Charity registration number: 1204218

SACRISTON COMMUNITY ASSOCIATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Sacriston Community Association
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Sacriston Community Association
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The objects of the CIO are:

a. To promote the benefit of the inhabitants of Sacriston and the surrounding neighbourhood (hereafter called 'the area of benefit') without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the Local Authorities, voluntary and other organisations, and the inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation, with the objective of improving the conditions of life for the said inhabitants.

b. To provide or assist in the provision and maintenance of facilities and opportunities in Sacriston for physical exercise and training, meetings, lectures, educational classes and such other forms of recreation and leisure time for the benefit of the public, both resident and visiting, without distinction of sex, sexual orientation, race or of political, religious or other opinions.

c. To manage and run a Community Centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects.

These have been developed by staff and Trustees into three mission statements guiding both our everyday activities and our future strategy and planning:

- Improving health and wellbeing
- Connecting people and communities
- Facilitating access to opportunities

Public Benefit

Our objects are achieved through the provision of a wide variety of projects and activities at The Fulforth Centre community centre. We have had over 700 people taking part in one or more of our over 25 different regular activities over the course of the year or attending one of our community events. These include:

- Social Wellbeing Activities: Ladies Club, Camera Club, Art Club, Craft Club, Stronger Together
- Exercise and Health: Seated Exercise, 50+ Circuits, Step Aerobics, SOSA Dance, Ballet Be Fit, Adult Dance Classes, including Line Dancing and Belly Dancing, Walking Group, STOMP Trampoline Fitness
- Children and Young People: After-school Sports, Youth Drop-in, Toddler Group, Holiday Clubs, Children's Dance Classes, Musical Theatre Clubs
- Food Related: Lunch Club, Meal Deliveries, Christmas Lunch
- Other Support: Debt Advice Drop-in, Welcome Space, Community Transport Scheme,
- Training Courses: First Aid at Work, Food Hygiene
- Community Events: Party in the Park, Miners' Gala, Remembrance Sunday, Christmas Market, Christmas Extravaganza

All of these activities require ongoing management, delivery, promotion and support in different ways from our staff team. Many of these activities and events are run by our staff and volunteers; others are run by partner organisations hiring the community centre, but are supported by and actively promoted by our staff team.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

We regularly receive positive feedback from participants, who tell us that the community centre is going from strength to strength, and is welcoming and friendly. Our activities make a real and lasting difference to people, particularly those who are struggling with their mental health, or feeling lonely, isolated or disconnected from community life – we are a safe, welcoming and accessible community space. We directly respond to what people have told us they need most: regular opportunities to meet, talk, and belong. By offering welcoming, low-cost activities and support in a trusted local space, we give people an opportunity to connect and talk with others, helping reduce loneliness, improve confidence and mental wellbeing, and giving people a reason to smile again. For those who have been spending a lot of time alone, simply coming to the centre can make a huge difference to their mood, confidence, and mental wellbeing.

Charitable Activities

The impact in people's lives includes:

- Reduced loneliness and isolation through regular social contact, friendship and a stronger sense of belonging.
- Better mental and physical health and wellbeing-through connection, activity, space to chat, and feeling valued.
- More confidence and independence by helping people re-engage with community life, build routines, and try new things, including opportunities to give back to the community through volunteering.
- Opportunities to develop skills and experience for employment, employability skills e.g. time-keeping, and training and qualifications.

Specific achievements of some of our projects include:

