

Harraton and District Community Centre

Charity Registration no 520808

Financial Statements and Reports

For the year ended

31 March 2022

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Reference and Administration Details

Name:

Harraton and District Community Centre

Charity No:

520808

Trustees:

Chair - Maurice Edmondston
Vice Chair - Janet Foster
Treasurer - John Hutchinson/Amanda Shale
Secretary - Andrea Whitaker-Lindsley
Irene Hutchinson
Kerrie Holmes

Registered Address:

Bone Mill Lane
Fatfield
Washington
Tyne & Wear
NE38 8BQ

Structure:

Harraton and District Community Centre is a registered
Charity and operates under a Scheme dated 7th November
1966

Sole Controlling Trustee:

Sunderland City Council

Bankers:

Natwest
Washington Town Centre
Washington
Tyne & Wear
NE38 7SG

Independent Examiner:

Kate Tully FMAAT FCIE
20 Ennerdale Crescent
Wimlaton
Blaydon on Tyne
NE21 6PS

Trustees' Report

Objectives

- To promote the benefit of inhabitants of Harraton Village and the neighbourhood (hereinafter called "the area of benefit") without distinction of sex, sexual orientation, race or political, religious or other opinions, by association together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advise, educate and to provide facilities in the interests of the social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- To establish or secure establishment of a community facility (hereinafter called "the Centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- The association shall be non-party in politics and non-sectarian in religion.

Achievements

This has been another satisfying period, continuing to build upon the foundations of prudent financial control / monitoring and increased efforts in promoting the facilities available at the centre.

Excluding income and expenditure relating to capital grants and capital expenditure, the Centre has generated a surplus of circa £12,000. The trustees have ring-fenced £20,000.00 of the accumulated surplus to cover approximately 6 months of expenses, should any major incident occur resulting in the temporary closure of the centre, and also an amount to cover increased heating costs.

Private bookings continue to increase as regulars return and general word of mouth of improving facilities. We have also benefited from groups working together and promoting the centre via Face-book and other media. Our mothers and toddlers group make available the bouncy castle and soft play equipment for private party hire in addition to those arranged through their own group. This is beneficial to both.

During the year we have seen groups continue to operate and we have had a number of enquiries for new groups wishing to use the centre.

During the past year, the significant work to replace the centre roof has taken place, following a successful grant application, and a further programme of works to improve the interior is now being planned. This work mainly involves a new main hall ceiling, lighting and fire prevention works.

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Reserves Policy: The Trustees have an established policy whereby funds not committed or invested in tangible fixed assets "(the free reserves") held by the charity should be between 6 and 9 months of the resources expended. At this level, the trustees feel that they should be able to continue the current activities of the charity in the event of a significant drop in funding. At present the sum of £20,000 is set aside in a designated contingency fund this is £7,000 for maintenance and repairs of the building and £13,000 for months running costs.

Investment Policy: The Trustees consider the most appropriate policy for investing funds remains with investing in a high deposit account, as this continues to meet the needs of having cash readily available if required.

Risk Review: Internal risks are minimised with a procedure for the authorisation of all projects and expenditure. Risks to external funding are monitored by regular meetings of the Charity Trustees and appropriate actions being taken.

Plans for the Future

Objectives for the forthcoming year will include:

- Funding applications for internal works
- Agreeing Building business plan
- Continuing energy savings...LED lighting and water reduction installation
- Being mindful of the increased utilities costs against room hire rates
- Continuation in promoting the facilities and building appropriate relationships with other providers -Gentoo - Local residents associations - Youth activities etc.
- Seeking to co-op more people onto the committee
- Involvement of volunteers within the centre

Responsibilities of the Trustees: Charity Law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity, including income and expenditure for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable then to ensure that the financial statements comply with all relevant legal requirements. The trustees are also responsible for safeguarding the assets of the Charity and hence for taking all reasonable steps for the prevention of fraud and other irregularities.

Approved by the members and signed on their behalf:

Name: M F Edmondston

Signature:

Date: 13th December 2022



Independent Examiners Report

Report to the trustees/members of Harraton and District Community Association on Accounts for the year ended 31 March 2022 set out on pages 7 to 11.

Respective responsibilities of the Charity and the Independent Examiner

As members of the Charity you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulation 3(3) and section 144(2) of the Charities Act do not apply and that an independent examination is needed. It is my responsibility to

- Examine the financial statements under s.145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention

Basis of examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Act; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kate Tully FMAAT FCIE

Date

31/12/22

Signed



Kate Tully is a Fellow Member of the Association of Charity Independent Examiners

Statement of Financial Activities

for the year ended 31 March 2022

| | Unrestricted Funds | Designated Funds | Restricted Funds | Total Funds 2021-22 | Total Funds 2020-21 |
|---|--------------------|------------------|------------------|---------------------|---------------------|
| Note | £ | £ | £ | £ | £ |
| Income and Endowments from: | | | | | |
| <i>Donations and Legacies</i> | 2 | 0 | 0 | 0 | - |
| <i>Charitable Activities</i> | 2 | 58,101 | 0 | 58,101 | 15,012 |
| <i>Other Trading Activities</i> | 2 | 0 | 0 | 0 | 0 |
| <i>Investments</i> | 2 | 0 | 0 | 0 | 0 |
| Total | | 58,101 | 0 | 58,101 | 15,012 |
| Expenditure on: | | | | | |
| <i>Raising Funds</i> | 2 | 0 | 0 | 0 | |
| <i>Charitable activities</i> | 2 | 64,133 | 0 | 64,133 | 11,500 |
| <i>Other</i> | 2 | 0 | 0 | 0 | |
| Total | | 64,133 | 0 | 64,133 | 11,500 |
| Net incoming/outgoing resources before transfers | | (6,032) | 0 | (6,032) | 3,512 |
| Transfers | | | | | |
| Net movement in funds | | (6,032) | 0 | 0 | 3,512 |
| <i>Valuation of property</i> | | | | | |
| <i>Total Funds brought forward</i> | | 181,679 | 15,000 | 0 | 187,898 |
| Total funds carried forward | | 175,647 | 15,000 | 0 | 191,410 |

