

CHARITY REGISTRATION NUMBER: 1125705

Hexham and Tynedale Community Trust CIO
Unaudited Financial Statements
31 March 2022

Hexham and Tynedale Community Trust CIO

Financial Statements

Year ended 31 March 2022

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9
The following pages do not form part of the financial statements	
Detailed statement of financial activities	18
Notes to the detailed statement of financial activities	20

Hexham and Tynedale Community Trust CIO

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Hexham and Tynedale Community Trust CIO

Charity registration number 1125705

Principal office Hexham Community Centre
Gilesgate
Hexham
Northumberland
NE46 3NP

The trustees

A Reed
L R Hare (Treasurer)
K Norman
P Tait
S Ball (Chair)
O Lovett
T Pearson

Company secretary Mrs J J Hogg

Independent examiner E L Whittle
Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

Hexham and Tynedale Community Trust CIO

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Structure, governance and management

Governing Document

Our Company is governed by our Memorandum & Articles which were adopted on 7 December 2007 and amended on 10 September 2020

Recruitment and Appointment of Management Committee

The Management committee will be appointed at the Annual General Meeting, by proposal, seconded and a vote. All those in the area of benefit and users of the Community Centre are welcome to attend.

Trustees Induction and Training

New trustees are supplied with a copy of the Charity Trustees Handbook; additionally, they meet with the Chair of the Management Committee and senior staff who will cover:

The obligations of Management Committee members.

The main documents which set out the operational framework for the charity including the Memorandum and Articles. Renouncing and the current financial position as set out in the latest published accounts. Future plans and objectives.

Risk Management

As part of the Trust's business and development plan, an assessment was undertaken as to the risks the Trust is exposed to. The Trust has taken a proactive stance to reduce its overall reliance on external funding and to develop a portfolio of funders to further reduce the impact any one funding stream may incur. A major part of the Trust's partnership working is to keep the organisation abreast of any strategic, political or legal changes that could influence the charity. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The organisation consists of 8 members of a voluntary Executive/Management Committee and 11 paid members of staff:-

Centre Manager 18hrs; Playgroup Manager 14hrs;
Finance Administrator 26hrs; Playgroup Deputy 33hrs;
Community Officer 31hrs; 3 Playgroup Practitioner ave 18.25hrs;
Community officer 11hrs;
Operations Assistant 17hrs;
Operations Assistant 5hrs
Cleaner 4hrs

Related Parties

The Playgroup is run under the umbrella of Hexham & Tynedale Community Trust, has its own bank account, policies and procedures and has a sub-committee reporting to H & TCT management

Hexham and Tynedale Community Trust CIO

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

committee. It has a capacity for 24 children per session, 40 children on the roll and run weekdays term time 8.40 to 3.10pm.

Objectives and activities

The objectives of the Company are to promote any charitable purpose for the benefit of the inhabitants within Hexham and surrounding district, with the provision of facilities in the interests of social welfare for recreation, leisure-time occupation and with the object of improving the conditions of life for the said inhabitants.

Hexham Community Centre Playgroup, Toddler Groups, Luncheon Club for the elderly and Open Arms intergenerational group are run by the centre for the community. We also provide reasonable cost offices and rooms to hire for a variety of Charitable, Community and Voluntary organisations.

Public Benefit statement

Our main activities and who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable activities for the public benefits. The committee have had regard to the Charity Commissions guidance on public benefit throughout the year when deciding on the activities of the charity.

Achievements and performance

This year we have attempted to consolidate the position of the Centre after the challenges of Covid lockdown. Cost re-appraisals were put in place and the Centre tried hard to increase income through improved lettings. We were successful in both.

The Centre continues to operate with a high degree of efficiency and we have continued to upgrade the facilities within the building. The staff, Trustees, volunteers, clients and supporters have all made significant contributions through their hard work. It has been a true team effort.

All activities were well supported. The Playgroup operates at a near 100% capacity. It offers a high standard of education for nursery school children. The Centre is the continued home of youth activity, intergenerational groups and support for the most vulnerable of isolated groups.

With the appointment of a new Centre Manager, we have attempted to expand the services we offer within the area. The Trustees, after our year of consolidation, will expand on the services we offer by establishing a new Community Garden.

