

**Westpark Levy Trust**  
**Financial Statements**  
**For the Year Ending**  
**31 January 2023**



**JANE ASCROFT ACCOUNTANCY LIMITED**

Chartered accountants  
Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XT

# Westpark Levy Trust

## Financial Statements

Year Ended 31 January 2023

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# Westpark Levy Trust

## Trustees' Annual Report

Year Ended 31 January 2023

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2023.

### **Objectives and Activities**

To promote for the benefit of the inhabitants of Darlington and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

### **Achievements and Performance**

The WestPark Levy Trust began the year with a strong focus of delivering on the projects started the previous financial year, taking time to reflect upon the feedback received from the community at the November community meeting.

The Trust continued to make grants and payment in accordance with its statutory and regulatory requirements, and make plans and commitments in-line with the enhancements and improvements detailed in the landscape management plan alongside community involvement events celebrating the Queens Platinum Jubilee. Expenditure totalled over £33,000.

The Trustees continue to have a focus on providing a high-quality green space to the community, so again this year we sought review through the Green Flag Award accreditation process. This is an internationally recognised benchmark for quality of green space governance, awarded on behalf of the UK Government's Department for Levelling Up, Housing & Communities. The Trustees are delighted that this accreditation was achieved for another consecutive year. The Trust made plans for the enhancement and improvements to improve accessibility and reduce the effects of climate change. The majority of this work will take place in 2023. This year has also seen the Trust continue to achieve in-person community engagement. In-person meetings continued with the Friends of WestPark held locally in West Park Academy. This increased in person community engagement, the installation and use of the Leaf noticeboards alongside social media and increased information being available on our website, we have seen over the past year the community coming together, feel proud in their community and appreciate the great local green space.

Last year the Trustees were unsure on bringing back community events in the park and hadn't planned to, when the once in a lifetime opportunity to join in the nations Queens Jubilee celebration became available the trustees agreed on three aims of the project to bring the community together, to have a lasting piece in the park, and to create something new. Very fitting of our Caring, Sharing, Daring motto. The trustees are extremely pleased with the effect of the Jubilee etched rubbing and orienteering posts which are regularly used by the community. We were excited to read and hear a number of the poems created by the community in conjunction with local poet Ann Cuthbert. Then as the Jubilee weekend approached and the optimism that further national lockdowns wouldn't return, the Trustees realised there would be a greater number of people who would attend our event than originally planned. We are thankful for the increased support offered by Discover Brightwater and the Countryside team at Darlington Borough Council where we delivered a great event with hundreds of people in attendance.

# Westpark Levy Trust

## Trustees' Annual Report *(continued)*

### Year Ended 31 January 2023

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The Trustees have been able to support and action all amended deed applications within a working week. We continue to work closely with our appointed collection agency, Kingston Property Services, who both collect the West Park Levy and are the initial point of contact during conveyancing or mortgage Levy information requests.

Towards the end of the year the trustees, were pleased to be able to make a grant to support the important community initiative of the staff and pupils of West Park Academy who were fundraising to purchase and install the communities first fully accessible defibrillator. The Trustees would encourage the community and local organisations who may want to deliver a project which meet the aims of the Westpark Levy Trust to discuss their idea further with the Trust.

Finally, we wanted to change the way we communicated and gathered feedback from the community and the trustees worked hard to deliver a completely redesigned West Park Newsletter which was widely welcomed and appreciated, and we look forward to keeping this new design in to 2023. Within the newsletter and via our website we created and delivered our first community questionnaire, with prizes offered to be used in local businesses. In total we received 99 responses which will really help our plans in 2023 and our plans up to 2025, the trustees look forward to repeating this community consultation annually going forward.

### **Financial Review**

Income during the period totalled £72,314 (2022 - £80,387) and expenditure totalled £33,084 (2022 - £116,303) giving a surplus of £39,230 (2021 - deficit of £35,916). At 31st January 2023 total funds held were £143,883.

### **Plans for Future Periods**

The Trustees remain committed to expanding the Board of Trustees to further better represent the diversity within West Park and Darlington, we would welcome expressions of interest from members of the community who would like to volunteer with us. The Trust plan to continue face to face Friends of WestPark meetings at West Park Academy school hall to support community engagement; this helps form our decisions and achieve the widest community benefit. We will also look forward to community feedback on the pond area and bring forward improvement proposals There will be increased biodiversity across the park due to the continued expansion of blub planting and wildflower seed sowing.

The Trust has committed to purchasing two CCTV towers connected to the Boroughs network at areas of the park which are more vulnerable, the aim is to support community safety and reduce antisocial behaviour, while providing high quality evidence if enforcement action is necessary.

For external feedback on the Trust's performance relating to its green-space focus, we will continue aiming to achieve and improve our score within the Green Flag Award accreditation framework. Next year will see paths, drainage, fencing and the pond areas taking a priority for investigation and designs for enhancements and improvements alongside bring forward proposals for a community events programme up until 2025. The trustees will continue to consider the opportunities to build a community facility and engage with the community as progress is made.

