy

The trustees have established a policy whereby the unrestricted funds, not committed or invested in fixed assets, held by the charity should be transferred to the reserves fund. The trustees feel they would be able to continue the current activities in the event of a significant drop in funding. It would obviously be necessary to consider how the funding could be replaced or activities changed.

The trustees' annual report was approved on 10 December 2023 and signed on behalf of the board of trustees by:

Mr R Surtees
Trustee

Ryhope Community Association

Independent Examiner's Report to the Trustees of Ryhope Community Association

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Ryhope Community Association ('the charity') for the year ended 31 March 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.

C Smith
CS Accounting Limited
Independent Examiner

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

Ryhope Community Association

Statement of Financial Activities

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	11,700	26,778	38,478	17,965
Other trading activities	5	48,968	–	48,968	65,079
Total income		<u>60,668</u>	<u>26,778</u>	<u>87,446</u>	<u>83,044</u>
Expenditure					
Expenditure on charitable activities	6,7	65,793	17,528	83,321	73,428
Total expenditure		<u>65,793</u>	<u>17,528</u>	<u>83,321</u>	<u>73,428</u>
Net income and net movement in funds		<u>(5,125)</u>	<u>9,250</u>	<u>4,125</u>	<u>9,616</u>
Reconciliation of funds					
Total funds brought forward		151,094	–	151,094	141,478
Total funds carried forward		<u>145,969</u>	<u>9,250</u>	<u>155,219</u>	<u>151,094</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 14 form part of these financial statements.

Ryhope Community Association

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	12		1,451	1,935
Current assets				
Debtors	13	14,826		576
Cash at bank and in hand		141,177		153,208
		<u>156,003</u>		<u>153,784</u>
Creditors: amounts falling due within one year	14	<u>2,235</u>		<u>4,625</u>
Net current assets			<u>153,768</u>	<u>149,159</u>
Total assets less current liabilities			<u>155,219</u>	<u>151,094</u>
Net assets			<u>155,219</u>	<u>151,094</u>
Funds of the charity				
Restricted funds			9,250	–
Unrestricted funds			<u>145,969</u>	<u>151,094</u>
Total charity funds	16		<u>155,219</u>	<u>151,094</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 December 2023, and are signed on behalf of the board by:

Mr R Surtees
Trustee

The notes on pages 8 to 14 form part of these financial statements.

Ryhope Community Association

Statement of Cash Flows

Year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income	4,125	9,616
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	484	646
Accrued (income)/expenses	(12,342)	120
<i>Changes in:</i>		
Trade and other debtors	(1,908)	270
Trade and other creditors	(2,390)	3,246
Cash generated from operations	<u>(12,031)</u>	<u>13,898</u>
Net cash (used in)/from operating activities	<u>(12,031)</u>	<u>13,898</u>
Net (decrease)/increase in cash and cash equivalents	(12,031)	13,898
Cash and cash equivalents at beginning of year	153,208	139,310
Cash and cash equivalents at end of year	<u>141,177</u>	<u>153,208</u>

The notes on pages 8 to 14 form part of these financial statements.

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 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 Black Road, Ryhope, Sunderland, SR2 0RX.

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.

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.

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.

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

- 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.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk

characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Grants	<u>11,700</u>	<u>26,778</u>	<u>38,478</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Grants	<u>1,000</u>	<u>16,965</u>	<u>17,965</u>

5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Cricket Club Rent	10,200	–	10,200
Room Hire & Session Fees	38,768	–	38,768
Sundry Income	–	–	–
	<u>48,968</u>	<u>–</u>	<u>48,968</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cricket Club Rent	8,500	–	8,500
Room Hire & Session Fees	26,648	–	26,648
Sundry Income	28,515	1,416	29,931
	<u>63,663</u>	<u>1,416</u>	<u>65,079</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Activity costs	4,209	4,018	8,227
Support costs	61,584	13,510	75,094
	<u>65,793</u>	<u>17,528</u>	<u>83,321</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Activity costs	–	9,763	9,763

Ryhope Community Association

Notes to the Financial Statements (continued)

Year ended 31 March 2023

Support costs	40,083	23,582	63,665
	<u>40,083</u>	<u>33,345</u>	<u>73,428</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Direct costs and staff costs	8,227	33,290	41,517	39,502
Overheads	–	41,804	41,804	33,926
	<u>8,227</u>	<u>75,094</u>	<u>83,321</u>	<u>73,428</u>

8. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	484	646

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	720	600

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	32,564	29,030
Employer contributions to pension plans	726	659
Other employee benefits	–	50
	<u>33,290</u>	<u>29,739</u>

The average head count of employees during the year was 2 (2022: 2).