We are supported by various grant giving charities and authorities, who recognise the great work we do. Our acknowledgement and thanks go to them for their ongoing support.

The Centre offers a diverse range of support and activities. We genuinely believe that if we continue our financial prudence the Centre will continue to expand and grow. This is particularly important in providing assistance to those who maybe struggling.

We look forward to the forthcoming year with increased hope, optimism and excitement.

Hexham and Tynedale Community Trust CIO

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Financial review

The charity remains grateful for the help and support given by government agencies, charitable trusts and other sources. Results for the year are shown on page 8. The charity generated a total income of £262,219 in the year, and an overall surplus of £64,544.

Grants Received

I gratefully acknowledge the following grants received this year;

Hexham Town Council
Northumberland County Council
Hadrian Trust
Community Foundation
Arnold Clark
Rotary Club
Garfield Weston
NCC -Councillors
Sir James Knott
Egger
Howdens
Karbon Homes
Lions Club
Social Enterprise Grant
NCC Jubilee Grant
Job Retention Scheme

Grant Making Policy

The charity rarely gives out grants and as such has no grant making policy.

Investment Policy

The charity holds no investments and as such has no investment policy.

Reserves Policy

The management committee's policy is to establish unrestricted reserves sufficient to cover running costs for several months ahead, and the emphasis is on a continual process of careful financial management and to invest reserves to optimise income wherever possible.

The current level of unrestricted reserves represents approximately 4 months running costs, and therefore research into future means of generating unrestricted reserves will also continue.

Risk Management

As part of the Trust's business plan development, an assessment was undertaken as to the risks the Trust is exposed to. The Trust has taken a proactive stance to reduce its overall reliance on external funding and to develop a portfolio of funders to further reduce the impact any one funding stream may incur. A major part of the Trust's partnership working is to keep the organisation abreast of any strategic, political or legal changes that could influence the charity. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of

Hexham and Tynedale Community Trust CIO

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

the charity.

The trustees' annual report was approved on 17 January 2023 and signed on behalf of the board of trustees by:



S Ball (Chair)
Trustee

Hexham and Tynedale Community Trust CIO

Independent Examiner's Report to the Trustees of Hexham and Tynedale Community Trust CIO

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Hexham and Tynedale Community Trust CIO ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 The Association of Accounting Technicians which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



E L Whittle
Independent Examiner

Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

17 January 2023

Hexham and Tynedale Community Trust CIO

Statement of Financial Activities

Year ended 31 March 2022

		2022		2021	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	25,302	159,151	184,452	152,934
Charitable activities	5	7,158	1,028	8,186	7,862
Other trading activities	6	69,574	–	69,574	25,465
Investment income	7	7	–	7	1
Total income		<u>102,041</u>	<u>160,179</u>	<u>262,219</u>	<u>186,262</u>
Expenditure					
Expenditure on charitable activities	8,9	60,385	137,291	197,675	211,358
Total expenditure		<u>60,385</u>	<u>137,291</u>	<u>197,675</u>	<u>211,358</u>
Net income/(expenditure) and net movement in funds					
		<u>41,656</u>	<u>22,888</u>	<u>64,544</u>	<u>(25,096)</u>
Reconciliation of funds					
Total funds brought forward		(22,325)	1,094,660	1,072,335	1,092,432
Total funds carried forward		<u>19,331</u>	<u>1,117,548</u>	<u>1,136,879</u>	<u>1,072,335</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

Hexham and Tynedale Community Trust CIO

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	1,044,594	1,011,478
Current assets			
Debtors	15	1,953	5,523
Cash at bank and in hand		<u>92,380</u>	<u>88,450</u>
		94,333	93,973
Creditors: amounts falling due within one year	16	<u>2,048</u>	<u>33,116</u>
Net current assets		<u>92,285</u>	<u>60,857</u>
Total assets less current liabilities		<u>1,136,879</u>	<u>1,072,335</u>
Net assets		<u>1,136,879</u>	<u>1,072,335</u>
Funds of the charity			
Restricted funds		1,117,548	1,094,660
Unrestricted funds		<u>19,331</u>	<u>(22,325)</u>
Total charity funds	18	<u>1,136,879</u>	<u>1,072,335</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 January 2023, and are signed on behalf of the board by:



S Ball (Chair)
Trustee

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

Hexham and Tynedale Community Trust CIO

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Hexham Community Centre, Gilesgate, Hexham, Northumberland, NE46 3NP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hexham and Tynedale Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income is received by way of grants, charitable trading, donations and gifts to the charity and is included in full in the Statement of Financial Activities upon receipt. 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.

