

Ryhope Community Association
Unaudited Financial Statements
31 March 2025

CS ACCOUNTING LIMITED

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

Ryhope Community Association

Financial Statements

Year ended 31 March 2025

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Ryhope Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Ryhope Community Association
Charity registration number	506572
Principal office	Black Road Ryhope Sunderland SR2 0RX

The trustees

Mr I Lawrence
Mr J Lemon
Mr R Surtees
Mr S Rylance
Mr JP Hedley

Independent examiner	C Smith CS Accounting Limited 5 McMillan Close Saltwell Business Park Low Fell Tyne & Wear NE9 5BF
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Structure, governance and management

The organisation is a registered charity established in May 1975 as the Ryhope Community Association. The charity was formed under a constitution adopted on 14 May 1975 which listed the objects of the charity. Under this constitution the trustees are elected at the Annual General Meeting to serve a period of one year subject to ratification at each Annual General Meeting. The trustees were all appointed by Ryhope Community Association.

Objectives and activities

To promote the benefit of the inhabitants of the Borough of Sunderland without distinction of sex, sexual orientation, race, political, religious or other opinion, by association together with the said inhabitants and the local authorities, volunteer and other organisations 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 object of improving the conditions of life for the said inhabitants.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Ryhope Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

Ryhope Community Association is a voluntary sector project with charitable status working in Ryhope, bringing with it the ability to attract charitable funds and regeneration. This year The Centre hosts leisure/activity sessions each week in addition to the training/learning opportunities.

The CA had an extremely busy and challenging year adapting its services to meet the growing needs of the community post Covid and responding to the cost of living crisis.

The CA has successfully delivered household support to hundreds of local residents, and continued to provide a welcoming place for residents to access activities, support, a warm meal, feeling welcomed and supported. All our sessions help to reduce social isolation and improve overall physical and mental health. We have worked with the LA and Public Health to share vital information. The CA acts as a hub for VCS groups to come together and provides over 36 services and activities.

The CA continues to face major ongoing challenges with increasingly high energy bills which have increased dramatically. Sunderland East Area Committee provided 1 year's funding to continue to deliver its core services and enable the Community Development Worker to develop a funding strategy to secure funding. The Funding enabled the CA to employ sessional workers and a consultant to work alongside the Management Committee and the CDW to submit bids. As a result we successful secured 3year's funding from the National Lottery Community Fund. This has provided stability and allowed us to employ a part time worker. As a consequence of this funding we have been able to secure additional match funding to deliver Links for Life and Household Support to hundreds of local residents and also secured funding to become a Digital Hub for the residents of Ryhope from UK Prosperity Funding. This year has been an overwhelming success and we have loved to see our service grow and develop.

The project has strong partnerships with funders and partner agencies that have contributed to the development of the project. Thanks to The Players of the National Lottery, The National Lottery Community Fund, Sunderland City Council East Area Committee, UK Prosperity Funding. Thanks also to Blue Watch Youth Centre, Back on the Map, The Box Youth Centre, Active Families North East Gentoo Recovery College, St Paul C of E Primary School, Ryhope Infants School, Ryhope Juniors, St Patricks Primary School Bumps to Babies and Northumbria Police and many more for working in partnership with us on a range of services, activities and courses to support our local community.

The progress of the project has been exhilarating and the achievements to date are testaments to the efforts and dedication of the trustees, project employees and volunteers which are crucial to its success. I would like to take the opportunity to thank each and every one of you as we couldn't do it without.

Financial review

Results

It has been another successful year for the charity and the trustees are pleased with the current state of the charity's finances. The net incoming resources for the year amounted to £9,305 of which £17,543 are restricted funds and £(8,238) attributable to the reserves fund. Balance carried forward £162,894.

Ryhope Community Association

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Ryhope Community Association received the following restricted funds:

National Lottery Community Fund - RC North East and Cumbria Region

Income: £47,984.00 Expenditure: £47,984.00

Reserves Policy

The trustees have established a policy whereby the unrestricted funds, not committed or invested in fixed assets, held by the charity should be transferred to the reserves fund. The trustees feel they would be able to continue the current activities in the event of a significant drop in funding. It would obviously be necessary to consider how the funding could be replaced or activities changed.