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

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2022 and 31 March 2023	4,235	4,235
Depreciation		
At 1 April 2022	2,300	2,300
Charge for the year	484	484
At 31 March 2023	2,784	2,784
Carrying amount		
At 31 March 2023	1,451	1,451
At 31 March 2022	1,935	1,935

13. Debtors

	2023 £	2022 £
Trade debtors	2,484	576
Prepayments and accrued income	12,342	-
	14,826	576

14. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	(241)	2,958
Accruals and deferred income	720	720
Social security and other taxes	579	493
Other creditors	1,177	454
	2,235	4,625

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £726 (2022: £659).

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023 £
Unrestricted Funds	<u>151,094</u>	<u>60,668</u>	<u>(65,793)</u>	<u>145,969</u>

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022 £
Unrestricted Funds	<u>126,514</u>	<u>64,663</u>	<u>(40,083)</u>	<u>151,094</u>

Restricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023 £
Restricted Funds	<u>–</u>	<u>26,778</u>	<u>(17,528)</u>	<u>9,250</u>

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022 £
Restricted Funds	<u>14,964</u>	<u>18,381</u>	<u>(33,345)</u>	<u>–</u>

17. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>153,208</u>	<u>(12,031)</u>	<u>141,177</u>

Ryhope Community Association

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Ryhope Community Association

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Grants	<u>38,478</u>	<u>17,965</u>
Other trading activities		
Cricket Club Rent	10,200	8,500
Room Hire & Session Fees	38,768	26,648
Sundry Income	-	29,931
	<u>48,968</u>	<u>65,079</u>
Total income	<u><u>87,446</u></u>	<u><u>83,044</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	8,227	9,763
Wages and salaries	32,564	29,030
Pension costs	726	659
Other post-retirement benefits	-	50
Rent	704	796
Rates and water	1,529	1,650
Light and heat	20,032	12,655
Repairs and maintenance	13,822	7,354
Insurance	2,058	2,170
Other establishment	258	150
Legal and professional fees	622	814
Telephone	1,365	1,491
Other office costs	98	57
Depreciation	484	645
Sundry expenses	832	6,144
	<u>83,321</u>	<u>73,428</u>
Total expenditure	<u><u>83,321</u></u>	<u><u>73,428</u></u>
Net income	<u><u>4,125</u></u>	<u><u>9,616</u></u>

Ryhope Community Association

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Activities undertaken directly		
Direct activity costs	<u>8,227</u>	<u>9,763</u>
Support costs		
Staff Costs	32,564	29,030
Pension Costs	726	659
Staff Travel & Volunteer Expenses	-	50
	<u>33,290</u>	<u>29,739</u>
Overheads		
Rates	704	796
Service Charges	1,529	1,650
Utilities	20,032	12,655
Building Maintenance & Cleaning	13,822	7,354
Insurance	2,058	2,170
IT Costs & Website Hosting	258	150
Accounting fees	622	814
Telephone	1,365	1,491
Printing Postage & Stationery	98	57
Depreciation	484	645
Sundry Expenses	832	6,144
	<u>41,804</u>	<u>33,926</u>
Expenditure on charitable activities	<u><u>83,321</u></u>	<u><u>73,428</u></u>

RYHOPE COMMUNITY ASSOCIATION

England & Wales - Charity number 506572

Accounts

Ryhope Community Association
Unaudited Financial Statements
31 March 2022

CS ACCOUNTING LIMITED

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

Ryhope Community Association

Financial Statements

Year ended 31 March 2022

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The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
Notes to the detailed statement of financial activities	17

Ryhope Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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

Reference and administrative details

Registered charity name	Ryhope Community Association
Charity registration number	506572
Principal office	Black Road Ryhope Sunderland SR2 0RX

The trustees

Mr D Curtis	(Retired 27 September 2022)
Mr I Lawrence	
Mr J Lemon	
Mr M Essl	(Retired 6 May 2022)
Mrs R Knowles	(Retired 4 October 2022)
Mr R Surtees	
Mr S Rylance	
Mr JP Hedley	

Independent examiner	CS Accounting Limited 5 McMillan Close Saltwell Business Park Low Fell Tyne & Wear NE9 5BF
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Structure, governance and management

The organisation is a registered charity established in May 1975 as the Ryhope Community Association. The charity was formed under a constitution adopted on 14 May 1975 which listed the objects of the charity. Under this constitution the trustees are elected at the Annual General Meeting to serve a period of one year subject to ratification at each Annual General Meeting. The trustees were all appointed by Ryhope Community Association.

