

# BIRTLEY COMMUNITY ASSOCIATION

England & Wales · Charity number 520727

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1966-11-22

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

## Contact

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**Address** Birtley Community Association  
Birtley Community Centre  
Ravensworth Road  
Chester Le Street  
Co Durham  
DH3 1EN

**Phone** 01914102343

**Email** [AdminManager@BirtleyCommunityCentre.co.uk](mailto:AdminManager@BirtleyCommunityCentre.co.uk)

**Website** [www.birtleycommunitycentre.co.uk/](http://www.birtleycommunitycentre.co.uk/)

## Activities

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**Objects:** COMMUNITY CENTRE

**Activities:** The Centre provides various activities and services in response to identified need within the local community which has been classed as in the top 10% of neighbourhoods suffering deprivation in Employment ,Health Educational standards With other areas of Birtley classed as within top 20% . Activities directed at Nursery provision, Young People and work with family groups. Work with Adults

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** BIRTLEY AND THE NEIGHBOURHOOD.
- Gateshead

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£85,774	£84,850	-	-
2023-12-31	£87,373	£93,419	-	-
2022-12-31	£45,343	£106,440	-	-
2021-12-31	£101,974	£66,093	-	-
2020-12-31	£85,785	£64,380	-	-

## Trustees

Name	Role	Appointed
<b>Brenda Price</b>	Chair	2014-06-05
Damian Adams		2025-07-08

**BIRTLEY COMMUNITY ASSOCIATION**

England & Wales - Charity number 520727

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# Accounts

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**BIRTLEY COMMUNITY CENTRE  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

## Birtley Community Centre Contents

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	<b>Page</b>
Trustees' Report	1—3
Independent Examiner's Report	4
Statement of Financial Activities	5
Comparative Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8—12

## **Birtley Community Centre Trustees' Report For The Year Ended 31 December 2024**

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The trustees present their report and the financial statements for the year ended 31 December 2024.

### **Achievements and Performance**

#### **Main Achievements**

It has been a very busy year at the centre. We are in the last stages of completion changing from Birtley Community Association to Birtley Community Centre CIO.

Thank you to the Henry Smith Foundation who have provided funding for 3 years to cover wages which ended in June 2025, they have continued to support the centre with more funding for 2025/2026 which will help us to continue supporting our community.

Our outdoor garden area/allotment is looking great which a lot of hard work has gone into it by our volunteers. A big thank you to Komatsu, Wickes and Gateshead Council who have all supported us with volunteer time, equipment and materials. We have started growing our own crops which we have picked some already and have used it in our kitchen for our Tuesday Lunch Club.

The Community Shop, Lunch Club, Simply Soup, Coffee Club, Community events and Kids Zone (youth club) are all serving our community well and we see a lot more visitors coming on a weekly basis.

Other events held in the last 12 months include:

- Remembrance Day
- Christmas lunch
- Christmas market
- Christmas party
- Breakfast with Santa with our local schools
- Easter party
- Easter fayre
- Summer party
- Summer fayre
- D-Day lunch
- VE Day afternoon tea
- Volunteer appreciation event
- First aid training
- Monthly car boot sales

We provide a Warm Space area supported by Gateshead Council and also offer a free breakfast club as well as free hot meals and teas and coffees on a daily basis.

We fundraise for various charities including MacMillan coffee morning, MIND and currently have poppies available for Royal British Legion along with providing family events and fayres for the community to come along and enjoy.

I would like to welcome our new trustees Damian Adams, Clayre Sanderson, Paul Brown and Dawn Chambers. Thank you to our amazing 25 volunteers who work hard every week supporting the centre and the community. Also thank you to committee members and staff for all of their hard work.

Thank you to Gus Beamish from Connected Voice for the support so far with the CIO and his continued support to the centre. Thank you to Damian Adams (Treasurer) and Lee and Gemma (Administrators) who have run the office and kept the centre running.

Thank you to John and Andrew Ballinger for their continued funding and also Gateshead Council Locality Team for their continued support.

Thank you to Greggs, Morrisons & Feeding families for the donations of food to help with our emergency food provision.

### **Reference and Administrative Details**

#### **Trustees**

Ms Brenda Price - Chairperson  
Mr Damian Adams - Trustee (appointed 08/07/2025)

**Birtley Community Centre  
Trustees' Report (continued)  
For The Year Ended 31 December 2024**

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**Charity Number**

520727

**Independent Examiner**

Valued  
Office 12  
Durham Workspace  
Pity Me  
County Durham  
DH1 5JZ

**Birtley Community Centre  
Trustees' Report (continued)  
For The Year Ended 31 December 2024**

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The trustees' report was approved by the board of trustees and signed on its behalf by:

Ms Brenda Price

Trustee

13/10/2025

D Adams TREASURER

B. Price Trustee / chairperson

**Birtley Community Centre**  
**Independent Examiner's Report to the Trustees of Birtley Community Centre**  
**For The Year Ended 31 December 2024**

