

**REGISTERED COMPANY NUMBER: 05067671**  
**REGISTERED CHARITY NUMBER: 1105615**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019  
FOR  
WHEATLEY HILL COMMUNITY ASSOCIATION**

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# **WHEATLEY HILL COMMUNITY ASSOCIATION**

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## **WHEATLEY HILL COMMUNITY ASSOCIATION**

### **CHAIR'S OVERVIEW FOR THE YEAR ENDED 31 MARCH 2019**

I am pleased to present Wheatley Hill Community Association's Annual Report and Accounts for the year ending 31 March 2019.

The year was one of considerable achievement in terms of what we continued to provide and developed to meet the needs of our local community. This was despite the projected threat stemming from the substantial reduction in income from June 2018, for rooms leased to the NHS.

There were three notable events in the financial year. We were advised of the first of these close to the end of the previous financial year when the NHS notified us that the lease for their rooms at the Centre would be terminated with effect from 26 June 2018. Consequently, we anticipated a significant and abrupt reduction of income of c. £15K for the nine months to 31 March 2019; and c. £20K for the next and succeeding financial years. We were concerned at the impact this could have on our ability to continue to provide our community with a wide range of established and developing services.

The second was an interest by Wheatley Hill primary school regarding the leasing of up to 3 rooms at our Centre which we anticipate could happen early in the year ending 31 March 2020. This is very fortuitous and should help considerably to mitigate the effect of the loss of the NHS income.

The third was our success in securing capital funding from the Garfield Weston Anniversary Fund that will enable us to refurbish and modernise our community gym. We also secured capital funding from County Durham Community Foundation for our outdoor sandpit for young children and families.

The potentially very serious effects from the ending of the NHS lease income were well-counteracted by the efforts of our Operations Manager which resulted in a range of grant funded revenue projects for the benefit of our community; and from some of which we could draw some support for our core costs. Notable among these were the longer-term funding from Comic Relief for adult/older people's activities; from Peoples Health Trust for pre-school children, their parents and grandparents to 'eat, stay and play together'; and from County Durham Community Foundation who manage Durham County Council's Healthy Communities funding.

Consequently, we have been able to continue to meet our charitable aims i.e. to provide, extend and develop services and benefits to meet the expressed needs of our local community and surrounding area. We were able to do this from our self-generated income and from the application of restricted revenue grant funding (excluding capital grant funding), which for the year amounted to 51.7% of our total income. This was much higher than for previous years and is a good reflection of our Operations Manager's successful efforts to counter the loss of the NHS lease income.

We were able to maintain our well-established services and benefits; continue the provision and development of physical and emotional well-being activities for adults; increase our provision for children and families with young children; and to continue and extend 'arts' related services and benefits for children and young people, their parents and carers.

We are grateful for the support we received from Wheatley Hill Parish Council to cover the operating costs of our Meals on Wheels service into Wheatley Hill and the local community. Towards the end of the financial year we started regular, once per week meals deliveries to both Trimdon Grange and Trimdon Village community centres. Meals on Wheels is a significant source of income and financial stability for the Association.

## **WHEATLEY HILL COMMUNITY ASSOCIATION**

### **CHAIR'S OVERVIEW FOR THE YEAR ENDED 31 MARCH 2019**

I am again pleased to recognise without reservation the efforts of our Operations Manager to successfully develop income from our own endeavours; attract restricted funding some of which included a contribution to core costs; and to keeping our expenditure under close control. Her initiatives and management, and the efforts of our staff and volunteers, have resulted in a satisfactory financial outcome in what, at the outset, was forecast to be a very difficult financial year; and to do this without diminishing the services and benefits we offer to our community.

On behalf of the Board I wish to thank them for their contribution and to thank our community for using and supporting our Centre.

I also wish to thank all of our funders and the other organisations we work with for their support and help over the year.

Overall for the year our Incoming Resources of £254.5K exceeded our Expenditure of £201.1K by £53.4K which was largely attributable to the Garfield Weston Anniversary Fund capital grant which will be spent in the financial year ending 31 March 2020. It is worth noting that excluding that capital grant we would have still achieved a creditable surplus.

Our way ahead remains that of continuing to provide affordable services to meet the expressed and emergent needs of our local community and to continue the relentless task of increasing our income from our own endeavours and to seek restricted revenue funding which will allow us to recover some of our core costs.

Further information and detail are given in the TRUSTEES REPORT below.

### **WHEATLEY HILL COMMUNITY ASSOCIATION (WHCA)**



**Greenhills Centre - extension and original Miners' Hall building**

The Association's Greenhills Centre is open to all and dedicated to delivering benefits, services and activities to the local community of Wheatley Hill and the surrounding area.

## **WHEATLEY HILL COMMUNITY ASSOCIATION**

### **CHAIR'S OVERVIEW**

#### **FOR THE YEAR ENDED 31 MARCH 2019**

Details of the full range of the activities, services and benefits provided by WHCA for children and young people; adults; young families; and the elderly can be found on the following:

**Website - [www.greenhillscentre.co.uk](http://www.greenhillscentre.co.uk)**

**Facebook - [www.facebook.com/greenhillscentre.whca](http://www.facebook.com/greenhillscentre.whca)**

**Twitter - <https://twitter.com/TheGreenhillsCe>**

E Robson - Chair

## WHEATLEY HILL COMMUNITY ASSOCIATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of 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 1 January 2015).

This report:

- Covers the benefits WHCA provided across the year through the continuation of existing activities and the introduction of new activities and events funded from its own self-generated income and with the help of restricted funding from a number of funding bodies.
- States our Vision and what we managed to achieve against each of our high-level Objectives for the year ending 31 March 2019.
- Comments on the risks to WHCA that were identified for the year ending 31 March 2019 and how these were mitigated.
- Identifies the risks that we believe could arise in the next and subsequent financial years.

The Annual Report and Accounts for the year ending 31 March 2019 have been prepared to meet the requirements for a directors' report and accounts for Companies Act purposes and to meet the requirements of the Charity Commission for a trustees' report.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

##### Charitable objects

As stated in our Memorandum and Articles of Association the charitable purpose of WHCA is:  
*'To promote the benefit of the inhabitants of Wheatley Hill and district without distinction of sex or of political, religious or other opinions 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 condition of life for the said inhabitants.'*

#### Vision and high-level Objectives

Our vision for WHCA stems directly from our Charitable Objects and is:

**To be sustainable for the longer term and continue to provide and develop services and benefits that meet the needs of Wheatley Hill and our local community.**

To underpin our Vision we have a number of High-level Objectives which are to:

- Maintain and extend the range of benefits we provide to meet the needs of our community;
- Continue to engage with and involve our community so that we recognise and respond to meet their emergent needs, and to agree priorities with regard to what they would like from their community centre;
- Seek funding from both self-generated income, i.e. our own endeavours and from revenue grants which will help us to develop and deliver projects to meet community priorities;
- Maintain our robust process of preparing an annual budget forecast for the start of each financial year and regularly reviewing our prevailing financial position vs. the budget forecast as we move through the financial year and taking prompt corrective action should the need arise; and
- Maintain tight financial control of expenditure regardless of whether from restricted or unrestricted funds.

## WHEATLEY HILL COMMUNITY ASSOCIATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

#### OBJECTIVES AND ACTIVITIES

##### Objects and achievements - year ended 31 March 2019

Our objectives for the year and how we performed against each for the year ending 31 March 2019 are summarised in TABLE 1 below.