Objectives and activities

To promote the benefit of the inhabitants of the Borough of Sunderland without distinction of sex, sexual orientation, race, political, religious or other opinion, by association together with the said inhabitants and the local authorities, volunteer and other organisations in a common effort to advance education and 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 said inhabitants.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Ryhope Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance

Ryhope Community Association is a voluntary sector project with charitable status working in Ryhope, bringing with it the ability to attract charitable funds and regeneration.

This year the Centre has had to continue to adapt its delivery to meet the needs of the residents during the Pandemic. The CA has continued to step up and provided unprecedented support for the whole of the community acting as the Local Authorities Hub.

The CA has been supported by 10 volunteers to help support local residents by providing shopping support, weekly welfare calls, collection of prescriptions, Activity Packs for the socially isolated and vulnerable residents, families and young people. Some of our achievements to date include-

Taking part in the Big Lunch with over 200 residents enjoying an afternoon tea either via outreach or within the Centre over the week.

We delivered over 1000 afternoon teas to Vulnerable and Socially isolated residents.

Made over 3000 Virtual/in person Welfare Calls.

Delivered over 200 Easter Activity Packs including running a virtual Easter Egg and Easter Bonnet Community Competition with over 100 young people taking part.

Delivered over 1000 Covid Buster Packs to 4 local Primary Schools to help stop the spread of the virus.

Delivered over 2000 PPE Packs containing vital Public Health Vaccination Messages, Essential PPE equipment to help stop the spread of the virus and keep our residents safe.

Worked in partnership with Public Health to spread vital health messages to support the re-opening of the NHS.

Delivered the book launch of our amazing book "Resilient Ryhope" which was an account of Ryhope residents experiences during lockdown. Four local Schools took part and over 60 people attending the Launch including the Mayor of Sunderland.

Re-opened Face to Face delivery as and where safe following Government Guidance increasing services for parents and young children to meet increased demand from 3 sessions a week to 7 sessions a week.

Provided much needed household support to residents delivering Household Support Grants in partnership with East VCS organisations, local Schools and Sunderland City Council to approximately 300 families

Provided a weekly foodbank/fareshare to over 100 families/vulnerable residents.

The progress of the project has been exhilarating and the achievements to date are testament to the tremendous efforts and dedication of the trustees, project employees and volunteers to meet the needs of our community during the world Pandemic. The CA continues to build upon its close working relationship with both statutory and VCS partners to adapt and develop to meet the need of our community. I would like to thank the continued support from Sunderland City Council who's funding and support have made it possible.

The trustees' annual report was approved on 11 January 2023 and signed on behalf of the board of trustees by:

Mr R Surtees
Trustee

Ryhope Community Association

Independent Examiner's Report to the Trustees of Ryhope Community Association

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Ryhope Community Association ('the charity') for the year ended 31 March 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.

C Smith
Independent Examiner

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

Ryhope Community Association

Statement of Financial Activities

Year ended 31 March 2022

		2022			2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and grants	4	1,000	16,965	17,965	39,240
Other income	5	63,663	1,416	65,079	49,348
Total income		<u>64,663</u>	<u>18,381</u>	<u>83,044</u>	<u>88,588</u>
Expenditure					
Expenditure on charitable activities	6,7	40,083	33,345	73,428	57,463
Total expenditure		<u>40,083</u>	<u>33,345</u>	<u>73,428</u>	<u>57,463</u>
Net income and net movement in funds		<u>24,580</u>	<u>(14,964)</u>	<u>9,616</u>	<u>31,125</u>
Reconciliation of funds					
Total funds brought forward		126,514	14,964	141,478	110,353
Total funds carried forward		<u>151,094</u>	<u>-</u>	<u>151,094</u>	<u>141,478</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 14 form part of these financial statements.

