

EASINGTON SOCIAL WELFARE CENTRE

England & Wales · Charity number 520774

Details

Other names	EASINGTON WELFARE
Status	Registered
Legal form	Other
Registered	1972-11-14
Register	View on the Charity Commission register

Contact

Address Easington Social Welfare Centre
Seaside Lane South Back
Peterlee
SR8 3PL

Phone 01915270635

Email admin@eswc.org.uk

Website www.thewelly.biz

Activities

Objects: THE PROVISION OF A SOCIAL WELFARE CENTRE FOR THE BENEFIT OF THE INHABITANTS (AND IN PARTICULAR, BUT NOT EXCLUSIVELY, SUCH OF THE SAID INHABITANTS AS ARE MEMBERS OF THE MINING COMMUNITY) OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS

Activities: Easington Social Welfare Centre is the main community facility in the former mining settlement of Easington Colliery. As a registered Charity this building is run and managed to meets the needs of local people who have suffered much hardship since the closure of the mines in the 1990's. The centre provides a much needed resource for its community to use.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Armed Forces/emergency Service Efficiency, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** EASINGTON AND THE SURROUNDING NEIGHBOURHOOD
- Durham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£57,575	£58,239	-	-
2024-03-31	£57,650	£47,617	-	-
2023-03-31	£26,074	£91,054	-	-
2022-03-31	£191,876	£130,637	-	-
2021-03-31	£87,324	£71,907	-	-

Trustees

Name	Role	Appointed
lynn dodds	Chair	2023-09-18
DANIEL DICKINSON		2025-09-24
DAVID STEPHEN GARSIDE		2022-12-19
GEMMA ROBINSON		2025-07-14
JOHN DODDS		2025-09-24
NATHAN DICKINSON		2025-09-24
STEPHEN FERGUS		2022-12-20
STEPHEN WILLIAM FERGUS		2023-09-01
donald dobell		2022-02-25
paula elliot		2025-09-24
william smith		2024-07-02

EASINGTON SOCIAL WELFARE CENTRE

England & Wales - Charity number 520774

Accounts

EASINGTON SOCIAL WELFARE CENTRE

REGISTERED CHARITY NO: 520774

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

EASINGTON SOCIAL WELFARE CENTRE
CHARITY REGISTRATION NO: 520774

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES:

L Clarkson
D Dobell
S W Fergus
S Fergus
D S Garside
G Robinson
M Vickers
L Dodds (Appointed 18/09/2023)
W Smith (Appointed 02/07/2024)

SCHEME ADDRESS:

Seaside Lane South
Easington Colliery
County Durham
SR8 3PL

BANKERS:

Barclays

INDEPENDENT EXAMINER:

J Wallage FCA
CISWO (Trading) Limited
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

EASINGTON SOCIAL WELFARE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts which can be found on page 7.

Constitution and Objects

The charity is constituted by a Conveyance dated 25th November 1955 and a trust deed dated 24th February 1965, and is registered under the number 520774.

The purpose of the charity is the provision of a social welfare centre for the benefit of the inhabitants (and in particular, but not exclusively, such of the said inhabitants as are members of the mining community) of the area of benefit without distinction of political, religious or other opinions with the object of improving the conditions of life for the said inhabitants.

The main activities undertaken in relation to those purposes are social functions and parties for children, keep fit classes, dance classes, room hire for local businesses and workgroups, and a social space for people to meet and interact using the facilities provided by the centre (juke box, snooker and pool tables).

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives.

Organisational Structure

The trustees who have served the charity during the year are shown on page 1.

The charity is responsible for maintaining the premises and grounds in a suitable state of repair for use by those who live in the surrounding area. It raises income through various charitable activities, the main one being the hiring out of its facilities to the public. In addition to this, the connected trading company, Easington Social Welfare Centre Social Club Limited, pays an annual Occupational Licence Fee to the charity in addition to gift-aiding its taxable profits to the Charity for charitable usage.

Trustee vacancies are advertised and interested parties are asked to apply in writing. Interviews will be held and suitable candidates are then notified to their nominating body being either CISWO, trade union or members. The Trustee Board is made up of equal numbers of each nominating body.

Financial Review

The charity had net outgoing resources of £664 (2024 net outgoing resources £29,148). The trustees are carefully managing the charity's finances and are satisfied that it will be able to continue to meet its obligations for the foreseeable future.

Review of Activities and Public Benefits

The trustees have referred to the guidance given by the Charity Commission on Public Benefit when reviewing the aims and objectives and, as a result, the following have taken place during the year.

Within the centre we host many activities during the week. Sunday afternoon we have an adult football team, local lads playing in the Peterlee Sunday League. Sunday evenings we have live music. Monday mornings we hold advice sessions and a coffee morning. Monday evenings line dancing classes, Tuesday and Thursday mornings warm room sessions with wellbeing advice. Tuesday evenings there are childrens dance classes. Wednesday mornings coffee morning and line dancing learners classes with a tea dance in the afternoon. Wednesday evening is bingo. Thursday evening pool, ball games and line dancing. Friday morning knit and natter group, advice sessions and IT skills group. We have many training companies using the centre. These are advertised within the community and are a great asset to the community. All activities are posted on our Facebook account and around the community buildings.