Bank interest is included when receivable.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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.

Hexham and Tynedale Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Centre fixtures and fittings	-	10% straight line
Office equipment	-	10% reducing balance

All assets are reviewed regularly for impairment, and written down to their recoverable value, where necessary. As a result of this review, no depreciation has been charged on the Community Centre building during the year.

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.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Grants	21,000	61,211	82,211
JRS and Covid reponse grants	4,302	2,590	6,891
Subscriptions			
Playgroup fees	–	95,350	95,350
	<u>25,302</u>	<u>159,151</u>	<u>184,452</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Grants	6,059	47,970	54,029
JRS and Covid reponse grants	40,626	–	40,626
Subscriptions			
Playgroup fees	–	58,279	58,279
	<u>46,685</u>	<u>106,249</u>	<u>152,934</u>

Hexham and Tynedale Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising	3,451	1,028	4,479
Centre sundries	3,707	–	3,707
	<u>7,158</u>	<u>1,028</u>	<u>8,186</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising	7,318	541	7,858
Centre sundries	4	–	4
	<u>7,322</u>	<u>541</u>	<u>7,862</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Rents	39,291	39,291	21,575	21,575
Lets	30,283	30,283	3,890	3,890
	<u>69,574</u>	<u>69,574</u>	<u>25,465</u>	<u>25,465</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest	7	7	1	1

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	57,177	137,291	194,470
Support costs	3,208	–	3,205
	<u>60,385</u>	<u>137,291</u>	<u>197,675</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	143,591	66,560	210,151
Support costs	1,208	–	1,207
	<u>144,799</u>	<u>66,560</u>	<u>211,358</u>

Hexham and Tynedale Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Charitable activities	194,470	—	194,470	210,151
Governance costs	—	3,205	3,205	1,207
	<u>194,470</u>	<u>3,205</u>	<u>197,675</u>	<u>211,358</u>

10. Net income/(expenditure)

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>1,866</u>	<u>1,889</u>

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,440</u>	<u>900</u>

12. Staff costs

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

	2022	2021
	£	£
Wages and salaries	<u>130,839</u>	<u>121,146</u>

The average head count of employees during the year was 13 (2021: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Centre	7	6
Playgroup	6	5
	<u>13</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

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

Hexham and Tynedale Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Tangible fixed assets

	Community centre £	Canopy £	Fixtures and fittings £	Office equipment £	Total £
Cost					
At 1 April 2021	1,000,000	2,800	16,638	21,678	1,041,116
Additions	–	–	34,982	–	34,982
At 31 March 2022	<u>1,000,000</u>	<u>2,800</u>	<u>51,620</u>	<u>21,678</u>	<u>1,076,098</u>
Depreciation					
At 1 April 2021	–	–	9,984	19,654	29,638
Charge for the year	–	–	1,664	202	1,866
At 31 March 2022	<u>–</u>	<u>–</u>	<u>11,648</u>	<u>19,856</u>	<u>31,504</u>
Carrying amount					
At 31 March 2022	<u>1,000,000</u>	<u>2,800</u>	<u>39,972</u>	<u>1,822</u>	<u>1,044,594</u>
At 31 March 2021	<u>1,000,000</u>	<u>2,800</u>	<u>6,654</u>	<u>2,024</u>	<u>1,011,478</u>

15. Debtors

	2022 £	2021 £
Trade debtors	<u>1,953</u>	<u>5,523</u>

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	337	–
Trade creditors	–	4,259
Accruals and deferred income	<u>1,711</u>	<u>28,857</u>
	<u>2,048</u>	<u>33,116</u>

17. Deferred income

	2022 £	2021 £
Amount deferred in year	<u>–</u>	<u>21,934</u>

Hexham and Tynedale Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	(22,325)	102,041	(60,385)	—	19,331

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	30,507	79,473	(144,799)	12,494	(22,325)