Ryhope Community Association

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	12		1,935	2,581
Current assets				
Debtors	13	576		846
Cash at bank and in hand		153,208		139,310
		<u>153,784</u>		<u>140,156</u>
Creditors: amounts falling due within one year	14	<u>4,625</u>		<u>1,259</u>
Net current assets			<u>149,159</u>	<u>138,897</u>
Total assets less current liabilities			<u>151,094</u>	<u>141,478</u>
Net assets			<u>151,094</u>	<u>141,478</u>
Funds of the charity				
Restricted funds			-	14,964
Unrestricted funds			151,094	126,514
Total charity funds	16		<u>151,094</u>	<u>141,478</u>

These financial statements were approved by the board of trustees and authorised for issue on 11 January 2023, and are signed on behalf of the board by:

Mr R Surtees
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Ryhope Community Association

Statement of Cash Flows

Year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income	9,616	31,125
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	646	860
Accrued expenses/(income)	120	(1,275)
<i>Changes in:</i>		
Trade and other debtors	270	4,438
Trade and other creditors	<u>3,246</u>	<u>(1,236)</u>
Cash generated from operations	<u>13,898</u>	<u>33,912</u>
Net cash from operating activities	<u>13,898</u>	<u>33,912</u>
Net increase in cash and cash equivalents	13,898	33,912
Cash and cash equivalents at beginning of year	139,310	105,398
Cash and cash equivalents at end of year	<u>153,208</u>	<u>139,310</u>

The notes on pages 7 to 14 form part of these financial statements.

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies *(continued)*

Unrestricted Funds £	Restricted Funds £	Total Funds 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 Black Road, Ryhope, Sunderland, SR2 0RX.

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.

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.

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

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
--	----------------------------	--------------------------	--------------------------

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.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies *(continued)*

Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
----------------------------	--------------------------	--------------------------

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies *(continued)*

Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
----------------------------	--------------------------	--------------------------

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations & Fundraising	–	–	–
Grants			
Grants	1,000	16,965	17,965
	<u>1,000</u>	<u>16,965</u>	<u>17,965</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations & Fundraising	15	–	15
Grants			
Grants	21,832	17,393	39,225
	<u>21,847</u>	<u>17,393</u>	<u>39,240</u>

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies *(continued)*

Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
----------------------------	--------------------------	--------------------------

5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cricket Club Rent	8,500	–	8,500
Room Hire & Session Fees	26,648	–	26,648
Sundry Income	28,515	1,416	29,931
	<u>63,663</u>	<u>1,416</u>	<u>65,079</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Cricket Club Rent	750	–	750
Room Hire & Session Fees	3,145	–	3,145
Sundry Income	31,450	14,003	45,453
	<u>35,345</u>	<u>14,003</u>	<u>49,348</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct costs	–	9,763	9,763
Support costs	40,083	23,582	63,665
	<u>40,083</u>	<u>33,345</u>	<u>73,428</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct costs	–	–	–
Support costs	41,031	16,432	57,463
	<u>41,031</u>	<u>16,432</u>	<u>57,463</u>

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Direct costs and staff costs	9,763	29,739	39,502	29,115
Overheads	–	33,926	33,926	28,348
	<u>9,763</u>	<u>63,665</u>	<u>73,428</u>	<u>57,463</u>

8. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	646	860

9. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	600	600

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	29,030	28,186
Employer contributions to pension plans	659	659
Other employee benefits	50	270
	<u>29,739</u>	<u>29,115</u>

The average head count of employees during the year was 2 (2021: 2).

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

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2021 and 31 March 2022	4,235	4,235
Depreciation		
At 1 April 2021	1,654	1,654
Charge for the year	646	646
At 31 March 2022	2,300	2,300
Carrying amount		
At 31 March 2022	1,935	1,935
At 31 March 2021	2,581	2,581

13. Debtors

	2022 £	2021 £
Trade debtors	576	846

14. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,958	83
Accruals and deferred income	720	600
Social security and other taxes	493	448
Other creditors	454	128
	4,625	1,259

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £659 (2021: £659).

