

Harraton and District Community Centre
Charity Registration no 520808

Financial Statements and Reports
For the year ended
31 March 2024

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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 - Amanda Shale Secretary - Andrea Whitaker-Lindsley John Hutchinson (resigned 16/01/2024) Irene Hutchinson (resigned 02/05/2024) Kerrie Holmes Kathryn Taylor (appointed 20/02/2024)
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 7 th November 1966
Sole Controlling Trustee:	Sunderland City Council
Bankers:	Natwest Washington Town Centre Washington Tyne & Wear NE38 7SG
Independent Examiner:	Eric Southwick & Co Accountants

Trustees' Report

Objectives

Harraton Community Centre is:

- a multipurpose centre available for community use and or service provision by a range of user groups or for public hire. It is a facility which offers opportunities for the community to meet, stay active, learn new skills and volunteer

We provide a base for a wide range of activities and services:

- social and recreational
- health and well-being
- education and training
- information and advice

The resultant benefits for our community are:

- a local place to come together to socialise, creating community cohesion and sense of belonging
- a reduction in isolation and increased participation of the most excluded
- a place where a range of different services can be delivered by different bodies under the same roof
- the provision of an alternative learning environment
- increased participation and engagement
- support for the development of community-led activities to meet local needs
- motivating local people to volunteer and build citizenship

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 £19,000. The trustees have ring-fenced £20,000.00 of the accumulated surplus to cover approximately 12 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 we improve the interior of the Centre to make the user experience more enjoyable.

During the year we have seen groups continue to operate and we have had a number of new groups using the centre.

During the past year, the work to new main hall ceiling, lighting and fire prevention works has taken place, following a successful grant application and significant contribution from the Centre. A further programme of works has been planned for 2024/25 to include decoration and outside works.

A prudent forecast has been set for 2024/25 and any excess of surplus over that forecast will be used for additional refurbishment 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 12 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-opt 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: 10th September 2024



Independent Examiners Report

Report to the trustees/members of Harraton and District Community Association on Accounts for the year ended 31 March 2024 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.

Date: 10/09/2024

Signed



Adam James MAAT
Eric Southwick & Co Accountants Ltd
51 The Avenue
Seaham
SR7 8NS



A dns Company

Eric
Southwick & Co
Accountants & Charity Experts

Statement of Financial Activities

for the year ended 31 March 2024

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023-24 £	Total Funds 2022-23 £
Income and Endowments from:						
<i>Donations and Legacies</i>	2	0	0	0	0	0
<i>Charitable Activities</i>	2	79,359	0	0	79,359	58,948
<i>Other Trading Activities</i>	2	0	0	0	0	0
<i>Investments</i>	2	0	0	0	0	0
Total		79,359	0	0	79,359	58,948
Expenditure on:						
<i>Raising Funds</i>	2	0	0	0	0	
<i>Charitable activities</i>	2	82,292	0	0	82,292	54,628
<i>Other</i>	2	0	0	0	0	
Total		82,292	0	0	82,292	54,628
Net incoming/outgoing resources before transfers		(2,933)	0	0	(2,933)	4,320
Transfers						
Net movement in funds		(2,933)	0	0	(2,933)	4,320
Valuation of property						
<i>Total Funds brought forward</i>		174,967	20,000	0	194,967	190,647
Total funds carried forward		172,034	20,000	0	192,034	194,967

Balance Sheet

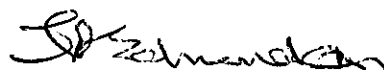
as at 31 March 2024

	Note	2023-24 Funds £	2022-23 Funds £
Fixed Assets:			
<i>Tangible Assets</i>	4	135,000	135,185
Total Fixed Assets:		<u>135,000</u>	<u>135,185</u>
Current Assets			
<i>Debtors</i>	5	1,576	0
<i>Bar Stock</i>		400	0
<i>Current Account</i>		56,398	60,342
<i>Cash in Hand</i>		0	0
Total Current Assets		<u>58,374</u>	<u>60,342</u>
Liabilities			
<i>Creditors: Amounts falling due within one year</i>	6	(1,340)	(560)
<i>Creditors: Amounts falling due after one year</i>			
Total Assets less total liabilities		<u>192,034</u>	<u>194,967</u>
The Funds of the Charity:			
<i>Restricted funds</i>		0	0
<i>Designated Funds</i>		20,000	20,000
<i>Unrestricted funds</i>		172,034	174,967
TOTAL CHARITY FUNDS		<u>192,034</u>	<u>194,967</u>

Approved by the members and signed on their behalf:

Name: M F Edmondston

Signature:



Date: 10th September 2024

Notes to the Financial Statements
for the period ending 31 March 2024

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.

2 Funds

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

Income and Expenditure Analysis 2023-24

Income and Endowments from:

Donations and Legacies

Gifts and Donations

Other Donations

Unrestricted	Restricted	Total
		0
0		0
0	0	0

Charitable Activities

Grants

Section Rents

Private Hire

Bar Income

Other

35,230	0	35,230
26,277		26,277
10,499		10,499
4,866		4,866
2,487		2,487
79,359	0	79,359
79,359	0	79,359

Total Incoming Resources

Expenditure on:

Charitable Activities

Stock

Rent and Rates

Utilities

Insurance

Waste Disposal

Cleaning

Repairs and Maintenance

Licences

Capital Expenditure

Independent Examination

Depreciation

Other

Unrestricted	Restricted	Total
1,163		1,163
128		128
9,422		9,422
2,357		2,357
1,045		1,045
5,198		5,198
2,676		2,676
848		848
57,241		57,241
360		360
186		186
1,668		1,668
82,292	0	82,292
82,292	0	82,292

Total Resources Expended

Support Costs

Support Cost Type

Rent and Rates

Utilities

Insurance

Waste Disposal

Cleaning

Repairs and Maintenance

Independent Examination

Total

Fundraising	Charitable	Governance	Total
Activity	Activity	Activity	Cost
£	£	£	£
	128		128
	9,422		9,422
	2,357		2,357
	1,045		1,045
	5,198		5,198
	2,676		2,676
	0	360	360
0	20,826	360	21,186

3 Fixed Assets

	Furniture and Fixtures £	Land and Buildings £	Total Fixed Assets £
Cost			
At 1 April 2023	24,555	135,000	159,555
Additions	0		0
Disposals	0	0	0
At 31 March 2024	24,555	135,000	159,555
Depreciation			
At 1 April 2023	24,369	0	24,369
Charge this period	186	0	186
At 31 March 2024	24,555	0	24,555
Net Book Value			
At 31 March 2024	0	135,000	135,000

4 Debtors

Debtors represents room hire for one user of £1,576 which was paid just after the balance sheet date.

5 Creditors

This is an Independent Examination fee of £920 and Cleaning costs of £420.

6 Ultimate Controlling Party

Sunderland City Council are the Controlling Trustee.