



**Lowes Barn Community Project CIO**

**Trustees Report and Financial Review for the year ended 30<sup>th</sup> September  
2024**

**Charity Number 1192101**

**Company Number CEO23176**

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## 1. Legal and Administrative Information

The organisation is a Community Incorporated Organisation (CIO) which was registered with the Charities Commission on 2<sup>nd</sup> November 2020.

Registered Charity Number: 1192101  
Companies House Number: CEO23176  
Address: Merryoaks Community Hall  
Park House Road  
Durham  
DH1 3QF

## 2. Trustees Report

### 2.1 Aims and Objectives

The aims and objectives of Lowes Barn Community Project CIO (LBCP) are set out in the constitution as follows:

- 1) To further or benefit the INHABITANTS of DURHAM CITY SOUTH WEST (including NEVILLE'S CROSS, CROSSGATE MOOR, MERRYOAKS, SHERATON PARK, MOUNT OSWALD and STONEBRIDGE) and the neighbourhood THEREOF, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said INHABITANTS and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the INHABITANTS.
- 2) To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above object.

In order to meet these objectives, the organisation has been committed to providing a community centre which opened in May 2023 and following a competition, local schoolchildren and the community chose the name and logo which is Merryoaks Community Hall, the People's Place.

We aim to improve the sense of community and emotional/mental health and wellbeing. Also to reduce social isolation and promote improved physical health and constructive activities for all local residents and those in nearby neighbourhoods.

In the next period we are planning to further meet these objectives by extending the access to our facilities through employing a member of staff.

We also plan to provide a garden that can be visited and maintained by local residents.

## **2.2 Achievements**

This year saw the continued popularity of Merryoaks Community Hall and growth in the number of users and groups frequenting the centre.

LBCP successfully applied for grants as follows:

- £105,000 over 3 years from the National Lottery to fund a Centre Manager and associated costs. £6,000 for start up costs for the Centre Manager position was received during this year.
- £999 from Durham Area Action Partnership (DAAP) for a noticeboard and leaflet displays
- £2,000 from the City of Durham Parish Council for the purchase and installation of blinds for the windows in the Main Hall, Multipurpose Room and Office.
- £2,300 from DAAP for Fun and Food activities during the school holidays.

In the previous period, we were donated a defibrillator following which we raised funds to purchase and install a cabinet on the outside of the building in order to make the life saving unit available to all members of the public at all times.

A successful sponsored walk was held which raised £850 with a further £1,000 being added by a long term supporter of LBCP.

Our volunteers continue to provide fantastic support to the Trustees across a range of activities including keeping the building open and accessible to the public. At the end of the year we had a pool of 45 active volunteers helping with the operation of Merryoaks Community Hall.

We have started a gardening group which has cleared some of the overgrown areas around the garden and has been meeting ad-hoc to cut back weeds, plant bulbs make up planters and plant trees. This group has included students from Durham University and

children from pre-school upwards. In the next period we will make this a regular activity and are confident that we will secure funding for the garden activities.

We have held first aid training for the volunteers and have organised a dementia awareness course for early in the next period.

LBCP continues to use Facebook, Instagram and local WhatsApp groups to advertise activities in Merryoaks Community Hall as well as our website:

[www.merryoakscommunityhall.com](http://www.merryoakscommunityhall.com)

At the end of the previous financial year there were 420 people on the mailing list, of which 261 were members of LBCP CIO. In order to better understand and manage our supporters, we have split the mailing list into members who have voting rights at our meetings and subscribers who are kept informed of developments and activities. There are 233 members and 252 subscribers.

We have over 1300 followers on Facebook, 183 followers on Instagram and over 14,500 views of our website during the year.

4,000 people have found Merryoaks Community Hall on Google and it has a 4.9 star rating and 1,069 requests for directions.

### **2.3 Public Benefit**

Merryoaks Community Hall has a central Hub with a community library and tea and coffee making facilities which are available to all whenever the building is open, making it an ideal venue which the local community use as a drop in space.

New this year is that we have added a jigsaw library and often have a jigsaw on the go in the Hub which visitors can help to complete.