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Unrestricted Funds	<u>126,514</u>	<u>64,663</u>	<u>(40,083)</u>	<u>151,094</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Unrestricted Funds	<u>110,353</u>	<u>57,192</u>	<u>(41,031)</u>	<u>126,514</u>

Restricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted Funds	<u>14,964</u>	<u>18,381</u>	<u>(33,345)</u>	<u>-</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Restricted Funds	<u>-</u>	<u>31,396</u>	<u>(16,432)</u>	<u>14,964</u>

17. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	<u>139,310</u>	<u>13,898</u>	<u>153,208</u>

Ryhope Community Association

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Ryhope Community Association

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations & Fundraising	-	15
Grants	<u>17,965</u>	<u>39,225</u>
	<u>17,965</u>	<u>39,240</u>
Other trading activities		
Cricket Club Rent	8,500	750
Room Hire & Session Fees	26,648	3,145
Sundry Income	29,931	45,453
	<u>65,079</u>	<u>49,348</u>
Total income	<u>83,044</u>	<u>88,588</u>
Expenditure		
Expenditure on charitable activities		
Direct costs	9,763	-
Wages and salaries	29,030	28,186
Pension costs	659	659
Other post-retirement benefits	50	270
Rent	796	419
Rates and water	1,650	1,658
Light and heat	12,655	6,840
Repairs and maintenance	7,354	6,491
Insurance	2,170	2,524
IT costs	150	-
Other motor/travel costs	-	7
Legal and professional fees	814	686
Telephone	1,491	1,447
Other office costs	57	-
Depreciation	645	860
Professional fees	-	50
Sundry expenses	6,144	7,366
	<u>73,428</u>	<u>57,463</u>
Total expenditure	<u>73,428</u>	<u>57,463</u>
Net income	<u>9,616</u>	<u>31,125</u>

Ryhope Community Association

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Activities undertaken directly		
Direct activity costs	<u>9,763</u>	<u>–</u>
Support costs		
Staff Costs	29,030	28,186
Pension Costs	659	659
Staff Travel & Volunteer Expenses	50	270
	<u>29,739</u>	<u>29,115</u>
Support costs		
Rates	796	419
Service Charges	1,650	1,658
Utilities	12,655	6,840
Building Maintenance & Cleaning	7,354	6,491
Insurance	2,170	2,524
IT Costs	150	–
Travel costs	–	7
Accounting fees	814	686
Telephone	1,491	1,447
Printing Postage & Stationery	57	–
Depreciation	645	860
Legal fees	–	50
Sundry Expenses	6,144	7,366
	<u>33,926</u>	<u>28,348</u>
Expenditure on charitable activities	<u><u>73,428</u></u>	<u><u>57,463</u></u>

RYHOPE COMMUNITY ASSOCIATION

England & Wales - Charity number 506572

Accounts

Ryhope Community Association
Unaudited Financial Statements
31 March 2021

CS ACCOUNTING LIMITED

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

Ryhope Community Association

Financial Statements

Year ended 31 March 2021

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Statement of financial activities	4
Statement of financial position	5
Statement of cash flows	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
Notes to the detailed statement of financial activities	17

Ryhope Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

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

Reference and administrative details

Registered charity name	Ryhope Community Association
Charity registration number	506572
Principal office	Black Road Ryhope Sunderland SR2 0RX

The trustees

Mr D Curtis
Mr I Lawrence
Mr J Lemon
Mr M Essl
Mrs R Knowles
Mr R Surtees
Mr S Rylance
Mr JP Hedley

Independent examiner	CS Accounting Limited 5 McMillan Close Saltwell Business Park Low Fell Tyne & Wear NE9 5BF
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Structure, governance and management

The organisation is a registered charity established in May 1975 as the Ryhope Community Association. The charity was formed under a constitution adopted on 14 May 1975 which listed the objects of the charity. Under this constitution the trustees are elected at the Annual General Meeting to serve a period of one year subject to ratification at each Annual General Meeting. The trustees were all appointed by Ryhope Community Association.

Objectives and activities

To promote the benefit of the inhabitants of the Borough of Sunderland without distinction of sex, sexual orientation, race, political, religious or other opinion, by association together with the said inhabitants and the local authorities, volunteer and other organisations in a common effort to advance education and 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 said inhabitants.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Ryhope Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Achievements and performance

Ryhope Community Association is a voluntary sector project with charitable status working in Ryhope, bringing with it the ability to attract charitable funds and regeneration. This year The Centre has had to totally review and adapt its delivery to meet the need of the residence during the Pandemic.

The CA has stepped up and provided unprecedented support for the whole of the community acting as the Local Authorities Hub. The CA recruited 15 new volunteers to help support local residents by provided shopping support, weekly welfare call, collection of prescriptions, Activity Pack for the Socially isolated and vulnerable, Families and Young people, Food Parcels, Crisis support, Christmas Dinners and Afternoon Teas,

Some of our achievements to date:

- We delivered over 2000 afternoon teas to the Vulnerable and Socially isolated
- Made over 3000 Welfare Calls
- Delivered over 1000 Activity Packs
- Provided a virtual Christmas Carol Service to over 100 elderly residence
- Provided over 1000 food parcels through both Fareshare and the Food bank
- Delivered face to face in person parent and children's classes where restrictions allowed to address social isolation.