- **Older People's Project**: This has continued to successfully support many older people in our community through our programme of weekly activities - highlights include our weekly Lunch Club and Meal Deliveries, Art Club tutor sessions, card-making sessions and a chocolate workshop, as well as trips to Ushaw College and Kynren. Our Community Transport scheme has enabled transport barriers to be overcome.
- **50+ Exercise**: Funded by Sport England, this project runs exercise classes specifically aimed at people aged 50 and over. This has included gentle seated exercise and more energetic and upbeat step aerobics and circuits sessions. We continue to adapt the content of the sessions based on those attending, with many attending multiple sessions a week. The direct benefits gained include improved physical health and fitness, improved pain and medical condition management through being more physically active, improved mental health and wellbeing, and reduced loneliness and social isolation through regular social connections.
- **Toddler Group**: Welcomes around 15–20 children and their families each week and is entirely run by a team of volunteers who are dedicated, energetic and much loved by the children and adults alike. We believe the Toddler Group is making a significant and lasting impact within the community, supporting young children during their early years while also helping to reduce isolation among parents, carers and grandparents.
- **After-school Sports**: We have delivered a range of different sports and activities to primary school aged children from the Sacriston area, who have had an opportunity to learn new skills, make new friends and build confidence in a fun, supportive and safe environment. Impact includes improved communication and team work, increased physical fitness and coordination, and enhanced mental wellbeing.
- **Volunteer Project**: Volunteers play a vital role at The Fulforth Centre! We rely on our incredible team of volunteers to operate effectively. These include over 30 regular volunteers who help out each week or month, and over 15 events volunteers who help out once or twice a year with our larger community events. 10 new volunteers joined us this year! To express our gratitude, we have celebrated our volunteers with events such as a Garden Party and a Thank You Afternoon Tea. Our volunteers also benefit significantly, with improved wellbeing, reduced isolation and loneliness, and gaining confidence, skills and a sense of purpose. This year we have seen three of our volunteers enter employment with their volunteering enhancing their applications!
- **Community Events**: Our large-scale volunteer run community events have been a huge success, including Party in the Park, Christmas Market and Christmas Extravaganza. They have supported community cohesion by providing opportunities for the community to come together & celebrate, reducing social isolation and loneliness.

Outputs

- 700+ people accessed regular activities
- 500+ people attended events
- 10,000+ visits over the year
- 3500+ hot meals served
- 300+ footfall each week
- 60+ volunteers
- 28 different regular activities
- 17 regular external hirers
- Age range: 0-92

Outcomes

In our 2025 Impact Survey, participants expressed the following differences that the charity's work has made in their lives. Since participating with The Fulforth Centre:

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Charitable Activities - continued

- 91.4% feel happier
- 84.5% have more opportunities to spend time with others
- 84.2% feel less isolated
- 78.9% feel less lonely
- 77.6% are more confident & have increased self esteem
- 77.6% are better connected to their community
- 77.6% have better access to activities in the local area
- 74.6% are more self-motivated and want to do more
- 74.1% have improved quality of life
- 72.4% are more physically active
- 70.7% feel a stronger sense of belonging

Financial Review

Financial Position

The net income for the year amounted to £50237 attributable to unrestricted funds and £87543 attributable to restricted funds.

The notes to the accounts disclose the assets and liabilities of the organisation attributable to the various funds by type.

Reserves Policy

Unrestricted funds amount to £65300, virtually all of which is freely available. The Trustees have determined that the appropriate level of free reserves which are not invested in tangible fixed assets should be equivalent to at least four months expenditure, which is approximately £60,000. Free reserves at the year end were in excess of this amount, but the Trustees are cognisant of the future requirement to re-invest in the fabric of the facility and its equipment to satisfy the needs and requirements of their users. This will involve the utilisation of annual accumulated surpluses.

Our aim still remains to sustain Reserves by means of annual operating surpluses and judicious management of our resources.

In the ever changing and increasingly difficult financial climate we look to strengthen our resilience by increasing our income year-on-year. We will be looking at gaps in provision locally and consulting with the community to determine our work for the forthcoming year.

Structure, Governance and Management

Governing Document

The organisation is a charitable incorporated organisation (charity number 1204218) registered as a charity in August 2023 to replace the charitable community association with the same name (charity number 520880), which has been registered as a charity since August 1967.

The association was established under a constitution adopted on 4th July 2023 which established
the objects and powers of the charitable company as a Charitable Incorporated Organisation with voting members other than its charity trustees.

The dissolution clause states that if the organisation is wound down for any reason the remaining assets must be applied for charitable purposes the same as or similar to those of the CIO.

Trustee Selection Methods

The trustees are elected at the AGM to serve a period of 4 years, subject to ratification at each AGM.

