

**The Blackhall Community Association**  
**Unaudited Financial Statements**  
**31 December 2016**

**CENSIS**

Chartered accountant  
Exchange Building  
66 Church Street  
Hartlepool  
TS24 7DN

# **The Blackhall Community Association**

## **Financial Statements**

**Year ended 31 December 2016**

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# The Blackhall Community Association

## Trustees' Annual Report

### Year ended 31 December 2016

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2016.

#### 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

Cllr R Crute	
Cllr L Pounder	
C L Scott	
R Waite	
K Johnson	(Appointed 1 January 2016)
J Appleby	(Appointed 1 January 2016)
G Duddin	(Appointed 1 January 2016)
G Crute	(Resigned 1 January 2016)
J Hindmarsh	(Resigned 1 January 2016)
R McKie	(Resigned 1 January 2016)

<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 2016**

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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.

### **Achievements and performance**

Austerity measures continue to have a major effect on the centre and the community in general. We have and continued to weather the storm but the last financial year proved tougher than the previous year. However, we are still here and credit to all staff and volunteers for their unwavering support and commitment. Without them the picture would be very different.!

As a counter to the above issues many members of the team have been upskilled to help deliver benefits, debt and energy advice, widening our appeal to the community.

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. Our accounts this year reflect the community backing as the funding and grants dry up.

We continue to work with partners such as the NHS, Primary Care Trust, County Durham and Darlington Foundation Trust, East Durham Trust and work closely with Area Action Partnership and Parish Councils, ensuring our name is mentioned and noted in many circles.

Austerity and cuts are still very current on the government agenda. We now have staff qualified in Welfare Rights, Debt First Aid along side Mental Health training. Working together with DCC local welfare rights officers we have been able to instigate many interventions in the last 12 months giving some relief to community members.

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

We have established ourselves within the private and public sector and our centre manager is flying the flag for the voluntary/ community sector by implementing her networking skills across the board . The years of networking and meetings seem to be paying off and it seems BCA is becoming a venue/organisation that the public, private and voluntary organisations want to work with. Our most notable success story is working with the BBC to act as a base camp for them as they filmed and produced a children's TV production.

This year has seen us employ an apprentice, this has given us a fresh new look and a willing pair of young hands to support our reception. Reception has had a staffing reshuffle with back office staff now on hand to help the centre manager with the development work of the centre as a whole.

# The Blackhall Community Association

## Trustees' Annual Report *(continued)*

Year ended 31 December 2016

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### Achievements and performance *(continued)*

Our commercial kitchen and catering facility along with our home delivery service, together with our 5 Star rating from environmental health has gone from strength to strength. Catering in house has been a learning curve but we are now attracting new people and have more of a package deal to offer.

The centre hosts and supports as a home many groups that may well not survive without it eg Blackhall Youth Band, Blackhall Drama Group, numerous exercise classes, craft class like Crafty Girls and the toddler group known as Funky Feet.

With current agendas around Children Centres reducing services we are also working with heads of department to avail ourselves and support the community services that they very much still need to deliver, again working for our community and serving a need.

When we tracked our business we outlined three areas of growth:

2015 vs 2016

- Membership continues to grow
- Bar takings dropped in last financial year despite our busy diary, testament that people don't have money to spend.
- Room hire increased massively as a result of our new venue hire deal.

### 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 2016, details of the individual funders can be found in note 14 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 2016 amounted to a £2,223 (2015 - £7,605) of which free reserves (that is those not tied up in fixed assets) amount to a deficit of £19,344 (2015 - a deficit of £10,981).

# The Blackhall Community Association

## Trustees' Annual Report *(continued)*

Year ended 31 December 2016

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### Plans for future periods

- As always we would like to refurbish the bar to bring it right up to date.
- The hall floor is suffering as a result of the increase in footfall and so we aim to resurface the floor.
- The expansion of our Social media arm has to be a priority to keep us current and modern.
- Despite the "cutting" climate we live and work in our centre manager continues to be proactive in seeking funding for salaries and new initiatives as well as flying the flag for BCA.

The trustees' annual report was approved on 19 July 2017 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'R. Crute', is written over a light blue horizontal line.

Cllr R Crute  
Trustee

# **The Blackhall Community Association**

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

**Year ended 31 December 2016**

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I report on the financial statements for the year ended 31 December 2016, which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes.