EASINGTON SOCIAL WELFARE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

Investment Policy

The trustees do not have an investment policy in place as such but they have taken the sensible approach and placed the charity's liquid assets in interest bearing bank accounts, thus raising some income for the charity's use whilst ensuring that the money is readily available should it be needed.

Reserves Policy

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs for a period of 12 months. Any additional reserves are held to provide a capital fund for repairs that will be required for the upkeep of the premises.

Risk Management

The trustees are aware of the operational and financial risks which the charity faces and regularly reviews those risks to mitigate against any impact they may have on the charity. The major risks facing the charity are the continued success of the social club from which it derives its main funding, the support of individuals and the community in using the facilities and the introduction of the younger generation to provide for the future. The Trustees work closely with the directors, committee and members to address these risks.

Statement of Trustees' Responsibilities

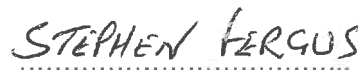
Law applicable to charities in England and Wales required the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.



.....
Signed - Trustee



.....
Print Name - Trustee

Date 29-10-25.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EASINGTON SOCIAL WELFARE CENTRE

I report to the Trustees on my examination of the accounts of the above named charity (registered no. 520774) for the year ended 31 March 2025, set out on pages 5 to 9.

Responsibilities and basis of report

As the charity trustees 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 Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiners 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 accounts do not accord with those records; or
- (3) the accounts 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.



.....
J Wallage FCA
On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

.....
29-10-25
Date

EASINGTON SOCIAL WELFARE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025


		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2024</u>
					<u>(As restated)</u>
<u>Income and Endowments</u>	<u>Note</u>	£	£	£	£
Grants - restricted - CISWO	2	-	25,008	25,008	-
Grants - unrestricted	2	9,000	-	9,000	29,198
Occupational licence		19,500	-	19,500	-
Room hire		20,919	-	20,919	14,162
Raffles		-	-	-	647
Snooker		1,990	-	1,990	235
Juke box		-	-	-	406
Solar energy income		1,061	-	1,061	-
Donations		3,621	-	3,621	12,994
Events and other income		1,166	-	1,166	-
Memberships		318	-	318	8
Total Incoming Resources		<u>57,575</u>	<u>25,008</u>	<u>82,583</u>	<u>57,650</u>
<u>Expenditure</u>					
<u>Direct Charitable Expenditure</u>					
Fund raising events and donations		-	-	-	2,906
Light and heat		4,878	-	4,878	19,473
Equipment hire		5,454	-	5,454	3,801
Repairs and maintenance		6,413	25,008	31,421	3,737
Insurance		5,511	-	5,511	4,849
Rates and water rates		3,045	-	3,045	2,719
Printing, postage, stationery and advertising		642	-	642	921
Other expenses		-	-	-	447
Depreciation		8,268	-	8,268	8,764
		<u>34,211</u>	<u>25,008</u>	<u>59,219</u>	<u>47,617</u>
<u>Administration</u>					
Employee costs		17,178	-	17,178	21,441
Accountancy fees		3,594	-	3,594	1,436
Software		384	-	384	180
General administration cost		722	-	722	7,303
Sundry expenses		2,150	-	2,150	8,821
Total expenditure		<u>58,239</u>	<u>25,008</u>	<u>83,247</u>	<u>86,798</u>
NET MOVEMENT OF RESOURCES		(664)	-	(664)	(29,148)
Prior year adjustment	8	-	-	-	(12,000)
Realised Investment losses		-	-	-	(5,533)
Balance brought forward at 1 April 2024		333,793	-	333,793	380,474
Balance carried forward at 31 March 2025		<u>333,129</u>	<u>-</u>	<u>333,129</u>	<u>333,793</u>


EASINGTON SOCIAL WELFARE CENTRE

BALANCE SHEET AS AT 31 MARCH 2025

	<u>Notes</u>	<u>2025</u>		<u>2024</u> <u>(As restated)</u>	
		£	£	£	£
<u>Fixed Assets</u>					
Tangible assets			332,216		340,484
<u>Current Assets</u>					
Debtors and prepaid expenses	4	23,719		21,387	
Cash at bank and in hand	5	9,887		11,822	
		<u>33,606</u>		<u>33,209</u>	
<u>Less: Current Liabilities</u>					
Creditors falling due within one year	6	<u>(26,693)</u>		<u>(33,900)</u>	
Net Current Assets			6,913		(691)
Creditors falling due after more than one year	7		(6,000)		(6,000)
TOTAL NET ASSETS			<u><u>333,129</u></u>		<u><u>333,793</u></u>
<u>Represented by:-</u>					
Restricted Fund			-		-
Unrestricted Fund			333,129		333,793
			<u><u>333,129</u></u>		<u><u>333,793</u></u>

The financial statements were approved by the trustees and signed on their behalf by:


.....
Signed - Trustee


.....
Print Name - Trustee

29-10-25
.....
Date

EASINGTON SOCIAL WELFARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102) and the Financial reporting Standard (FRS102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. The trustees have a reasonable expectation the Trust has adequate reserves to continue in operation existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in the preparation of the accounts.

b) Income Recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when they are received.

c) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Grants are recognised when they are approved and the intention has been communicated to the recipient.

d) Depreciation

Depreciation is provided to write off the cost or valuation less estimated residual of fixed assets over their expected useful lives. The rates applied are:

- Freehold property - residual balance method	2% per annum
- Plant, machinery, fixtures and fittings reducing balance method	18% per annum

EASINGTON SOCIAL WELFARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

2. GRANTS RECEIVED

Revenue grants are recognised in the Statement of Financial Activities on a received basis and are matched with the expenditure towards which they are intended to contribute. During the year a grant from CISWO was made available to fund roofing and scaffolding at the welfare. Grants totalling £9,000 have been received from Durham County Council.