Objective	Achievement
Minimise the impact of no longer having the NHS room lease income	ACHIEVED despite the loss of income from the NHS for the hire of rooms. (See Financial Review below)
Maintain a full-time Operations Manager.	ACHIEVED
Seek longer term revenue funding for projects for our community and from which we can recover core costs/overheads.	ACHIEVED e.g. funding from comic Relief, Peoples Health Trust and Durham County Council's Health Improvement Fund (administered by County Durham Community Foundation).
Maintain paid staffing levels.	ACHIEVED despite one of our two caretakers leaving in mid-2018 to take up full-time occupation. He was replaced in the first quarter of 2019.
Increase the number of volunteers.	NOT ACHIEVED but we did manage to maintain our complement of volunteers across the year.

**TABLE 1 - Objectives and achievements**

#### Profile of Wheatley Hill

The context in which we operate can be defined as follows:

Wheatley Hill is an ex-mining village in east County Durham and ranks 4971 on the Index of Multiple Deprivation which places it in the lowest 20% of the areas ranked. In terms of health it is a Health Deprivation hotspot (with 100% of the population affected compared with an England average of 18.8%).

It has over 3000 inhabitants, many of whom regularly use our Centre; and is part of the Trimdon and Thornley division of Durham County Council.

Wheatley Hill can be currently characterised as a community with:

- 34% of children living in poverty compared with 17% across England and 25% in the division.
- An overall crime rate that is above the average for England.
- 32% of people have a long-term illness compared with 18% across England and 29% in the division.
- 41% of people have no qualifications compared with 22% across England and 36% in the division.
- 32% of people aged 16-74 years are in full-time employment compared with 39% across England and 36% in the division.
- 32% of households have no car compared with 26% across England and 28% in the division.
- The %age of people 'satisfied with their neighbour' is 75.8% compared with 79.3% across England.

Wheatley Hill and surrounding area is the community into which we deliver a wide range of services and benefits in response to needs expressed by our community.

**This data was taken from the latest Community Insight Report for Wheatley Hill.**

#### Delivering charitable benefits

In order to deliver charitable benefits we make full use of the indoor and outdoor facilities at our Greenhills Centre. In summary these are:

##### Indoor:

- A well equipped kitchen from which hot and cold meals are prepared for our café and for our Meals on Wheels service to the local community; and in-house catered functions.
- Community gym for both cardio-vascular and strength training.

## **WHEATLEY HILL COMMUNITY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

#### **OBJECTIVES AND ACTIVITIES**

##### **Objects and achievements - year ended 31 March 2019**

- Licensed function suite for weddings, parties and social functions for our community and which also serves as a theatre for the range of children oriented productions we provide.
- Our newly decorated and equipped children's and young family's play room.
- Our young children's soft play and 'play and learn' literacy rooms.
- A library/resource room with IT.
- Meeting rooms.
- Office space available to rent/lease.

##### **Outdoor:**

- Community garden
- Multi Use Games Arena (MUGA).
- Football pitch.
- Young children's playpark.
- Young children's sandpit.

In addition we rent/lease rooms to local organisations requiring office and other space. We also sub-lease a small area of land to Woodcraft for Landscapes, a local organisation providing agriculturally based occupation for people with learning and other difficulties.

##### **Public benefit**

WHCA exists to be responsive to the expressed and emergent needs of our local community and to provide benefits in various forms for the inhabitants of Wheatley Hill and surrounding area. In order to achieve this, we have to draw on two principal sources of funding:

- Our own endeavours, e.g. catering - including our Meals on Wheels service, and for events and community social functions; our community gym and venue hire.
- Revenue and capital grants from funders which enabled us to deliver specific programmes and projects to meet the expressed and emergent needs of our community and from some of which we can derive venue hire or a project management/administration fee.

Details of the organisations that kindly provided Restricted funding and what they funded are given below in the FINANCIAL REVIEW.

## **WHEATLEY HILL COMMUNITY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Charitable benefits**

Many of the charitable benefits we provide to our local community derive from our own endeavours ie. self-generated income and from restricted revenue grants provided by a range of funders to whom we have applied for funding for specific projects. As reported above the NHS lease ended in June 2018 which, as a single factor unless mitigated, could have resulted in a considerable draw down on our unrestricted funds or a considerable reduction of the benefits we offer and provide to our community.

We had recognised the risk associated with the loss of the income from the NHS lease for some time and have been working hard to seek longer term grant funding for projects and from which we could recover some core costs. Due to the efforts of our Operations Manager we are pleased to report that, excepting the capital grants from Garfield Weston Anniversary Fund, and County Durham Community Foundation the restricted grant funding for revenue projects amounted to 51.7% of our incoming revenue for the year.

Across the year we continued to:

- Provide and develop our wide range of well-established benefits and services for all of our community from 0 to 90+ years of age.
- Develop and introduce new projects in response from our community's expressed wish for new and different activities and services.

Fortunately, we successfully applied for a range of revenue grants to support existing and new activities for our community which allowed us to continue to maintain the level of benefit provided for our community and to recover some of our core costs despite the loss of the NHS income.

A cross-section of the benefits and activities we have provided to our local community are given below:

##### **For families, children and young people**

Over recent years we have developed a comprehensive programme of events and activities for families, children and young people. A regular and much expected feature of the programme is the activities and events we provided across the year's school holidays. As Easter Sunday fell on 1st April 2018 our Easter school holiday programme spanned last year and the current year and was essentially covered by our Annual Report and Accounts for the year ending 31st March 2018.

As has become the practice of our local community, parents and grandparents enquired well in advance of each of the school holiday periods to ask what would be on and, if necessary, could they book places. As the popularity of our holiday events and activities increased it became necessary to limit the number of available places with a reserve list to cover for those who had booked but could not attend on the day. In the earlier years a 'first come first' served approach had been sufficient.

For each of the holiday periods our programme generally encompassed sport and outdoor activities, indoor activities particularly for younger children, arts and crafts, events and performances and a professionally staged children's theatre production.

Our full year's programme was made possible through support from a range of funders.

## **WHEATLEY HILL COMMUNITY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

#### **ACHIEVEMENT AND PERFORMANCE Charitable activities**



**Performance by the Amazing Bubble Man - summer school holiday**



**Isobel's Well - a play for young children and families - summer school holiday**

## **WHEATLEY HILL COMMUNITY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The summer school holiday saw the culmination of our Life's a Beach capital project funded by County Durham Community Foundation with the launch of our sandpit with deckchairs for families and young children. The sandpit was constructed with help from Woodcraft for Landscapes who operate on land sub-leased from WHCA.

Our sandpit and deckchairs proved to be very popular throughout the summer and into autumn.



**Children's sandpit and deckchairs for parents & carers**

For younger children and families, we established a 'play and learn' room with a 'story wall' facility through which children could interact with the story being told.



**Young children's play room with Story Wall**

## **WHEATLEY HILL COMMUNITY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Throughout the year for each of the school holidays we put on a children's theatre production for families and young children. The shows were provided by professional touring artists and were very well attended by children, parents, grandparents and carers. A selection of the productions is shown below.



**Christmas has been cancelled**



**Tinfoil Astronaut**



**Isobel's Well**

**Selection of young family theatre productions.**

Following on from last year's successful Christmas events the Christmas Season was a particular and well attended attraction for young children, children, parents and carers. In addition to the 'Christmas has been Cancelled' production we provided a much-enhanced Enchanted Forest themed Santa's Grotto and continued the traditional experience for young children to meet Santa, let him know what they would like for Christmas and receive a gift. We also provided a Family Christmas Party hosted by Kev Mangles a local entertainer which was extremely well attended. It also provided the opportunity for gifts donated by the community to be given to the local Salvation Army who distributed them to less fortunate children in the east Durham area.