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### **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 accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



CENSIS  
Chartered accountant

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# The Blackhall Community Association

## Statement of Financial Activities

31 December 2016

		Unrestricted funds	2016 Restricted funds	Total funds	2015 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	35,224	21,546	56,770	61,908
Charitable activities	5	49,516	–	49,516	47,353
Other trading activities	6	31,686	–	31,686	28,039
Investment income	7	208	–	208	–
<b>Total income</b>		<u>116,634</u>	<u>21,546</u>	<u>138,180</u>	<u>137,300</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	8	32,883	–	32,883	41,966
Expenditure on charitable activities		94,731	21,660	116,391	105,742
<b>Total expenditure</b>		<u>127,614</u>	<u>21,660</u>	<u>149,274</u>	<u>147,708</u>
<b>Net expenditure</b>		<u>(10,980)</u>	<u>(114)</u>	<u>(11,094)</u>	<u>(10,408)</u>
Transfers between funds		5,598	(5,598)	–	–
<b>Net movement in funds</b>		<u>(5,382)</u>	<u>(5,712)</u>	<u>(11,094)</u>	<u>(10,408)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		7,605	214,676	222,281	232,689
<b>Total funds carried forward</b>		<u>2,223</u>	<u>208,964</u>	<u>211,187</u>	<u>222,281</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 16 form part of these financial statements.



# The Blackhall Community Association

## Statement of Financial Position

31 December 2016

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		2016 £	2015 £
<b>Fixed assets</b>			
Tangible fixed assets	14	219,066	221,005
<b>Current assets</b>			
Debtors	15	1,476	1,950
Cash at bank and in hand		<u>2,633</u>	<u>5,639</u>
		4,109	7,589
<b>Creditors: amounts falling due within one year</b>	16	<u>11,988</u>	<u>6,313</u>
<b>Net current liabilities</b>		(7,879)	1,276
<b>Total assets less current liabilities</b>		<u>211,187</u>	<u>222,281</u>
<b>Net assets</b>		<u>211,187</u>	<u>222,281</u>
<b>Funds of the charity</b>			
Restricted funds		208,964	214,676
Unrestricted funds		<u>2,223</u>	<u>7,605</u>
<b>Total charity funds</b>	17	<u>211,187</u>	<u>222,281</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 July 2017, and are signed on behalf of the board by:



Cllr R Crute  
Trustee

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The notes on pages 9 to 16 form part of these financial statements.

# The Blackhall Community Association

## Statement of Cash Flows

Year ended 31 December 2016

	2016 £	2015 £
<b>Cash flows from operating activities</b>		
Net expenditure	(11,094)	(10,408)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,503	6,344
Other interest receivable and similar income	(208)	—
Accrued income	(1,392)	(358)
<i>Changes in:</i>		
Trade and other debtors	474	322
Trade and other creditors	7,067	1,677
Cash generated from operations	350	(2,423)
Interest received	208	—
Net cash from/(used in) operating activities	558	(2,423)
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(3,564)	—
Net cash used in investing activities	(3,564)	—
<b>Net decrease in cash and cash equivalents</b>	(3,006)	(2,423)
<b>Cash and cash equivalents at beginning of year</b>	5,639	8,062
<b>Cash and cash equivalents at end of year</b>	2,633	5,639

The notes on pages 9 to 16 form part of these financial statements.

# **The Blackhall Community Association**

## **Notes to the Financial Statements**

**Year ended 31 December 2016**

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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 2016

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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 2016

### 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

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
<b>Donations</b>			
Donations	33	—	33
Bar Donation	9,567	—	9,567
Drama Group	5,375	—	5,375
Flower & Veg Show	—	1,388	1,388
Country & Western	1,478	—	1,478
EDH	—	250	250
East Durham Partnership	210	—	210
<b>Grants</b>			
Greggs Foundation	—	1,573	1,573
Durham County Council	11,765	9,729	21,494
County Durham Community Foundation	—	3,606	3,606
CAF - Barclay match funding	1,775	—	1,775
Public Health	—	5,000	5,000
Santander	4,493	—	4,493
<b>Subscriptions</b>			
Subscriptions fees	528	—	528
	<u>35,224</u>	<u>21,546</u>	<u>56,770</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
<b>Donations</b>			
Donations	3,697	—	3,697
Bar Donation	7,934	—	7,934
Drama Group	4,814	—	4,814
Flower & Veg Show	—	3,478	3,478
Country & Western	6,532	—	6,532

# The Blackhall Community Association

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

Year ended 31 December 2016

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
<b>Grants</b>			
Coal Industry Social Welfare Organisation	–	5,072	5,072
Durham County Council	20,000	2,880	22,880
County Durham Community Foundation	–	625	625
CAF - Barclay match funding	1,800	–	1,800
Unveiling plaque - NB DCC	–	300	300
CISWO	–	3,500	3,500
<b>Subscriptions</b>			
Subscriptions fees	1,276	–	1,276
	<u>46,053</u>	<u>15,855</u>	<u>61,908</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Events	7,140	7,140	7,882	7,882
Fitness Suite	7,120	7,120	5,903	5,903
Room hire	32,294	32,294	32,729	32,729
Management fees	–	–	418	418
Other	2,962	2,962	421	421
	<u>49,516</u>	<u>49,516</u>	<u>47,353</u>	<u>47,353</u>

### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Fundraising events	2,236	2,236	180	180
Commercial Kitchen	29,277	29,277	27,543	27,543
Vending machine	62	62	252	252
Admin services	111	111	64	64
	<u>31,686</u>	<u>31,686</u>	<u>28,039</u>	<u>28,039</u>

### 7. Investment income

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Bank interest received	208	208	–	–

# The Blackhall Community Association

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

Year ended 31 December 2016

### 8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Catering	14,859	14,859	26,074	26,074
Wages & salaries	17,910	17,910	15,892	15,892
Events & activities	64	64	—	—
Vending machine	50	50	—	—
	<u>32,883</u>	<u>32,883</u>	<u>41,966</u>	<u>41,966</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
General fund	94,731	—	94,731
Small projects	—	16,740	16,740
Restricted capital assets	—	4,920	4,920
	<u>94,731</u>	<u>21,660</u>	<u>116,391</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
General fund	91,800	—	91,800
Small projects	—	9,022	9,022
Restricted capital assets	—	4,920	4,920
	<u>91,800</u>	<u>13,942</u>	<u>105,742</u>

### 10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2016 £	2015 £
Depreciation of tangible fixed assets	<u>5,503</u>	<u>6,344</u>

### 11. Independent examination fees

	2016 £	2015 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>—</u>

# The Blackhall Community Association

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

Year ended 31 December 2016

### 12. Staff costs

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

	2016	2015
	£	£
Wages and salaries	72,936	69,773
Social security costs	3,058	632
	<u>75,994</u>	<u>70,405</u>

The average head count of employees during the year was 8 (2015: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2016	2015
	No.	No.
Management & administration	1	1
Charitable activities	7	5
	<u>8</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2015: 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

### 14. Tangible fixed assets

	Freehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2016	272,695	49,402	322,097
Additions	–	3,564	3,564
<b>At 31 December 2016</b>	<u>272,695</u>	<u>52,966</u>	<u>325,661</u>
<b>Depreciation</b>			
At 1 January 2016	51,691	49,401	101,092
Charge for the year	5,454	49	5,503
<b>At 31 December 2016</b>	<u>57,145</u>	<u>49,450</u>	<u>106,595</u>
<b>Carrying amount</b>			
<b>At 31 December 2016</b>	<u>215,550</u>	<u>3,516</u>	<u>219,066</u>
At 31 December 2015	<u>221,004</u>	<u>1</u>	<u>221,005</u>



# The Blackhall Community Association

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

Year ended 31 December 2016

### 15. Debtors

	2016 £	2015 £
Trade debtors	540	915
Prepayments and accrued income	936	1,035
	<u>1,476</u>	<u>1,950</u>

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

	2016 £	2015 £
Trade creditors	10,669	3,482
Accruals and deferred income	–	1,392
Social security and other taxes	1,282	1,439
Other creditors	37	–
	<u>11,988</u>	<u>6,313</u>

### 17. Analysis of charitable funds

#### Unrestricted funds

	At 1st Jan 2016 £	Income £	Expenditure £	Transfers £	At 31st Dec 2016 £
General fund	6,343	112,141	123,121	5,598	961
Country & Western	1,262	–	–	–	1,262
	<u>7,605</u>	<u>112,141</u>	<u>123,121</u>	<u>5,598</u>	<u>2,223</u>

#### Restricted funds

	At 1st Jan 2016 £	Income £	Expenditure £	Transfers £	At 31st Dec 2016 £
Flower & Veg Show	2,821	1,388	2,391	–	1,818
CISWO - Bingo & Trip	680	–	680	–	–
Litter Picking Kit	300	–	300	–	–
Cree Project	4,956	5,000	3,559	–	6,397
CISWO New Stage Equipment	3,500	–	21	3,479	–
DCC - New Boiler	–	3,000	881	2,119	–
DCC - Holiday Hunger	–	2,182	2,182	–	–
CDF - Skills and Opportunity	–	–	–	–	–
Fund	–	3,606	3,606	–	–
EDH - Composter	–	250	–	–	250
DCC Access to Food	–	1,547	1,547	–	–
DCC - Capital Small Grant	–	3,000	–	–	3,000
Greggs Community Project	–	1,573	1,573	–	–
Building Refurbishment	202,419	–	4,920	–	197,499
	<u>214,676</u>	<u>21,546</u>	<u>21,660</u>	<u>5,598</u>	<u>208,964</u>

# The Blackhall Community Association

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

Year ended 31 December 2016

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### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Tangible fixed assets	21,567	197,499	219,066
Current assets	(7,356)	11,465	4,109
Creditors less than 1 year	(11,988)	—	(11,988)
<b>Net assets</b>	<u>2,223</u>	<u>208,964</u>	<u>211,187</u>