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I report to the trustees on my examination of the accounts of Birtley Community Centre (the Trust) for the year ended 31 December 2024.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

Valued  
17/10/2025  
Office 12  
Durham Workspace  
Pity Me  
County Durham  
DH1 5JZ

**Birtley Community Centre  
Statement of Financial Activities  
For The Year Ended 31 December 2024**

		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2024 Total funds</b>	<b>2023 Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	<b>3</b>	12,682	37,418	50,100	60,710
Other	<b>4</b>	35,674	-	35,674	26,664
		<u>48,356</u>	<u>37,418</u>	<u>85,774</u>	<u>87,374</u>
<b>EXPENDITURE ON:</b>					
Raising funds	<b>6</b>	(35,750)	(49,100)	(84,850)	(93,420)
<b>NET INCOME/(EXPENDITURE)</b>					
		<u>12,606</u>	<u>(11,682)</u>	<u>924</u>	<u>(6,046)</u>
<b>NET MOVEMENT IN FUNDS</b>					
		<u>12,606</u>	<u>(11,682)</u>	<u>924</u>	<u>(6,046)</u>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		27,615	11,682	39,297	45,343
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>15</b>	<u>40,221</u>	<u>-</u>	<u>40,221</u>	<u>39,297</u>

The notes on pages 8 to 12 form part of these financial statements.

**Birtley Community Centre  
Comparative Statement of Financial Activities  
For The Year Ended 31 December 2024**

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	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	<b>3</b>	60,710	-	60,710
Other	<b>4</b>	26,664	-	26,664
		<u>87,374</u>	<u>-</u>	<u>87,374</u>
<b>EXPENDITURE ON:</b>				
Raising funds	<b>6</b>	(93,420)	-	(93,420)
<b>NET EXPENDITURE</b>				
		<u>(6,046)</u>	<u>-</u>	<u>(6,046)</u>
<b>NET MOVEMENT IN FUNDS</b>				
		<u>(6,046)</u>	<u>-</u>	<u>(6,046)</u>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		33,661	11,682	45,343
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>15</b>	<u>27,615</u>	<u>11,682</u>	<u>39,297</u>

The notes on pages 8 to 12 form part of these financial statements.

**Birtley Community Centre  
Statement of Financial Position  
As At 31 December 2024**

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	11	1,064	-	1,064	1,610
		1,064	-	1,064	1,610
<b>CURRENT ASSETS</b>					
Debtors	12	665	-	665	550
Cash at bank and in hand		38,864	-	38,864	38,457
		39,529	-	39,529	39,007
<b>Creditors: Amounts Falling Due Within One Year</b>	13	(372)	-	(372)	(1,320)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		39,157	-	39,157	37,687
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		40,221	-	40,221	39,297
<b>NET ASSETS</b>		40,221	-	40,221	39,297
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds				-	11,682
Unrestricted Funds				40,221	27,615
<b>TOTAL FUNDS</b>	15			40,221	39,297

On behalf of the board

Ms Brenda Price

Trustee

13/10/2025

The notes on pages 8 to 12 form part of these financial statements.

**Birtley Community Centre  
Notes to the Financial Statements  
For The Year Ended 31 December 2024**

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**1. General Information**

Birtley Community Centre is an unincorporated charity registered with the Charity Commission, registered charity number 520727. The principal address is .

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

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

The charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

**Recognition of incoming Resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer help**

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

**Investment income**

This is included in the accounts when receivable.

**Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

In 2024 the incoming resources from activities to further the charity's objects were:

GMBC - £2,900.00  
Henry Smith - £46,200.00  
Ballinger - £1,000.00

In 2023 the incoming resources from activities to further the charity's objects were:

GMBC - Covid Grant - £500.00  
GMBC - £3,210.17  
Henry Smith - £46,200.00  
Hub Foundation - £800.00  
Ballinger - £10,000.00

**Birtley Community Centre**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2024**

**2.3. Resources Expended**

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress**

These are valued at the lower of cost or market value.

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	20% Reducing Balance
Computer Equipment	3 years straight line

**2.5. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2024 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Grants	12,682	37,418	50,100
<hr/>			
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2023 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Grants	60,710	-	60,710

**Birtley Community Centre**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2024**

**4. Other Income**

	<b>2024</b>	<b>2023</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Rental and other income from property	30,353	22,725
Other income	5,321	3,939
	35,674	26,664

**5. Net Income/(Expenditure)**

The net income/(expenditure) is stated after charging/(crediting):

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	771	811
	771	811

**6. Analysis of Expenditure**

	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	54,935	29,915	84,850

	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	57,436	35,984	93,420

**7. Support Costs**

	<b>2024</b>
	<b>Raising funds</b>
	<b>£</b>
Employee costs	688
Premises expenses	25,037
General administration	3,419
Depreciation	771
	29,915