## **WHEATLEY HILL COMMUNITY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

We were successful in bidding to the Peoples Health Trust for funding for our Eat, Stay, Play - ESP - project which brings together our local pre-school children with their parents, grandparents and/or carers in a relaxed and fun social environment at our Greenhills Centre. The 2 hour per week term-time sessions offered parent-supervised soft play/tumble time followed by light refreshments; in addition, we offered a monthly brunch event. During school holidays the offer was expanded to include older siblings and older children (5-13yrs) and their families. This was also a popular project that and something quite new in the community and the immediate area.

At the end of the financial year we were advised by the Parish council that they would provide funding to support our next year's school holidays annual programme of events and activities for young children and school children.

WHCA is very grateful for the level of involvement and support provided by the Parish Council.

##### **For adults**

Throughout the year we maintained a wide range of adult fitness and wellbeing activities with qualified and experienced sessional workers and supported by a several funders.

We were successful in applying for and being awarded funding from Comic Relief for our Older, Wiser and Learning Still - OWLS - project which is aimed at those aged 65+ in our community. The aims of this three-year project are to:

- Improve the mental health & wellbeing of participants.
- Increase the quality and quantity of participants social connections.
- Empower participants and develop and/or enhance their sense of purpose.

Our Enriching Later Life project for the over 50s, funded by the Durham and Darlington NHS and administered by County Durham Community Foundation, continued into the year and should run on into the next. The project enables us to provide two, 2 hours per week sessions of physical and social activities with each led by qualified and experienced sessional workers aimed at meeting the expressed need of the over 50s of Wheatley Hill and surrounding area who want activities that better fitted their work patterns.

Both of our Cree projects, funded by the Durham County Council's Public Health Department continued throughout the year with the aim of bringing together those, who for whatever reason, feel some degree of social isolation and encourage them to 'join-in'.

As with last year there was a further modest increase in gym usage and income. Towards the end of 2018 we were advised by the Garfield Weston Anniversary Fund that our application for capital to remove old and well-worn gym equipment had been successful. We expect to complete the refurbishment of our gym in the coming financial year. Much of our present gym equipment is old/second-hand, and it will be replaced with new, modern, multi-purpose equipment.

Our regular range of adult fitness classes continued across the year including Zumba and Tai chi. In addition, we ran a number of classes which were supported through revenue funding that we had obtained.

The Art Group continued to meet weekly at our Centre.

## **WHEATLEY HILL COMMUNITY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **For our elderly and less mobile**

In addition to our OWLS project we continued to provide our Elder Café and to provide a programme of entertainments across the year suited to older adults. Of particular note was our event commemorating the 100 year anniversary of the end of World War I.

Our Meals on Wheels service continued across the year with increased outreach to supply meals on a once per week basis to groups meeting at the Trimdon Village and Trimdon Grange community centres. Also, our weekly Luncheon Club continued across the year.

We continued our daily meals deliveries to the local Hospital of God, Minerva House day care centre for those with dementia.

##### **For the whole community**

We continued to provide a local venue and catering if required, for funerals and celebratory events such as christenings, for the community. Important highlights during the year were Halloween and Christmas family parties and discos which were well supported by the community with each attracting well in excess of 100 attendees.

In commemoration of the 100-year anniversary of the Armistice in November and working with the Wheatley Hill Heritage Centre we provided a range of activities and entertainment for our local community. This involved young and old - from young children to those born within a few years of the end of the Great World War.

After many years without a New Year's Eve event and in response to many local enquiries we organised a New Year's Eve family party with entertainment. The event was well attended and a follow-on event is under consideration for next year.

As in previous years we hosted a Macmillan Coffee Morning event with the proceeds going to the Macmillan Nurses charity.

## **WHEATLEY HILL COMMUNITY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

#### **FINANCIAL REVIEW**

##### **Financial position**

##### **Income and Expenditure**

Incoming Resources in the year ending 31 March 2019 amounted to £254,466 which was £76,588 greater than that achieved in the previous year. The corresponding Expenditure to 31 March 2019 amounted to £201,078 which was an increase of £20,703 compared to that of the previous year. Thus, Incoming Resources exceeded Expenditure by £53,388 which includes the £45,000 capital grant from Garfield Weston Anniversary Fund to support the refurbishment of our community gym and the capital grant of £4,790 from County Durham Community Foundation for our Life's a Beach sandpit project. The gym refurbishment will complete in the coming financial year ending 31 March 2020.

In terms of revenue alone, i.e. excluding the capital grants, Incoming Resources amounted to £204,676 which is £26,809 greater than the £177,867 achieved in the previous year. Expenditure at £201,078 was £20,703 greater than the £180,375 for the previous year.

The increase can be attributable in part to:

- Increased expenditure, e.g. for sessional workers as a direct result of our success in obtaining restricted grant revenue funding for a range of projects for the benefit of our local community.
- Increased costs of employment arising from the automatic increase to the National Living Wage.
- Price increases generally for kitchen and bar stock and other goods and services.

In the year ending 31 March 2019 incoming revenue resources exceeded expenditure by £3,598. This reflects the successful efforts of our Operations Manager to counter the loss of the NHS income and attract grant revenue funding from some of which we could recover core costs; and from her efforts to develop income from our own endeavours; and to keep costs under tight control.

In terms of unrestricted Incoming Resources and Expenditure our expenditure exceeded income by £7,448 which compares favourably with the c. £15K reduction in income consequent on the ending of the NHS room rental. It also endorses the efforts made by our Operations Manager to seek and obtain other income from our own endeavours and from a broad spread of restricted grant funding to mitigate the effects of the lost NHS room rental income.

## **WHEATLEY HILL COMMUNITY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

#### **FINANCIAL REVIEW**

##### **Funding sources**

In addition to restricted funding for projects carrying forward from last year we gratefully received restricted revenue project funding for the year ending 31 March 2019 from:

Durham County Council - East Durham Area Action Partnership:

- Support for school holidays programme 2018.
- Support for activities to reduce social isolation.

National Lottery - Awards for All- 2018/19.

County Durham Housing Group

County Durham Community Foundation support for:

- Winter warmth 2018/19 for the elderly.
- Seasonal arts for children.
- Community arts and culture for children and families.
- Healthy Communities - Durham County Council fund administered by CDCF.
- Health Improvement Project - continuation funding from NHS fund administered by CDCF.

Comic Relief - first year of a three-year project to provide activities and events for the elderly. Durham

County Council - funding directly:

- Local County Councillors Neighbourhood Budget funding to support our local Meals on Wheels service and to support a range of fitness activities.
- Public Health funding for men's and women's Cree projects.

East Durham Trust - East Durham Creates -for theatre performances for children and families.

Wheatley Hill Parish Council for:

- Continuation funding to support the operational costs of our Meals on Wheels service.
- Support for community activities.

In addition:

We gratefully received restricted funding for capital projects from:

County Durham Community Foundation - for our Life's a Beach project for the provision of an outdoor sandpit and deck chairs for families with young children.

Garfield Weston Anniversary Fund for the renovation and re-equipping of our community gym.

Further financial details of the above grants received in the year and those continuing from the previous year are given in the Accounts section of this annual report.

We gratefully received a donation from Communicare which was a local community transport service that had to be wound-up and dispose of its residual assets.