3. FIXED ASSETS

	<u>Land & Buildings</u>	<u>Plant & Machinery</u>	<u>Total</u>
	£	£	£
<u>Cost</u>			
At 1 April 2024	442,679	98,889	541,568
Additions	-	-	-
At 31 March 2025	<u>442,679</u>	<u>98,889</u>	<u>541,568</u>
<u>Depreciation</u>			
At 1 April 2024	111,318	89,766	201,084
Charge for the year	6,627	1,641	8,268
At 31 March 2025	<u>117,945</u>	<u>91,407</u>	<u>209,352</u>
<u>Net Book Value</u>			
At 31 March 2025	<u>324,734</u>	<u>7,482</u>	<u>332,216</u>
At 31 March 2024	<u>331,361</u>	<u>9,123</u>	<u>340,484</u>

4. DEBTORS AND PREPAID EXPENSES

	<u>2025</u>	<u>2024</u>
	£	£
VAT	817	1,355
Other debtors	22,902	20,032
	<u>23,719</u>	<u>21,387</u>

EASINGTON SOCIAL WELFARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

	<u>2025</u>	<u>2024</u> (As restated)
	£	£
5 <u>CASH AT BANK AND IN HAND</u>		
Current account	9,868	11,813
Deposit account	19	9
	<u>9,887</u>	<u>11,822</u>
	<u>2025</u>	<u>2024</u>
	£	£
6 <u>CREDITORS FALLING DUE WITHIN ONE YEAR</u>		
Trade creditors	2,411	499
Other taxes and social security	329	519
Loan from trustees	8,420	10,920
Loan - NEAMSWTF	6,000	6,000
Accruals and other creditors	9,533	15,962
	<u>26,693</u>	<u>33,900</u>
7 <u>CREDITORS FALLING DUE AFTER MORE THAN ONE YEAR</u>		
Loan - NEAMSWTF	<u>6,000</u>	<u>6,000</u>

8 PRIOR YEAR ADJUSTMENT

During the year it became evident that a loan of £12,000 received last year from the North East Area Miners Social Welfare Trust Fund had been incorrectly accounted for as a grant received. The necessary adjustments have been made in these accounts.

EASINGTON SOCIAL WELFARE CENTRE

England & Wales - Charity number 520774

Accounts

EASINGTON SOCIAL WELFARE CENTRE

REGISTERED CHARITY NO: 520774

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

EASINGTON SOCIAL WELFARE CENTRE

**ANNUAL REPORT AND ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2024**

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EASINGTON SOCIAL WELFARE CENTRE
CHARITY REGISTRATION NO: 520774

LEGAL AND ADMINISTRATIVE DETAILS

TRUSTEES:

L Clarkson
D Dobell
S W Fergus
S Fergus
D S Garside
G Robinson
M Vickers
L Dodds (Appointed 18/09/2023)
W Smith (Appointed 02/07/2024)

SCHEME ADDRESS:

Seaside Lane South
Easington Colliery
County Durham
SR8 3PL

BANKERS:

Barclays

INDEPENDENT EXAMINER:

J Wallage FCA
CISWO (Trading) Limited
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

EASINGTON SOCIAL WELFARE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts which can be found on page 7.

Constitution and Objects

The charity is constituted by a Conveyance dated 25th November 1955 and a trust deed dated 24th February 1965, and is registered under the number 520774.

The purpose of the charity is the provision of a social welfare centre for the benefit of the inhabitants (and in particular, but not exclusively, such of the said inhabitants as are members of the mining community) of the area of benefit without distinction of political, religious or other opinions with the object of improving the conditions of life for the said inhabitants.

The main activities undertaken in relation to those purposes are social functions and parties for children, keep fit classes, dance classes, room hire for local businesses and workgroups, and a social space for people to meet and interact using the facilities provided by the centre (juke box, snooker and pool tables).

The trustees have referred to the guidance given by the Charity Commission on public benefit when reviewing the charity's aims and objectives.

Organisational Structure

The trustees who have served the charity during the year are shown on page 1.

The charity is responsible for maintaining the premises and grounds in a suitable state of repair for use by those who live in the surrounding area. It raises income through various charitable activities, the main one being the hiring out of its facilities to the public. In addition to this, the connected trading company, Easington Social Welfare Centre Social Club Limited, pays an annual Occupational Licence Fee to the charity in addition to gift-aiding its taxable profits to the Charity for charitable usage.

Trustee vacancies are advertised and interested parties are asked to apply in writing. Interviews will be held and suitable candidates are then notified to their nominating body being either CISWO, trade union or members. The Trustee Board is made up of equal numbers of each nominating body.

