

Registered Charity Number: 519757

WEST RANTON & LEAMSIDE
COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2025

WEST RANTON & LEAMSIDE
COMMUNITY ASSOCIATION

Annual Report & Financial Statements
for the Year Ended
31st December 2025

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WEST RANTON & LEAMSIDE
COMMUNITY ASSOCIATION
Registered Charity Number: 519757

Report to the Members on the Unaudited Financial Statements
for the Year Ended
31st December 2025

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of Independent Examiner's Statement

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

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Richard Middleton MAAT
Rayner Whiting & Co
25 Frederick Street
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WEST RAINTON & LEAMSIDE
COMMUNITY ASSOCIATION

Statement of Financial Activities
for the Year Ended
31st December 2025

		<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	<u>Notes</u>	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>All</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>Funds</u>
					<u>£</u>
<u>Incoming Resources</u>					
Donations & Memberships	2	3255	45	3300	2761
Activities for Generating Funds	3	18781	-	18781	21851
Investment Income	4	86	-	86	63
Grants Received	5	-	23361	23361	24570
<u>Total Incoming Resources</u>		<u>22122</u>	<u>23406</u>	<u>45528</u>	<u>49245</u>
<u>Resources Expended</u>					
Cost of Charitable Activities	6	11410	9353	20763	18599
<u>Total Resources Expended</u>		<u>11410</u>	<u>9353</u>	<u>20763</u>	<u>18599</u>
<u>Net Surplus / (Deficit) for the Period</u>		10712	14053	24765	30646
Funds Brought Forward		(2903)	1050	(1853)	(33097)
Transfer Between Funds		(1097)	1097	-	-
<u>Funds Carried Forward</u>		<u>6712</u>	<u>16200</u>	<u>22912</u>	<u>(2451)</u>

WEST RAINTON & LEAMSIDE
COMMUNITY ASSOCIATION

Balance Sheet
as at
31st December 2025

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
		£	£
<u>Fixed Assets</u>			
Freehold Property (as per Valuation)		100000	100000
Gym Equipment	10	<u>232</u>	<u>309</u>
		100232	100309
<u>Current Assets</u>			
Debtors	11	300	6073
Cash at Bank and in Hand	12	<u>38780</u>	<u>21178</u>
		<u>39080</u>	<u>27251</u>
<u>Current Liabilities: Amounts falling due within 1 year</u>			
Accrued Expenses	14	600	552
Loan from ACRE		<u>-</u>	<u>861</u>
		<u>600</u>	<u>1413</u>
<u>Net Current Assets / (Liabilities)</u>		<u>38480</u>	<u>25838</u>
<u>Total Assets less Current Liabilities</u>		138712	126147
<u>Creditors: Amounts falling due after 1 year</u>			
Loan from ACRE		-	-
Loan from Member		<u>15800</u>	<u>28000</u>
		<u>15800</u>	<u>28000</u>
<u>Net Assets / (Liabilities)</u>		£ <u>122912</u>	£ <u>98147</u>
<u>Financed by: Trustees Account</u>			
Unrestricted Funds		6712	(2903)
Restricted Funds		16200	1050
Revaluation Reserve		<u>100000</u>	<u>100000</u>
		£ <u>122912</u>	£ <u>98147</u>

Signed:
Allan Langford
Chair



Signed:
Ann Diggory
Treasurer



WEST RANTON & LEAMSIDE
COMMUNITY ASSOCIATION

Notes forming part of the Financial Statements
for the Year Ended
31st December 2025

1. Principal Accounting Policies

Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued on 1st January 2015.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to help achieve the objectives of the charity. These funds have not been designated for other purposes. Costs that are not related to a Restricted fund are set against Unrestricted income.

Restricted funds are to be used in accordance with the restrictions placed upon them by the donors. Restricted funds may also include funds raised by the charity for a particular purpose. Any costs associated with the administering or raising of such funds are set against the specific fund.

Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods and services are supplied. Other grant payments are recognised when a constructive obligation arises that result in payment being unavoidable.

Charitable activities include both the direct and support costs relating to those activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Incoming resources

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under a contract or where entitlement to grant funding is subject to specific conditions is recognised as earned (as the related goods or services provided).

Grant income included in this category provides funding to support centre activities and is recognised where there is entitlement, certainty of receipt and the amount measured with sufficient reliability.

Funds structure

The charity holds restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

All other funds are unrestricted income funds.