##### **Reserves policy**

WHCA holds unrestricted reserves to cover:

1. Unexpected expenditure, e.g. for emergency repairs when it is impracticable to seek funding.
2. Any short term gap between spending and receiving income.
3. The costs of a controlled winding-up and dissolution of the Association.

The principal determinant for the level of unrestricted reserves is what amount of reserve would be required for an orderly winding-up of WHCA. The other two potential calls on reserves are considered to be of a low likelihood of occurrence or set a lesser requirement for the level of reserves.

At present we consider that our level of unrestricted reserves should be set at between 4-6 months of unrestricted annual income, i.e. £33K to £49K for the year.

For the year ending 31 March 2019 our unrestricted funds amounted to £34,821 which just exceeds the £33K lower bound but falls well short of the 6-month upper bound of £49K. We will continue to seek to build up our reserves but recognise that in the prevailing economic climate this may take some time.

## WHEATLEY HILL COMMUNITY ASSOCIATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

#### FINANCIAL REVIEW

##### Going concern

Subject to being able to deal with and mitigate the impact of the risks identified below the trustees regard the Association as a going concern that operates in a deprived area with limited opportunities for substantial and long term revenue funding to help meet our core costs.

The principal risks identified for the year ending 31 March 2019 and their respective outcomes are given in TABLE 2 below.

RISK	OUTCOME/COMMENT
WHCA cannot generate sufficient income to mitigate the loss of the NHS room hire income from the end of June 2018.	The impact of the loss of 9 months room hire was well managed and mitigated, particularly as a result of seeking and being successful in securing longer term funding for projects that allowed some recovery of core costs, e.g. from Peoples Health Trust, Durham County Council Health Improvement Project and Comic Relief. This coupled with increased self-generated income (particularly the supply of meals on wheels to two local community centres) helped to mitigate the effect of the loss of the NHS room hire income.
Worsening of the economic climate leading to reduced Income from Restricted Revenue funding statutory and non-statutory organisations and the local community.	This risk did not arise and as noted above our concerted efforts from 2017-18 into 2018-19 to seek Restricted Funding were successful allowing us to recover some core costs and venue hire.
Difficulty in meeting the cost of employment of the Operations Manager as a result of insufficient incoming resources, particularly from Restricted funding.	This did not arise largely because of our success with obtaining restricted grant support from which we could recover some core costs; and from self-generated income from our own endeavours.

**TABLE 2 - Principal risks identified for 2018-19 and outcomes.**

#### FUTURE PLANS

##### Objectives for the year ending 31 March 2020.

Our Objectives for the year ending 31 March 2020 are to:

- Minimise the continuing impact of the ending of the substantial NHS room lease income.
- Seek other sources of room rent/venue hire.
- Maintain a full-time Operations Manager.
- Seek longer term revenue funding for projects for our community and from which we can recover core costs/overheads.
- Maintain paid staffing levels.
- Increase the number of volunteers.

## **WHEATLEY HILL COMMUNITY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Wheatley Hill Community Association is registered as a charity with the Charities Commission and is incorporated as a company limited by guarantee with Companies House. WHCA is governed by its Memorandum and Articles of Association which incorporate its charitable objects.

Membership is open to anyone over the age of 18 with the liability of agreeing to contribute £1 in the event of the charity having to be wound up.

Each trustee/director, including the Chair, is required to stand for re-election each year at the AGM. The board can have up to 12 trustees/directors, some of whom can be co-opted.

##### **Recruitment and appointment of new trustees**

WHCA normally seeks to recruit trustees locally as this maintains strong links with the community and its needs. Recruitment from outside of the local area is usually done to acquire trustees with a professional background or specific expertise and experience, e.g. management, finance, legal.

The aim is to have a Board which collectively has a wide ranging level of local knowledge and involvement, experience and professional expertise to inform its governance and decision making; and the awareness to know when it will need external advice.

##### **Organisational structure**

The Board of trustees has the ultimate responsibility for what the WHCA does and how it does it; and to ensure compliance with its governing document, the law and prevailing legislation and regulations.

WHCA employs a paid staff (currently the full-time Operations Manager and 7 part time staff) and a number of volunteers all of whom are managed by the Operations Manager. The paid staff cover catering, reception/administration, caretaking and cleaning.

The Operations Manager has a delegated responsibility from the Board for the general management of the Centre. She is also the Designated Premises Supervisor and has a personal responsibility to comply with the requirements of the Licensing Act. Consequently the final decision on what can or cannot be done on the premises with regard to the sale of alcohol and how this may limit which function/events bookings we are able to accept rests with the Operations Manager and when necessary guidance and advice will be sought from the licensing authorities to ensure that the DPS and the premises licence are not put at risk.

##### **Induction and training of new trustees**

WHCA's normal practice with regard to the induction and training of new trustees is to invite a prospective trustee to attend 3 Board meetings so they can familiarise themselves with what we do and how we do it in order to achieve our charitable objects. It also provides the opportunity for the Board to respond to any questions as they arise and to advise where specific information can be obtained - usually from the Charity Commission's publications or their website. In addition WHCA has an induction pack covering:

- The Association and its aims.
- What is expected of a trustee in terms of responsibilities and personal qualities.
- How the Association operates.

## WHEATLEY HILL COMMUNITY ASSOCIATION

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Wider network

An essential part of our wider network is our relationship with Wheatley Hill Parish Council and with our local County Council through the East Durham Area Action Partnership. The Parish Council has been very supportive with regard to revenue funding to support our Meals on Wheels service - covering the operating costs of our delivery van in particular. The AAP have provided both revenue and capital funding for projects. We also have established relationships with local schools, neighbourhood policing, Wheatley Hill Mothers Club, Woodcraft for Landscapes, and Wheatley Hill History Club.

Over the year we continued our established practice of working in partnership with a range of organisations particularly in connection with our school holidays activities and a range of arts related activities and events. Our arts activities continue to develop and build on the established network of contacts our Operations Manager has with a range of local arts organisations including New Writing North, Topsy Turvy Theatre, East Durham Creates and the Cultural Hubs project.

##### Future risks

The effect of the ending of the NHS lease, covering the hire of rooms, from June 2018 will dominate the risks faced by WHCA for the year ending 31 March 2020 and beyond. Without continuing mitigation, we expect there will be a significant effect on our income, overhead recovery and our ability to provide our current range of services and activities into the 2019-20 financial year and beyond.

In anticipation of this happening much of the year had been spent applying for restricted funding for projects that included some element of core cost recovery, e.g. for cost of employment and venue hire. The opportunities to apply for such funding are limited. As WHCA operates in an area of high multiple deprivation there is virtually no scope to increase prices and increase our self-generated income.

The principal risks for the year ending 31 March 2020 are identified in TABLE 3 as:

RISK	OUTCOME/COMMENT
WHCA cannot generate sufficient income to mitigate the loss of the NHS room hire income in the year ending 31 March 2020 and beyond.	The loss of in a full year's room hire amounts to a reduction of income of c. £20K. The effect of this has been factored into our 2019-20 Forecast which indicated that if we can continue to operate in line with the year ending 31 March 2019 the effect on income should be reduced to less than £5K.
Worsening of the economic climate leading to reduced Income from Restricted Revenue funding statutory and non-statutory organisations and the local community.	This is an ever-present risk and we must continue our efforts to increase income from our own endeavours and from Restricted Funding from which some core cost recovery and venue hire can be derived.
Difficulty in meeting the cost of employment of the Operations Manager as a result of insufficient incoming resources, particularly from Restricted funding.	This is an ever-present risk and stems directly from the risk above.