**Birtley Community Centre**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2024**

	<b>2023</b> <b>Raising funds</b> <b>£</b>
Employee costs	776
Premises expenses	26,661
General administration	7,736
Depreciation	811
	35,984

**8. Independent Examiner's Remuneration**

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Independent examination of the financial statements	1,672	1,810

**9. Staff Costs**

Staff costs were as follows:

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Wages and salaries	49,040	54,389
Other pension costs	688	776
	49,728	55,165

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**10. Average Number of Employees**

Average number of employees during the year was: 5 (2023: 4)

**11. Tangible Assets**

	<b>Fixtures &amp; Fittings</b> <b>£</b>	<b>Computer Equipment</b> <b>£</b>	<b>Total</b> <b>£</b>
<b>Cost</b>			
As at 1 January 2024	1,406	1,772	3,178
Additions	225	-	225
As at 31 December 2024	1,631	1,772	3,403
<b>Depreciation</b>			
As at 1 January 2024	526	1,042	1,568
Provided during the period	180	591	771
As at 31 December 2024	706	1,633	2,339
<b>Net Book Value</b>			
As at 31 December 2024	925	139	1,064
As at 1 January 2024	880	730	1,610

**Birtley Community Centre**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2024**

**12. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	125	550
Other debtors	540	-
	665	550

**13. Creditors: Amounts Falling Due Within One Year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	372	160
Taxation and social security	-	1,160
	372	1,320

**14. Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £688 (2023: £776).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

**15. Movement in Funds**

	<b>As at 1 January 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
Unrestricted Fund	27,615	48,356	(35,750)	40,221
<b>Restricted funds</b>				
Restricted	11,682	37,418	(49,100)	-
<b>Total funds</b>	39,297	85,774	(84,850)	40,221
<b>Unrestricted funds</b>				
General:				
Unrestricted Fund	33,661	87,374	(93,420)	27,615
<b>Restricted funds</b>				
Restricted	11,682	-	-	11,682
<b>Total funds</b>	45,343	87,374	(93,420)	39,297

**16. Related Party Disclosures**

**BIRTLEY COMMUNITY ASSOCIATION**

England & Wales - Charity number 520727

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# Accounts

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**Birtley Community Association**  
Report and Financial Statements  
Year Ended: 31 December 2023  
Charity Number: 520727

## Contents Page

Legal and administrative information	3
Report of the independent examiners	4
Statement of financial activities	5
Balance sheet	6
Notes forming part of the financial statements	7

## **Legal and Administrative Information**

### **Status**

The organisation is a registered charity.

### **Executive Committee**

Brenda Price (Chairperson)  
Christine Bradley (Trustee)

### **Registered Office and Operations Address**

Birtley Community Association, Birtley Community Centre, Ravensworth Road,  
Chester-Le-Street, County Durham, DH3 1EN

### **Independent Examiners**

Valued Accountancy Services, Office 97, Viewpoint, Derwentside Business Centre, Consett  
Business Park, Consett, County Durham DH8 6BN

## Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>Incoming Resources</b>					
<i>Activities to further the charity's objectives</i>					
Grants	1	60,710	-	60,710	44,995
Other Income	2	26,663	-	26,663	31,085
<b>Total Incoming Resources</b>		<b>87,373</b>	-	<b>87,373</b>	<b>76,080</b>
Charitable Expenditure	3	93,419	-	93,419	106,440
<b>Total Resources Expended</b>		<b>93,419</b>	-	<b>93,419</b>	<b>106,440</b>
Net income for the year	4	(6,046)	-	(6,046)	(30,360)
Movement in funds		-	-	-	-
<b>Net movement in funds</b>		<b>(6,046)</b>	-	<b>(6,046)</b>	<b>(30,360)</b>
Total funds as at 1 January 2023		33,661	11,682	45,343	75,703
<b>Total funds as at 31 December 2023</b>		<b>27,615</b>	<b>11,682</b>	<b>39,297</b>	<b>45,343</b>

# **Independent examiner's report on the accounts For the year ended 31 December 2023**

## ***Responsibilities and basis of report***

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2023.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

**VALUED ACCOUNTANCY SERVICES**

**Office 97**

**Viewpoint**

**Derwentside Business Centre**

**Consett Business Park**

**Consett**

**County Durham**

**DH8 6BN**

## Balance Sheet as at 31 December 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	7	1,610	2,420
<b>Current assets</b>			
Cash at bank and in hand		38,457	43,192
Trade Debtors		550	746
<b>Creditors: amounts falling due within one year</b>		<b>(1,320)</b>	<b>(1,015)</b>
<b>Net current assets</b>		<u><b>39,297</b></u>	<u><b>45,343</b></u>
<b>Net assets</b>		<u><b>39,297</b></u>	<u><b>45,343</b></u>
<b>Funds</b>			
Unrestricted funds		27,615	33,661
Restricted funds		<u>11,682</u>	<u>11,682</u>
<b>Total funds</b>		<u><b>39,297</b></u>	<u><b>45,343</b></u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the management committee on 30/10/24 and signed on its behalf by:

B. Price  
Trustee / Chairperson

D Adams  
Treasurer

## **Notes forming part of the financial statements for the year ended 31 December 2023**

### **ACCOUNTING POLICIES**

The accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005) and with accounting standards.