Organisational Structure

Centre Management

During 2025, the centre management went through a transition period and the day-to-day management was undertaken by partner charity Live Well North East on a contract basis. This enabled the centre to benefit from Live Well North East's experience and expertise in charity management during the transition period. Looking ahead to 2026, the centre management will be passed back to the Sacriston Community Association staff team.

Internal Control and Risk Management

The Trustees recognise their duty to safeguard the charity's funds and assets against risk or abuse and thus regularly reviews policies and procedures that aim to protect the charity.

These include risk assessments on our projects and on our day-to-day operations, as well as regular reports and appropriate internal controls. This includes financial controls and procedures designed to provide reasonable assurance against material misstatement or loss, and Health and Safety policies, procedures and risk assessments for which staff are encouraged to contribute and shape, to test out and where required re-adjust as our learning and experience develops.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Reference and Administrative Details

Trustees

Bernadette Glasper
Debra Forth
Derek Robson
Eileen Donnelly
Glynis Whitehead
Hugh Dixon
Lilian Burford
Margaret Ayton
Robert Ludlow

Other Personnel

Becca Hicks - Project Development Worker
Gavin McCormack - Caretaker
Margaret Maitland - 50+ Projects Worker
Sophie Wallace - Volunteer Coordinator

Charity Number

1204218

Principal Address

The Fulforth Centre
Front Street
Sacriston
Co Durham
DH7 6JT

Independent Examiner

Kay Wightman | Accounting for Good CIC FFA FTA
Accounting For Good CIC
2 Geordie Ridley Place
Blaydon on Tyne
NE21 5BT

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

Hugh Dixon

Trustee
19th October 2026

Sacriston Community Association
Independent Examiner's Report to the Trustees of Sacriston Community Association
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Sacriston Community Association (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

I report in respect of my examination of the Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

Kay Wightman | Accounting for Good CIC FFA FTA

19th October 2026
2 Geordie Ridley Place
Blaydon on Tyne
NE21 5BT

Sacriston Community Association
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	31 December 2025 Total funds	31 December 2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	5,061	-	5,061	922,500
Charitable activities:					
Creating safe accessible spaces		-	30,423	30,423	63,960
Hot meal delivery for elderly residents		-	2,000	2,000	7,097
Funding for staff salaries to deliver community activities		-	34,937	34,937	9,955
Community Centre for Local Residents		32,011	18,983	50,994	37,320
Community Transport Scheme		-	1,200	1,200	-
Other trading activities	**4**	10,425	-	10,425	11,064
Investments	**5**	357	-	357	529
Other	**6**	2,383	-	2,383	150
		50,237	87,543	137,780	1,052,575
EXPENDITURE ON:					
Raising funds	**8**	(627)	2	(625)	2
Charitable activities:	**8**				
Restricted Fund Transfers from Charity Mergers		-	-	-	(38,056)
Creating safe accessible spaces		-	(28,786)	(28,786)	(55,174)
Hot meal delivery for elderly residents		-	(2,000)	(2,000)	(18,370)
Funding for staff salaries to deliver community activities		-	(19,211)	(19,211)	(3,318)
Community Centre for Local Residents		(85,896)	(3,225)	(89,121)	(26,927)
Community Transport Scheme		-	(535)	(535)	-
		(86,523)	(53,755)	(140,278)	(141,843)
NET (EXPENDITURE)/INCOME		(36,286)	33,788	(2,498)	910,732
Transfers between funds	**18**	9,019	(9,019)	-	-
NET MOVEMENT IN FUNDS		(27,267)	24,769	(2,498)	910,732
RECONCILIATION OF FUNDS:					
Total funds brought forward		894,948	15,784	910,732	-
TOTAL FUNDS CARRIED FORWARD	**18**	867,681	40,553	908,234	910,732

The notes on pages 11 to 19 form part of these financial statements.

