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CHARITY REGISTRATION NUMBER: 1139578

Community Welfare Trust
Unaudited Financial Statements

31 March 2017

CHARITY COMMISSION
FIRST CONTACT

- 2 NOV 2017

ACCOUNTS
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CHUHAN & SINGH PARTNERSHIP LTD

Chartered Accountants

81 Borough Road

Middlesbrough

TS1 3AA

Community Welfare Trust

Financial Statements

Year ended 31 March 2017

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Community Welfare Trust

Trustees' Annual Report

Year ended 31 March 2017

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2017.

Reference and administrative details

Registered charity name Community Welfare Trust

Charity registration number 1139578

Principal office Marlborough House
30-32 Yarm Road
Stockton-on-Tees
TS18 3NG

The trustees

Mr S Rashid
Mr G Hussain
Mr M Hussain
Mr J Iqbal

Bank Details

Yorkshire Bank
York House
Town Centre
Thornaby
TS17 9PL

Accountants

Chuhan & Singh Partnership Ltd
Chartered Accountants
81 Borough Road
Middlesbrough
TS1 3AA

Community Welfare Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2017

Structure, governance and management

The Community Welfare Trust is a constituted charitable trust registered with the Charity Commission under charity number 1139578 and operates within the framework of its governing document. It is governed by a Constitution.

Organisational Structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together, as a body, monthly and are responsible for all decisions taken in relation to running the Masjid, the community facilities and the activities provided by the charity.

To assist the smooth running of the charity the trustees have set up a number of sub-committees that oversee certain aspects of the charity's work. These sub-committees are currently set up for finance, for the day-to-day management of the building and for the strategic and operational aspects of the day centre. These sub-committees report back with their recommendations to the full meeting of the trustees. The membership of these sub-committees reflects the particular skills that the trustees can bring to the work of the charity. The day-to-day management of the Masjid and community facilities and projects are delegated to staff and volunteers.

Recruitment and appointment of trustees

New trustees are selected at the AGM. In selecting new trustees, the charity seeks to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities. The individual is then proposed as a new trustee at the subsequent trustees' meeting. This process allows for due consideration of the person's eligibility, personal competence, specialist knowledge and skills. Approval of the new trustee occurs at the AGM.

Induction and training of trustees

Following appointment, new trustees are introduced to their new role and given copies of the charity's constitution and a guide to the policies and procedures adopted by the charity. A number of publications from the Charity Commission are also provided including guidance on charities and public benefit and on the advancement of religion for public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project and reporting the progress at a trustees' meeting.

Risk management

The trustees have assessed the risks the charity faces and have drawn up a risk assessment which identifies the major risks by area of activity, nature of those risks, the likelihood of the risks happening and the measures taken to manage them. The trustees review these risk assessments regularly at their meetings and at meetings of the sub-committees on finance, buildings and day care centre. The trustees are satisfied that systems are in place, or arrangements in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the organisation are kept under the review.

Appropriate Criminal Records Bureau (CRB) checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups within the Masjid and community centre.

Community Welfare Trust
Trustees' Annual Report *(continued)*
Year ended 31 March 2017

Community Welfare Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2017

Objectives and activities

Aims:

Advancement of education and training
Supporting older and vulnerable people
Empowering local communities
Developing stronger bonds between communities across the Tees Valley
Relief of poverty and health inequalities
Conduit for communities to mainstream services
The advancement of the Muslim religion in accordance with beliefs set out in Schedule 1 of the constitution. Day to day management of the Jamia Masjid Al-Bilal and the community centre based within Marlborough House

The objectives are set to reflect our faith and community aims. Each year the trustees review the objectives and activities to ensure they continue to reflect the aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit. Our dual aims remain to provide a facility where muslims can worship and to provide a community facility for all of the communities in the Stockton-on-Tees area. Our long term ambition is to build the self-confidence of muslims in their faith, and through our community facilities and activities help to make our area a peaceful, vibrant and harmonious community.

Strategies

In setting our objectives and strategies, our trustees have given careful consideration to the Charity Commission's public benefit guidance. We want to make Marlborough House and Jamia Masjid Al-Bilal an accessible and welcoming venue where all communities from the local area can come together and by doing this the charity meets the Charity Commission's public benefit criteria.

We are also fortunate to have facilities for women who want to pray at the Masjid and accessible meeting rooms and community rooms. Specialist ablution facilities have been developed to support people preparing for worship.

Marlborough House is open from 7am to 8pm Monday to Saturday and the Masjid is open at all times with daily prayers, the Friday prayers being a focus of activities.