WEST RAINTON & LEAMSIDE
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Notes forming part of the Financial Statements (cont.)
for the Year Ended
31st December 2025

Fixed Assets and Depreciation

All fixed assets are initially recorded at cost. Depreciation is calculated so as to write off the cost of an asset over its estimated useful life, at the following rates;

Gym Equipment

25% Reducing Balance

2. Donations and Memberships

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2025</u>	<u>Total Funds</u> <u>2024</u>
	£	£	£	£
Donations	2120	45	2165	1761
Memberships	1135	-	1135	1000
	<u>3255</u>	<u>45</u>	<u>3300</u>	<u>2761</u>

3. Activities for Generating Funds

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2025</u>	<u>Total Funds</u> <u>2024</u>
	£	£	£	£
Hall Hire for Clubs & Events	16088	-	16088	17893
Community Gym	662	-	662	939
Bingo Nights, Lotteries & Raffles	672	-	672	816
Bar & Catering (incl. Pop-Up Café)	1359	-	1359	2203
	<u>18781</u>	<u>-</u>	<u>18781</u>	<u>21851</u>

4. Investment Income

	£	£	£	£
Bank & Loan Interest Received	<u>86</u>	<u>-</u>	<u>86</u>	<u>63</u>

5. Grants Received

	£	£	£	£
DCC Freeman Charitable Trust	-	500	500	-
DCC Point North Funding	-	4800	4800	-
DCC Jubilee Hall Project	-	15561	15561	-
Barbour Grant	-	2500	2500	-
Parish Council	-	-	-	2500
Durham CA	-	-	-	3809
County Durham	-	-	-	1840
Community Chest Fund	-	-	-	16421
	<u>-</u>	<u>23361</u>	<u>23361</u>	<u>24570</u>

WEST RAINTON & LEAMSIDE
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Notes forming part of the Financial Statements (cont.)
for the Year Ended
31st December 2025

	<u>Direct</u> <u>Costs (note 7)</u>	<u>Support</u> <u>Costs (note 8)</u>	<u>2025</u>	<u>2024</u>
<u>6. Cost of Charitable Activities</u>	£	£	£	£
Hall Hire for Clubs & Events	1777	15389	17166	15509
Community Gym	77	1654	1731	1404
Bingo Nights, Lotteries & Raffles	-	643	643	574
Bar & Catering (incl. Pop-Up Café)	181	331	512	515
	<u>2035</u>	<u>18016</u>	<u>20051</u>	<u>18002</u>

Support Costs (note 9) have been allocated to the cost of each charitable activity using following methods;

Hall Hire for Clubs & Events	Allocation based on turnover
Community Gym	Allocation based on area
Bingo Nights, Lotteries & Raffles	Allocation based on turnover
Bar & Catering (incl. Pop-Up Café)	Allocation based on area

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2025</u>	<u>Total Funds</u> <u>2024</u>
<u>7. Direct Costs</u>			£	£
Transport, Catering & Entertainment (Friendly Faces)	217	1560	1777	-
Durham Area Youth Project Management	-	-	-	2914
Costs of Bar & Catering	181	-	181	255
Depreciation of Gym Assets	77	-	77	103
	<u>475</u>	<u>1560</u>	<u>2035</u>	<u>3272</u>

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u> <u>2025</u>	<u>Total Funds</u> <u>2024</u>
<u>8. Support Costs</u>			£	£
Cleaning Costs (including Wages)	2507	-	2507	295
Utilities	2971	-	2971	4192
Insurances & Licences	2796	-	2796	2661
Repairs and Renewals	300	7793	8093	6185
Telephone & IT Costs	730	-	730	598
Fundraising Entry Fees	484	-	484	598
Sundry Expenses	443	-	443	92
Bank Charges	72	-	72	88
Loan Interest & Fees	32	-	32	66
Governance Costs (note 9)	600	-	600	552
	<u>10935</u>	<u>7793</u>	<u>18728</u>	<u>15327</u>

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Notes forming part of the Financial Statements (cont.)
for the Year Ended
31st December 2025

	<u>2025</u>	<u>2024</u>
<u>9. Governance Costs</u>	£	£
Accountancy Fees	<u>600</u>	<u>552</u>
<u>10. Tangible Fixed Assets</u>		
		<u>Total</u>
<u>Cost</u>		£
at 1st January 2025		5500
Additions		-
Disposals		<u>-</u>
at 31st December 2025		<u>5500</u>
<u>Depreciation</u>		
at 1st January 2025		5191
Provided in the Period		77
Disposals		<u>-</u>
at 31st December 2025		<u>5268</u>
<u>Net Book Value</u>		
at 31st December 2025		<u>232</u>
at 31st December 2024		<u>309</u>

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Notes forming part of the Financial Statements (cont.)
for the Year Ended
31st December 2025

	<u>2025</u>	<u>2024</u>
<u>11. Current Assets: Debtors</u>	£	£
Hall Hire for Clubs & Events	-	358
Community Chest Fund	-	5415
HM Revenue & Customs - Gift Aid	<u>300</u>	<u>300</u>
	<u>300</u>	<u>6073</u>
	<u>2025</u>	<u>2024</u>
<u>12. Cash at Bank and in Hand</u>	£	£
Unity Trust Current Account	24331	16933
Unity Trust Restricted Funds Account	13744	3149
Cash in Hand	<u>705</u>	<u>1096</u>
	<u>38780</u>	<u>21178</u>
	<u>2025</u>	<u>2024</u>
<u>13. Current Liabilities: Creditors & Accruals</u>	£	£
Accountancy Fees	<u>600</u>	<u>552</u>
	<u>600</u>	<u>552</u>