Sacriston Community Association
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	31 December 2024 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	879,562	42,938	922,500
Charitable activities:				
Creating safe accessible spaces		-	63,960	63,960
Hot meal delivery for elderly residents		-	7,097	7,097
Funding for staff salaries to deliver community activities		-	9,955	9,955
Community Centre for Local Residents		37,320	-	37,320
Other trading activities	**4**	11,064	-	11,064
Investments	**5**	529	-	529
Other	**6**	150	-	150
		928,625	123,950	1,052,575
EXPENDITURE ON:				
Raising funds	**8**	1	1	2
Charitable activities:	**8**			
Restricted Fund Transfers from Charity Mergers		(6,751)	(31,305)	(38,056)
Creating safe accessible spaces		-	(55,174)	(55,174)
Hot meal delivery for elderly residents		-	(18,370)	(18,370)
Funding for staff salaries to deliver community activities		-	(3,318)	(3,318)
Community Centre for Local Residents		(26,927)	-	(26,927)
		(33,677)	(108,166)	(141,843)
NET INCOME		894,948	15,784	910,732
NET MOVEMENT IN FUNDS		894,948	15,784	910,732
RECONCILIATION OF FUNDS:				
Total funds brought forward		-	-	-
TOTAL FUNDS CARRIED FORWARD	**18**	894,948	15,784	910,732

The notes on pages 11 to 19 form part of these financial statements.

Sacriston Community Association
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	31 December 2025 Total funds	31 December 2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**13**	810,089	-	810,089	819,622
Heritage Assets	**14**	321	-	321	357
		810,410	-	810,410	819,979
CURRENT ASSETS					
Debtors	**15**	8,389	-	8,389	2,553
Cash at bank and in hand		50,500	40,552	91,052	89,783
		58,889	40,552	99,441	92,336
Creditors: Amounts Falling Due Within One Year	**16**	(1,618)	1	(1,617)	(1,583)
NET CURRENT ASSETS (LIABILITIES)		57,271	40,553	97,824	90,753
TOTAL ASSETS LESS CURRENT LIABILITIES		867,681	40,553	908,234	910,732
NET ASSETS		867,681	40,553	908,234	910,732
FUNDS OF THE CHARITY					
Restricted Funds				40,553	15,784
Unrestricted Funds				867,681	894,948
TOTAL FUNDS	**18**			908,234	910,732

On behalf of the board

Hugh Dixon

Trustee
19th October 2026

The notes on pages 11 to 19 form part of these financial statements.

Sacriston Community Association
Statement of Cash Flows
For The Year Ended 31 December 2025

	Notes	31 December 2025	31 December 2024
		£	£
Cash flows from operating activities			
Net cash generated from operations	**1**	10,307	916,022
Net cash generated from operating activities		10,307	916,022
Cash flows from investing activities			
Purchase of tangible assets		(9,395)	(826,232)
Purchase of heritage assets		-	(536)
Interest received		357	529
Net cash used in investing activities		(9,038)	(826,239)
Increase in cash and cash equivalents		1,269	89,783
Cash and cash equivalents at beginning of year	**2**	89,783	-
Cash and cash equivalents at end of year	**2**	91,052	89,783

Sacriston Community Association
Notes to the Statement of Cash Flows
For The Year Ended 31 December 2025

1. **Reconciliation of (expenditure)/income to cash generated from operations**

	31 December 2025	31 December 2024
	£	£
Net (expenditure)/income	(2,498)	910,732
Adjustments for:		
Interest income	(357)	(529)
Depreciation of tangible assets	18,964	6,789
Movements in working capital:		
Decrease/(increase) in trade and other debtors	503	(2,553)
(Decrease)/increase in trade and other creditors	(6,305)	1,583
Net cash generated from operations	10,307	916,022

2. **Cash and cash equivalents**

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	31 December 2025	31 December 2024
	£	£
Cash at bank and in hand	91,052	89,783

3. **Analysis of changes in net funds**

	As at 1 January 2025	Cash flows	As at 31 December 2025
	£	£	£
Cash at bank and in hand	89,783	1,269	91,052

1. General Information

Sacriston Community Association is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1204218. The principal address is The Fulforth Centre, Front Street, Sacriston, Co Durham, DH7 6JT.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income is recognised when the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from donations and grants is recognised when the charity is entitled to the funds. Where income is subject to performance-related conditions, it is recognised when those conditions are met.