Financial Review

The charity had net outgoing resources of £29,148 (2023 net outgoing resources £63,480).

The trustees are carefully managing the charity's finances and are satisfied that it will be able to continue to meet its obligations for the foreseeable future.

Review of Activities and Public Benefits

The trustees have referred to the guidance given by the Charity Commission on Public Benefit when reviewing the aims and objectives and, as a result, the following have taken place during the year.

The trustees have been working very hard over the last 12 months keeping everything up to date and running smoothly at the centre. Membership is still increasing and it will help strengthen our position as a centre for the community.

Overall in general the centre is doing OK but still needs your support to further improve the centre, please, please get involved and join us here to make the centre a great place for everyone to come and enjoy.

The trustees are looking forward to the next 12 months and hope for better things to come in the future.

EASINGTON SOCIAL WELFARE CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

Investment Policy

The trustees do not have an investment policy in place as such but they have taken the sensible approach and placed the charity's liquid assets in interest bearing bank accounts, thus raising some income for the charity's use whilst ensuring that the money is readily available should it be needed.

Reserves Policy

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity, at a level to provide sufficient funds to cover anticipated administration and support costs for a period of 12 months. Any additional reserves are held to provide a capital fund for repairs that will be required for the upkeep of the premises.

Risk Management

The trustees are aware of the operational and financial risks which the charity faces and regularly reviews those risks to mitigate against any impact they may have on the charity. The major risks facing the charity are the continued success of the social club from which it derives its main funding, the support of individuals and the community in using the facilities and the introduction of the younger generation to provide for the future. The Trustees work closely with the directors, committee and members to address these risks.

Statement of Trustees' Responsibilities

Law applicable to charities in England and Wales required the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.



.....
Signed - Trustee



.....
Print Name - Trustee

Date

13-1-2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EASINGTON SOCIAL WELFARE CENTRE

I report to the Trustees on my examination of the accounts of the above named charity (registered no. 520774) for the year ended 31 March 2024, set out on pages 5 to 9.

Responsibilities and basis of report

As the charity trustees 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 Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiners 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 accounts do not accord with those records; or
- (3) the accounts 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.


.....
J Wallage FCA
On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
S60 4JG

16 Jun 2025
.....
Date

EASINGTON SOCIAL WELFARE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	<u>Note</u>	<u>2024</u>	<u>2023</u>
		£	£
<u>Income and Endowments</u>			
Grants	2	29,198	12,123
Room hire		14,162	9,473
Raffles		647	470
Snooker		235	1,094
Juke box		406	599
Drinks machine		-	1,091
Donations		12,994	-
Memberships		8	55
Utilities refund		-	2,669
Total Incoming Resources		57,650	27,574
<u>Expenditure</u>			
<u>Direct Charitable Expenditure</u>			
Fund raising events and donations		2,906	4,486
Premises costs		24,642	17,437
Repairs and maintenance		3,737	2,913
Insurance		4,849	1,589
Rates and water rates		2,719	2,577
Depreciation		8,764	9,061
		47,617	38,063
<u>Administration</u>			
Employee costs		21,441	41,329
Accountancy fees		1,436	4,396
General administration cost		7,483	4,679
Sundry expenses		8,821	2,587
Total expenditure		86,798	91,054
NET MOVEMENT OF RESOURCES		(29,148)	(63,480)
Realised Investment losses		(5,533)	-
Balance brought forward at 1 April 2023		380,474	443,954
Balance carried forward at 31 March 2024		345,793	380,474

EASINGTON SOCIAL WELFARE CENTRE

BALANCE SHEET AS AT 31 MARCH 2024

	<u>Notes</u>	<u>2024</u>		<u>2023</u>	
		£	£	£	£
<u>Fixed Assets</u>					
Tangible assets	3		340,484		349,248
Investments			-		5,533
			<u>340,484</u>		<u>354,781</u>
<u>Current Assets</u>					
Debtors and prepaid expenses	4	21,387		25,219	
Cash at bank and in hand	5	11,822		28,825	
		<u>33,209</u>		<u>54,044</u>	
<u>Less: Current Liabilities</u>					
Creditors falling due within one year	6	(27,900)		(28,351)	
Net Current Assets			5,309		25,693
TOTAL NET ASSETS			<u>345,793</u>		<u>380,474</u>
<u>Represented by:-</u>					
Unrestricted Fund			345,793		380,474
			<u>345,793</u>		<u>380,474</u>

The financial statements were approved by the trustees and signed on their behalf by:


Signed - Trustee

STEPHIE FERGUS
Print Name - Trustee

13-1-2025
Date

EASINGTON SOCIAL WELFARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102) and the Financial reporting Standard (FRS102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. The trustees have a reasonable expectation the Trust has adequate reserves to continue in operation existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in the preparation of the accounts.

b) Income Recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when they are received.

c) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Grants are recognised when they are approved and the intention has been communicated to the recipient.

d) Depreciation

Depreciation is provided to write off the cost or valuation less estimated residual of fixed assets over their expected useful lives. The rates applied are:

- Freehold property - residual balance method	2% per annum
- Plant, machinery, fixtures and fittings reducing balance method	18% per annum

EASINGTON SOCIAL WELFARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2024

2. GRANTS RECEIVED

Revenue grants are recognised in the Statement of Financial Activities on a received basis and are matched with the expenditure towards which they are intended to contribute.

