

Harraton and District Community Centre
Charity Registration no 520808

Financial Statements and Reports
For the year ended
31 March 2025

Contents

1. Legal and Administrative Information	Page 3
2. Trustees' Report	Pages 4-6
3. Independent Examiner's Report	Page 6
4. Statement of Financial Activities	Page 8
5. Balance Sheet	Page 9
6. Notes to the Accounts	Pages 10-12

Harraton and District Community Centre
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
Kerrie Holmes
Kathryn Taylor

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: 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.

Income, excluding grants, increased 40% from the prior year and this was across all streams – section rents, ad hoc hires and event income.

Expenditure, excluding capital expenditure, increased by 30% with the major utility costs only increasing by 25%. The investment in new boilers a couple of years ago has helped significantly in keeping this at a manageable level despite the increase in use of the Centre.

Excluding income and expenditure relating to capital grants and capital expenditure, the Centre has generated a surplus of circa £29,000.

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.

The Centre volunteers have continued to put on events for the Community and established a partnership with a user group to trial a Night Market event which has been continued into 2025-26.

During the year, a significant programme of works was carried out including decoration, toilet refurbishments and outside works. These works have helped support a wider range of events.

A prudent forecast has been set for 2025/26 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 include:

- Funding applications for further internal works
- Agreeing Building business plan
- Continue to implement solutions to reduce utility consumption and therefore costs
- Negotiate new electricity and gas contracts when current contracts run out mid 2026
- Review hire rates against current running costs
- Continue to promote the facilities and build appropriate relationships with other providers
- 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.

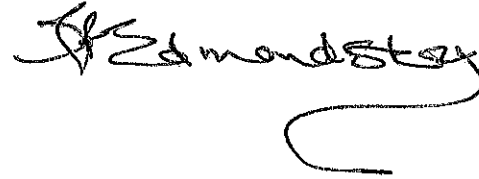
Harraton and District Community Centre

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 them 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:

A handwritten signature in black ink, appearing to read 'M F Edmondston', with a long horizontal flourish extending to the right.

Date: 13 November 2025

Independent Examiners Report

Report to the trustees/members of Harraton and District Community Association on Accounts for the year ended 31 March 2025 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: 13/11/2025

Signed



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



Eric
Southwick & Co

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Statement of Financial Activities

for the year ended 31 March 2025

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024-25 £	Total Funds 2023-24 £
Income and Endowments from:						
Donations and Legacies	2	0	0	0	0	0
Charitable Activities	2	68,119	0	0	68,119	79,359
Other Trading Activities	2	0	0	0	0	0
Investments	2	0	0	0	0	0
Total		68,119	0	0	68,119	79,359
Expenditure on:						
Raising Funds	2	0	0	0	0	
Charitable activities	2	63,619	0	0	63,619	82,292
Other	2	0	0	0	0	
Total		63,619	0	0	63,619	82,292
Net incoming/outgoing resources before transfers		4,500	0	0	4,500	(2,933)
Transfers						
Net movement in funds		4,500	0	0	4,500	(2,933)
Valuation of property						
Total Funds brought forward		172,034	20,000	0	192,034	194,967
Total funds carried forward		176,534	20,000	0	196,534	192,034

Balance Sheet

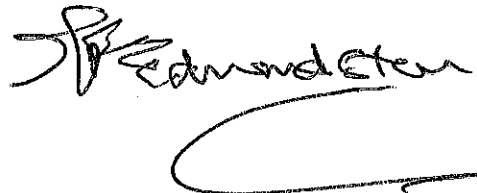
as at 31 March 2025

	Note	2023-24 Funds £	2023-24 Funds £
Fixed Assets:			
<i>Tangible Assets</i>	3	135,000	135,000
Total Fixed Assets:		<u>135,000</u>	<u>135,000</u>
Current Assets			
<i>Debtors</i>	4	0	1,576
<i>Bar Stock</i>		400	400
<i>Christmas Card Stock</i>		40	0
<i>Current Account</i>		61,804	56,398
<i>Cash in Hand</i>		0	0
Total Current Assets		<u>62,244</u>	<u>58,374</u>
Liabilities			
<i>Creditors: Amounts falling due within one year</i>	5	(710)	(1,340)
<i>Creditors: Amounts falling due after one year</i>			
Total Assets less total liabilities		<u>196,534</u>	<u>192,034</u>
The Funds of the Charity:			
<i>Restricted funds</i>		0	0
<i>Designated Funds</i>		20,000	20,000
<i>Unrestricted funds</i>		176,534	172,034
TOTAL CHARITY FUNDS		<u>196,534</u>	<u>192,034</u>

Approved by the members and signed on their behalf:

Name: M F Edmondston

Signature:



Date: 13 November 2025

Notes to the Financial Statements
for the period ending 31 March 2025

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 2024-25

Income and Endowments from:

Donations and Legacies

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

Charitable Activities

Grants	6,100	0	6,100
Section Rents	34,154		34,154
Private Hire	14,053		14,053
Bar Income	9,701		9,701
Other	4,111		4,111
	68,119	0	68,119
Total Incoming Resources	68,119	0	68,119

Expenditure on:

Charitable Activities

	Unrestricted	Restricted	Total
Stock	3,592		0
Rent and Rates	125		0
Utilities	11,861		0
Insurance	672		0
Waste Disposal	1,346		0
Cleaning	6,143		0
Repairs and Maintenance	4,525		0
Licences	848		0
Legal Fees	1,952		0
Capital Expenditure	30,875		0
Independent Examination	360		0
Depreciation	0		0
Other	1,320		0
	63,619	0	0
Total Resources Expended	63,619	0	0

Support Costs

Support Cost Type

	Fundraising	Charitable	Governance	Total
	Activity	Activity	Activity	Cost
	£	£	£	£
Rent and Rates		125		125
Utilities		11,861		11,861
Insurance		672		672
Waste Disposal		1,346		1,346
Cleaning		6,143		6,143
Repairs and Maintenance		4,525		4,525
Legal Fees		0	1,952	1,952
Independent Examination		0	360	360
Total	0	24,672	2,312	26,984

3 Fixed Assets

	Furniture and Fixtures	Land and Buildings	Total Fixed Assets
Cost	£	£	£
At 1 April 2024	24,555	135,000	159,555
Additions	0		0
Disposals	0	0	0
At 31 March 2025	24,555	135,000	159,555
Depreciation			
At 1 April 2023	24,555	0	24,555
Charge this period	0	0	0
At 31 March 2025	24,555	0	24,555
Net Book Value			
At 31 March 2025	0	135,000	135,000

4 Debtors

No room hire charges were outstanding at the balance sheet date.

5 Creditors

This is an Independent Examination fee of £560 and hire fees paid in advance of £150.

6 Ultimate Controlling Party

Sunderland City Council are the Controlling Trustee.