# Westpark Levy Trust

Trustees' Annual Report (*continued*)

Year Ended 31 January 2023

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## **Structure, Governance and Management**

The charity was registered on 10th December 2019 with registration number 1186861.

The Trust has retained the three new Trustees and hope to continue to expand the range of skills and experiences through further increasing the number of Trustees to greater represent the community, with deliberate action having been taken to invite applications from all Levy payers. Training will be delivered in-house using the Charity Commission guidance for Trustees and additional external support will be available to support anyone interested in becoming a trustee. In addition to statutory audit, the Trust continues to use external professional assessment of its green-space orientated governance processes via the Green Flag Award. In-line with practices for a healthy Board of Trustees and recognising that the Trustees have successfully increased the size of the Board resulting in better sustainability.

The current Chair, Treasurer and secretary intend to stay in role at the 2023 AGM.

## **Reference and Administrative Details**

<b>Registered charity name</b>	Westpark Levy Trust
<b>Charity registration number</b>	1186861
<b>Principal office</b>	C/o B H P Law Westgate house Faverdale Industrial Estate Darlington DL3 0PZ

### **The Trustees**

Neil Brimer (Chair)  
Robert George  
Andrew Buckingham  
Anthony Cooper  
Paul Black  
William Neil Herbert  
Martyn Hunter (Treasurer)

### **Independent Examiner**

Jane Ascroft FCA MA (Cantab)  
Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XT

# Westpark Levy Trust

Trustees' Annual Report *(continued)*

Year Ended 31 January 2023

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The trustees' annual report was approved on 30<sup>th</sup> June 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'N. Brimer', with a long horizontal flourish extending to the right.

Neil Brimer (Chair)  
Trustee

# Westpark Levy Trust

## Independent Examiner's Report to the Trustees of Westpark Levy Trust

Year Ended 31 January 2023

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I report to the trustees on my examination of the financial statements of Westpark Levy Trust ('the charity') for the year ended 31 January 2023.

### 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').

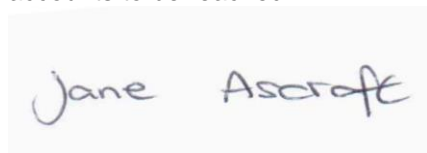
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### 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.



Jane Ascroft FCA MA (Cantab)  
Independent Examiner

Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XT

# Westpark Levy Trust

## Statement of Financial Activities

Year Ended 31 January 2023

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		2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	62,944	9,370	72,314
<b>Total income</b>		<u>62,944</u>	<u>9,370</u>	<u>72,314</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	23,714	9,370	33,084
<b>Total expenditure</b>		<u>23,714</u>	<u>9,370</u>	<u>33,084</u>
		—	—	—
<b>Net income/(expenditure) and net movement in funds</b>		<u>39,230</u>	<u>—</u>	<u>39,230</u>
		—	—	—
<b>Reconciliation of funds</b>				
Total funds brought forward		104,653	—	104,653
<b>Total funds carried forward</b>		<u>143,883</u>	<u>—</u>	<u>143,883</u>

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

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



# Westpark Levy Trust

## Statement of Financial Position

31 January 2023

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	Note	2023 £	2022 £
<b>Current Assets</b>			
Debtors	11	11,201	31,518
Cash at bank and in hand		<u>135,251</u>	<u>73,735</u>
		146,452	105,253
<b>Creditors: amounts falling due within one year</b>	12	<u>2,569</u>	<u>600</u>
<b>Net Current Assets</b>		<u>143,883</u>	<u>104,653</u>
<b>Total Assets Less Current Liabilities</b>		<u>143,883</u>	<u>104,653</u>
<b>Net Assets</b>		<u>143,883</u>	<u>104,653</u>
<b>Funds of the Charity</b>			
Unrestricted funds		<u>143,883</u>	<u>104,653</u>
<b>Total charity funds</b>	13	<u>143,883</u>	<u>104,653</u>

These financial statements were approved by the board of trustees and authorised for issue on 30<sup>th</sup> June 2023, and are signed on behalf of the board by:



Martyn Hunter (Treasurer)

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

# Westpark Levy Trust

## Notes to the Financial Statements

Year Ended 31 January 2023

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### 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 C/o B H P Law, Westgate House, Faverdale Industrial Estate, Darlington, DL3 0PZ.

### 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. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

#### 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.

#### Income

All income is 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:

# Westpark Levy Trust

## Notes to the Financial Statements *(continued)*

Year Ended 31 January 2023

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### 3. Accounting Policies *(continued)*

#### Income *(continued)*

- 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 impracticable 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.

#### Expenditure

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.

#### Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

# Westpark Levy Trust

## Notes to the Financial Statements *(continued)*

Year Ended 31 January 2023

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### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

### Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

### Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## 4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
West Park levy	62,944	–	62,944
<b>Grants</b>			
Lets Create Jubilee	–	9,370	9,370
	<u>62,944</u>	<u>9,370</u>	<u>72,314</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
West Park levy	80,387	–	80,387

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# Westpark Levy Trust

## Notes to the Financial Statements (continued)

Year Ended 31 January 2023

### 4. Donations and Legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Grants</b>			
Lets Create Jubilee	—	—	—
	<u>80,387</u>	<u>—</u>	<u>80,387</u>

### 5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of charitable activities	8,921	9,370	18,291
Support costs	<u>14,793</u>	<u>—</u>	<u>14,793</u>
	<u>23,714</u>	<u>9,370</u>	<u>33,084</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of charitable activities	106,088	—	106,088
Support costs	<u>10,215</u>	<u>—</u>	<u>10,215</u>
	<u>116,303</u>	<u>—</u>	<u>116,303</u>

### 6. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Costs of charitable activities	<u>17,705</u>	<u>586</u>	<u>14,793</u>	<u>33,084</u>	<u>116,303</u>

### 7. Analysis of Grants

	2023 £	2022 £
<b>Grants to Institutions</b>		
Payments to BHP Law	—	480
Payments to Friends of West Park	—	22,738
Payments to West Park Academy	<u>586</u>	<u>—</u>
	<u>586</u>	<u>23,218</u>
Total grants	<u>586</u>	<u>23,218</u>

# Westpark Levy Trust

## Notes to the Financial Statements (continued)

Year Ended 31 January 2023

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### 8. Independent Examination Fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	540	600

### 9. Staff Costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

### 10. Trustee Remuneration and Expenses

Trustees received neither remuneration nor expenses during the current and previous period.

### 11. Debtors

	2023	2022
	£	£
Trade debtors	7,352	15,014
Funds held by Kingston Property Services	3,849	16,504
	<u>11,201</u>	<u>31,518</u>

### 12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,029	–
Accruals and deferred income	540	600
	<u>2,569</u>	<u>600</u>

### 13. Analysis of Charitable Funds

#### Unrestricted funds

	At 1 February 2022 £	Income £	Expenditure £	At 31 January 2023 £
General funds	<u>104,653</u>	<u>62,944</u>	<u>(23,714)</u>	<u>143,883</u>

	At 1 February 2021 £	Income £	Expenditure £	At 31 January 2022 £
General funds	<u>140,569</u>	<u>80,387</u>	<u>(116,303)</u>	<u>104,653</u>

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# Westpark Levy Trust

## Notes to the Financial Statements *(continued)*

Year Ended 31 January 2023

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### 13. Analysis of Charitable Funds *(continued)*

#### Restricted funds

	At 1 February 2022 £	Income £	Expenditure £	At 31 January 2023 £
Lets Create Jubilee	–	9,370	(9,370)	–

	At 1 February 2021 £	Income £	Expenditure £	At 31 January 2022 £
Lets Create Jubilee	–	–	–	–

### 14. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	146,452	146,452
Creditors less than 1 year	(2,569)	(2,569)
<b>Net assets</b>	<b>143,883</b>	<b>143,883</b>

	Unrestricted Funds £	Total Funds 2022 £
Current assets	105,253	105,253
Creditors less than 1 year	(600)	(600)
<b>Net assets</b>	<b>104,653</b>	<b>104,653</b>

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# **Westpark Levy Trust**

**Management Information**

**Year Ended 31 January 2023**

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**The Following Pages Do Not Form Part of the Financial Statements.**



# Westpark Levy Trust

## Detailed Statement of Financial Activities

Year Ended 31 January 2023

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	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
West Park levy	62,944	80,387
Lets Create Jubilee	9,370	–
	<u>72,314</u>	<u>80,387</u>
<b>Total income</b>	<u>72,314</u>	<u>80,387</u>
<b>Expenditure</b>		
<b>Activities undertaken directly</b>		
Newsletter	1,861	–
Payments to Darlington Borough Council	6,474	82,870
Let's Create Jubilee costs	9,370	–
	<u>17,705</u>	<u>82,870</u>
<b>Grant funding activities</b>		
Payments to Friends of West Park	–	22,738
Payments to BHP Law	–	480
Defibrillator project	586	–
	<u>586</u>	<u>23,218</u>
<b>Support costs</b>		
Accountancy fees	444	720
Legal fees	720	–
Other office costs	168	121
Bank charges	–	24
Kingston Property Services admin charge	13,261	9,300
Room hire	200	50
	<u>14,793</u>	<u>10,215</u>
<b>Total expenditure</b>	<u>33,084</u>	<u>116,303</u>
<b>Net income/(expenditure)</b>	<u>39,230</u>	<u>(35,916)</u>

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