Charity registration number: 520727

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

Birtley Community Association
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Birtley 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.

Achievements and Performance

Main Achievements

It has been another busy year at the centre. Due to complications with the CIO, we are still near the end stage.

Thank you to the Henry Smith Foundation who have continued to support the centre with more funding for 2025/2026 which will help us to continue supporting our community.

Our outdoor garden area/allotment is looking great which a lot of hard work has gone into it by our volunteers. A big thank you to anyone who has supported us with volunteer time, equipment and materials. We have started growing our own crops which we have picked some and have used in our kitchen for our Tuesday Lunch Club.

The Community shop, Lunch Club, Simply Shop, Breakfast Clubs, Community events and Kids Zone (youth club) are all serving our community well and we see a lot more visitors coming on a weekly basis. We have just started a Youth Club for young people aged 12-18 years old in partnership with Youth Focus with a grant of £10,000 from Gateshead Council to help start up the new project.

Other events held in the last 12 months include:
- Remembrance Day
- MIND fund raising coffee morning
- Baby event
- Children's movie nights
- Christmas lunch
- Christmas market
- Christmas party
- Christmas coffee club
- Car boots
- Breakfast with Santa with our local schools
- 70's vs 80's vs 90's family disco
- Visit to St James Park for a pride in place event
- Slow cooker classes
- Easter party
- Afternoon lunch with the Easter Bunny
- Spring fayre
- Easter HAF clubs
- Various Cookie Fairy events
- Creative crafts Course in partnership with Learning & Skills
- Age UK Gateshead memory café
- D-Day lunch
- Volunteer appreciation event
- First Aid training
- Summer craft workshops for families in partnership with Learning & Skills
- Summer Mult skills & Little Legends sessions for children aged 3-14
- Kids Zone trip
- Summer fayre
- Book Club
- Youth Club taster sessions
- Dr Bike sessions

We provide a Warm Space area supported by Gateshead Council and offer a free breakfast club as well as free hot meals and teas and coffees daily.

We fundraise for various charities including Macmillian, MIND and Royal British Legion along with providing family events and fayres for the community to come along and enjoy.

Thank you to our amazing 25 volunteers who work hard every week supporting the centre and the community. Also thank you to committee members and staff for all their hard work.

Thank you to Gus Beamish from Connected Voice for the continued support with the CIO and his continued support to the centre. Thank You to Mick Kelly (Locality Connector for Gateshead Council). Thank you to Lee and Gemma who run the office and kept the centre running smoothly.

Thank You to John and Andrew Ballinger for their continued funding.

Thank you to Greggs, Morrisons & Feeding families for the donations of food to help with our emergency food provision.

Reference and Administrative Details

Trustees

Mr Damian Adams - Trustee (appointed 08/07/2025)
Ms Brenda Price - Chairperson

Charity Number

520727

Principal Address

Birtley Community Centre
Ravensworth Road
Chester Le Street
County Durham
DH3 1EN

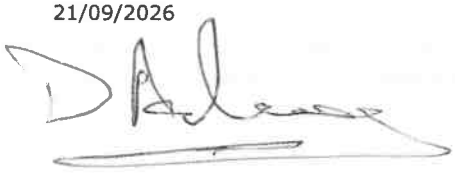
Independent Examiner

Valued
Office 19d
Durham Workspace
Pity Me
County Durham
DH1 5JZ

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

Mr Damian Adams

Trustee
21/09/2026



Ms Brenda Price

Trustee



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

I report to the trustees on my examination of the accounts of Birtley 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.

Valued

22/09/2026
Office 19d
Durham Workspace
Pity Me
County Durham
DH1 5JZ

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

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	22,500	46,368	68,868	50,100
Other	5	58,551	3,215	61,766	35,674
		81,051	49,583	130,634	85,774
EXPENDITURE ON:					
Raising funds	7	(45,280)	(49,583)	(94,863)	(84,850)
NET INCOME		35,771	-	35,771	924
Extraordinary items		(20,000)	-	(20,000)	-
NET MOVEMENT IN FUNDS		15,771	-	15,771	924
RECONCILIATION OF FUNDS:					
Total funds brought forward		40,221	-	40,221	39,297
TOTAL FUNDS CARRIED FORWARD	17	55,992	-	55,992	40,221

The notes on pages 8 to 13 form part of these financial statements.

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

	Notes	Unrestricted funds	Restricted funds	2024 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	12,682	37,418	50,100
Other	5	35,674	-	35,674
		48,356	37,418	85,774
EXPENDITURE ON:				
Raising funds	7	(35,750)	(49,100)	(84,850)
NET INCOME/(EXPENDITURE)		12,606	(11,682)	924
NET MOVEMENT IN FUNDS		12,606	(11,682)	924
RECONCILIATION OF FUNDS:				
Total funds brought forward		27,615	11,682	39,297
TOTAL FUNDS CARRIED FORWARD	17	40,221	-	40,221

The notes on pages 8 to 13 form part of these financial statements.

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

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	12	740	-	740	1,064
		740	-	740	1,064
CURRENT ASSETS					
Debtors	13	146	-	146	665
Cash at bank and in hand		55,622	23,100	78,722	38,864
		55,768	23,100	78,868	39,529
Creditors: Amounts Falling Due Within One Year	14	(516)	(23,100)	(23,616)	(372)
NET CURRENT ASSETS (LIABILITIES)		55,252	-	55,252	39,157
TOTAL ASSETS LESS CURRENT LIABILITIES		55,992	-	55,992	40,221
NET ASSETS		55,992	-	55,992	40,221
FUNDS OF THE CHARITY					
Unrestricted Funds				55,992	40,221
TOTAL FUNDS	17			55,992	40,221

On behalf of the board

Mr Damian Adams

Trustee
21/09/2026

Ms Brenda Price

Trustee

The notes on pages 8 to 13 form part of these financial statements.