There are 2 rooms available to hire; a Main Hall and a Multipurpose Room with a Kitchen that is also available to hire. We have rented out the office space which has been used for consultations, office work and music practice but that room will now be used by the Centre Manager.

Over the course of the year several groups have used these facilities to benefit the community with a range of activities including;

- Exercise and dance classes
- Yoga
- Home education lessons
- Health and Wellbeing
- Cultural discussions
- Mother and toddler groups
- First Aid training

- Martial arts
- Crochet and knitting
- Religious services and celebrations
- Parties

The City of Durham Parish Council continue to hold their monthly meetings in Merryoaks Community Hall making them more accessible to residents.

As well as events and classes provided by external groups, LBCP has provided activities and facilities to benefit the community including;

- Christmas concert
- Burn's Night Supper and Murder Mystery
- Table top sales
- Local speakers
- Book club
- Community library
- Puzzle library
- Coffee mornings
- Afternoon teas
- Fun and food activities for children during the school holidays

Merryoaks Community Hall is located adjacent to Lowes Barn Recreation Ground which is owned and maintained by Durham County Council and includes a children's play area as well as a multi-use games area (MUGA) and adult exercise facilities. The Community Hall has toilet and baby changing facilities as well as providing a warm, dry space for users of the recreation ground to shelter during periods of inclement weather.

It has been estimated that between 330 and 380 people use the building each week and the age range has been from 3 weeks old to over 90 years old.

We have also installed a defibrillator on the outside of Merryoaks Community Hall so that it is available for use by the public at all times.

## 3. Structure and Governance

### 3.1 **Trustees: Appointments and Training**

This year there were 8 Trustees:

- Glen Walker (Secretary)
- Suzanne McGoay (Treasurer)
- Jennifer Thompson
- Claire Murray-Kemp
- Martin Ruerup
- Will Greeves

- Susan Walker
- Suzanne Whelan

At the Annual General Meeting (AGM) for the year ending 30th September 2023, which was held on 22nd November 2023, Susan Walker who had been appointed by the other trustees in June 2023, retired and was reappointed by the members.

Suzanne Whelan stood for and was duly elected as a trustee.

In accordance with the constitution, one third of the Trustees need to retire at the AGM but can stand for reappointment. This year Jennifer Thompson, Glen Walker and Clare Tellez retired. Jennifer and Glen were reappointed by the members.

Unfortunately, Jennifer stood down from the role of chair leaving the trustees without an elected chair. Glen Walker agreed to be acting chair for the purposes of chairing the trustees meetings etc.

Trustees, on joining, are given a copy of the LBCP constitution, the latest annual report and the Charity Commission publication “The essential trustee: what you need to know, what you need to do”

Trustees are required to sign a Declaration of Eligibility form and abide by the Trustees Code of Conduct.

A register of Trustees interests is maintained to protect against conflicts of interests.

### **3.2 Organisational Structure**

Trustees meetings were scheduled monthly having been reduced from fortnightly which was deemed appropriate in the project phase of establishing Merryoaks Community Hall.

The Trustees have organised themselves into 7 workstreams:

- Governance
- Building Management
- Merryoaks Community Hall Operations
- Volunteer Management and Recruitment
- Grant Applications
- Community and Stakeholder Engagement
- Events Organisation and Community Fundraising

Each workstream has a Trustee as lead and may include other Trustees and volunteers as appropriate.

A Finance Committee has been established comprising the Treasurer, the Chair and a volunteer with experience in accounting practices. Terms of reference for the Finance Committee were drawn up and agreed by the trustees.

### **3.3 Policies and Procedures**

When Merryoaks Community Hall was opened in May 2023, new policies and procedures were put in place, many with a review period of 2 years. In order to prevent all of these procedures needing review at the same time, some procedures are selected for review and update before each trustees committee meeting. It is anticipated that this will continue.

New policies were implemented this year including:

- Financial Controls
- Reserves policy
- Serious Incident Reporting

With the expected recruitment of a Centre Manager, further policies are being prepared including:

- Lone working
- Anti bullying and Harassment
- Whistleblowing
- Grievance

## **4. Future Plans**

In the coming period, the trustees expect that the use of Merryoaks Community Hall will continue to grow and the award of a National Lottery grant for the hiring of a Centre Manager will enable the Hall to become even more accessible to the community.