3. FIXED ASSETS

	<u>Land & Buildings</u>	<u>Plant & Machinery</u>	<u>Total</u>
	£	£	£
<u>Cost</u>			
At 1 April 2023	442,679	98,889	541,568
Additions	-	-	-
At 31 March 2024	<u>442,679</u>	<u>98,889</u>	<u>541,568</u>
<u>Depreciation</u>			
At 1 April 2023	104,556	87,764	192,320
Charge for the year	6,762	2,002	8,764
At 31 March 2024	<u>111,318</u>	<u>89,766</u>	<u>201,084</u>
<u>Net Book Value</u>			
At 31 March 2024	<u>331,361</u>	<u>9,123</u>	<u>340,484</u>
At 31 March 2023	<u>338,123</u>	<u>11,125</u>	<u>349,248</u>

	<u>2024</u>	<u>2023</u>
	£	£
4. <u>DEBTORS AND PREPAID EXPENSES</u>		
Prepayments	-	326
Vat	1,355	4,400
Other debtors	20,032	20,493
	<u>21,387</u>	<u>25,219</u>

EASINGTON SOCIAL WELFARE CENTRE

England & Wales - Charity number 520774

Accounts

CHARITY REGISTRATION NUMBER: 520774

Easington Social Welfare Centre
Unaudited Financial Statements
31 March 2022

WM FORTUNE AND SON

Chartered accountants
Collingwood House
Church Square
Hartlepool
TS24 7EN

Easington Social Welfare Centre

Financial Statements

Year ended 31 March 2022

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Easington Social Welfare Centre

Trustees' Annual Report

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 Easington Social Welfare Centre

Charity registration number 520774

Principal office Seaside Lane South
Easington Colliery

The trustees

Dr D Boyes
S W Fergus
G Robinson
A Stephenson
D Laverick
D Rivers
M Vickers (Appointed 14 April 2021)
S Davis (Appointed 14 April 2021)
C Wragg (Appointed 14 April 2021)

Independent examiner Wm Fortune and Son
Collingwood House
Church Square
Hartlepool
TS24 7EN

Structure, governance and management

The charity is set up under a Scheme dated 30th July 2004 amended by Scheme dated 1st March 2013.

Objectives and activities

The object of the charity is the provision of a social welfare centre for the benefit of the inhabitants (and in particular, but not exclusively, such of the said inhabitants as are members of the mining community) of the area of benefit without distinction of political, religious or other opinions with the object of improving the conditions of life for the said inhabitants.

The trustees' annual report was approved on 29 March 2023 and signed on behalf of the board of trustees by:

Charity Secretary

Easington Social Welfare Centre

Independent Examiner's Report to the Trustees of Easington Social Welfare Centre

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Easington Social Welfare Centre ('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.



Independent Examiner

Collingwood House
Church Square
Hartlepool
TS24 7EN

29 March 2023

Easington Social Welfare Centre

Statement of Financial Activities

Year ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Other trading activities	4	191,872	191,872	69,291
Investment income	5	4	4	–
Total income		<u>191,876</u>	<u>191,876</u>	<u>69,291</u>
Expenditure				
Expenditure on charitable activities	6,7	<u>130,637</u>	<u>130,637</u>	<u>80,056</u>
Total expenditure		<u>130,637</u>	<u>130,637</u>	<u>80,056</u>
Net income/(expenditure) and net movement in funds		<u>61,239</u>	<u>61,239</u>	<u>(10,765)</u>
Reconciliation of funds				
Total funds brought forward		382,715	382,715	393,480
Total funds carried forward		<u>443,954</u>	<u>443,954</u>	<u>382,715</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 5 to 12 form part of these financial statements.

Easington Social Welfare Centre

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	11		357,255	276,130
Investments	12		<u>5,533</u>	<u>5,533</u>
			362,788	281,663
Current assets				
Debtors	13	4,839		19,525
Cash at bank and in hand		<u>90,347</u>		<u>82,127</u>
		95,186		101,652
Creditors: amounts falling due within one year	14	<u>14,020</u>		<u>600</u>
Net current assets			81,166	101,052
Total assets less current liabilities			443,954	382,715
Net assets			443,954	382,715
Funds of the charity				
Unrestricted funds			<u>443,954</u>	<u>382,715</u>
Total charity funds	15		443,954	382,715

These financial statements were approved by the board of trustees and authorised for issue on 29 March 2023, and are signed on behalf of the board by:

Charity Secretary

The notes on pages 5 to 12 form part of these financial statements.

Easington Social Welfare Centre

Notes to the Financial Statements

Year ended 31 March 2022

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 Seaside Lane Soutgh, Easington Colliery.

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.

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

- 2% reducing balance
- 18% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

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.

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

4. Other trading activities

The charity is grateful for continued support of the Ballinger Trust which has donated £7,500 in each of the last two financial years.

5. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable type 1	4	4	—	—

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Activity type 1	130,637	130,637	80,056	80,056

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Activity type 1	130,637	130,637	80,056

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Net income/(expenditure)

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	9,734	8,349
Operating lease rentals	<u>631</u>	<u>–</u>

9. Staff costs

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

	2022	2021
	£	£
Wages and salaries	37,333	30,465
Social security costs	<u>74</u>	<u>452</u>
	<u>37,407</u>	<u>30,917</u>

The average head count of employees during the year was Nil (2021: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff - type 5	<u>6</u>	<u>9</u>

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

10. Trustee remuneration and expenses

During the year S Fergus received payments from the charity totalling £15,100 for services. He also provided a loan of £10,920.

11. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 April 2021	353,177	96,478	449,655
Additions	<u>89,502</u>	<u>1,357</u>	<u>90,859</u>
At 31 March 2022	<u>442,679</u>	<u>97,835</u>	<u>540,514</u>
Depreciation			
At 1 April 2021	90,685	82,840	173,525
Charge for the year	<u>7,035</u>	<u>2,699</u>	<u>9,734</u>
At 31 March 2022	<u>97,720</u>	<u>85,539</u>	<u>183,259</u>
Carrying amount			
At 31 March 2022	<u>344,959</u>	<u>12,296</u>	<u>357,255</u>
At 31 March 2021	<u>262,492</u>	<u>13,638</u>	<u>276,130</u>

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Investments

	Investment properties £
Cost or valuation At 1 April 2021 and 31 March 2022	<u>5,533</u>
Impairment At 1 April 2021 and 31 March 2022	
Carrying amount At 31 March 2022	<u>5,533</u>
At 31 March 2021	<u>5,533</u>

All investments shown above are held at valuation.

13. Debtors

	2022 £	2021 £
Trade debtors	3,710	18,396
Other debtors	<u>1,129</u>	<u>1,129</u>
	<u>4,839</u>	<u>19,525</u>

14. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	3,100	600
Director loan accounts	<u>10,920</u>	<u>—</u>
	<u>14,020</u>	<u>600</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>382,715</u>	<u>191,876</u>	<u>(130,637)</u>	<u>443,954</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>393,480</u>	<u>69,291</u>	<u>(80,056)</u>	<u>382,715</u>

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	354,732	354,732
Investments	5,533	5,533
Current assets	95,195	95,195
Creditors less than 1 year	<u>(14,020)</u>	<u>(14,020)</u>
Net assets	441,440	441,440

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	276,130	276,130
Investments	5,533	5,533
Current assets	101,652	101,652
Creditors less than 1 year	<u>(600)</u>	<u>(600)</u>
Net assets	382,715	382,715

Easington Social Welfare Centre
Management Information
Year ended 31 March 2022

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

Easington Social Welfare Centre
Detailed Statement of Financial Activities
Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Other trading activities		
Sales	<u>191,872</u>	<u>69,291</u>
Investment income		
Bank interest receivable type 1	<u>4</u>	<u>–</u>
Total income	<u>191,876</u>	<u>69,291</u>
Expenditure		
Expenditure on charitable activities		
Purchases	10,148	519
Wages and salaries	37,333	30,465
Employer's NIC	74	452
Operating leases	631	–
Rent	–	2,899
Rates and water	776	1,283
Light and heat	6,622	3,931
Repairs and maintenance	39,612	14,464
Insurance	3,375	–
Other establishment	11,558	7,809
Other motor/travel costs	–	28
Legal and professional fees	5,128	5,405
Telephone	1,082	1,240
Other office costs	4,564	218
Depreciation	9,734	11,343
	<u>130,637</u>	<u>80,056</u>
Total expenditure	<u>130,637</u>	<u>80,056</u>
Net income/(expenditure)	<u>61,239</u>	<u>(10,765)</u>

Easington Social Welfare Centre

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - purchases	10,148	519
Direct charitable activity 1 - wages/salaries	37,333	30,465
Direct charitable activity 1 - employer's NIC	74	452
Direct charitable activity 1 - operating leases	631	–
Direct charitable activity 1 - rent	–	2,899
Direct charitable activity 1 - rates & water	776	1,283
Direct charitable activity 1 - light & heat	6,622	3,931
Direct charitable activity 1 - repairs & maintenance	39,612	14,464
Direct charitable activity 1 - insurance	3,375	–
Direct charitable activity 1 - other establishment	11,558	7,809
Direct charitable activity 1 - other motor/travel costs	–	28
Direct charitable activity 1 - legal and professional fees	5,128	5,405
Direct charitable activity 1 - telephone	1,082	1,240
Direct charitable activity 1 - other office costs	4,564	218
Direct charitable activity 1 - depreciation	9,734	11,343
	130,637	80,056
Expenditure on charitable activities	130,637	80,056

EASINGTON SOCIAL WELFARE CENTRE

England & Wales - Charity number 520774

Accounts

CHARITY REGISTRATION NUMBER: 520774

Easington Social Welfare Centre
Unaudited Financial Statements
31 March 2021

WM FORTUNE AND SON

Chartered accountants
Collingwood House
Church Square
Hartlepool
TS24 7EN

Easington Social Welfare Centre

Financial Statements

Year ended 31 March 2021

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Easington Social Welfare Centre

Trustees' Annual Report

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 Easington Social Welfare Centre

Charity registration number 520774

Principal office Seaside Lane South
Easington Colliery

The trustees

Dr D Boyes	(Appointed 13 October 2020)
S W Fergus	(Appointed 14 July 2020)
G Robinson	(Appointed 14 July 2020)
A Stephenson	
D Laverick	
D Rivers	
M Vickers	(Appointed 14 April 2021)
S Davis	(Appointed 14 April 2021)
C Wragg	(Appointed 14 April 2021)

Independent examiner Wm Fortune and Son
Collingwood House
Church Square
Hartlepool
TS24 7EN

Structure, governance and management

The charity is set up under a Scheme dated 30th July 2004 amended by Scheme dated 1st March 2013.

