

# WEST BILLERICAY COMMUNITY ASSOCIATION LIMITED

England & Wales · Charity number 1055830

## Details

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Other names	HANNAKINS FARM COMMUNITY CENTRE
Status	Registered
Legal form	Charitable company
Company number	<a href="#">03039228</a>
Registered	1996-06-03
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Hannakins Farm Community Centre Rosebay Avenue Queens Park Billericay Essex CM12 0SY
Phone	01277630851
Email	<a href="mailto:HANNAKINSFARMCC@HOTMAIL.CO.UK">HANNAKINSFARMCC@HOTMAIL.CO.UK</a>
Website	<a href="http://www.hannakins.co.uk">www.hannakins.co.uk</a>

## Activities

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**Objects:** (1) TO PROMOTE THE BENEFIT OF QUALIFYING RESIDENTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES FOR SOCIAL, RECREATIONAL AND LEISURE-TIME ACTIVITIES AND SO IMPROVE THEIR QUALITY OF LIFE. QUALIFYING RESIDENTS ARE THOSE RESIDENT WITHIN THE DEFINED BOUNDARIES OF BASILDON BOROUGH COUNCIL AND OTHER ESSEX LOCAL AUTHORITIES WITHOUT CONSIDERATION OF SEX OR POLITICAL OR RELIGIOUS VIEWS.(2) TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREINAFTER CALLED "THE CENTRE") WITHIN THE AREA OF BENEFIT AND TO SUBSEQUENTLY MAINTAIN AND MANAGE, OR TO CO-OPERATE WITH BASILDON BOROUGH COUNCIL AND OTHER ESSEX LOCAL AUTHORITIES IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES AND PASTIMES BY OR IN CONJUNCTION WITH THE ASSOCIATION.

**Activities:** Sports and social activities, on a member basis, to the area of benefit (Basildon Borough Council boundaries) and on an associate member basis to surrounding areas.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** BILLERICAY
- Essex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£286,066	£228,169	-	-
2024-03-31	£288,099	£215,957	-	-
2023-03-31	£228,197	£249,413	-	-
2022-03-31	£318,829	£332,619	-	-
2021-03-31	£132,526	£124,410	-	-

## Trustees

Name	Role	Appointed
COLIN KENNETH STEVEN WEBB	Chair	
DAVID MORGAN		2013-01-13
Mark James Smith		2025-03-24
Michael Nye		2009-10-19
Paul James Young		2025-03-24

**WEST BILLERICAY COMMUNITY ASSOCIATION LIMITED**

England & Wales - Charity number 1055830

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# Accounts

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Company registration number: 03039228  
Charity registration number: 1055830

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**West Billericay Community Association Ltd**  
**Contents**

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	<b>Page</b>
Trustees' Report	1–3
Independent Examiner's Report	4
Statement of Financial Activities (including Income and Expenditure Account)	5
Balance Sheet	6
Notes to the Financial Statements	7–11

**West Billericay Community Association Ltd**  
**Company No. 03039228**  
**Trustees' Report For The Year Ended 31 March 2025**

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

### **Objectives and Activities**

#### **Aims and Objectives**

The Company is a charity and exists to advance the education, and to provide facilities for, social, recreational and leisure time activities as defined in the Memorandum and Articles.

#### **Significant Activities**

Sports include football (senior and junior) , cricket, netball, badminton, table tennis and short mat bowls.

The 3G STP (astroturf) is used extensively for football training and matches.

An active dance school is based at the premises.

The Various halls and rooms are hired out for events and parties on a regular basis.

### **Financial Review**

#### **Financial Position**

The activity of the year showed a surplus of £57,897. No provision has been carried forward in the balance sheet to meet anticipated expenditure.

WBCA has a programme of improvement projects which are carried out as funds become available through yearly surpluses, if achieved.

### **Structure, Governance and Management**

#### **Additional Note**

The trustees constantly review any risks to the Community Centre at their monthly meetings. Specific areas include:

To maintain a conservative expenditure policy that holds sufficient cover to meet reasonable emergency requirements.

To have mechanical and electrical contracts in place to ensure proper maintenance of plant, equipment, and allied fittings.