It is expected that the remaining areas outstanding from the building project will be concluded allowing the trustees to focus on new initiatives around Merryoaks Community Hall.

Although an application to the National Lottery for a grant for the garden area was unsuccessful, the trustees are looking for alternative funding for the design and construction of the garden area and a volunteer group has been established that is already working towards that goal.

Community events are expected to be held at Christmas, Easter and in the Summer with quarterly craft sales as well as the regular coffee mornings, “tea, cake and chat” meetings and the book club.

The trustees have agreed that donations will be used for presenting children’s activities especially during the school holidays.

## 5. Financial Review

The Lowes Barn Community Project was financially active in the period 1st Oct 2023 - 31st Sept 2024.

During this financial year the primary bank account used was the Lloyds Bank current account in the name of Lowes Barn Community Project CIO.

A savings account also with the Lloyds Bank was used to hold money that had been ring fenced for paying expected bills related to and rectifying faults from the building project.

In March 2024, the trustees agreed to further use the savings account to hold excess money from the current account in order to build a reserve and gain interest on those monies. At the end of the financial year, the balance in the savings account was £61,793.

The trustees have agreed a policy to hold an average of 2 months expenditure in the current account (£8,000) with any excess being transferred to the savings account. At the end of the financial year, the balance in the current account was £7,807.

It has also been agreed to hold reserves of 6 months to 2 years of budgeted expenditure.

A current account that was associated with the Lowes Barn Community Project before becoming a registered charity was closed and the balance of £10 was transferred into the Lloyds current account.

A finance committee has been established to assist the board of trustees to oversee the financial management of the Lowes Barn Community Project, ensuring its sustainability, transparency, and accountability.

The Finance Committee advises on budgeting, financial planning, and the allocation of resources to support the LBCP's activities and maintenance.

An accounting package (Xero™) has been purchased and was used to produce the accounts for this period.

The principal income source is from room bookings and new reports have been developed and presented at each of the trustees meetings to show forecast income from bookings as well as other income, expenditure balance and liabilities. These reports have been improved and with the information provided by the Xero™ accounting package are being used to present the trustees with bank account balances and variance to budget.

Grants totalling £13,560 were received this year. £11,299 as detailed in section 2.2 Achievements (page 3) and £3,260 from a grant applied for successfully in the previous year. For the detail see the table in Notes to the Accounts, 3 Grants (page 14)

The trustees are pleased to report that the financial position of LBCP CIO is robust and the strong start to the history of Merryoaks Community Hall which opened in May 2023 continues.



## 6. Statement of Trustees' Responsibilities

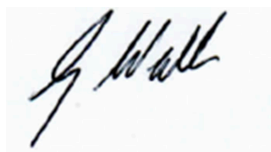
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice) and applicable laws and regulations.

The law applicable to charities requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles of the Charities Statement of Recommended Practice (SORP).
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will not continue in business.

The annual report was approved by the trustees of the charity on 16th April 2025 and signed by its order.

Approved by the trustees and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'G Walker', is written over a light blue rectangular background.

Glen Walker

Date: 22nd July 2025

Chair

## 7. Independent Examiners Report

I report to the trustees on my examination of the accounts of Lowes Barn Community Project CIO.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the charities act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

#### **Independent examiner's statement**

In connection with my examination, no matters have come to my attention which gives me reasonable cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act
- the accounts did not accord with the records, or
- the accounts did 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 come across no 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.