Income from charitable activities is recognised in the period in which the related services are provided.

Income is deferred where it relates to future periods or where conditions have not yet been met.

2.3. Resources Expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount can be reliably measured.

Expenditure is classified under the following activity headings:

- Costs of raising funds, being expenditure incurred in seeking donations and grants; and
- Expenditure on charitable activities, including the costs of delivering services and activities undertaken to further the charity's objectives.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% Cost
Plant & Machinery	33% Reducing Balance
Fixtures & Fittings	10 years straight line

2.5. Heritage Assets

The trustees have identified a small balance included within heritage assets for which limited supporting information is available. Given the immaterial value, no adjustment has been made in the current financial statements.

A review of the charity's fixed asset register, including heritage assets, will be undertaken in the next financial year to ensure appropriate classification and accounting treatment.

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	31 December 2025 Total funds
	£	£	£
Donations and gifts	5,061	-	5,061

	Unrestricted funds	Restricted funds	31 December 2024 Total funds
	£	£	£
Donations and gifts	879,562	42,938	922,500

4. **Income from Other Trading Activities**

	31 December 2025 Unrestricted funds	31 December 2024 Unrestricted funds
	£	£
Fundraising events	925	2,037
Letting and licencing arrangements	9,500	9,027
	10,425	11,064

5. **Investment Income**

	31 December 2025 Unrestricted funds	31 December 2024 Unrestricted funds
	£	£
Bank interest receivable	357	529

6. **Other Income**

	31 December 2025 Unrestricted funds	31 December 2024 Unrestricted funds
	£	£
Other income	2,383	150

7. **Net Income/(Expenditure)**

The net (expenditure)/income is stated after charging/(crediting):

	31 December 2025	31 December 2024
	£	£
Depreciation of tangible fixed assets - owned	18,964	6,789

8. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 9)	31 December 2025 Total
	£	£	£
Raising funds	625	-	625
Creating safe accessible spaces	7,016	21,770	28,786
Hot meal delivery for elderly residents	2,000	-	2,000
Funding for staff salaries to deliver community activities	3,664	15,547	19,211
Community Centre for Local Residents	18,887	70,234	89,121
Community Transport Scheme	535	-	535
	32,727	107,551	140,278

	Activities undertaken directly	Support costs (see note 9)	31 December 2024 Total
	£	£	£
Raising funds	(2)	-	(2)
Restricted Fund Transfers from Charity Mergers	1,617	36,439	38,056
Creating safe accessible spaces	-	55,174	55,174
Hot meal delivery for elderly residents	13,920	4,450	18,370
Funding for staff salaries to deliver community activities	-	3,318	3,318
Community Centre for Local Residents	5,072	21,855	26,927
	20,607	121,236	141,843

9. **Support Costs**

	Creating safe accessible spaces	Funding for staff salaries to deliver community activities	Community Centre for Local Residents	31 December 2025 Total
	£	£	£	£
Employee costs	18,905	15,547	23,685	58,137
Premises expenses	2,188	-	15,411	17,599
General administration	677	-	10,590	11,267
Depreciation	-	-	18,964	18,964
Governance costs	-	-	1,584	1,584
	21,770	15,547	70,234	107,551

	Restricted Fund Transfers from Charity Mergers	Creating safe accessible spaces	Hot meal delivery for elderly residents	Funding for staff salaries to deliver community activities	Community Centre for Local Residents
	£	£	£	£	£
Employee costs	26,652	42,329	4,450	3,318	4,957
Premises expenses	1,099	12,845	-	-	3,011
General administration	1,937	-	-	-	13,849
Depreciation	6,751	-	-	-	38
	36,439	55,174	4,450	3,318	21,855

	31 December 2024 Total
	£
Employee costs	81,706
Premises expenses	16,955
General administration	15,786
Depreciation	6,789
	121,236