The trustees' annual report was approved on 4 November 2025 and signed on behalf of the board of trustees by:

Mr R Surtees
Trustee

Ryhope Community Association

Independent Examiner's Report to the Trustees of Ryhope Community Association

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Ryhope Community Association ('the charity') for the year ended 31 March 2025.

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

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.

C Smith
CS Accounting Limited
Independent Examiner

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

Ryhope Community Association

Statement of Financial Activities

Year ended 31 March 2025

		2025			2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	3,223	106,101	109,324	62,256
Other trading activities	5	43,781	–	43,781	47,714
Total income		<u>47,004</u>	<u>106,101</u>	<u>153,105</u>	<u>109,970</u>
Expenditure					
Expenditure on charitable activities	6,7	55,242	88,558	143,800	111,600
Total expenditure		<u>55,242</u>	<u>88,558</u>	<u>143,800</u>	<u>111,600</u>
Net income/(expenditure) and net movement in funds					
		<u>(8,238)</u>	<u>17,543</u>	<u>9,305</u>	<u>(1,630)</u>
Reconciliation of funds					
Total funds brought forward		130,306	23,283	153,589	155,219
Total funds carried forward		<u>122,068</u>	<u>40,826</u>	<u>162,894</u>	<u>153,589</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 8 to 14 form part of these financial statements.

Ryhope Community Association

Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	12		1,183	1,578
Current assets				
Debtors	13	–		8,039
Cash at bank and in hand		<u>166,229</u>		<u>145,786</u>
		<u>166,229</u>		<u>153,825</u>
Creditors: amounts falling due within one year	14	<u>4,518</u>		<u>1,814</u>
Net current assets			<u>161,711</u>	<u>152,011</u>
Total assets less current liabilities			<u>162,894</u>	<u>153,589</u>
Net assets			<u>162,894</u>	<u>153,589</u>
Funds of the charity				
Restricted funds			<u>40,826</u>	23,283
Unrestricted funds			<u>122,068</u>	<u>130,306</u>
Total charity funds	16		<u>162,894</u>	<u>153,589</u>

These financial statements were approved by the board of trustees and authorised for issue on 4 November 2025, and are signed on behalf of the board by:

Mr R Surtees
Trustee

The notes on pages 8 to 14 form part of these financial statements.

Ryhope Community Association

Statement of Cash Flows

Year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income/(expenditure)	9,305	(1,630)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	395	475
Accrued expenses	9,585	4,790
<i>Changes in:</i>		
Trade and other debtors	444	2,040
Trade and other creditors	714	(464)
Cash generated from operations	<u>20,443</u>	<u>5,211</u>
Net cash from operating activities	<u>20,443</u>	<u>5,211</u>
Cash flows from investing activities		
Purchase of tangible assets	-	(602)
Net cash used in investing activities	<u>-</u>	<u>(602)</u>
Net increase in cash and cash equivalents	20,443	4,609
Cash and cash equivalents at beginning of year	145,786	141,177
Cash and cash equivalents at end of year	<u>166,229</u>	<u>145,786</u>

The notes on pages 8 to 14 form part of these financial statements.

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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 Black Road, Ryhope, Sunderland, SR2 0RX.

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.

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.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

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

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

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

Tangible assets

All fixed assets are initially recorded at cost.

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:

Fixtures & Fittings - 25% reducing balance

Impairment of fixed assets

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

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the

cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

independent of the cash inflows from other assets or groups of assets.

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

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations & Fundraising	3,223	–	3,223
Grants			
Grants	–	106,101	106,101
	<u>3,223</u>	<u>106,101</u>	<u>109,324</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations & Fundraising	164	–	164
Grants			
Grants	–	62,092	62,092
	<u>164</u>	<u>62,092</u>	<u>62,256</u>

5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Cricket Club Rent	9,075	–	9,075
Room Hire & Session Fees	34,706	–	34,706
	<u>43,781</u>	<u>–</u>	<u>43,781</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Cricket Club Rent	10,175	–	10,175
Room Hire & Session Fees	31,254	6,285	37,539
	<u>41,429</u>	<u>6,285</u>	<u>47,714</u>