### **INCOMING RESOURCES**

<b>Recognition of incoming Resources</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"><li>- the charity becomes entitled to the resources;</li><li>- the trustees are virtually certain they will receive the resources; and</li><li>- the monetary value can be measured with sufficient reliability.</li></ul>
<b>Incoming resources with related expenditure</b>	<p>Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.</p>
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.</p>
<b>Tax reclaims on donations and gifts</b>	<p>Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.</p>
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the related goods or services have been delivered.</p>
<b>Gifts in kind</b>	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
<b>Donated services and facilities</b>	<p>These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.</p>
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
<b>Investment income</b>	<p>This is included in the accounts when receivable.</p>
<b>Investment gains and losses</b>	<p>This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.</p>

## **EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
<b>ASSETS</b>	
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

## 2. Incoming resources from activities to further the charity's objects

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Lighting Grant	-	-	-	10,000
Henry Smith	46,200	-	46,200	23,100
Hub Foundation	800	-	800	800
Ballinger	10,000	-	10,000	10,000
GMBC	3,210	-	3,210	-
GMBC – Covid Grant	500	-	50	1,095
<b>Total Grants</b>	<b>60,710</b>	<b>-</b>	<b>60,710</b>	<b>44,995</b>

## 3. Other Income

	Unrestricted	Restricted	2023 Total	2022 Total
Other Income	26,663	-	26,663	31,085
<b>Total</b>	<b>26,663</b>	<b>-</b>	<b>26,663</b>	<b>31,085</b>

## 4. Total resources expended.

	Unrestricted	Restricted	2023 Total	2022 Total
Accountancy	1,810	-	1,810	1,494
Advertising	-	-	-	2,651
Bank Charges	-	-	-	2
Cleaning	1,069	-	1,069	2,595
Depreciation	811	-	811	726
Direct Expenses	3,047	-	3,047	4,398
Entertainment	230	-	230	1,331
Insurance	2,233	-	2,233	1,825
IT software and consumables	487	-	487	221
Legal Fees	491	-	491	97
Light and Heat	12,515	-	12,515	10,062
Print, Postage & Stationery	-	-	-	532
Rent & Rates	7,408	-	7,408	137
Repairs & renewals	6,672	-	6,672	21,138
Subscriptions	-	-	-	715
Sundry Expenses	458	-	458	772
Telephone & Broadband	1,025	-	1,025	1,168
Wages and Salaries	55,162	-	55,162	56,576
	<b>93,419</b>	<b>-</b>	<b>93,419</b>	<b>106,440</b>

#### 4. Net incoming resources for the year

This is stated after charging:

	<b>2023</b>
	<b>£</b>
Independent Examiner Fee	<u>1,810</u>

#### 5. Staff costs and numbers

Staff costs were as follows:

	<b>2023</b>
	<b>£</b>
Salaries and wages	<u>55,165</u>

No employee received emoluments of more than £50,000.

#### 6. Taxation

The charitable company is exempt from tax on its charitable activities.

#### 7. Tangible fixed assets

	Computer Equipment	Office Equipment	Total
		£	£
At 1 April 2022	1,772	1,406	3,178
Additions in year	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>1,772</u>	<u>1,406</u>	<u>3,178</u>
<b>Depreciation</b>			
At 1 April 2022	452	306	758
Charge for the year	<u>590</u>	<u>220</u>	<u>810</u>
At 31 March 2023	<u>1,042</u>	<u>526</u>	<u>1,568</u>
<b>Net book value</b>			
At 31 December 2022	<u>1,320</u>	<u>1,100</u>	<u>2,420</u>
At 31 December 2023	<u>730</u>	<u>880</u>	<u>1,610</u>

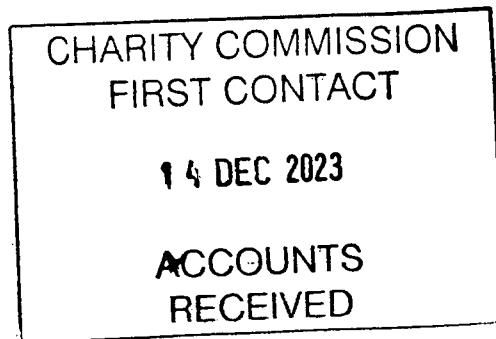
**BIRTLEY COMMUNITY ASSOCIATION**

England & Wales - Charity number 520727

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# Accounts

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**Birtley Community Association**  
Report and Financial Statements  
Year Ended: 31 December 2022  
Charity Number: 520727

## Contents Page

Legal and administrative information	3
Report of the trustees	4
Report of the independent examiners	5
Statement of financial activities	6
Balance sheet	7
Notes forming part of the financial statements	8

## **Legal and Administrative Information**

### **Status**

The organisation is a registered charity.