Objectives and activities

The object of the charity is the provision of a social welfare centre for the benefit of the inhabitants (and in particular, but not exclusively, such of the said inhabitants as are members of the mining community) of the area of benefit without distinction of political, religious or other opinions with the object of improving the conditions of life for the said inhabitants.

The trustees' annual report was approved on 29 December 2022 and signed on behalf of the board of trustees by:

Charity Secretary

Easington Social Welfare Centre

Independent Examiner's Report to the Trustees of Easington Social Welfare Centre

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Easington Social Welfare Centre ('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.

Thomas Atkinson
Chartered Accountant

Independent Examiner

Collingwood House
Church Square
Hartlepool
TS24 7EN

29 December 2022

Easington Social Welfare Centre

Statement of Financial Activities

Year ended 31 March 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Other trading activities	4	69,291	69,291	63,198
Total income		<u>69,291</u>	<u>69,291</u>	<u>63,198</u>
Expenditure				
Expenditure on charitable activities	5,6	80,056	80,056	117,757
Total expenditure		<u>80,056</u>	<u>80,056</u>	<u>117,757</u>
Net expenditure and net movement in funds		<u>(10,765)</u>	<u>(10,765)</u>	<u>(54,559)</u>
Reconciliation of funds				
Total funds brought forward		393,480	393,480	448,039
Total funds carried forward		<u>382,715</u>	<u>382,715</u>	<u>393,480</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 5 to 12 form part of these financial statements.

Easington Social Welfare Centre

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	10	276,130	284,479
Investments	11	5,533	5,533
		<u>281,663</u>	<u>290,012</u>
Current assets			
Debtors	12	19,525	37,382
Cash at bank and in hand		82,127	66,686
		<u>101,652</u>	<u>104,068</u>
Creditors: amounts falling due within one year	13	<u>600</u>	<u>600</u>
Net current assets		<u>101,052</u>	<u>103,468</u>
Total assets less current liabilities		<u>382,715</u>	<u>393,480</u>
Net assets		<u>382,715</u>	<u>393,480</u>
Funds of the charity			
Unrestricted funds		382,715	393,480
Total charity funds	14	<u>382,715</u>	<u>393,480</u>

These financial statements were approved by the board of trustees and authorised for issue on 29 December 2022, and are signed on behalf of the board by:

Charity Secretary

The notes on pages 5 to 12 form part of these financial statements.

Easington Social Welfare Centre

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 Seaside Lane Soutgh, Easington Colliery.

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.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2019. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 16.

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.

Easington Social Welfare Centre

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

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

- 2% reducing balance
- 18% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

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.

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

4. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Sales	<u>69,291</u>	<u>69,291</u>	<u>63,198</u>	<u>63,198</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Activity type 1	<u>80,056</u>	<u>80,056</u>	<u>117,757</u>	<u>117,757</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2021 £	Total fund 2020 £
Activity type 1	<u>80,056</u>	<u>80,056</u>	<u>117,757</u>

7. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>8,349</u>	<u>3,651</u>

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Staff costs

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

	2021	2020
	£	£
Wages and salaries	30,465	27,731
Social security costs	<u>452</u>	<u>3,466</u>
	<u>30,917</u>	<u>31,197</u>

The average head count of employees during the year was Nil (2020: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff - type 5	<u>9</u>	<u>9</u>

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

9. Trustee remuneration and expenses

During the year S Fergus received payments from the charity.

10. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	<u>353,177</u>	<u>96,478</u>	<u>449,655</u>
Depreciation			
At 1 April 2020	85,329	79,847	165,176
Charge for the year	<u>5,356</u>	<u>2,993</u>	<u>8,349</u>
At 31 March 2021	<u>90,685</u>	<u>82,840</u>	<u>173,525</u>
Carrying amount			
At 31 March 2021	<u>262,492</u>	<u>13,638</u>	<u>276,130</u>
At 31 March 2020	<u>267,848</u>	<u>16,631</u>	<u>284,479</u>

11. Investments

	Investment properties £
Cost or valuation	
At 1 April 2020 and 31 March 2021	<u>5,533</u>
Impairment	
At 1 April 2020 and 31 March 2021	
Carrying amount	
At 31 March 2021	<u>5,533</u>
At 31 March 2020	<u>5,533</u>

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Investments *(continued)*

All investments shown above are held at valuation.