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct costs	4,500	52,372	56,872
Support costs	50,742	36,186	86,928
	<u>55,242</u>	<u>88,558</u>	<u>143,800</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct costs	3,856	10,220	14,076
Support costs	53,400	44,124	97,524
	<u>57,256</u>	<u>54,344</u>	<u>111,600</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Direct costs and staff costs	56,872	47,836	104,708	56,561
Overheads	–	39,092	39,092	55,039
	<u>56,872</u>	<u>86,928</u>	<u>143,800</u>	<u>111,600</u>

8. Net income/(expenditure)

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

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>395</u>	<u>475</u>

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>960</u>	<u>840</u>

10. Staff costs

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

	2025 £	2024 £
Wages and salaries	46,321	41,619
Employer contributions to pension plans	1,015	866
	<u>47,336</u>	<u>42,485</u>

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

The average head count of employees during the year was 2 (2024: 2).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

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

12. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2024 and 31 March 2025	<u>4,837</u>	<u>4,837</u>
Depreciation		
At 1 April 2024	3,259	3,259
Charge for the year	395	395
At 31 March 2025	<u>3,654</u>	<u>3,654</u>
Carrying amount		
At 31 March 2025	<u>1,183</u>	<u>1,183</u>
At 31 March 2024	<u>1,578</u>	<u>1,578</u>

13. Debtors

	2025 £	2024 £
Trade debtors	-	444
Prepayments and accrued income	-	7,595
	<u>-</u>	<u>8,039</u>

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	665	28
Accruals and deferred income	2,753	763
Social security and other taxes	902	547
Other creditors	198	476
	<u>4,518</u>	<u>1,814</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,015 (2024: £866).

Ryhope Community Association

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Unrestricted Funds	<u>130,306</u>	<u>47,004</u>	<u>(55,242)</u>	<u>122,068</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Unrestricted Funds	<u>145,969</u>	<u>41,593</u>	<u>(57,256)</u>	<u>130,306</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Restricted Funds	<u>23,283</u>	<u>106,101</u>	<u>(88,558)</u>	<u>40,826</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Funds	<u>9,250</u>	<u>68,377</u>	<u>(54,344)</u>	<u>23,283</u>

17. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>145,786</u>	<u>20,443</u>	<u>166,229</u>

Ryhope Community Association

Management Information

Year ended 31 March 2025

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

Ryhope Community Association

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations & Fundraising	3,223	164
Grants	30,756	37,876
Government grants	27,361	–
National Lottery Funding	47,984	24,216
	<u>109,324</u>	<u>62,256</u>
Other trading activities		
Cricket Club Rent	9,075	10,175
Room Hire & Session Fees	34,706	37,539
	<u>43,781</u>	<u>47,714</u>
Total income	<u>153,105</u>	<u>109,970</u>
Expenditure		
Expenditure on charitable activities		
Direct activity costs	54,922	14,076
Equipment	1,950	
Wages and salaries	46,321	41,619
Pension costs	1,015	866
Rates	829	638
Service charge	–	1,571
Utilities	15,454	20,660
Building maintenance and cleaning	15,176	19,360
Insurance	1,388	1,059
IT Costs & Website Hosting	72	687
Accounting fees	1,013	773
Telephone	1,528	1,456
Other office costs	691	369
Depreciation	394	476
Training and governance	1,579	–
Consultancy	–	6,250
Sundry expenses	1,468	1,740
	<u>143,800</u>	<u>111,600</u>
Total expenditure	<u>143,800</u>	<u>111,600</u>
Net income/(expenditure)	<u>9,305</u>	<u>(1,630)</u>

Ryhope Community Association

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Activities undertaken directly		
Direct activity costs	54,922	14,076
Equipment	1,950	–
	<u>56,872</u>	<u>14,076</u>
Support costs		
Staff Costs	46,321	41,619
Pension Costs	1,015	866
	<u>47,336</u>	<u>42,485</u>
Overheads		
Rates	829	638
Service Charges	–	1,571
Utilities	15,454	20,660
Building Maintenance & Cleaning	15,176	19,360
Insurance	1,388	1,059
IT Costs & Website Hosting	72	687
Accounting fees	1,013	773
Telephone	1,528	1,456
Printing Postage & Stationery	691	369
Depreciation	394	476
Training and Governance	1,579	–
Consultancy	–	6,250
Sundry Expenses	1,468	1,740
	<u>39,592</u>	<u>55,039</u>
Expenditure on charitable activities	<u>143,800</u>	<u>111,600</u>