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted Fund	1,089,354	137,291	(135,964)	—	1,090,681
Restricted capital fund	5,306	—	(1,327)	—	3,979
Lift	—	12,400	—	—	12,400
Luncheon club	—	10,000	—	—	10,000
Queens Jubilee	—	488	—	—	488
	<u>1,094,660</u>	<u>160,179</u>	<u>(137,291)</u>	<u>—</u>	<u>1,117,548</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Restricted Fund	1,055,292	106,790	(65,233)	(7,495)	1,089,354
Restricted capital fund	6,633	—	(1,327)	—	5,306
Lift	—	—	—	—	—
Luncheon club	—	—	—	—	—
Queens Jubilee	—	—	—	—	—
	<u>1,061,925</u>	<u>106,790</u>	<u>(66,560)</u>	<u>(7,495)</u>	<u>1,094,660</u>

The capital fund is restricted and represents the SITA grant contribution towards the new boiler installed at the Centre in 2014/2015. The boiler is depreciated over 10 years, starting in the year ended 31 March 2016.

A Grant of £10,000 was received in March 2022 from the Social Enterprise Support Fund towards luncheon club costs for the financial year 31 March 2023.

Northumberland County Council awarded a grant of £488 in March 2022 for celebrations to commemorate the late Queens diamond jubilee in June 2022.

Hexham and Tynedale Community Trust CIO

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	25,415	1,019,179	1,044,594
Current assets	(6,084)	98,369	92,285
Net assets	<u>19,331</u>	<u>1,117,548</u>	<u>1,136,879</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	3,372	1,008,106	1,011,478
Current assets	(25,697)	86,554	60,857
Net assets	<u>(22,325)</u>	<u>1,094,660</u>	<u>1,072,335</u>

Hexham and Tynedale Community Trust CIO

Management Information

Year ended 31 March 2022

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

Hexham and Tynedale Community Trust CIO

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Grants	82,211	54,029
JRS and Covid reponse grants	6,891	40,626
Playgroup fees	95,350	58,279
	<u>184,452</u>	<u>152,934</u>
Charitable activities		
Fundraising	4,479	7,858
Centre sundries	3,707	4
	<u>8,186</u>	<u>7,862</u>
Other trading activities		
Rents	39,291	21,575
Lets	30,283	3,890
	<u>69,574</u>	<u>25,465</u>
Investment income		
Bank interest	7	1
	<u>7</u>	<u>1</u>
Total income	<u>262,219</u>	<u>186,262</u>
Expenditure		
Expenditure on charitable activities		
Staff salaries incl NI and pension	130,839	121,146
Advertising	-	2,040
Light and heat	12,715	10,108
Repairs, renewals and cleaning	25,178	55,253
Insurance	5,581	3,243
Photocopier and equipment rental	1,741	1,166
Refreshments	589	494
Centre/playgroup expenses	8,595	11,273
Legal and professional fees	2,938	962
Telephone and internet	2,370	2,000
Postage and stationary	1,124	703
Depreciation	1,866	1,889
Miscellaneous	4,139	1,081
	<u>197,675</u>	<u>211,358</u>
Total expenditure	<u>197,675</u>	<u>211,358</u>

Hexham and Tynedale Community Trust CIO

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022	2021
	<u>£</u>	<u>£</u>
Net income/(expenditure)	<u>64,544</u>	<u>(25,096)</u>

Hexham and Tynedale Community Trust CIO

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022	2021
	£	£
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Staff salaries incl Ni and pension	130,839	121,146
Advertising	–	2,040
Light & heat	12,715	10,108
Repairs, renewals and cleaning	25,178	55,253
Insurance	5,581	3,243
Photocopier and equipment rental	1,741	1,166
Refreshments	589	494
Centre/playgroup expenses	8,328	11,028
Telephone and internet	2,370	2,000
Postage and stationary	1,124	703
Depreciation	1,866	1,889
Miscellaneous	4,139	1,081
	<u>194,470</u>	<u>210,151</u>
Governance costs		
Governance costs - bank charges	267	245
Governance costs - accountancy fees	2,938	962
	<u>3,205</u>	<u>1,207</u>
	<u>197,675</u>	<u>211,358</u>