To ensure that we have proper insurance in place including Public and Employer's Liability.

To ensure that the terms and conditions of the lease with Basildon Borough Council are complied with.

To give sufficient training to all staff to enable them to carry out their duties in a polite and efficient manner.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

That the trustees are responsible for the maintenance and integrity of information included on the company's website.

### **Reference and Administrative Details**

#### **Trustees**

Mr David Morgan  
Mr Michael Nye  
Colin Webb  
Mr Mark Smith (appointed 24/03/2025)  
Mr Paul Young (appointed 24/03/2025)

#### **Charity Number**

1055830

**West Billericay Community Association Ltd  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Company Number**

03039228

**Independent Examiner**

Alan McCappin FCCA  
Douglas Charlton Accountants  
127 Stock Road  
Billericay  
Essex  
CM12 0RP

**West Billericay Community Association Ltd**  
**Trustees' Report (continued)**  
**For The Year Ended 31 March 2025**

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**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

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

A handwritten signature in black ink, appearing to read 'D Morgan', with a horizontal line drawn underneath it.

Mr David Morgan

Trustee  
19/12/2025

**West Billericay Community Association Ltd**  
**Independent Examiner's Report to the Trustees of West Billericay Community Association Ltd**  
**For The Year Ended 31 March 2025**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Alan McCappin FCCA  
19/12/2025  
127 Stock Road  
Billericay  
Essex  
CM12 0RP

**West Billericay Community Association Ltd**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 March 2025**

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	3	-	27,886
Charitable activities:			
Membership Subscriptions		1,741	1,551
Indoor Facilities		108,702	96,768
Outdoor Facilities		174,270	161,198
Investments	4	1,353	696
		286,066	288,099
<b>EXPENDITURE ON:</b>			
Raising funds	6	(2,290)	(2,460)
Charitable activities:	6		
Membership Subscriptions		(225,879)	(213,496)
		(228,169)	(215,956)
<b>NET INCOME BEFORE INVESTMENT GAINS</b>		57,897	72,143
Net losses on investments		-	(2)
<b>NET INCOME</b>		57,897	72,141
<b>NET MOVEMENT IN FUNDS</b>		57,897	72,141
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		161,686	89,546
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>15</b>	219,583	161,687

The notes on pages 7 to 11 form part of these financial statements.

**West Billericay Community Association Ltd**  
**Balance Sheet**  
**As At 31 March 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible Assets	<b>10</b>	1,740	2,321
		<u>1,740</u>	<u>2,321</u>
<b>CURRENT ASSETS</b>			
Debtors	<b>11</b>	17,737	13,925
Cash at bank and in hand		241,694	182,571
		<u>259,431</u>	<u>196,496</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>12</b>	<u>(41,588)</u>	<u>(16,601)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<u>217,843</u>	<u>179,895</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>219,583</u>	<u>182,216</u>
<b>PROVISIONS FOR LIABILITIES</b>			
Provisions For Charges	<b>13</b>	-	(20,529)
<b>NET ASSETS</b>		<u>219,583</u>	<u>161,687</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		<u>219,583</u>	<u>161,687</u>
<b>TOTAL FUNDS</b>	<b>15</b>	<u>219,583</u>	<u>161,687</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Mr David Morgan

Trustee  
19/12/2025

The notes on pages 7 to 11 form part of these financial statements.

**West Billericay Community Association Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2025**

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**1. General Information**

West Billericay Community Association Ltd is a company limited by guarantee, incorporated in England & Wales, registered number 03039228 and registered charity number 1055830. The registered office is .

**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 Companies Act 2006.

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

**2.2. Incoming Resources**

**Recognition of income**

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure**

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies**

Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts**

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities**

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help**

The value of any volunteer help received is not included in the accounts.

**Investment income**

This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets**

This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets**

This includes any gain or loss on the sale of investment

**2.3. 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:

Plant & Machinery	25% Reducing Balance
Fixtures & Fittings	25% Reducing Balance

**2.4. Investments**

**West Billericay Community Association Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**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.