### **Executive Committee**

Brenda Price (Chairperson)  
Christine Bradley (Trustee)

### **Registered Office and Operations Address**

Birtley Community Association; Birtley Community Centre; Ravensworth Road; Chester-Le-Street, County Durham, DH3 1EN

### **Independent Examiners**

Valued Accountancy Services, Office 97, Viewpoint, Derwentside Business Centre, Consett Business Park, Consett, County Durham DH8 6BN

## **Trustees Report For the year ended 31 December 2022**

We have been very busy this year and have had several invoices for internal repairs.

There has been substantial damage to the roof and as it is a three-story building and has been affected by storm damages, the roof has been difficult to be accessed for an assessment for insurance purposes, however, scaffolding is to be erected Oct/Nov so the roof inspection can take place.

The insurance company have been informed and are willing to cover the costs of repairs that need doing.

The interior parts of the building are going to be painted, this has been made possible by funding as well as volunteers. The building is 95 years old and we will be applying to become a listed building which hopefully will open up funding for new windows, wheelchair lift, etc. we continue to support the community of Birtley & surrounding area...

Rental of rooms for sport and activities covering all age groups: food bank, lunch club and support for mental health & vulnerable people.

We are supported by the Henry Smith trust for staff wages, also Ballinger trust of £10,000 unrestricted funding.

# Independent examiner's report on the accounts For the year ended 31 December 2022

## ***Responsibilities and basis of report***

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2022.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*Valued*

28 / 11 / 2023

**VALUED ACCOUNTANCY SERVICES**

**Office 97**

**Viewpoint**

**Derwentside Business Centre**

**Consett Business Park**

**Consett**

**County Durham**

**DH8 6BN**

## Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<b>Incoming Resources</b>					
<i>Activities to further the charity's objectives</i>					
Grants	1	44,995	-	44,995	40,153
Other Income	2	31,085	-	31,085	61,821
<b>Total Incoming Resources</b>		<b>76,080</b>	-	<b>76,080</b>	<b>101,974</b>
Charitable Expenditure	3	106,440	-	106,440	66,093
<b>Total Resources Expended</b>		<b>106,440</b>	-	<b>106,440</b>	<b>66,093</b>
Net income for the year	4	(30,360)	-	(30,360)	35,881
Movement in funds		-	-	-	-
<b>Net movement in funds</b>		<b>(30,360)</b>	-	<b>(30,360)</b>	<b>35,881</b>
<b>Total funds as at 1 January 2022</b>		<b>64,021</b>	<b>11,682</b>	<b>75,703</b>	<b>39,822</b>
<b>Total funds as at 31 December 2022</b>		<b>33,661</b>	<b>11,682</b>	<b>45,343</b>	<b>75,703</b>

## Balance Sheet as at 31 December 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	7	2,420	592
<b>Current assets</b>			
Cash at bank and in hand		43,192	78,791
Trade Debtors		746	-
<b>Creditors: amounts falling due within one year</b>		<b>(1,015)</b>	<b>(3,680)</b>
<b>Net current assets</b>		<u><b>45,343</b></u>	<u><b>75,703</b></u>
<b>Net assets</b>		<u><b>45,343</b></u>	<u><b>75,703</b></u>
<b>Funds</b>			
Unrestricted funds		33,661	64,021
Restricted funds		<u>11,682</u>	<u>11,682</u>
<b>Total funds</b>		<u><b>45,343</b></u>	<u><b>75,703</b></u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the management committee on 28 / 11 / 2023 and signed on its behalf by:

B Price

## **Notes forming part of the financial statements for the year ended 31 December 2022**

### **ACCOUNTING POLICIES**

The accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005) and with accounting standards.

### **INCOMING RESOURCES**

<b>Recognition of incoming Resources</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"><li>- the charity becomes entitled to the resources;</li><li>- the trustees are virtually certain they will receive the resources; and</li><li>- the monetary value can be measured with sufficient reliability.</li></ul>
<b>Incoming resources with related expenditure</b>	<p>Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.</p>
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.</p>
<b>Tax reclaims on donations and gifts</b>	<p>Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.</p>
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the related goods or services have been delivered.</p>
<b>Gifts in kind</b>	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
<b>Donated services and facilities</b>	<p>These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.</p>
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
<b>Investment income</b>	<p>This is included in the accounts when receivable.</p>
<b>Investment gains and losses</b>	<p>This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.</p>

## **EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
<b>ASSETS</b>	
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