Women from the local area hold an Islamic teaching class on Sundays and the children's Qur'an teaching classes are held every evening from 4.30pm until 6.30pm. The children's classes are led by the Imam for the boys and by an Alima for the girls.

Marlborough House is a strategic venue in the Stockton-on-Tees area within walking distance of the town centre and easy access to the A66 and A19 (major routes across the North East). Due to its location it is a popular venue for local NHS bodies, health service providers, local authority and community groups to rent office space or run training/development activities. This provides a valuable resource for the local communities to access mainstream services on their doorstep with the help of the charity.

We undertake fundraising activities to raise money for people in need. An important part of our strategy is community welfare and education. All of our community facilities and activities including classes, health initiatives and seminars are widely advertised and we welcome the participation of all of our local communities irrelevant of religion.

Most of our activities are free and supported by donations or grant funding. Where a charge is made, concessions are made for students, people on means-tested benefits and pensioners. One way we

Community Welfare Trust
Trustees' Annual Report *(continued)*

Year ended 31 March 2017

are doing this is through the Day Care Centre which we have established for those over 50 years of age and those with a health need. We are currently applying for funding to help reduce social isolation among the elderly and provide activities to help local communities come together.

Use of volunteers

Volunteers are an important resource in both our faith and community work. Volunteers are involved in most of our faith and community activities and we have over 20 people regularly giving their time.

All of our trustees also give of their time freely. We encourage all members of the charity to be involved in voluntary activities and to share their skills with others. All those volunteers working with projects involving children or other vulnerable groups are CRB checked.

Community Welfare Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2017

Achievements and performance

The charity carries out a wide range of activities that deliver public benefit in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit to the wider community of Stockton-on-Tees and communities further afield.

Establishment of a free day centre for those over 50 and those with health needs

Working with Healthwatch Stockton to reduce health inequalities

Working in partnership with Tees Achieve to deliver family learning ESOL classes for those whose first language is not English

Developing a partnership programme with the friends of Ropner Park for community cohesion events

Working in partnership with CAB (Citizens Advice Bureau) to undertake benefits health checks to ensure local people are aware of their rights and entitlements

Delivering a men's health programme funded by Catalyst Stockton to identify barriers accessing health services by BME men

Delivering a ladies wellbeing project funded by Public Health Stockton to raise awareness of obesity in BME women and put in place activities to tackle obesity

Religious activities

Jamia Masjid Al-Bilal provides a centre for prayers and worship and for activities associated with the Islamic Faith such as Ramadan prayers, Shab-e-Miraj etc. The Masjid is open all day for daily and Friday prayers. During the week we have over 30 people who regularly attend daily prayers and over 200 who regularly attend Friday prayers.

Festivals

The charity members prepare food during Ramadan for those attending the Mosque who wish to break their fast together. Eid is also celebrated at the Mosque with a family day and communal meal. We also celebrate Saints' days and offer a monthly service of thanksgiving celebrating the birth of our prophet Muhammad, peace and blessings be upon him, to whom the Qur'an was revealed. Yearly Milad un Nabi with over 250 attending.

Civil marriage and Nikkah

The Mosque provides muslim couples with an appropriate location for both their civil marriage and Nikkah (islamic marriage).

Hifz classes

Memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people of the Mosque.

Islamic awareness

The charity works closely with local schools to support the curriculum in relation to religious awareness. School children at Key Stages 1-3 visit the Masjid on school visits and are provided an information booklet on Islam as part of their visit.

We run Fiqh classes for men and women to help broaden their understanding of Islam and its values.

Inter-faith dialogue

The charity has hosted a number of meetings for the cohesion of local inter-faith groups. This

Community Welfare Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2017

inter-faith group consists of a number of local churches, the synagogue, temple and a number of Masjids in Teesside.

Community Activities

Community halls and rooms in Marlborough House provide a valuable educational and recreational resource to all of the local communities in Stockton-on-Tees. A wide variety of activities are organised and take place in the community centre.

Conference rooms and meeting rooms

Conference and meeting rooms are available for use by local groups and organisations. Local charities are encouraged to make use of our meeting rooms, and we have hosted events for councillors and MPs. When facilities are not required for community use they are available for hire on commercial terms. This year alone our facilities have been used on over 100 occasions and over 30 different groups and organisations have benefited from the facilities we can offer the local community.

Day Care Centre

A Day Care Centre has been established by the charity to provide a supportive environment for the elderly and vulnerable adults and those with a health need. This centre is run entirely by volunteers and allows people to access help from the mainstream services as well as reducing social isolation. The charity aims to encourage people to remain independent for longer and the Day Care Centre helps people in achieving this. It also allows carers a much deserved break and many carers have commented how valuable they find this resource.

