

**The Blackhall Community Association**  
**Unaudited Financial Statements**  
**31 December 2019**

**CENSIS**

Chartered accountant  
Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# **The Blackhall Community Association**

## **Financial Statements**

**Year ended 31 December 2019**

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# The Blackhall Community Association

## Trustees' Annual Report

Year ended 31 December 2019

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2019.

### Reference and administrative details

<b>Registered charity name</b>	The Blackhall Community Association
<b>Charity registration number</b>	700295
<b>Principal office</b>	Blackhall Community Centre Hesleden Road Blackhall TS27 4LG

### The trustees

K Johnson  
C L Scott  
R Waite  
J Appleton  
M Kelly

<b>Accountants</b>	Censis Chartered accountant Exchange Building 66 Church Street Hartlepool TS24 7DN
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### Structure, governance and management

The organisation is an unincorporated charity with a governing constitution adopted on 19 November 1987 (as amended 9 December 2006). The constitution sets out the aims and objectives of the charity. The Trustee Board is responsible for the overall management and operation of the Association.

Trustees are elected at the Annual General Meeting, and can be seconded to the board at anytime throughout the year at an Ordinary Management Meeting.

The Centre Manager and other trustee members take responsibility for the induction of new Trustee Board Members and this induction process can include provision of written background information, meetings with other staff members, one to one meetings and the provision of regular reports on the work of the organisation.

# **The Blackhall Community Association**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 December 2019**

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### **Objectives and activities**

The Charity's overall objective is to promote the benefit of the inhabitants of the area of benefit without distinction of by associating the local authorities, voluntary organisations and the inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. Due to our enhanced facilities we were better able to serve the local community. Recreation and leisure time facilities have been enhanced with the introduction of gym facilities and increased room capacity catered for local interest groups.

# The Blackhall Community Association

## Trustees' Annual Report *(continued)*

**Year ended 31 December 2019**

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### **Achievements and performance**

2019 Started with a bang and it went on and on from there. The New Team Blackhall are all working well together and "making every contact count" - With a new motto of working together for you our net has spread wider

As funding streams continue to dry up the fundraising gets harder and harder we are creating opportunities to cater for the pocket of the public in our never ending struggle to become self sustainable. In a bid to develop this we have diversified and developed new relationships with new partners that we can tap into more obscure funding streams.

We have made new partners with 13 different dance schools and Working well with Durham County Carers and many other partners. We were recently featured on BBC the One Show and we were all a little star struck.

We have secured a huge audience with social media like Facebook and Twitter ensuring we are future proofed.

We are following government initiatives and have Mental Health and suicide high on our agenda - with CREE groups growing from strength to strength.

The diary continues to fill up with functions most weekends meaning the centre is open 7 days a week and always something going on.

With our links with the cycling world we are also having input into the Strategic Cycling and Walking Delivery Plan in County Durham - this project opens the door to other opportunities

With our already popular drama group we have expanded our cultural arm and are now very much a leading partner and identified as a cultural hub for many theatre groups and performing arts companies using us as the venue of choice.

Thank to funding from the wind farm fund we were able to secure whole new lighting system giving us LED bulbs throughout the centre and PIR driven lights in the toilet area - thus reducing to our utilities and reducing our carbon foot print.

A huge boost was gained as we secured a 3 year deal for revenue funding to the sum of £93,000 was Secured in 2018 that has freed up more time to develop other projects in the building.

£34,000 secured from Sport England to refurb the centre - new windows Air con etc - in order to give us more scope and fit for purpose to offer more physical activity opportunities.

We have a new tenant 2 days per week also adding to our revenue source.

# **The Blackhall Community Association**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 December 2019**

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### **Financial review**

The association has a reserve policy which is kept under review and which currently seeks to maintain a minimum level of reserves of approximately 3 months running costs. The Trustee Board recommends that the policy on reserves be reviewed annually in order to take into account the forward operating costs of the organisation.

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems are in place to mitigate our exposure to the major risks. Trustees are actively seeking new sources of funding to continue future activities.

The association received funding from a number of organisations during 2019, details of the individual funders can be found in note 4 to the accounts.

The Statement of Financial Activities for the year is set out on page 6 of the financial statements.