The CA strengthened and built new working relation with both statutory and VCS partners to provide an outstanding service to the residence of Ryhope. One of the new partnerships with Cultural Springs included a project which included Liz Million, 3 Primary Schools and the residents of Ryhope to create a book reflecting everyone's experience of the Pandemic. The book "Resilient Ryhope" was an outstanding success and a tribute to our strong partnerships.

The progress of the project has been exhilarating and the achievements to date are testament to the tremendous efforts and dedication of the trustees, project employees and volunteers to meet the needs of our community during the world Pandemic. The CA continues to build upon its close working relation with both statutory and VCS partners to adapt and develop to meet the need of our community. I would like to thank the continued support from Sunderland City Council who's funding, and support have made it possible.

The trustees' annual report was approved on 21 December 2021 and signed on behalf of the board of trustees by:

Mr R Surtees
Trustee

Ryhope Community Association

Independent Examiner's Report to the Trustees of Ryhope Community Association

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Ryhope Community Association ('the charity') for the year ended 31 March 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.

Independent Examiner

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

21 December 2021

Ryhope Community Association

Statement of Financial Activities

Year ended 31 March 2021

		2021			2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	21,847	17,393	39,240	68,593
Other income	5	35,345	14,003	49,348	58,104
Total income		<u>57,192</u>	<u>31,396</u>	<u>88,588</u>	<u>126,697</u>
Expenditure					
Expenditure on charitable activities	6,7	41,031	16,432	57,463	50,844
Total expenditure		<u>41,031</u>	<u>16,432</u>	<u>57,463</u>	<u>50,844</u>
Net income and net movement in funds		<u>16,161</u>	<u>14,964</u>	<u>31,125</u>	<u>75,853</u>
Reconciliation of funds					
Total funds brought forward		104,164	6,189	110,353	34,500
Total funds carried forward		<u>120,325</u>	<u>21,153</u>	<u>141,478</u>	<u>110,353</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 14 form part of these financial statements.

Ryhope Community Association

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	12		2,581	3,441
Current assets				
Debtors	13	846		5,284
Cash at bank and in hand		139,310		105,398
		<u>140,156</u>		<u>110,682</u>
Creditors: amounts falling due within one year	14	<u>1,259</u>		<u>3,770</u>
Net current assets			138,897	106,912
Total assets less current liabilities			141,478	110,353
Net assets			141,478	<u>110,353</u>
Funds of the charity				
Restricted funds			21,153	6,189
Unrestricted funds			120,325	104,164
Total charity funds	16		141,478	<u>110,353</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 December 2021, and are signed on behalf of the board by:

Mr R Surtees
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Ryhope Community Association

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	31,125	75,853
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	860	794
Accrued (income)/expenses	(1,275)	1,875
<i>Changes in:</i>		
Trade and other debtors	4,438	(5,284)
Trade and other creditors	(1,236)	1,895
Cash generated from operations	<u>33,912</u>	<u>75,133</u>
Net cash from operating activities	<u>33,912</u>	<u>75,133</u>
Cash flows from investing activities		
Purchase of tangible assets	—	(4,235)
Net cash used in investing activities	<u>—</u>	<u>(4,235)</u>
Net increase in cash and cash equivalents	33,912	70,898
Cash and cash equivalents at beginning of year	105,398	34,500
Cash and cash equivalents at end of year	<u>139,310</u>	<u>105,398</u>

The notes on pages 7 to 14 form part of these financial statements.

Ryhope Community Association

Notes to the Financial Statements

Year ended 31 March 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 Black Road, Ryhope, Sunderland, SR2 0RX.

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.

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.

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 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.

Tangible assets

All fixed assets are initially recorded at cost.