Family Learning ESOL

Family learning ESOL class are currently delivered in partnership with Stockton-on-Tees Borough Council's Tees Achieve. These classes not only support community cohesion by bringing together resident communities but also refugee and asylum seekers. The aim of the classes is to encourage family participation in learning and raise awareness levels for the whole family.

Financial review

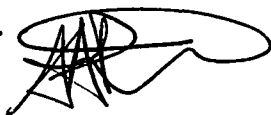
The principal source of funding is through donations. The trustees consider the results of the charity during the year to be satisfactory.

The trustees aim to maintain reserves that are sufficient to support the charity for three to six months. For the year, expenditure exceeded income by £7,774. The balance of reserves at 31st March 2017 is £555,618 which the trustees consider to be well within their target reserves level.

Plans for future periods

The trustees intend to maintain and expand the charity's activities in the future.

The trustees' annual report was approved on 30.10.2017 and signed on behalf of the board of trustees by:



Mr S Rashid
Trustee

Community Welfare Trust

Independent Examiner's Report to the Trustees of Community Welfare Trust

Year ended 31 March 2017

I report on the financial statements for the year ended 31 March 2017, which comprise the statement of financial activities, statement of financial position 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.


GH Singh
CHUHAN & SINGH PARTNERSHIP LTD
Chartered Accountants

30 October 2017

81 Borough Road
Middlesbrough
TS1 3AA

Community Welfare Trust
Statement of Financial Activities
31 March 2017

		2017		2016
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	3	54,437	54,437	41,893
Investment income	4	43,738	43,738	37,284
Total income		<u>98,175</u>	<u>98,175</u>	<u>79,177</u>
Expenditure				
Expenditure on charitable activities	5,6	105,949	105,949	91,336
Total expenditure		<u>105,949</u>	<u>105,949</u>	<u>91,336</u>
Net expenditure and net movement in funds		<u>(7,774)</u>	<u>(7,774)</u>	<u>(12,159)</u>
Reconciliation of funds				
Total funds brought forward		563,392	563,392	575,551
Total funds carried forward		<u>555,618</u>	<u>555,618</u>	<u>563,392</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 14 to 16 form part of these financial statements.

Community Welfare Trust
Statement of Financial Position
31 March 2017

		2017 £	2016 £
Fixed assets			
Tangible fixed assets	11	550,669	554,352
Current assets			
Cash at bank and in hand		23,037	24,472
Creditors: amounts falling due within one year	12	<u>3,088</u>	<u>432</u>
Net current assets		<u>19,949</u>	<u>24,040</u>
Total assets less current liabilities		<u>570,618</u>	<u>578,392</u>
Creditors: amounts falling due after more than one year	13	<u>15,000</u>	<u>15,000</u>
Net assets		<u><u>555,618</u></u>	<u><u>563,392</u></u>
Funds of the charity			
Unrestricted funds		<u>555,618</u>	<u>563,392</u>
Total charity funds	14	<u><u>555,618</u></u>	<u><u>563,392</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 30.10.2017, and are signed on behalf of the board by:



Mr S Rashid
Trustee

Community Welfare Trust

Accounting Policies

Year ended 31 March 2017

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

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note .

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 in furtherance of the purposes of the charity. Unrestricted funds include a revaluation reserve representing the restatement of investment assets at market values.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Community Welfare Trust

Accounting Policies *(continued)*

Year ended 31 March 2017

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.
- Investment income is included, net of VAT, when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- 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 between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

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.

Community Welfare Trust

Accounting Policies *(continued)*

Year ended 31 March 2017

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Land and buildings	-	2% straight line
Motor Vehicles	-	25% reducing balance
Equipment	-	15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Community Welfare Trust

Notes to the Financial Statements

Year ended 31 March 2017

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Marlborough House, 30-32 Yarm Road, Stockton-on-Tees, TS18 3NG.

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. Donations and legacies

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Donations				
Donations	54,437	<u>54,437</u>	41,893	<u>41,893</u>

4. Investment income

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Rental income	43,738	<u>43,738</u>	37,284	<u>37,284</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Charitable activities	105,949	<u>105,949</u>	91,336	<u>91,336</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2017 £	Total fund 2016 £
Charitable activities	105,949	<u>105,949</u>	<u>91,336</u>

7. Net expenditure

Net expenditure is stated after charging/(crediting):

	2017 £	2016 £
Depreciation of tangible fixed assets	<u>14,694</u>	<u>1,297</u>

Community Welfare Trust

Notes to the Financial Statements (continued)

Year ended 31 March 2017

8. Independent examination fees

	2017 £	2016 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,725</u>	<u>2,095</u>

9. Staff costs

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

	2017 £	2016 £
Wages and salaries	<u>33,933</u>	<u>24,705</u>

The average head count of employees during the year was 3 (2016: 3).