The unrestricted reserves of the charity at 31 December 2019 amounted to a £27,198 (2018 - £3,096) of which free reserves (that is those not tied up in fixed assets) amount to a deficit of £5,895 (2018 - a deficit of £25,562).

### **Plans for future periods**

To have new front doors that are auto matic to help reduce our loss of heat We need to refurb the bar area to future proof us.

We would like to convert the whole building to PIR lighting and taps that are motion operated. To plaster, damp proof and seal the old cellar to make us more air tight and energy efficient.

The trustees' annual report was approved on 31 July 2020 and signed on behalf of the board of trustees by:

K Johnson  
Trustee

# **The Blackhall Community Association**

## **Independent Examiner's Report to the Trustees of The Blackhall Community Association**

**Year ended 31 December 2019**

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I report to the trustees on my examination of the financial statements of The Blackhall Community Association ('the charity') for the year ended 31 December 2019.

### **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.

CENSIS  
Chartered accountant

Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# The Blackhall Community Association

## Statement of Financial Activities

31 December 2019

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	24,792	58,215	83,007	55,657
Charitable activities	5	36,859	199	37,058	44,326
Other trading activities	6	23,756	–	23,756	24,324
Other income	7	3,569	–	3,569	–
<b>Total income</b>		<u>88,976</u>	<u>58,414</u>	<u>147,390</u>	<u>124,307</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	8	10,580	–	10,580	8,882
Expenditure on charitable activities	9	71,784	41,832	113,616	114,709
<b>Total expenditure</b>		<u>82,364</u>	<u>41,832</u>	<u>124,196</u>	<u>123,591</u>
<b>Net income</b>		<u>6,612</u>	<u>16,582</u>	<u>23,194</u>	<u>716</u>
Transfers between funds		17,490	(17,490)	–	–
<b>Net movement in funds</b>		<u>24,102</u>	<u>(908)</u>	<u>23,194</u>	<u>716</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		3,096	204,849	207,945	207,229
<b>Total funds carried forward</b>		<u>27,198</u>	<u>203,941</u>	<u>231,139</u>	<u>207,945</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 9 to 17 form part of these financial statements.



# The Blackhall Community Association

## Statement of Financial Position

31 December 2019

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		2019 £	2018 £
<b>Fixed assets</b>			
Tangible fixed assets	14	215,108	216,316
<b>Current assets</b>			
Debtors	15	2,412	2,614
Cash at bank and in hand		20,159	4,074
		<u>22,571</u>	<u>6,688</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>6,540</u>	<u>15,059</u>
<b>Net current assets</b>		<u>16,031</u>	<u>(8,371)</u>
<b>Total assets less current liabilities</b>		<u>231,139</u>	<u>207,945</u>
<b>Net assets</b>		<u>231,139</u>	<u>207,945</u>
<b>Funds of the charity</b>			
Restricted funds		203,941	204,849
Unrestricted funds		<u>27,198</u>	<u>3,096</u>
<b>Total charity funds</b>	18	<u>231,139</u>	<u>207,945</u>

These financial statements were approved by the board of trustees and authorised for issue on 31 July 2020, and are signed on behalf of the board by:

K Johnson  
Trustee

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The notes on pages 9 to 17 form part of these financial statements.

# The Blackhall Community Association

## Statement of Cash Flows

Year ended 31 December 2019

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	2019 £	2018 £
<b>Cash flows from operating activities</b>		
Net income	23,194	716
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,183	6,810
<i>Changes in:</i>		
Trade and other debtors	202	(482)
Trade and other creditors	(8,519)	(4,938)
Cash generated from operations	<u>22,060</u>	<u>2,106</u>
Net cash from operating activities	<u>22,060</u>	<u>2,106</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	<u>(5,975)</u>	<u>(9,500)</u>
Net cash used in investing activities	<u>(5,975)</u>	<u>(9,500)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	16,085	(7,394)
<b>Cash and cash equivalents at beginning of year</b>	<u>4,074</u>	<u>11,468</u>
<b>Cash and cash equivalents at end of year</b>	<u>20,159</u>	<u>4,074</u>

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The notes on pages 9 to 17 form part of these financial statements.