1. General Information

Birtley Community Association is an unincorporated charity registered with the Charity Commission, registered charity number 520727. The principal address is Birtley Community Centre, Ravensworth Road, Chester Le Street, County Durham, DH3 1EN.

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

Recognition of incoming Resources
These are included in the Statement of Financial Activities (SoFA) when:
- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported
gross in the SoFA.

Grants and donations
Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts
Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants
This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income
This is included in the accounts when receivable.

Investment gains and losses
This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3. **Resources Expended**

Liability recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs
Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions
These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS
Tangible fixed assets for use by charity. These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments
Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best
estimate of market value.

Stocks and work in progress
These are valued at the lower of cost or market value.

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:

Fixtures & Fittings	20% Reducing Balance
Computer Equipment	3 years straight line

2.5. **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.

2.6. **Deferred Income**

Income recevied during the year which relates to 2026 has been deferred to the balance sheet.

3. **Income from Donations and Legacies**

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Grants	22,500	46,368	68,868

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Grants	12,682	37,418	50,100

4. Income from Charitable Activities

Grants, included above, are as follows:

In 2024 the incoming resources from activities to further the charity's objectives were:
GMBC - £2,900.00
Henry Smith - £46,200.00
Ballinger - £1,000.00

In 2025 the incoming resources from activities to further the charity's objectives were:
GMBC - £168.00
Henry Smith - £46,200.00
Ballinger - £22,500.00

5. Other Income

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Rental and other income from property	38,359	-	38,359
Other income	20,192	3,215	23,407
	58,551	3,215	61,766

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Rental and other income from property	30,353	-	30,353
Other income	5,321	-	5,321
	35,674	-	35,674

6. Net Income/(Expenditure)

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

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	324	771

7. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 8)	2025 Total
	£	£	£
Raising funds	61,406	33,457	94,863

	Activities undertaken directly	Support costs (see note 8)	2024 Total
	£	£	£
Raising funds	54,935	29,915	84,850

8. Support Costs

	2025 Raising funds	2024 Raising funds
	£	£
Employee costs	910	688
Premises expenses	25,655	25,037
General administration	6,568	3,419
Depreciation	324	771
	33,457	29,915

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,259	1,672

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	56,244	49,040
Other pension costs	742	688
	56,986	49,728

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

11. Average Number of Employees

Average number of employees during the year was: 4 (2024: 5)

12. **Tangible Assets**

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 January 2025	1,631	1,772	3,403
As at 31 December 2025	1,631	1,772	3,403
Depreciation			
As at 1 January 2025	706	1,633	2,339
Provided during the period	185	139	324
As at 31 December 2025	891	1,772	2,663
Net Book Value			
As at 31 December 2025	740	-	740
As at 1 January 2025	925	139	1,064

13. **Debtors**

	2025	2024
	£	£
Due within one year		
Trade debtors	146	125
Other debtors	-	540
	146	665

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

	2025	2024
	£	£
Trade creditors	64	372
Taxation and social security	452	-
Accruals and deferred income	23,100	-
	23,616	372

15. **Deferred Income**

Deferred income movements in the year were as follows:

	2025	2024
	£	£
Balance at the start of the period	-	-
Income deferred in the current period	23,100	-
Balance at the end of the period	23,100	-

16. **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 £742 (2024: £688).

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

17. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
Unrestricted Fund	40,221	81,051	(65,280)	55,992
Restricted funds				
Restricted	-	49,583	(49,583)	-
Total funds	40,221	130,634	(114,863)	55,992

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
Unrestricted Fund	27,615	48,356	(35,750)	40,221
Restricted funds				
Restricted	11,682	37,418	(49,100)	-
Total funds	39,297	85,774	(84,850)	40,221

18. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

19. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

20. **Exceptional Items**

During the year repairs were made to the roof which totaled £7,440. An insurance claimed was made and received to assist in these costs.

There was a transfer of assets (£20,000 cash) to Birtley Commenity Centre as the corporate successor of Birtley Community Association.

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

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Grants	68,868	50,100
	68,868	50,100
Other		
Rental and other income from property	38,359	30,353
Other income	23,407	5,321
	61,766	35,674
	130,634	85,774
EXPENDITURE ON:		
Raising funds		
Purchases	(5,162)	(5,895)
Wages and salaries	(56,244)	(49,040)
Employers pensions - defined contributions scheme	(742)	(688)
Staff training	(168)	-
Rates	(2,209)	(8,634)
Light and heat	(11,168)	(12,237)
Repairs and maintenance	(10,737)	(2,207)
Cleaning	(1,541)	(1,959)
Computer software, consumables and maintenance	(10)	(10)
Repairs, renewals and maintenance	-	(171)
Insurance	(2,070)	691
Printing, postage and stationery	(60)	-
Advertising and marketing costs	-	(504)
Telecommunications and data costs	(1,205)	(1,383)
Independent examiner's fees	(1,259)	(1,672)
Legal fees	(126)	-
Subscriptions	(891)	-
Sundry expenses	(947)	(370)
Depreciation	(324)	(771)
	(94,863)	(84,850)
	(94,863)	(84,850)
NET INCOME	35,771	924