**3. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts	-	27,886
	<u>          </u>	<u>          </u>

**4. Investment Income**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	1,353	696
	<u>          </u>	<u>          </u>

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

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	580	774
	<u>          </u>	<u>          </u>

**6. Analysis of Expenditure**

	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>	<b>2025 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	-	2,290	2,290
Membership Subscriptions	2,244	223,635	225,879
	<u>          </u>	<u>          </u>	<u>          </u>
	2,244	225,925	228,169
	<u>          </u>	<u>          </u>	<u>          </u>

	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>	<b>2024 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	-	2,460	2,460
Membership Subscriptions	2,582	210,914	213,496
	<u>          </u>	<u>          </u>	<u>          </u>
	2,582	213,374	215,956
	<u>          </u>	<u>          </u>	<u>          </u>

**West Billericay Community Association Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**7. Support Costs**

	<b>2025</b>		
	<b>Raising funds</b>	<b>Membership Subscriptions</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Employee costs	-	110,056	110,056
Premises expenses	-	106,696	106,696
General administration	-	6,883	6,883
Depreciation	580	-	580
Governance costs	1,710	-	1,710
	2,290	223,635	225,925
	2,290	223,635	225,925

  

	<b>2024</b>		
	<b>Raising funds</b>	<b>Membership Subscriptions</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Employee costs	-	94,097	94,097
Premises expenses	-	109,385	109,385
General administration	(1)	7,432	7,431
Depreciation	774	-	774
Governance costs	1,687	-	1,687
	2,460	210,914	213,374
	2,460	210,914	213,374

**8. Staff Costs**

Staff costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	107,642	92,074
Other pension costs	2,684	2,023
	110,326	94,097
	110,326	94,097

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

**9. Average Number of Employees**

Average number of employees during the year was: 7 (2024: )

**10. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 April 2024	25,680	59,402	85,082
As at 31 March 2025	25,680	59,402	85,082
	25,680	59,402	85,082

...CONTINUED

**West Billericay Community Association Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**Depreciation**

As at 1 April 2024	23,763	58,998	82,761
Provided during the period	480	101	581
As at 31 March 2025	<u>24,243</u>	<u>59,099</u>	<u>83,342</u>
<b>Net Book Value</b>			
As at 31 March 2025	<u>1,437</u>	<u>303</u>	<u>1,740</u>
As at 1 April 2024	<u>1,917</u>	<u>404</u>	<u>2,321</u>

**11. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	11,424	4,949
Other debtors	6,313	8,976
	<u>17,737</u>	<u>13,925</u>

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	32,278	11,299
Other creditors	5,489	4,259
Taxation and social security	1,574	92
Accruals and deferred income	2,247	951
	<u>41,588</u>	<u>16,601</u>

**13. Provisions and Funding Commitments**

	<b>Other Provisions</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>
Balance at 31 March 2024	20,529	20,529
Utilised	(20,529)	(20,529)
Balance at 31 March 2025	<u>-</u>	<u>-</u>

**14. Pension Commitments**

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

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £2,684 (2024: £2,023).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

**West Billericay Community Association Ltd**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**15. Movement in Funds**

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	161,686	286,066	(228,169)	219,583
<b>Total funds</b>	<u>161,686</u>	<u>286,066</u>	<u>(228,169)</u>	<u>219,583</u>
	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	89,546	288,099	(215,958)	161,687
<b>Total funds</b>	<u>89,546</u>	<u>288,099</u>	<u>(215,958)</u>	<u>161,687</u>

**16. Transactions with Trustees**

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

2025	2024
£	£
<u>          </u>	<u>          </u>

**17. Related Party Disclosures**

**18. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**WEST BILLERICAY COMMUNITY ASSOCIATION LIMITED**

England & Wales - Charity number 1055830

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# Accounts

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**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Charity No. 1055830**

**Company No. 03039228**

**Trustees' Report and Unaudited Accounts**

**31 March 2024**

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Contents**

	<b>Pages</b>
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Notes to the Accounts	8 to 14
Detailed Statement of Financial Activities	15 to 16

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**  
**Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 03039228**

**Charity No. 1055830**

**Registered Office**

Rosebay Avenue  
Queens Park  
Billericay  
Essex  
CM12 0SY

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

D.L. Morgan  
M. Nye  
C.K.S. Webb

**Accountants**

Douglas Charlton Accountants  
127 Stock Road  
Billericay  
Essex  
CM12 0RP

**OBJECTIVES AND ACTIVITIES**

The Company is a charity and exists to advance the education, and to provide facilities for, social, recreational and leisure time activities as defined in the Memorandum and Articles.