### 1. Incoming resources from activities to further the charity's objects

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Lighting Grant	10,000	-	10,000	-
The Henry Smith Charity	23,100	-	23,100	-
Hub Foundation	800	-	800	-
The Ballinger Charitable Trust	10,000	-	10,000	-
Community Foundation	-	-	-	23,500
GMBC	-	-	-	270
GMBC – Covid Grant	1,095	-	1,095	16,383
<b>Total Grants</b>	<b>44,995</b>	<b>-</b>	<b>44,995</b>	<b>40,153</b>

### 2. Other Income

	Unrestricted	Restricted	2022 Total	2021 Total
Other Income	31,085	-	31,085	61,821
<b>Total</b>	<b>31,085</b>	<b>-</b>	<b>31,085</b>	<b>61,821</b>

### 3. Total resources expended.

	Unrestricted	Restricted	2022 Total	2021 Total
Direct Expenses	4,398	-	4,398	9,826
Wages and Salaries	56,576	-	56,576	41,928
Advertising	2,651	-	2,651	-
Accountancy	1,494	-	1,494	907
Bank Charges	2	-	2	-
Rent & Rates	137	-	137	133
Light and Heat	10,062	-	10,062	5,854
Repairs & renewals	21,138	-	21,138	1,608
Cleaning	2,595	-	2,595	1,131
IT software and consumables	221	-	221	665
Insurance	1,825	-	1,825	1,762
Entertainment	1,331	-	1,331	-
Print, Postage & Stationery	532	-	532	93
Telephone & Broadband	1,168	-	1,168	976
Legal Fees	97	-	97	63
Subscriptions	715	-	715	40
Sundry Expenses	772	-	772	1,076
Depreciation	726	-	726	31
	<b>106,440</b>	<b>-</b>	<b>106,440</b>	<b>66,093</b>

#### 4. Net incoming resources for the year

This is stated after charging:

	2022
	£
Independent Examiner Fee	<u>1,494</u>

#### 5. Staff costs and numbers

Staff costs were as follows:

	2022
	£
Salaries and wages	<u>56,576</u>

No employee received emoluments of more than £50,000.

#### 6. Taxation

The charitable company is exempt from tax on its charitable activities.

#### 7. Tangible fixed assets

	Computer Equipment	Office Equipment £	Total £
At 1 April 2021	-	623	623
Additions in year	<u>1,772</u>	<u>783</u>	<u>2,555</u>
At 31 March 2022	<u>1,772</u>	<u>1,406</u>	<u>3,178</u>
<b>Depreciation</b>			
At 1 April 2021	-	31	31
Charge for the year	<u>452</u>	<u>275</u>	<u>726</u>
At 31 March 2022	<u>452</u>	<u>306</u>	<u>757</u>
<b>Net book value</b>			
At 31 December 2022	<u>1,320</u>	<u>1,100</u>	<u>2,420</u>
At 31 December 2021	<u>-</u>	<u>592</u>	<u>592</u>

**BIRTLEY COMMUNITY ASSOCIATION**

England & Wales - Charity number 520727

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# Accounts

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# **BIRTLEY COMMUNITY ASSOCIATION**

**ANNUAL REPORT – Year End 31 dec 2021**



**Registered Charity Number: 520727**

## **TRUSTEES:**

**Mrs. Brenda Price**

**Mr. Cyril Bowron**

**Mrs. Christine Bradley**

**Mrs. Hannah Elizabeth Wyer**

## **Management/ Executive Committee:**

**Mrs. Brenda Price - Chairperson**

**Damian Joseph Adams - Treasurer**

**Committee members are made up of leads from various sessions within the centre.**

**The AGM Meeting was held on the 29th July followed by a Management Committee Meeting. The end of year accounts was submitted by the Treasurer and approved by trustees and members at these meetings**

**Birtley Community Centre is overseen by dedicated volunteers for the good of the centre and the people of Birtley. We took over the asset transfer from British Coal in the 1960's. For several years we have had a Youth & Development worker funded by Gateshead Metropolitan Borough Council, which we replaced with our own when this funding ceased.**

**We employed our own Youth & Development worker who worked alongside young people and juniors as well as family intervention. At this moment in time, we have been supporting**

**vulnerable families, young people & children, people of different cultures and have also supported the Ukraine Disaster. We have a Lunch Club, various sessions covering all age groups from birth and our oldest session user 96 years old.**

**We have a pre-school on the premises, Karate, Kung-Fu, Senior Dance, Pilates, Exercise Classes, Model Railway, Line Dancing, a Young People & Adults Drama Group, Youth Club, a Music Studio, a Community Shop, a Community Fridge, and within the last couple of months, we have begun to collect food parcels from Feeding Families which we collect local for distribution. Recently, we have had a successful event for Macmillan Cancer Research, and we hope to continue to build on our good work. We have also liaised with other voluntary organisations within the locality. We support events for others to fundraise as well as host our own.**

**Birtley Community Association**  
Report and Financial Statements  
Year Ended: 31 December 2021  
Charity Number: 520727

## Contents Page

Legal and administrative information	3
Report of the independent examiners	4
Statement of financial activities	5
Balance sheet	6
Notes forming part of the financial statements	7

## Legal and Administrative Information

### Status

The organisation is a registered charity.

