



**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>-</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>-</b>	<b>106,440</b>	<b>66,093</b>
Net income for the year	4	(30,360)	-	(30,360)	35,881
Movement in funds		-	-	-	-
Net movement in funds		(30,360)	-	(30,360)	35,881
Total funds as at 1 January 2022		64,021	11,682	75,703	39,822
<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>		(1,015)	(3,680)
<b>Net current assets</b>		<u>45,343</u>	<u>75,703</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>	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>	<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>	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	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>