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations & Fundraising	15	–	15
Grants			
Grants	21,832	17,393	39,225
	<u>21,847</u>	<u>17,393</u>	<u>39,240</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations & Fundraising	60,861	–	60,861

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Grants	–	7,732	7,732
	<u>60,861</u>	<u>7,732</u>	<u>68,593</u>

5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Cricket Club Rent	750	–	750
Room Hire & Session Fees	3,145	–	3,145
Service Level Agreement	–	–	–
Sundry Income	31,450	14,003	45,453
	<u>35,345</u>	<u>14,003</u>	<u>49,348</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Cricket Club Rent	9,000	–	9,000
Room Hire & Session Fees	39,686	–	39,686
Service Level Agreement	–	9,418	9,418
Sundry Income	–	–	–
	<u>48,686</u>	<u>9,418</u>	<u>58,104</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support costs	41,031	16,432	57,463
	<u>41,031</u>	<u>16,432</u>	<u>57,463</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Support costs	39,883	10,961	50,844
	<u>39,883</u>	<u>10,961</u>	<u>50,844</u>

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Expenditure on charitable activities by activity type

	Support costs	Total funds	Total fund
	2021	2021	2020
	£	£	£
Staff costs	29,115	29,115	22,279
Overheads	28,348	28,348	28,565
	<u>57,463</u>	<u>57,463</u>	<u>50,844</u>

8. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	860	794

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	600	600

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	28,186	21,783
Employer contributions to pension plans	659	496
Other employee benefits	270	–
	<u>29,115</u>	<u>22,279</u>

The average head count of employees during the year was 1 (2020: 2).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

12. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2020 and 31 March 2021	4,235	4,235
Depreciation		
At 1 April 2020	794	794
Charge for the year	860	860
At 31 March 2021	1,654	1,654
Carrying amount		
At 31 March 2021	2,581	2,581
At 31 March 2020	3,441	3,441

13. Debtors

	2021 £	2020 £
Trade debtors	846	2,760
Prepayments and accrued income	-	2,524
	846	5,284

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	83	341
Accruals and deferred income	600	1,875
Social security and other taxes	448	1,425
Other creditors	128	129
	1,259	3,770

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £659 (2020: £496).

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 20 21
	£	£	£	£
Unrestricted Funds	<u>104,614</u>	<u>57,192</u>	<u>(41,031)</u>	<u>120,325</u>

	At 1 April 2019	Income	Expenditure	At 31 March 20 20
	£	£	£	£
Unrestricted Funds	<u>34,500</u>	<u>109,547</u>	<u>(39,883)</u>	<u>104,164</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 20 21
	£	£	£	£
Restricted Funds	<u>6,189</u>	<u>31,396</u>	<u>(16,432)</u>	<u>21,153</u>

	At 1 April 2019	Income	Expenditure	At 31 March 20 20
	£	£	£	£
Restricted Funds	<u>–</u>	<u>17,150</u>	<u>(10,961)</u>	<u>6,189</u>

17. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	<u>105,398</u>	<u>33,912</u>	<u>139,310</u>

Ryhope Community Association

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

Ryhope Community Association

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations & Fundraising	15	60,861
Grants	39,225	7,732
	39,240	68,593
Other trading activities		
Cricket Club Rent	750	9,000
Room Hire & Session Fees	3,145	39,686
Service Level Agreement	-	9,418
Sundry Income	45,453	-
	49,348	58,104
Total income	88,588	126,697
Expenditure		
Expenditure on charitable activities		
Wages and salaries	28,186	21,783
Pension costs	659	496
Volunteer expenses	270	-
Rent	419	882
Rates and water	1,658	1,769
Light and heat	6,840	6,742
Repairs and maintenance	6,491	11,662
Insurance	2,524	2,275
Other motor/travel costs	7	127
Legal and professional fees	686	694
Telephone	1,447	1,279
Other office costs	-	167
Depreciation	860	794
Professional fees	50	138
Sundry expenses	7,366	2,036
	57,463	50,844
Total expenditure	57,463	50,844
Net income	31,125	75,853

Ryhope Community Association

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Support costs		
Staff Costs	28,186	21,783
Pension Costs	659	496
Staff Travel & Volunteer Expenses	270	–
	<u>29,115</u>	<u>22,279</u>
Support costs		
Rates	419	882
Service Charges	1,658	1,769
Utilities	6,840	6,742
Building Maintenance & Cleaning	6,491	11,662
Insurance	2,524	2,275
Travel costs	7	127
Accounting fees	686	694
Telephone	1,447	1,279
Printing Postage & Stationery	–	167
Depreciation	860	794
Professional fees	50	138
Sundry Expenses	7,366	2,036
	<u>28,348</u>	<u>28,565</u>
Expenditure on charitable activities	<u>57,463</u>	<u>50,844</u>