### Executive Committee

Brena Price	(Chairperson)
Hannah Elizabeth Wyr	(Trustee)
Cyril Bowron	(Trustee)
Christine Bradley	(Trustee)

### Registered Office and Operations Address

Birtley Community Association, Birtley Community Centre, Ravensworth Road, Chester-Le-Street, County Durham, DH3 1EN

### Independent Examiners

Valued Accountancy Services, Office 97, Viewpoint, Derwentside Business Centre, Consett Business Park, Consett, County Durham DH8 6BN

# **Independent examiner's report on the accounts For the year ended 31 December 2021**

## ***Responsibilities and basis of report***

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2021.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

## **VALUED ACCOUNTANCY SERVICES**

**Office 97**

**Viewpoint**

**Derwentside Business Centre**

**Consett Business Park**

**Consett**

**County Durham**

**DH8 6BN**

## Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £
<b>Incoming Resources</b>				
<i>Activities to further the charity's objectives</i>				
Grants	1	40,153	-	40,153
Other Income	2	61,821	-	61,821
<b>Total Incoming Resources</b>		101,974	-	101,974
Charitable Expenditure	3	66,093	-	66,093
<b>Total Resources Expended</b>		66,093	-	66,093
Net income for the year	4	35,881	-	35,881
Movement in funds		-	-	-
<b>Net movement in funds</b>		35,881	-	35,881
Total funds as at 1 January 2021		28,140	11,682	39,822
<b>Total funds as at 31 December 2021</b>		64,021	11,682	75,703

## Balance Sheet as at 31 December 2021

	Notes	2021 £
<b>Fixed assets</b>		
Tangible assets	7	592
<b>Current assets</b>		
Cash at bank and in hand		78,791
<b>Creditors: amounts falling due within one year</b>		3,680
<b>Net current assets</b>		<u>75,703</u>
<b>Net assets</b>		<u><b>75,703</b></u>
<b>Funds</b>		
Unrestricted funds		64,021
Restricted funds		<u>11,682</u>
<b>Total funds</b>		<u><b>75,703</b></u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the management committee on \_\_\_\_\_ and signed on its behalf by:

\_\_\_\_\_

\_\_\_\_\_

## Notes forming part of the financial statements for the year ended 31 December 2021

### ACCOUNTING POLICIES

The accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005) and with accounting standards.

### INCOMING RESOURCES

<b>Recognition of incoming Resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"><li>- the charity becomes entitled to the resources;</li><li>- the trustees are virtually certain they will receive the resources; and</li><li>- the monetary value can be measured with sufficient reliability.</li></ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## **EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
<b>ASSETS</b>	
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

### 1. Incoming resources from activities to further the charity's objects

	Unrestricted	Restricted	2021 Total
	£	£	£
Community Foundation	23,500	-	23,500
GMBC	270	-	270
GMBC – Covid Grant	16,383	-	16,383
<b>Total Grants</b>	<b>40,153</b>	<b>-</b>	<b>40,153</b>

### 2. Other Income

	Unrestricted	Restricted	2021 Total
Other Income	61,821	-	61,821
<b>Total</b>	<b>61,821</b>	<b>-</b>	<b>61,821</b>

### 3. Total resources expended

	Unrestricted	Restricted	2021 Total
Direct Expenses	9,826	-	9,826
Wages and Salaries	41,928	-	41,928
Accountancy	907	-	907
Rent & Rates	133	-	133
Light and Heat	5,854	-	5,854
Repairs & renewals	1,608	-	1,608
Cleaning	1,131	-	1,131
IT software and consumables	665	-	665
Insurance	1,762	-	1,762
Print, Postage & Stationery	93	-	93
Telephone & Broadband	976	-	976
Legal Fees	63	-	63
Subscriptions	40	-	40
Sundry Expenses	1,074	-	1,074
Depreciation	31	-	31
	<b>66,093</b>	<b>-</b>	<b>66,093</b>

#### 4. Net incoming resources for the year

This is stated after charging:

	<b>2021</b>
	<b>£</b>
Independent Examiner Fee	<u>907</u>

#### 5. Staff costs and numbers

Staff costs were as follows:

	<b>2021</b>
	<b>£</b>
Salaries and wages	<u>41,928</u>

No employee received emoluments of more than £50,000.

#### 6. Taxation

The charitable company is exempt from tax on its charitable activities.