12. Debtors

	2021	2020
	£	£
Trade debtors	18,396	36,253
Other debtors	<u>1,129</u>	<u>1,129</u>
	<u>19,525</u>	<u>37,382</u>

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	<u>600</u>	<u>600</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>393,480</u>	<u>69,291</u>	<u>(80,056)</u>	<u>382,715</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>448,039</u>	<u>63,198</u>	<u>(117,757)</u>	<u>393,480</u>

Easington Social Welfare Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	276,130	276,130
Investments	5,533	5,533
Current assets	101,652	101,652
Creditors less than 1 year	(600)	(600)
Net assets	382,715	382,715

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	284,479	284,479
Investments	5,533	5,533
Current assets	104,068	104,068
Creditors less than 1 year	(600)	(600)
Net assets	393,480	393,480

16. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2019.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

Easington Social Welfare Centre

Management Information

Year ended 31 March 2021

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

Easington Social Welfare Centre
Detailed Statement of Financial Activities
Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Other trading activities		
Sales	<u>69,291</u>	<u>63,198</u>
Total income	<u><u>69,291</u></u>	<u><u>63,198</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	519	11,516
Wages and salaries	30,465	27,731
Employer's NIC	452	3,466
Rent	2,899	-
Rates and water	1,283	1,463
Light and heat	3,931	7,751
Repairs and maintenance	14,464	13,800
Insurance	-	3,703
Other establishment	7,809	3,190
Other motor/travel costs	28	-
Legal and professional fees	5,405	12,266
Telephone	1,240	601
Other office costs	218	28,619
Depreciation	<u>11,343</u>	<u>3,651</u>
	<u>80,056</u>	<u>117,757</u>
Total expenditure	<u><u>80,056</u></u>	<u><u>117,757</u></u>
Net expenditure	<u><u>(10,765)</u></u>	<u><u>(54,559)</u></u>



Easington Social Welfare Centre

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021	2020
	£	£
Expenditure on charitable activities		
Activity type 1		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - purchases	519	11,516
Direct charitable activity 1 - wages/salaries	30,465	27,731
Direct charitable activity 1 - employer's NIC	452	3,466
Direct charitable activity 1 - rent	2,899	-
Direct charitable activity 1 - rates & water	1,283	1,463
Direct charitable activity 1 - light & heat	3,931	7,751
Direct charitable activity 1 - repairs & maintenance	14,464	13,800
Direct charitable activity 1 - insurance	-	3,703
Direct charitable activity 1 - other establishment	7,809	3,190
Direct charitable activity 1 - other motor/travel costs	28	-
Direct charitable activity 1 - legal and professional fees	5,405	12,266
Direct charitable activity 1 - telephone	1,240	601
Direct charitable activity 1 - other office costs	218	28,619
Direct charitable activity 1 - depreciation	11,343	3,651
	<u>80,056</u>	<u>117,757</u>
Expenditure on charitable activities	<u>80,056</u>	<u>117,757</u>

EAS001 - Easington Social Welfare Centre (CHAR102)**TRIAL BALANCE for the year 01/04/20 to 31/03/21**

Printed on 22/12/22 at 16:56:15

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Account Title	Debit	Credit	Comparative
157.00 Sales		69,291.00	(63,198.00)
290A.02 Direct charitable activity 1 - purchases	519.00		11,516.00
290A.04 Direct charitable activity 1 - wages/salaries	30,465.00		27,731.00
290A.05 Direct charitable activity 1 - employer's NIC	452.00		3,466.00
290A.09 Direct charitable activity 1 - rent	2,899.00		0.00
290A.10 Direct charitable activity 1 - rates & water	1,283.00		1,463.00
290A.11 Direct charitable activity 1 - light & heat	3,931.00		7,751.00
290A.12 Direct charitable activity 1 - repairs & maintenance	14,464.00		13,800.00
290A.13 Direct charitable activity 1 - insurance	0.00		3,703.00
290A.14 Direct charitable activity 1 - other establishment	7,809.00		3,190.00
290A.17 Direct charitable activity 1 - other motor/travel costs	28.00		0.00
290A.18 Direct charitable activity 1 - legal and professional fees	5,405.00		12,266.00
290A.19 Direct charitable activity 1 - telephone	1,240.00		601.00
290A.20 Direct charitable activity 1 - other office costs	218.00		28,619.00
290A.22 Direct charitable activity 1 - depreciation	11,343.00		3,651.00
520.00 Freehold property - cost brought forward	353,177.00		353,177.00
525.00 Freehold property - accumulated depreciation		85,329.00	(85,329.00)
527.00 Freehold property - depreciation charge		5,356.00	0.00
560.00 Equipment - cost brought forward	96,478.00		96,478.00
565.00 Equipment - accumulated depreciation		79,847.00	(76,196.00)
567.00 Equipment - depreciation charge		2,993.00	(3,651.00)
625.00 Investment property - brought forward	5,533.00		5,533.00
651.00 Trade debtors	18,396.25		36,253.00
670.00 Other debtors	1,129.00		1,129.00
735.00 Cash at bank	28,101.53		66,686.00
736.00 Cash at bank - type 2	54,025.22		0.00
815.00 Accruals		600.00	(600.00)
900A.01 General funds - opening balance		393,480.00	(448,039.00)
*** TOTALS ***	<u>£636,896.00</u>	<u>£636,896.00</u>	<u>£0.00</u>
Draft Loss before Appropriations	£10,765.00		£54,559.00
Draft Loss with Appropriations	<u>£10,765.00</u>		<u>£54,559.00</u>