# **The Blackhall Community Association**

## **Notes to the Financial Statements**

**Year ended 31 December 2019**

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### **1. General information**

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Blackhall Community Centre, Hesleden Road, Blackhall, TS27 4LG.

### **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**

At the year end the charity unrestricted reserves were in deficit, the trustees are of the opinion that given the support of creditors and funding bodies the charity will continue to operate. A substantive review of the charity's finance have been undertaken and the trustees have made the painful decision to make some staff redundant and more reliance will be placed on volunteers.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **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.

# The Blackhall Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

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### 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.

# The Blackhall Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

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### 3. Accounting policies *(continued)*

#### 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:

Freehold property	-	2% straight line
Equipment	-	Fixtures, fittings & equipment

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Donations	7,414	—	7,414
Bar Donation	6,907	—	6,907
Drama Group	5,435	—	5,435
Country & Western	1,461	—	1,461
CoOp Dividend	407	—	407
<b>Grants</b>			
Coal Industry Social Welfare Organisation	—	6,000	6,000
Durham County Council	—	300	300
County Durham Community Foundation	2,878	5,000	7,878
Sport England	—	9,656	9,656
Greggs Trust	—	500	500
East Durham Trust	290	3,020	3,310
Henry Smith Foundation	—	31,250	31,250
CDHG	—	2,489	2,489
	<u>24,792</u>	<u>58,215</u>	<u>83,007</u>

# The Blackhall Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Donations</b>			
Donations	9,620	—	9,620
Bar Donation	5,963	—	5,963
Country & Western	1,386	—	1,386
East Durham Creates	—	1,900	1,900
<b>Grants</b>			
Coal Industry Social Welfare Organisation	—	9,000	9,000
Barclays Bank Plc	1,000	—	1,000
Durham County Council	4,652	—	4,652
County Durham Community Foundation	750	—	750
East Durham Trust	—	2,752	2,752
Public Health	—	294	294
Henry Smith Foundation	—	15,350	15,350
CDHG	—	2,490	2,490
Marks & Spencer Community Fund	—	500	500
	<u>23,371</u>	<u>32,286</u>	<u>55,657</u>

### 5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Fundraising & Events	1,671	199	1,870
Room hire	31,239	—	31,239
Membership & subscriptions	718	—	718
Management fees	400	—	400
Other	2,831	—	2,831
	<u>36,859</u>	<u>199</u>	<u>37,058</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Fundraising & Events	4,805	—	4,805
Room hire	32,233	—	32,233
Membership & subscriptions	4,019	—	4,019
Management fees	3,269	—	3,269
	<u>44,326</u>	<u>—</u>	<u>44,326</u>

# The Blackhall Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Fitness Suite	6,928	6,928	5,095	5,095
Commercial Kitchen	14,776	14,776	14,499	14,499
Social lotteries	1,451	1,451	—	—
Admin services	601	601	4,730	4,730
	<u>23,756</u>	<u>23,756</u>	<u>24,324</u>	<u>24,324</u>

### 7. Other income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Insurance claim	3,569	3,569	—	—

### 8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Catering	5,769	5,769	5,958	5,958
Wages & salaries	3,303	3,303	2,458	2,458
Employers NIC	89	89	53	53
Pension Costs	32	32	—	—
Fitness suite expenses	1,268	1,268	300	300
Wages	119	119	113	113
	<u>10,580</u>	<u>10,580</u>	<u>8,882</u>	<u>8,882</u>

# The Blackhall Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
General fund	71,784	–	71,784
Spied May Madness	–	116	116
Healthy Communities	–	271	271
Cree Project	–	582	582
Building Refurbishment	–	5,644	5,644
Reboot Computers	–	287	287
Cultural Hubs	–	2,426	2,426
Henry Smith Foundation	–	32,486	32,486
Walk East Durham	–	20	20
	<u>71,784</u>	<u>41,832</u>	<u>113,616</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
General fund	88,013	–	88,013
Cree Project	–	5,043	5,043
Peoples Health Lottery	–	3,765	3,765
Building Refurbishment	–	4,920	4,920
Christmas Trees	–	200	200
Let's Create - We'll Meet Again	–	1,886	1,886
Run East Durham	–	752	752
Marks & Spencer Community Fund	–	500	500
Volunteer Training	–	2,015	2,015
Cultural Hubs	–	2,650	2,650
Henry Smith Foundation	–	4,945	4,945
Walk East Durham	–	20	20
	<u>88,013</u>	<u>26,696</u>	<u>114,709</u>