Paul Rowe

Date: 22<sup>nd</sup> July 2025

Independent Examiner

## 8. Accounts

Lowes Barn Community Project CIO

Registered Charity Number: 1192101

### 8.1 Income and Expenditure Statement

Account	2024	2023
<b>Income</b>		
701 - Room Hire	43,611	11,452
710 - Room Booking Deposit Scheme	25	200
720 - Fundraising/donations unrestricted (e.g. buckets)	4,367	
721 - Fundraising/donations restricted (e.g. defib)	902	
722 - Table top sales	765	
723 - Events (e.g. picnic in the park, sponsored walk)	1,370	2,971
724 - Ancillary sales	913	
730 - Renewable Energy Income (RHI, SEG)	483	
740 - Grants (restricted)	14,229	629,803
741 - Grants (unrestricted)	2,627	
742 - Notional income for donated fixed assets	7,000	
750 - Bank Interest	408	21
<b>Total Income</b>	<b>76,700</b>	<b>644,447</b>

<b>Expenditure</b>		
130 - Volunteer Training	74	68
151 - National Lottery Recruitment Costs	328	
152 - National Lottery HR Costs / inc Payroll	152	
154 - National Lottery HR Marketing and Advertising	98	
201 - Repairs and Renewals	658	2,448
202 - Building Operations (including small equipment)	178	42
203 - National Lottery Office Equipment	20	
210 - Cleaning Services internal and windows	3,081	772
211 - Grass cutting and grounds	513	
220 - Electricity	6,116	197
221 - Water	915	
222 - BT	727	296
230 - Waste Services annual sanitary + regular waste	589	
240 - Building Consumables	674	
250 - Amortization	9,792	9,792
251 - Depreciation	1,884	981
260 - Building Maintenance Contracts	3,513	
301 - Licences	141	
302 - IT Licences e.g. website Hallmaster	317	239
320 - Marketing /Promotion Costs	274	79
321 - Office Consumables	68	
330 - Insurance	1,510	1,153
331 - Consultancy and professional fees (e.g. Accounting Company)	1,979	2,693
399 - Allowance for doubtful debts	200	
401 - Event Hire Costs	150	275
402 - Charitable Donations	75	
403 - Event Consumables	46	
501 - Grants Expenditure (restricted)	6,070	
502 - Donations Expenditure (restricted)	660	
511 - Building project D3 Costs	7,449	
<b>Total Expenditure</b>	<b>48,249</b>	<b>19,035</b>

<b>Net Income</b>	<b>28,451</b>	<b>625,412</b>
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## Lowes Barn Community Project CIO

Registered Charity Number: 1192101

### 8.2 Balance Sheet

<b>Account</b>	<b>30 Sept 2024</b>	<b>30 Sept 2023</b>
<b>Fixed Assets</b>		
<b>Tangible Assets</b>		
940 - Fixed Assets Building (written down cost)	702,797	712,589
950 - Fixed Assets Equipment (written down cost)	10,678	5,562
<b>Total Tangible Assets</b>	<b>713,475</b>	<b>718,151</b>
<b>Total Fixed Assets</b>	<b>713,475</b>	<b>718,151</b>
<b>Current Assets</b>		
<b>Cash at bank and in hand</b>		
Current Account	7,807	13,154
Savings Account	61,793	27,385
Cash in hand	541	
<b>Total Cash at bank and in hand</b>	<b>70,142</b>	<b>40,539</b>
901 - Accounts Receivable	1,748	1,697
910 - Sundry debtors provision for doubtful debts	(200)	
<b>Total Current Assets</b>	<b>71,689</b>	<b>42,236</b>
<b>Creditors: amounts falling due within one year</b>		
820 - Sundry creditors provision	25,138	28,830
830 - Income in advance	873	854
<b>Total Creditors: amounts falling due within one year</b>	<b>26,011</b>	<b>29,684</b>
<b>Net Current Assets (Liabilities)</b>	<b>45,679</b>	<b>12,552</b>
<b>Total Assets less Current Liabilities</b>	<b>759,154</b>	<b>730,703</b>
<b>Net Assets</b>	<b>759,154</b>	<b>730,703</b>
<b>Capital and Reserves</b>		
961 - Reserve for building renewal	5,000	
980 - Total Funds - Equity		625,412
Equity brought forward	730,703	105,291
Current Year Earnings	23,451	
<b>Total Capital and Reserves</b>	<b>759,154</b>	<b>730,703</b>

## **Lowes Barn Community Project CIO**

**Registered Charity Number: 1192101**

### **Notes to the Accounts for the year ended 30 September 2024**

#### **1. Accounting policies**

##### **1.1. Basis of accounts preparation**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

##### **1.2. Recognition of Income and Expenditure**

Rents and hire charges are accounted for on an accruals basis.