10. **Independent Examiner's Remuneration**

	31 December 2025	31 December 2024
	£	£
Independent examination of the financial statements	1,584	1,584

11. **Staff Costs**

Staff costs were as follows:

	31 December 2025	31 December 2024
	£	£
Wages and salaries	53,388	77,056
Other pension costs	3,719	4,039
	57,107	81,095

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. **Average Number of Employees**

Average number of employees during the year was: 4 (2024: 4)

13. **Tangible Assets**

	Land & Property			
	Freehold	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 January 2025	822,649	1,253	2,330	826,232
Additions	-	3,638	5,757	9,395
As at 31 December 2025	822,649	4,891	8,087	835,627
Depreciation				
As at 1 January 2025	6,317	138	155	6,610
Provided during the period	16,453	1,150	1,325	18,928
As at 31 December 2025	22,770	1,288	1,480	25,538
Net Book Value				
As at 31 December 2025	799,879	3,603	6,607	810,089
As at 1 January 2025	816,332	1,115	2,175	819,622

14. **Heritage Assets**

	Artefacts
	£
Cost	
As at 1 January 2025	536
As at 31 December 2025	536
Depreciation	
As at 1 January 2025	179
Provided during the period	36
As at 31 December 2025	215

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Net Book Value	
As at 31 December 2025	321
As at 1 January 2025	357

The table below displays the five-year summary of heritage assets transactions recognised on the balance sheet:

	2025	2024
	£	£
Acquisitions		
Artefacts	-	536

15. **Debtors**

	31 December 2025	31 December 2024
	£	£
Due within one year		
Trade debtors	2,050	-
Other debtors	6,339	2,553
	8,389	2,553

16. **Creditors: Amounts Falling Due Within One Year**

	31 December 2025	31 December 2024
	£	£
Trade creditors	34	-
Other creditors	(1)	(1)
Accruals and deferred income	1,584	1,584
	1,617	1,583

17. **Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £3,719 (2024: £4,039).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

18. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	Transfers	As at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	75,276	50,237	(69,232)	9,019	65,300
Designated:					
Asset Transfers	819,672	-	(17,291)	-	802,381
Total unrestricted funds	894,948	50,237	(86,523)	9,019	867,681

...CONTINUED

Restricted funds					
Co Durham Foundation - Know Your Neighbour	7,286	25,173	(24,051)	-	8,408
Age UK Co Durham	-	2,000	(2,000)	-	-
Sir James Knott	6,638	9,955	(10,643)	-	5,950
Durham County Council - AAP	1,860	9,603	(1,582)	(9,130)	751
National Lottery Awards for All	-	20,000	(5,677)	-	14,323
Barchester	-	1,200	(535)	-	665
Point North	-	4,982	(2,891)	-	2,091
Sport England	-	7,392	(1,529)	-	5,863
Parish Toddlers	-	750	(286)	(165)	299
Neighbourly	-	1,500	(1,172)	-	328
EDF Wind Farm	-	1,988	(113)	-	1,875
Welcome Places	-	3,000	(3,276)	276	-
Total restricted funds	15,784	87,543	(53,755)	(9,019)	40,553
Total funds	910,732	137,780	(140,278)	-	908,234

	As at 4 August 2023	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	102,202	(26,926)	75,276
Designated:				
Asset Transfers	-	826,423	(6,751)	819,672
Total unrestricted funds	-	928,625	(33,677)	894,948
Restricted funds				
Carried Forward from Charity Mergers	-	42,938	(42,938)	-
Co Durham Foundation - Know Your Neighbour	-	48,960	(41,674)	7,286
Co Durham Foundation - Welcome Spaces	-	5,000	(5,000)	-
Co Durham Foundation - Community Support	-	10,000	(10,000)	-
Age UK Co Durham	-	4,450	(4,450)	-
Sir James Knott	-	9,955	(3,317)	6,638
Durham County Council - AAP	-	2,647	(787)	1,860
Total restricted funds	-	123,950	(108,166)	15,784
Total funds	-	1,052,575	(141,843)	910,732

19. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	31 December 2025	31 December 2024
	£	£