### 10. Net income

Net income is stated after charging/(crediting):

	2019 £	2018 £
Depreciation of tangible fixed assets	<u>7,183</u>	<u>6,810</u>



# The Blackhall Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

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### 11. Independent examination fees

	2019 £	2018 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>480</u>	<u>480</u>

### 12. Staff costs

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

	2019 £	2018 £
Wages and salaries	64,015	57,120
Social security costs	218	2,837
Employer contributions to pension plans	<u>694</u>	<u>—</u>
	<u>64,927</u>	<u>59,957</u>

The average head count of employees during the year was 6 (2018: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2019 No.	2018 No.
Management & administration	1	1
Charitable activities	<u>5</u>	<u>5</u>
	<u>6</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

### 13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

# The Blackhall Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

### 14. Tangible fixed assets

	Freehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2019	282,195	54,064	336,259
Additions	—	5,975	5,975
<b>At 31 December 2019</b>	<u>282,195</u>	<u>60,039</u>	<u>342,234</u>
<b>Depreciation</b>			
At 1 January 2019	68,243	51,700	119,943
Charge for the year	5,644	1,539	7,183
<b>At 31 December 2019</b>	<u>73,887</u>	<u>53,239</u>	<u>127,126</u>
<b>Carrying amount</b>			
<b>At 31 December 2019</b>	<u>208,308</u>	<u>6,800</u>	<u>215,108</u>
At 31 December 2018	<u>213,952</u>	<u>2,364</u>	<u>216,316</u>

### 15. Debtors

	<b>2019</b> £	2018 £
Trade debtors	1,674	1,638
Prepayments and accrued income	738	976
	<u>2,412</u>	<u>2,614</u>

### 16. Creditors: amounts falling due within one year

	<b>2019</b> £	2018 £
Trade creditors	1,944	8,524
Accruals and deferred income	480	480
Social security and other taxes	3,963	2,380
Other creditors	153	3,675
	<u>6,540</u>	<u>15,059</u>

### 17. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £694 (2018: £Nil).

# The Blackhall Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2019

### 18. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 20 19	Income £	Expenditure £	Transfers £	At 31 December 2019 £
General fund	448	88,976	(82,364)	17,490	24,550
Country & Western	2,648	—	—	—	2,648
	<u>3,096</u>	<u>88,976</u>	<u>(82,364)</u>	<u>17,490</u>	<u>27,198</u>

#### Restricted funds

	At 1 January 20 19	Income £	Expenditure £	Transfers £	At 31 December 2019 £
Building Refurbishment	187,659	—	(5,644)	—	182,015
Cree Project	3,951	6,000	(582)	(7,676)	1,693
EDC/EDT Cultural Hubs	450	2,599	(2,426)	—	623
Henry Smith Foundation	10,405	31,250	(32,486)	—	9,169
Christmas Trees	(200)	250	—	(50)	—
Let's Create - We'll Meet Again	114	—	—	(114)	—
Healthy Communities	2,490	2,489	(271)	(3,923)	785
Walk East Durham 50+	(20)	120	(20)	(80)	—
Spied May Madness	—	250	(116)	(134)	—
Reboot Computers	—	300	(287)	(13)	—
CDCF Led Lighting	—	5,000	—	(5,000)	—
Greggs Foundation	—	500	—	(500)	—
Sports England	—	9,656	—	—	9,656
	<u>204,849</u>	<u>58,414</u>	<u>(41,832)</u>	<u>(17,490)</u>	<u>203,941</u>

### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Tangible fixed assets	33,093	182,015	215,108	216,317
Current assets	645	21,926	22,571	6,687
Creditors less than 1 year	(6,540)	—	(6,540)	(15,059)
<b>Net assets</b>	<u>27,198</u>	<u>203,941</u>	<u>231,139</u>	<u>207,945</u>