Grants receivable including those for the purchase of fixed assets are recognised in the year in which they are received.

Expenditure is accounted for on an accruals basis.

##### **1.3. Taxation**

The Charity is exempt from taxation on its charitable activities.

##### **1.4. Accumulated Funds**

Restricted funds are those which are subject to specific conditions as to how they may be used by donors as to how they may be used or the trustees have decided to use for a specific purpose (e.g. children's during the school holidays).

Reserves are amounts set aside by the trustees for future repair or renewal of fixed assets.

##### **1.5. Fixed Assets**

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets

at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and buildings      over the lease term of 30 years

Plant and equipment                      15% reducing balance

## 2. Trustees Reimbursement

None of the trustees (or any persons connected with them) received any remuneration during the year for their duties as a trustee. However, certain trustees incurred expenditure on behalf of the Charity and were reimbursed as shown in the table, below.

Trustee	2024	2023
G Walker	821	6,479
S Walker	1,629	
J Thompson	445	
C Murray Kemp	82	
W Greeves	695	18
S McGoay	46	
M Ruerup		
S Whelan		
<b>Total</b>	<b>3,717</b>	<b>6,497</b>

## 3. Grant Income

The following grants were received in the year under review:

Unrestricted Grants	2024	2023
Durham Area Action Partnership - Start up revenue	2,627	
<b>Total</b>	<b>2,627</b>	
 <b>Restricted Grants</b>	 <b>2024</b>	 <b>2023</b>
Durham Area Action Partnership - Garden	3,260	
Durham Area Action Partnership - Fun and Food	990	
Durham Area Action Partnership - Fun and Food	1,310	
City of Durham Parish Council - Blinds	2,000	
National Lottery - Centre Manager	6,000	
NXCA - Winter Festival	119	
NXCA - Burns Night Supper	550	
<b>Total</b>	<b>14,229</b>	<b>629,803</b>

## 4. Employees

There were no employees during FY2023/2024

## 5. Fixed Assets

	Plant and Equipment	Land and Buildings	Total
<b>Cost</b>			
Balance brought forward	6,543	722,381	728,924
Additions in the year	7,000		7,000
Adjustments			
<b>Balance carried forward</b>	<b>13,543</b>	<b>722,381</b>	<b>735,924</b>
<b>Depreciation</b>			
Balance brought forward	981	9,792	10,773
Charge for the year	1,884	9,792	11,676
<b>Balance carried forward</b>	<b>2,865</b>	<b>19,584</b>	<b>22,449</b>
<b>Net book value</b>			
At 30 September 2023	5,562	712,589	718,151
<b>At 30 September 2024</b>	<b>10,678</b>	<b>702,797</b>	<b>713,475</b>

## 6. Debtors

	2024	2023
Hire fees outstanding	1,748	1,697
Provision for doubtful debt	200	
<b>Total</b>	<b>1,548</b>	<b>1,697</b>

## 7. Creditors due within one year

	2024	2023
Building Retention	15,202	17,365
Other creditors	10,808	12,319
<b>Total</b>	<b>26,011</b>	<b>29,684</b>

## 8. Restricted funds

Name of project	Balance at 30th September 2023	Received during year	Total Funds	Spent during year	Balance at 30th September 2024	Comment
Fun & Food October 23		990	990	990		
Fun & Food December 23		1,310	1,310	1,310		
Garden grant		3,260	3,260	2,954	306	
Burns Night Supper		550	550	550		
Purchase of Blinds		2,673	2,673	0	2,673	
National Lottery- Hall Manager		6,000	6,000	578	5,422	
Winter Festival 23		119	119	119		
City Of Durham PC replacement trees	477	-477				Vired to Purchase of Blinds
Car Park grant	254		254	266		Balance paid from general reserves
Defibrillator installation	319	221	540	540		
Children's activities	0	485	485	0	485	
<b>Total</b>	<b>1,050</b>	<b>15,132</b>	<b>16181.51</b>	<b>7,308</b>	<b>8,886</b>	