20. **Related Party Disclosures**

Sacriston Community Association
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	31 December 2025 Total funds	31 December 2024 Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations from individuals	371	1,865
Donations from organisations	4,690	920,635
	5,061	922,500
Charitable Activities:		
Creating safe accessible spaces		
Grants	30,423	63,960
	30,423	63,960
Hot meal delivery for elderly residents		
Grants	2,000	7,097
	2,000	7,097
Funding for staff salaries to deliver community activities		
Grants	34,937	9,955
	34,937	9,955
Community Centre for Local Residents		
Community engagement programme	18,371	22,616
Rental income	13,640	14,704
Grants	18,983	-
	50,994	37,320
Community Transport Scheme		
Grants	1,200	-
	1,200	-
Other trading activities		
Fundraising events	925	2,037
Letting and licencing arrangements	9,500	9,027
	10,425	11,064
Investments		
Bank interest receivable	357	529
	357	529
Other		
Other income	2,383	150
	2,383	150
	137,780	1,052,575

...CONTINUED

EXPENDITURE ON:		
Raising funds		
Staging fundraising events	(627)	-
Wages and salaries	2	2
	(625)	2
Charitable Activities:		
Creating safe accessible spaces		
Cafe & Lunch Club Expenditure	(1,999)	-
Project Costs	(568)	-
Volunteer Expenses	(538)	-
Subcontractor costs	(3,911)	-
Wages and salaries	(17,877)	(41,989)
Staff training	(400)	(340)
Staff expenses	(203)	-
Travel and subsistence expenses	(425)	-
Rates	-	(1,817)
Light and heat	(1,832)	(7,412)
Water rates	(356)	-
Repairs and maintenance	-	(1,555)
Cleaning	-	(2,061)
Insurance	(447)	-
Printing, postage and stationery	(6)	-
Telecommunications and data costs	(224)	-
	(28,786)	(55,174)
Hot meal delivery for elderly residents		
Cafe & Lunch Club Expenditure	(2,000)	(13,920)
Wages and salaries	-	(4,450)
	(2,000)	(18,370)
Funding for staff salaries to deliver community activities		
Subcontractor costs	(3,664)	-
Wages and salaries	(15,547)	(3,318)
	(19,211)	(3,318)
Community Centre for Local Residents		
Cafe & Lunch Club Expenditure	(6,980)	(3,929)
Project Costs	(2,524)	(698)
Volunteer Expenses	(509)	-
Staging fundraising events	-	(445)
Subcontractor costs	(8,874)	-
Wages and salaries	(19,966)	(649)
Employers pensions - defined contributions scheme	(3,719)	(4,039)
Staff training	-	(229)
Travel expenses	-	(40)
Rent	(540)	-
Light and heat	(5,637)	-
Water rates	(1,688)	-
Repairs and maintenance	(5,872)	(3,011)

...CONTINUED

Cleaning	(1,674)	-
Computer software, consumables and maintenance	(46)	-
Insurance	(4,232)	(4,400)
Printing, postage and stationery	(555)	-
Postage	-	(64)
Stationery	-	(1,464)
Advertising and marketing costs	(65)	-
Telecommunications and data costs	(3,210)	-
Telecommunications	-	(3,494)
Website costs	(265)	-
Independent examiner's fees	-	(1,584)
Accountancy fees	(1,474)	-
Legal fees	(79)	-
Professional fees	(481)	(352)
Subscriptions	(19)	(107)
Bookkeeping fees	-	(2,384)
Bank charges	(43)	-
Charitable donations	(25)	-
Sundry expenses	(96)	-
Depreciation	(36)	(38)
Depreciation of plant and machinery	(1,150)	-
Depreciation of fixtures and fittings	(1,325)	-
Depreciation of freehold land and property	(16,453)	-
Independent examiner's fees	(1,584)	-
	(89,121)	(26,927)
Community Transport Scheme		
Project Costs	(535)	-
	(535)	-
	(140,278)	(141,843)
NET (EXPENDITURE)/INCOME	(2,498)	910,732