**TABLE 3 - Principal risks identified for 2019-20.**

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

05067671

##### Registered Charity number

1105615

# WHEATLEY HILL COMMUNITY ASSOCIATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered office

Stephens Terrace  
Wheatley Hill  
Co. Durham  
DH6 3JS

#### Trustees

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person or body entitled to elect/appoint trustee
1.	Evelyn Robson	Chair		Membership/Board
2.	Diane Metcalfe			Membership/Board
3.	Jake Miller			Membership/Board
4.	John Probert			Membership/Board
5.	Robert Potts	Co secretary		Membership/Board
6.	Barry Robinson			Membership/Board
7.	Freda Coxon			Membership/Board

#### Company Secretary

R Potts

#### Independent examiner

Read, Milburn & Co  
71 Howard Street  
North Shields  
Tyne and Wear  
NE30 1AF

#### Staff

Hilary Jamieson                      Operations Manager

Approved by order of the board of trustees on ..... *19 Nov 2019* ..... and signed on its behalf by:

  
.....  
R Potts - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHEATLEY HILL COMMUNITY ASSOCIATION**

### **Independent examiner's report to the trustees of Wheatley Hill Community Association ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



Nicholas Liley, FCA  
Institute of Chartered Accountants in England and Wales  
Read, Milburn & Co  
71 Howard Street  
North Shields  
Tyne and Wear  
NE30 1AF

Date: 20th November 2019

# WHEATLEY HILL COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2019

		Unrestricted fund	Restricted funds	2019 Total funds	2018 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	915	1,000	1,915	1,810
<b>Charitable activities</b>	4				
Grant income		300	155,280	155,580	59,949
Community building income		96,010	-	96,010	114,430
Other trading activities	3	914	-	914	1,265
Other income		47	-	47	413
<b>Total</b>		98,186	156,280	254,466	177,867
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Staff and support costs		86,920	5,974	92,894	92,403
Activities expenses and equipment		32,348	38,958	71,306	55,457
Premises and administration costs		22,279	14,599	36,878	32,515
Services provided		(35,913)	35,913	-	-
<b>Total</b>		105,634	95,444	201,078	180,375
<b>NET INCOME/(EXPENDITURE)</b>		(7,448)	60,836	53,388	(2,508)
<b>Transfers between funds</b>	19	3,439	(3,439)	-	-
<b>Net movement in funds</b>		(4,009)	57,397	53,388	(2,508)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		38,830	88,039	126,869	129,377
<b>TOTAL FUNDS CARRIED FORWARD</b>		34,821	145,436	180,257	126,869

The notes form part of these financial statements

# WHEATLEY HILL COMMUNITY ASSOCIATION

## BALANCE SHEET AT 31 MARCH 2019

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	12	792,842	816,454
<b>CURRENT ASSETS</b>			
Stocks	13	650	400
Debtors	14	5,546	6,418
Cash at bank and in hand		<u>119,576</u>	<u>66,215</u>
		125,772	73,033
<b>CREDITORS</b>			
Amounts falling due within one year	15	(28,469)	(32,216)
<b>NET CURRENT ASSETS</b>		<u>97,303</u>	<u>40,817</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		890,145	857,271
<b>CREDITORS</b>			
Amounts falling due after more than one year	16	(81,278)	(81,550)
<b>ACCRUALS AND DEFERRED INCOME</b>			
	17	(628,610)	(648,852)
<b>NET ASSETS</b>		<u>180,257</u>	<u>126,869</u>
<b>FUNDS</b>	19		
Unrestricted funds		34,821	38,830
Restricted funds		<u>145,436</u>	<u>88,039</u>
<b>TOTAL FUNDS</b>		<u>180,257</u>	<u>126,869</u>

The notes form part of these financial statements

## WHEATLEY HILL COMMUNITY ASSOCIATION

### BALANCE SHEET - CONTINUED AT 31 MARCH 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on .....19 Nov 2019..... and were signed on its behalf by:



.....  
E Robson -Trustee



.....  
R Potts -Trustee

The notes form part of these financial statements

# WHEATLEY HILL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on reducing balance

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

# WHEATLEY HILL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

### 2. DONATIONS AND LEGACIES

	2019 £	2018 £
Donations	<u>1,915</u>	<u>1,810</u>

### 3. OTHER TRADING ACTIVITIES

	2019 £	2018 £
Fundraising	<u>914</u>	<u>1,265</u>

### 4. INCOME FROM CHARITABLE ACTIVITIES

	Grant income £	Community building income £	2019 Total activities £	2018 Total activities £
County Durham Community Foundation	39,445	-	39,445	31,730
Durham County Council	21,777	-	21,777	11,727
East Durham Trust	1,300	-	1,300	4,100
Wheatley Hill Parish Council	10,500	-	10,500	7,870
People's Health Trust	16,023	-	16,023	2,122
National Lottery Awards For All Community Foundation	8,535 -	- -	8,535 -	- 2,400
Comic Relief	12,500	-	12,500	-
Garfield Weston Foundation	45,000	-	45,000	-
County Durham Housing Group	500	-	500	-
Hire of hall and services	-	15,855	15,855	32,593
Highway to fitness	-	7,944	7,944	7,219
Social events and entertainment	-	20,781	20,781	18,669
Kitchen sales	-	48,207	48,207	52,468
Bar sales	-	3,223	3,223	3,481
	<u>155,580</u>	<u>96,010</u>	<u>251,590</u>	<u>174,379</u>

### 5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6) £	Support costs (See note 7) £	Totals £
Staff and support costs	92,894	-	92,894
Activities expenses and equipment	71,306	-	71,306
Premises and administration costs	-	36,878	36,878
	<u>164,200</u>	<u>36,878</u>	<u>201,078</u>

# WHEATLEY HILL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

### 6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2019 £	2018 £
Staff costs	86,194	81,026
Sessional staff	6,700	10,991
Staff and volunteer expenses	-	386
Transport costs	4,289	3,664
Social events and entertainment	40,602	21,948
Subscriptions	68	69
Professional fees	1,148	2,267
Donations	393	48
Sundry expenses	208	71
Kitchen provisions	23,524	26,339
Bar purchases	1,074	1,778
	<u>164,200</u>	<u>148,587</u>

### 7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Premises and administration costs	<u>35,228</u>	<u>1,650</u>	<u>36,878</u>

Support costs, included in the above, are as follows:

	2019 Premises and administratio n costs £	2018 Total activities £
Water rates	3,040	3,043
Insurances	1,307	1,486
Heat and light	10,838	11,524
Telephone	2,195	1,790
Postage, printing and stationery	500	385
Computer costs and software	346	114
Repairs cleaning and grant amortisation	(6,610)	(12,493)
Depreciation of tangible and heritage assets	23,612	24,269
Trustees' remuneration etc	-	20
Accountancy charges	<u>1,650</u>	<u>1,650</u>
	<u>36,878</u>	<u>31,788</u>

## WHEATLEY HILL COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

#### 8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2019	2018
	£	£
Accountancy charges	1,650	1,650
Management charges income	(8,125)	(3,646)
Management charges expenditure	8,125	3,646
Depreciation - owned assets	<u>23,612</u>	<u>24,269</u>

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

##### Trustees' expenses

	2019	2018
	£	£
Trustees' expenses	<u>-</u>	<u>20</u>

There were no trustees' expenses paid for the year ended 31 March 2019.