#### 7. Tangible fixed assets

	Computer Equipment	Office Equipment	Total
		£	£
At 1 April 2020	-	-	-
Additions in year	<u>-</u>	<u>623</u>	<u>623</u>
At 31 March 2021	<u>-</u>	<u>623</u>	<u>623</u>
<b>Depreciation</b>			
At 1 April 2020	-	-	-
Charge for the year	<u>-</u>	<u>31</u>	<u>31</u>
At 31 March 2021	<u>-</u>	<u>592</u>	<u>592</u>
<b>Net book value</b>			
<b>At 31 December 2021</b>	<u>-</u>	<u>592</u>	<u>592</u>
<b>At 31 December 2020</b>	<u>-</u>	<u>-</u>	<u>-</u>

**BIRTLEY COMMUNITY ASSOCIATION**

England & Wales - Charity number 520727

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# Accounts

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Birtley Community Association

Treasurers Report

Balances at the end of December 2020 are

No 1 account	39,212.35
No2 account	102.56
Business acc	507.39
Total	£39,882.30

This is in the main due to Funding received throughout the year from Government Business grants, Furlough help and also other funders including Lotteries, Sports England, Bellinger Family Trust and Community Foundation smaller appeals.

The business suffered losses in Rental Income due to National Lockdowns as many of our groups were unable to meet as Normal. However funding received helped to keep the Centre viable.

Restricted funding includes £5,249.20 from the lotteries that is left from the £7,000 received which is to be spent to March 2021 to support Families and older people in the local area with food parcels and Lunches.

A grant of £8,304.00 whereby £6,432.49 is cfwd to 2021 to be used for part time workers wages, cost of activities, sanitise dispensers, from January 2021 to the End of September 2021 .

In total £11,681.69 is restricted funding

This leaves £28,200.61 going forward towards utility and day to day running costs including Centre staff wages

C A Smith Treasurer

Birtley Community Association

Annual Accounts

January 2020 to December 2020

Income

Opening Balances	£	p		
No 1 account	17,435.40		Connected Voice	3,000.00
No 2 account	475.12		Bellinger Trust	10,000.00
Business	<u>506.99</u>		Sports England	5,000.00
<b>Balances B/F</b>	<b>18,417.51</b>		PPL PRS	271.68
Bumble Bees	5,858.75		Groundwork	500.00
Parent and Toddler	91.40		H Madine	<u>68.05</u>
Line Dance	614.80		<b>Total new Income</b>	<b>85,785.27</b>
Flower arranging	220.00		<b>Total</b>	<b>£104,202.78</b>
Kung fu	1068.00			
GKR	1850.00			
Senior Dance	344.50			
Friday Dance	472.50			
Lapidary	318.00			
Model Railway	1312.00			
Youth Club	11.00			
Mrs Shepherd	250.00			
Interest	0.40			
Greggs	80.00			
Lottery	15854.00			
Membership	54.00			
Drama	691.80			
Shop	187.00			
Boxercise	112.20			
Northampton plc	450.00			
Overpay	443.40			
Live fit	149.00			
GMBC Grant	16,402.50			
Neighbourly	400.00			
GMBC HIRE	250.00			
Community Foundation	7,600.00			
Mr Twst	250.00			
HMRC	11,610.29			

*B. Price*  
15/3/21

Expenditure	£	p
Wages Centre	26,368.76	
Wages Youth work	4,221.86	
Tax Ni	2,210.68	
Gas	2,960.57	
Electricity	2,185.34	
Water	439.48	
Insurance	1,756.85	
Telecom	910.72	
GMBC	312.00	
Pre/ppl	628.94	
Office	230.39	
Thomas Owen	373.59	
Enwrights	504.80	
Close Reed	251.72	
Activity Packs	5,486.64	
NWR Hygiene	499.20	
IRG	600.00	
Interserve	108.16	
Continental Food	360.22	
Birtley Football Club	1,860.00	
Able group	231.60	
Lyco	27.35	
Brenda Price	1,954.44	
Formation PT Test	202.56	
NE YOUTH	50.00	
Food Vouchers	3,310.00	
CES	193.87	
Birtley Methodist	1,500.00	
ICO	40.00	
Angel Crafts	251.50	
Damain Adams		
Computer upgrades	1,962.88	
Capita	62.80	
Studio 323	315.30	

Changing Lives	124.41
John Coates Elec	115.00
Xmas Hampers	1,100.00
Xmas Lunches	<u>668.85</u>

**Total Expenditure £64,380.48**

Opening Balances	18,417.51
Add Income	85,785.27
Less Expenditure	<u>64,380.48</u>
Closing Balances	<u><b>39,822.30</b></u>

Bank Accounts	
No 1 account	39,212.35
No2 account	102.56
Business acc	<u>507.39</u>
<b>Total</b>	<u><b>39,822.30</b></u>

Transfer between accounts on Statement	
Transfer	32,293.84
Transfer 66	438.84
Total	32,732.68

I have examined the accounts and books of the association and found these to be a true record

Signed M O'Neill  
Date 15/3/21  
Independent examiner

Signed B Price  
Date 15/3/21  
Chairperson

Signed C.A. Smith  
Date 15/03/2021  
Treasurer