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

10. Trustee remuneration and expenses

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

No trustee expenses have been incurred.

11. Tangible fixed assets

	Land and buildings £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2016	547,000	—	10,175	557,175
Additions	<u>—</u>	<u>9,991</u>	<u>1,020</u>	<u>11,011</u>
At 31 March 2017	<u>547,000</u>	<u>9,991</u>	<u>11,195</u>	<u>568,186</u>
Depreciation				
At 1 April 2016	—	—	2,823	2,823
Charge for the year	<u>10,940</u>	<u>2,498</u>	<u>1,256</u>	<u>14,694</u>
At 31 March 2017	<u>10,940</u>	<u>2,498</u>	<u>4,079</u>	<u>17,517</u>
Carrying amount				
At 31 March 2017	<u>536,060</u>	<u>7,493</u>	<u>7,116</u>	<u>550,669</u>
At 31 March 2016	<u>547,000</u>	<u>—</u>	<u>7,352</u>	<u>554,352</u>

12. Creditors: amounts falling due within one year

	2017 £	2016 £
Bank loans and overdrafts	—	432
Social security and other taxes	<u>1,088</u>	—
Other creditors	<u>2,000</u>	—
	<u>3,088</u>	<u>432</u>

Community Welfare Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

13. Creditors: amounts falling due after more than one year

	2017	2016
	£	£
Other creditors	<u>15,000</u>	<u>15,000</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2016	Income	Expenditure	At 31 March 2017
	£	£	£	£
General funds	<u>563,392</u>	<u>98,175</u>	<u>(105,949)</u>	<u>555,618</u>

15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	550,668	550,668
Current assets	23,037	23,037
Creditors less than 1 year	(3,088)	(3,088)
Creditors greater than 1 year	<u>(14,999)</u>	<u>(14,999)</u>
Net assets	<u>555,618</u>	<u>555,618</u>

16. Related parties

During the year, the following related party transactions were identified.

Those listed as a "Other Long Term Loans" are included in Creditors (note 10). The total of such loans was £15,000 (2016: £15,000) and is included in the list below.

The loans are interest-free and repayable within one year.

£15,000	Ghafoor Hussein	Trustee
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Community Welfare Trust

Management Information

Year ended 31 March 2017

The following pages do not form part of the financial statements.

Community Welfare Trust
Detailed Statement of Financial Activities
31 March 2017

	2017 £	2016 £
Income and endowments		
Donations and legacies		
Donations	<u>54,437</u>	<u>41,893</u>
Investment income		
Rental income	<u>43,738</u>	<u>37,284</u>
Total income	<u><u>98,175</u></u>	<u><u>79,177</u></u>
Expenditure		
Expenditure on charitable activities		
Purchases	6,365	5,242
Closing stock	4,442	3,369
Wages and salaries	33,933	24,705
Rates and water	2,727	6,486
Light and heat	9,676	16,632
Repairs and maintenance	9,744	9,137
Insurance	3,546	3,463
Other establishment	2,563	6,827
Motor vehicle expenses	1,591	–
Legal and professional fees	9,617	11,623
Telephone	821	1,469
Other office costs	2,266	1,086
Depreciation	14,694	1,297
VAT surcharges	3,964	–
	<u>105,949</u>	<u>91,336</u>
Total expenditure	<u><u>105,949</u></u>	<u><u>91,336</u></u>
Net expenditure	<u><u>7,774</u></u>	<u><u>12,159</u></u>

Community Welfare Trust

Notes to the Detailed Statement of Financial Activities

31 March 2017

	2017 £	2016 £
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - events/guest speakers	6,365	5,242
Direct charitable activity 1 - day centre	4,442	3,369
Direct charitable activity 1 - wages/salaries	33,933	24,705
Direct charitable activity 1 - rates & water	2,727	6,486
Direct charitable activity 1 - light & heat	9,676	16,632
Direct charitable activity 1 - repairs & maintenance	9,744	9,137
Direct charitable activity 1 - insurance	3,546	3,463
Direct charitable activity 1 - other establishment	2,563	6,827
Direct charitable activity 1 - motor vehicle expenses	1,591	—
Direct charitable activity 1 - legal and professional fees	9,617	11,623
Direct charitable activity 1 - telephone	821	1,469
Direct charitable activity 1 - other office costs	2,266	1,086
Direct charitable activity 1 - depreciation	14,694	1,297
Direct charitable activity 1 - VAT Surcharges	3,964	—
	<u>105,949</u>	<u>91,336</u>
Expenditure on charitable activities	<u>105,949</u>	<u>91,336</u>