#### 10. STAFF COSTS

	2019	2018
	£	£
Wages and salaries	84,134	79,753
Social security costs	1,082	785
Other pension costs	<u>978</u>	<u>488</u>
	<u>86,194</u>	<u>81,026</u>

The charity's key management personnel comprise the Trustees, and Operations Manager. The total employee benefits including social security of the key management personnel were £31,816 (2018 - £30,731).

The average monthly number of employees during the year was as follows:

	2019	2018
Projects	7	7
Administration	<u>2</u>	<u>2</u>
	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

**WHEATLEY HILL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	27	1,783	1,810
<b>Charitable activities</b>			
Grant income	-	59,949	59,949
Community building income	114,430	-	114,430
Other trading activities	1,265	-	1,265
Other income	<u>413</u>	<u>-</u>	<u>413</u>
<b>Total</b>	116,135	61,732	177,867
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Staff and support costs	88,474	3,929	92,403
Activities expenses and equipment	(4,008)	59,465	55,457
Premises and administration costs	<u>25,875</u>	<u>6,640</u>	<u>32,515</u>
<b>Total</b>	<u>110,341</u>	<u>70,034</u>	<u>180,375</u>
 <b>NET INCOME/(EXPENDITURE)</b>	5,794	(8,302)	(2,508)
 <b>Transfers between funds</b>	<u>3,162</u>	<u>(3,162)</u>	<u>-</u>
 <b>Net movement in funds</b>	8,956	(11,464)	(2,508)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>29,874</u>	<u>99,503</u>	<u>129,377</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>38,830</u></u>	<u><u>88,039</u></u>	<u><u>126,869</u></u>

# WHEATLEY HILL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

### 12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2018 and 31 March 2019	<u>1,082,293</u>	<u>159,220</u>	<u>1,241,513</u>
<b>DEPRECIATION</b>			
At 1 April 2018	273,658	151,401	425,059
Charge for year	<u>21,640</u>	<u>1,972</u>	<u>23,612</u>
At 31 March 2019	<u>295,298</u>	<u>153,373</u>	<u>448,671</u>
<b>NET BOOK VALUE</b>			
At 31 March 2019	<u>786,995</u>	<u>5,847</u>	<u>792,842</u>
At 31 March 2018	<u>808,635</u>	<u>7,819</u>	<u>816,454</u>

### 13. STOCKS

	2019 £	2018 £
Stocks	<u>650</u>	<u>400</u>

### 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	4,122	5,066
Other debtors	<u>1,424</u>	<u>1,352</u>
	<u>5,546</u>	<u>6,418</u>

### 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	4,404	6,542
Other creditors	813	2,496
Accrued expenses	2,741	2,532
Deferred grants	<u>20,511</u>	<u>20,646</u>
	<u>28,469</u>	<u>32,216</u>

**WHEATLEY HILL COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019**

**16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2019 £	2018 £
Deferred grants	<u>81,278</u>	<u>81,550</u>

**17. ACCRUALS AND DEFERRED INCOME**

	2019 £	2018 £
Deferred grants	<u>628,610</u>	<u>648,852</u>

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
Fixed assets	735,767	57,075	792,842	816,454
Current assets	37,411	88,361	125,772	73,033
Current liabilities	(28,469)	-	(28,469)	(32,216)
Long term liabilities	(81,278)	-	(81,278)	(81,550)
Accruals and deferred income	<u>(628,610)</u>	<u>-</u>	<u>(628,610)</u>	<u>(648,852)</u>
	<u>34,821</u>	<u>145,436</u>	<u>180,257</u>	<u>126,869</u>

# WHEATLEY HILL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

### 19. MOVEMENT IN FUNDS

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
<b>Unrestricted funds</b>				
General fund	38,830	(7,448)	3,439	34,821
<b>Restricted funds</b>				
Capital Fund	59,050	(1,975)	-	57,075
CDCF-PCC 2017-18	1,644	(1,411)	(233)	-
DCC-Mens Cree	1,777	(205)	-	1,572
DCC-Womens Cree	3,080	(1,989)	-	1,091
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	-	9,310	-	9,310
CDCF-NHS Health Improvement-"Kids Cafe" - I Can Cook	-	4,216	-	4,216
CDCF-Meals on Wheels Support	1,245	(1,245)	-	-
CDCF-Bam Bams	3,705	(3,603)	(102)	-
CDCF-Enriching Later Life Project	8,558	(8,478)	(80)	-
Community Foundation-Bookworms	617	(600)	(17)	-
Community Foundation-Doorstep Theatre	1,000	(620)	(380)	-
Coop-Gym Project	1,783	(300)	-	1,483
DCC-Neighbourhood CYP Holiday Activities	1,520	(1,520)	-	-
EDC-Cultural Hubs	3,100	(2,600)	-	500
Wheatley Hill Parish Council	960	-	(960)	-
AAP-Social Isolation	-	1,985	-	1,985
National Lottery Awards For All- Greenhills Community Playroom	-	4,619	-	4,619
CDCF-Seasonal Arts	-	1,295	(1,295)	-
CDCF-Life's a Beach	-	568	-	568
CDCF-Simply Shakespeare	-	86	(86)	-
CDCF-Active Life	-	8,600	-	8,600
Comic Relief-OWLS Project	-	2,707	-	2,707
DCC-Neighbourhood Meals on Wheels Support	-	4,160	-	4,160
DCC-Neighbourhood Multiple Activities	-	2,155	-	2,155
Wheatley Hill Parish Council-Meals on Wheels Support	-	286	(286)	-
Wheatley Hill Parish Council- Community Activities	-	395	-	395
Garfield Weston Foundation-Community Gym Refurbishment	-	45,000	-	45,000
	88,039	60,836	(3,439)	145,436
<b>TOTAL FUNDS</b>	<u>126,869</u>	<u>53,388</u>	<u>-</u>	<u>180,257</u>

# WHEATLEY HILL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

### 19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	98,186	(105,634)	(7,448)
<b>Restricted funds</b>			
CDCF-PCC 2017-18	-	(1,411)	(1,411)
DCC-Mens Cree	3,000	(3,205)	(205)
DCC-Womens Cree	3,000	(4,989)	(1,989)
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	16,023	(6,713)	9,310
AAP-Holiday Activity Fund	2,247	(2,247)	-
CDCF-NHS Health Improvement-"Kids Cafe" - I Can Cook	8,995	(4,779)	4,216
CDCF-Winter Warmth	2,000	(2,000)	-
CDCF-Meals on Wheels Support	-	(1,245)	(1,245)
CDCF-Bam Bams	-	(3,603)	(3,603)
CDCF-Enriching Later Life Project	-	(8,478)	(8,478)
Community Foundation-Bookworms	-	(600)	(600)
Community Foundation-Doorstep Theatre	-	(620)	(620)
Coop-Gym Project	-	(300)	(300)
EDC-Cultural Hubs	1,000	(3,600)	(2,600)
AAP-Social Isolation	2,300	(315)	1,985
National Lottery Awards For All-Greenhills Community Playroom	8,535	(3,916)	4,619
Durham Housing Group-Greenhills Luncheon Club	500	(500)	-
CDCF-Seasonal Arts	4,500	(3,205)	1,295
CDCF-Life's a Beach	4,790	(4,222)	568
CDCF-Simply Shakespeare	1,660	(1,574)	86
CDCF-Active Life	17,500	(8,900)	8,600
Comic Relief-OWLS Project	12,500	(9,793)	2,707
Communicare-Meals on Wheels Support	1,000	(1,000)	-
DCC-Neighbourhood Meals on Wheels Support	5,000	(840)	4,160
DCC-Neighbourhood Multiple Activities	6,230	(4,075)	2,155
Wheatley Hill Parish Council-Meals on Wheels Support	8,500	(8,214)	286
Wheatley Hill Parish Council-Community Activities	2,000	(1,605)	395
Garfield Weston Foundation-Community Gym Refurbishment	45,000	-	45,000
Capital Fund	-	(1,975)	(1,975)
DCC-Neighbourhood CYP Holiday Activities	-	(1,520)	(1,520)
	156,280	(95,444)	60,836
<b>TOTAL FUNDS</b>	<u>254,466</u>	<u>(201,078)</u>	<u>53,388</u>