Balance Sheet

as at 31 March 2022

| | Note | 2021-22 Funds £ | 2020-21 Funds £ |
|---|------|-----------------------|-----------------------|
| Fixed Assets: | | | |
| Total Fixed Assets: | 4 | 135,372 135,372 | 135,558 135,558 |
| Current Assets | | | |
| Debtors | 5 | 0 | 0 |
| Bar Stock | | 340 | 0 |
| Current Account | | 55,136 | 61,121 |
| Cash in Hand | | 0 | 0 |
| Total Current Assets | | 55,476 | 61,121 |
| Liabilities | | | |
| Creditors: Amounts falling due within one year | 6 | (200) | 0 |
| Creditors: Amounts falling due after one year | | | |
| Total Assets less total liabilities | | 190,647 | 196,679 |
| The Funds of the Charity: | | | |
| Restricted funds | | 0 | 0 |
| Designated Funds | | 15,000 | 15,000 |
| Unrestricted funds | | 175,647 | 181,679 |
| TOTAL CHARITY FUNDS | | 190,647 | 196,679 |

Approved by the members and signed on their behalf:

Name: M F Gwendysa Signature: *M F Gwendysa*

Date:

13th Dec 2022

Notes to the Financial Statements

for the period ending 31 March 2022

1 Accounting Policies

Basis of Preparation

These Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015) – Charities SORP (FRS 102).

Harraton and District Community Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming Resources

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

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

Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Capital Grants are released over the economic useful life of the asset to which they relate

Resources Expended and Liabilities

Resources expended have been analysed using a natural classification.

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Harraton and District Community Centre

2 Funds

The Charity has two funds, an unrestricted general fund and a designated unrestricted fund used for expenditure specified by the. There are no restricted funds at this time.

A restricted fund was received for £5,000 from CISWO, and was paid directly by them to the roofing contractor so does not appear in the accounts.

Income and Expenditure Analysis 2021-22

Income and Endowments from:

Donations and Legacies

| | Unrestricted | Restricted | Total |
|---------------------|--------------|------------|-------|
| Gifts and Donations | 0 | | 0 |
| Other Donations | 0 | 0 | 0 |

Charitable Activities

| | | | |
|---------------|--------|---|--------|
| Grants | 30,263 | 0 | 30,263 |
| Section Rents | 21,548 | | 21,548 |
| Private Hire | 6,225 | | 6,225 |
| Bar Income | 65 | | 65 |
| | | | 0 |

Total Incoming Resources

| | | | |
|--|---------------|----------|---------------|
| | 58,101 | 0 | 58,101 |
| | 58,101 | 0 | 58,101 |

Expenditure on:

Charitable Activities

| | Unrestricted | Restricted | Total |
|-----------------------------|--------------|------------|--------|
| Stock | | | 0 |
| Rent and Rates | 225 | | 225 |
| Utilities | 5,193 | | 5,193 |
| Insurance | 2,293 | | 2,293 |
| Waste Disposal | 480 | | 480 |
| Cleaning | 3,357 | | 3,357 |
| Repairs and Maintenance | 2,517 | | 2,517 |
| Licences | 760 | | 760 |
| Capital Expenditure | 48,262 | | 48,262 |
| Independent Examination | 200 | | 200 |
| Bank Charges | 0 | | 0 |
| Postage/Printing/Stationery | 0 | | 0 |
| Depreciation | 186 | | 186 |
| Refunds | 384 | | 384 |
| Other | 276 | | 276 |

Total Resources Expended

| | | | |
|--|---------------|----------|---------------|
| | 64,133 | 0 | 64,133 |
| | 64,133 | 0 | 64,133 |

Support Costs

Support Cost Type

| | Fundraising Activity £ | Charitable Activity £ | Governance Activity £ | Total Cost £ |
|-------------------------|------------------------------|-----------------------------|-----------------------------|--------------------|
| Rent and Rates | | 225 | | 225 |
| Utilities | | 5,193 | | 5,193 |
| Insurance | | 2,293 | | 2,293 |
| Waste Disposal | | 480 | | 480 |
| Cleaning | | 3,357 | | 3,357 |
| Repairs and Maintenance | | 2,517 | | 2,517 |
| Independent Examination | | | 200 | 200 |
| Total | 0 | 14,065 | 200 | 14,265 |

3 Fixed Assets

| | Furniture and Fixtures £ | Land and Buildings £ | Total Fixed Assets £ |
|-----------------------|--------------------------------|----------------------------|-------------------------------|
| Cost | | | |
| At 1 April 2021 | 24,555 | 135,000 | 159,555 |
| Additions | 0 | | 0 |
| Disposals | 0 | 0 | 0 |
| At 31 March 2022 | 24,555 | 135,000 | 159,555 |
| Depreciation | | | |
| At 1 April 2021 | 23,997 | 0 | 23,997 |
| Charge this period | 186 | 0 | 186 |
| At 31 March 2022 | 24,183 | 0 | 24,183 |
| Net Book Value | | | |
| At 31 March 2022 | 372 | 135,000 | 135,372 |

4 Debtors

There are no debtors at this time.

5 Creditors

This is an Independent Examination fee of £200

6 Ultimate Controlling Party

Sunderland City Council are the Controlling Trustee.