# WHEATLEY HILL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

### 19. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
<b>Unrestricted Funds</b>				
General fund	29,874	5,794	3,162	38,830
<b>Restricted Funds</b>				
EDT-Cree	1,956	(1,406)	(550)	-
Capital Fund	61,201	(2,151)	-	59,050
CDCF-PCC 2017-18	-	1,644	-	1,644
DCC-Mens Cree	1,780	(3)	-	1,777
DCC-Womens Cree	3,043	37	-	3,080
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	3,140	(3,113)	(27)	-
Big Lottery Fund-Celebrate	7,038	(6,566)	(472)	-
CDCF-NHS Health Improvement-"Kids Cafe" - I Can Cook	6,309	(6,455)	146	-
Community Foundation-Wellesley	5,000	(4,093)	(907)	-
DCC-Neighbourhood Luncheon Club	506	(506)	-	-
Hadrian Trust-17-18	1,000	(1,000)	-	-
Wheatley Hill Parish Council-Seasonal Cheer	381	(381)	-	-
Wheatley Hill Parish Council-16-17	1,629	-	(1,629)	-
Christ's Hospital in Sherburn	1,020	(1,020)	-	-
Sir James Knott Trust-17-18	3,000	(3,000)	-	-
CDCF-Holiday Activities 2017	-	50	(50)	-
CDCF-Meals on Wheels Support	-	1,245	-	1,245
CDCF-Bam Bams	-	3,705	-	3,705
CDCF-Enriching Later Life Project	-	8,558	-	8,558
Community Foundation-Bookworms	-	617	-	617
Community Foundation-Doorstep Theatre	-	1,000	-	1,000
Coop-Gym Project	-	1,783	-	1,783
DCC-Neighbourhood CYP Holiday Activities	2,500	(980)	-	1,520
EDC-Cultural Hubs	-	3,100	-	3,100
Wheatley Hill Parish Council	-	633	327	960
	99,503	(8,302)	(3,162)	88,039
<b>TOTAL FUNDS</b>	<u>129,377</u>	<u>(2,508)</u>	<u>-</u>	<u>126,869</u>

# WHEATLEY HILL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

### 19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	116,135	(110,341)	5,794
<b>Restricted funds</b>			
CDCF-PCC 2017-18	6,000	(4,356)	1,644
DCC-Mens Cree	4,000	(4,003)	(3)
DCC-Womens Cree	4,000	(3,963)	37
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	2,122	(5,235)	(3,113)
AAP-Capital Equipment	1,632	(1,632)	-
AAP-Holiday Activity Fund	2,095	(2,095)	-
Big Lottery Fund-Celebrate	-	(6,566)	(6,566)
CDCF-NHS Health Improvement-"Kids Cafe" - I Can Cook	-	(6,455)	(6,455)
CDCF-Winter Warmth	980	(980)	-
Community Foundation-Wellesley	-	(4,093)	(4,093)
DCC-Neighbourhood Luncheon Club	-	(506)	(506)
Hadrian Trust-17-18	-	(1,000)	(1,000)
Wheatley Hill Parish Council-Seasonal Cheer	-	(381)	(381)
Christ's Hospital in Sherburn	-	(1,020)	(1,020)
Sir James Knott Trust-17-18	-	(3,000)	(3,000)
CDCF-Holiday Activities 2017	5,000	(4,950)	50
CDCF-Meals on Wheels Support	5,000	(3,755)	1,245
CDCF-Bam Bams	5,000	(1,295)	3,705
CDCF-Enriching Later Life Project	9,750	(1,192)	8,558
Community Foundation-Bookworms	1,400	(783)	617
Community Foundation-Doorstep Theatre	1,000	-	1,000
Coop-Gym Project	1,783	-	1,783
EDC-Cultural Hubs	3,600	(500)	3,100
EDT-Let's Create Small Ideas	500	(500)	-
Wheatley Hill Parish Council	7,870	(7,237)	633
EDT-Cree	-	(1,406)	(1,406)
Capital Fund	-	(2,151)	(2,151)
DCC-Neighbourhood CYP Holiday Activities	-	(980)	(980)
	61,732	(70,034)	(8,302)
<b>TOTAL FUNDS</b>	<u>177,867</u>	<u>(180,375)</u>	<u>(2,508)</u>

# WHEATLEY HILL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

### 19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
<b>Unrestricted funds</b>				
General fund	29,874	(1,654)	6,601	34,821
<b>Restricted funds</b>				
EDT-Cree	1,956	(1,406)	(550)	-
Capital Fund	61,201	(4,126)	-	57,075
CDCF-PCC 2017-18	-	233	(233)	-
DCC-Mens Cree	1,780	(208)	-	1,572
DCC-Womens Cree	3,043	(1,952)	-	1,091
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	3,140	6,197	(27)	9,310
Big Lottery Fund-Celebrate	7,038	(6,566)	(472)	-
CDCF-NHS Health Improvement-"Kids Cafe" - I Can Cook	6,309	(2,239)	146	4,216
Community Foundation-Wellesley	5,000	(4,093)	(907)	-
DCC-Neighbourhood Luncheon Club	506	(506)	-	-
Hadrian Trust-17-18	1,000	(1,000)	-	-
Wheatley Hill Parish Council-Seasonal Cheer	381	(381)	-	-
Wheatley Hill Parish Council-16-17	1,629	-	(1,629)	-
Christ's Hospital in Sherburn	1,020	(1,020)	-	-
Sir James Knott Trust-17-18	3,000	(3,000)	-	-
CDCF-Holiday Activities 2017	-	50	(50)	-
CDCF-Bam Bams	-	102	(102)	-
CDCF-Enriching Later Life Project	-	80	(80)	-
Community Foundation-Bookworms	-	17	(17)	-
Community Foundation-Doorstep Theatre	-	380	(380)	-
Coop-Gym Project	-	1,483	-	1,483
DCC-Neighbourhood CYP Holiday Activities	2,500	(2,500)	-	-
EDC-Cultural Hubs	-	500	-	500
Wheatley Hill Parish Council	-	633	(633)	-
AAP-Social Isolation	-	1,985	-	1,985
National Lottery Awards For All- Greenhills Community Playroom	-	4,619	-	4,619
CDCF-Seasonal Arts	-	1,295	(1,295)	-
CDCF-Life's a Beach	-	568	-	568
CDCF-Simply Shakespeare	-	86	(86)	-
CDCF-Active Life	-	8,600	-	8,600
Comic Relief-OWLS Project	-	2,707	-	2,707
DCC-Neighbourhood Meals on Wheels Support	-	4,160	-	4,160
DCC-Neighbourhood Multiple Activities	-	2,155	-	2,155
Carried forward	99,503	6,853	(6,315)	100,041

# WHEATLEY HILL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

### 19. MOVEMENT IN FUNDS - continued

#### Restricted funds

Brought forward	99,503	6,853	(6,315)	100,041
Wheatley Hill Parish Council-Meals on Wheels Support	-	286	(286)	-
Wheatley Hill Parish Council- Community Activities	-	395	-	395
Garfield Weston Foundation-Community Gym Refurbishment	<u>-</u>	<u>45,000</u>	<u>-</u>	<u>45,000</u>
	<u>99,503</u>	<u>52,534</u>	<u>(6,601)</u>	<u>145,436</u>
<b>TOTAL FUNDS</b>	<u><u>129,377</u></u>	<u><u>50,880</u></u>	<u><u>-</u></u>	<u><u>180,257</u></u>

# WHEATLEY HILL COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

### 19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	214,321	(215,975)	(1,654)
<b>Restricted funds</b>			
CDCF-PCC 2017-18	6,000	(5,767)	233
DCC-Mens Cree	7,000	(7,208)	(208)
DCC-Womens Cree	7,000	(8,952)	(1,952)
People's Health Trust-Active Communities-"Eat, Stay, Play" Project	18,145	(11,948)	6,197
AAP-Capital Equipment	1,632	(1,632)	-
AAP-Holiday Activity Fund	4,342	(4,342)	-
CDCF-NHS Health Improvement-"Kids Cafe" - I Can Cook	8,995	(11,234)	(2,239)
CDCF-Winter Warmth	2,980	(2,980)	-
CDCF-Holiday Activities 2017	5,000	(4,950)	50
CDCF-Meals on Wheels Support	5,000	(5,000)	-
CDCF-Bam Bams	5,000	(4,898)	102
CDCF-Enriching Later Life Project	9,750	(9,670)	80
Community Foundation-Bookworms	1,400	(1,383)	17
Community Foundation-Doorstep Theatre	1,000	(620)	380
Coop-Gym Project	1,783	(300)	1,483
EDC-Cultural Hubs	4,600	(4,100)	500
EDT-Let's Create Small Ideas	500	(500)	-
Wheatley Hill Parish Council	7,870	(7,237)	633
AAP-Social Isolation	2,300	(315)	1,985
National Lottery Awards For All-Greenhills Community Playroom	8,535	(3,916)	4,619
Durham Housing Group-Greenhills Luncheon Club	500	(500)	-
CDCF-Seasonal Arts	4,500	(3,205)	1,295
CDCF-Life's a Beach	4,790	(4,222)	568
CDCF-Simply Shakespeare	1,660	(1,574)	86
CDCF-Active Life	17,500	(8,900)	8,600
Comic Relief-OWLS Project	12,500	(9,793)	2,707
Communicare-Meals on Wheels Support	1,000	(1,000)	-
DCC-Neighbourhood Meals on Wheels Support	5,000	(840)	4,160
DCC-Neighbourhood Multiple Activities	6,230	(4,075)	2,155
Wheatley Hill Parish Council-Meals on Wheels Support	8,500	(8,214)	286
Wheatley Hill Parish Council-Community Activities	2,000	(1,605)	395
Garfield Weston Foundation-Community Gym Refurbishment	45,000	-	45,000
EDT-Cree	-	(1,406)	(1,406)
Capital Fund	-	(4,126)	(4,126)
Carried forward	218,012	(146,412)	71,600

## WHEATLEY HILL COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2019

#### 19. MOVEMENT IN FUNDS - continued

##### Restricted funds

Brought forward	218,012	(146,412)	71,600
Big Lottery Fund-Celebrate	-	(6,566)	(6,566)
Community Foundation-Wellesley	-	(4,093)	(4,093)
DCC-Neighbourhood Luncheon Club	-	(506)	(506)
Hadrian Trust-17-18	-	(1,000)	(1,000)
Wheatley Hill Parish Council-Seasonal Cheer	-	(381)	(381)
Christ's Hospital in Sherburn	-	(1,020)	(1,020)
Sir James Knott Trust-17-18	-	(3,000)	(3,000)
DCC-Neighbourhood CYP Holiday Activities	-	(2,500)	(2,500)
	<u>218,012</u>	<u>(165,478)</u>	<u>52,534</u>
<b>TOTAL FUNDS</b>	<u>432,333</u>	<u>(381,453)</u>	<u>50,880</u>

##### Capital fund

The capital fund represents incoming resources recognised in the year they are received but which have been provided for the purchase of assets. These grants are being amortised over the life of the asset.

##### Transfers between funds

Transfers represent the completion of a project with the transfer of funds to or from unrestricted and the transfer of funds to purchase an asset capitalised as unrestricted.

#### 20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

#### 21. ULTIMATE CONTROLLING PARTY

The charitable company is under the control of the trustees.

# WHEATLEY HILL COMMUNITY ASSOCIATION

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019

	2019 £	2018 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,915	1,810
<b>Other trading activities</b>		
Fundraising	914	1,265
<b>Charitable activities</b>		
County Durham Community Foundation	39,445	31,730
Durham County Council	21,777	11,727
East Durham Trust	1,300	4,100
Wheatley Hill Parish Council	10,500	7,870
People's Health Trust	16,023	2,122
National Lottery Awards For All	8,535	-
Community Foundation	-	2,400
Comic Relief	12,500	-
Garfield Weston Foundation	45,000	-
County Durham Housing Group	500	-
Hire of hall and services	15,855	32,593
Highway to fitness	7,944	7,219
Social events and entertainment	20,781	18,669
Kitchen sales	48,207	52,468
Bar sales	<u>3,223</u>	<u>3,481</u>
	251,590	174,379
<b>Other income</b>		
Other income	<u>47</u>	<u>413</u>
<b>Total incoming resources</b>	254,466	177,867
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	84,134	79,753
Social security	1,082	785
Pensions	978	488
Sessional staff	6,700	10,991
Staff and volunteer expenses	-	386
Transport costs	4,289	3,664
Social events and entertainment	40,602	21,948
Subscriptions	68	69
Carried forward	137,853	118,084

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# WHEATLEY HILL COMMUNITY ASSOCIATION

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019

	2019 £	2018 £
<b>Charitable activities</b>		
Brought forward	137,853	118,084
Professional fees	1,148	2,267
Donations	393	48
Sundry expenses	208	71
Kitchen provisions	23,524	26,339
Bar purchases	1,074	1,778
Services provided	-	-
	<u>164,200</u>	<u>148,587</u>
<b>Support costs</b>		
<b>Management</b>		
Water rates	3,040	3,043
Insurances	1,307	1,486
Heat and light	10,838	11,524
Telephone	2,195	1,790
Postage, printing and stationery	500	385
Computer costs and software	346	114
Repairs and maintenance	10,901	5,621
Cleaning	2,770	2,502
Bank charges	368	212
Grant amortisation	(20,649)	(20,828)
Freehold property depreciation	21,640	21,640
Fixtures & fittings depreciation	<u>1,972</u>	<u>2,629</u>
	35,228	30,118
<b>Governance costs</b>		
Trustees' expenses	-	20
Accountancy charges	<u>1,650</u>	<u>1,650</u>
	<u>1,650</u>	<u>1,670</u>
<b>Total resources expended</b>	201,078	180,375
	<u>                    </u>	<u>                    </u>
<b>Net income/(expenditure)</b>	<u><u>53,388</u></u>	<u><u>(2,508)</u></u>

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