Sports include football (senior and junior), cricket, netball, badminton, table tennis and short mat bowls. The 3G STP (astroturf) is used extensively for football training and matches.

An active dance school is based at the premises.

The various halls and rooms are hired out for events and parties on a regular basis.

**FINANCIAL REVIEW**

The activity for the year showed a surplus of £ 72,142. A provision of £ 20,529 has been carried forward in the balance sheet to meet anticipated expenditure.

**PLANS FOR FUTURE PERIODS**

## **WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

### **Trustees Annual Report**

WBCA has a programme of improvement projects which are carried out as funds become available through yearly surpluses if achieved.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Trustees constantly review any risks to the Community Centre at their monthly meetings. Specific areas include:

To maintain a conservative expenditure policy that holds sufficient cover to meet reasonable emergency requirements.

To have mechanical and electrical contracts in place to ensure proper maintenance of plant, equipment and allied fittings.

To ensure that we have proper insurance in place including Public and Employer's Liability

To ensure that the terms and conditions of the lease with Basildon Borough Council are complied with.

To give sufficient training to all staff to enable them to carry out their duties in a polite and efficient manner.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

That the trustees are responsible for the maintenance and integrity of information included on the company's website .

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)

Signed on behalf of the board

M. Nye

Trustee

16 December 2024



## **WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

### **Independent Examiners Report**

#### **Independent Examiner's Report to the trustees of WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

I report to the charity trustees on my examination of the financial statements of WEST BILLERICAY COMMUNITY ASSOCIATION LTD for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Alan McCappin FCCA  
Douglas Charlton Accountants  
127 Stock Road  
Billericay  
Essex

CM12 ORP  
16 December 2024

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD****Statement of Financial Activities**

for the year ended 31 March 2024

		<b>Unrestricted</b>		
		<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies	4	27,887	27,887	-
Charitable activities	5	259,516	259,516	228,122
Investments	6	696	696	75
<b>Total</b>		<b>288,099</b>	<b>288,099</b>	<b>228,197</b>
<b>Expenditure on:</b>				
Charitable activities	7	215,181	215,181	189,217
Other	8	774	774	60,196
<b>Total</b>		<b>215,955</b>	<b>215,955</b>	<b>249,413</b>
Net losses on investments		(2)	(2)	-
<b>Net income/(expenditure)</b>	<b>9</b>	<b>72,142</b>	<b>72,142</b>	<b>(21,216)</b>
Transfers between funds		-	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		<b>72,142</b>	<b>72,142</b>	<b>(21,216)</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>72,142</b>	<b>72,142</b>	<b>(21,216)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		89,545	89,545	110,761
<b>Total funds carried forward</b>		<b>161,687</b>	<b>161,687</b>	<b>89,545</b>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**  
**Summary Income and Expenditure Account**  
**for the year ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Income	287,403	228,122
Net losses on investments	(2)	-
Interest and investment income	696	75
<b>Gross income for the year</b>	<u>288,097</u>	<u>228,197</u>
Expenditure	215,181	248,394
Depreciation and charges for impairment of fixed assets	774	1,019
<b>Total expenditure for the year</b>	<u>215,955</u>	<u>249,413</u>
Net income/(expenditure) before tax for the year	72,142	(21,216)
<b>Net income /(expenditure )for the year</b>	<u><u>72,142</u></u>	<u><u>(21,216)</u></u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD****Balance Sheet**at **31 March 2024**

<b>Company No.</b>	<b>03039228</b>	<b>Notes</b>	<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
<b>Fixed assets</b>				
Tangible assets		11	2,321	3,093
Investments		12	-	2
			<u>2,321</u>	<u>3,095</u>
<b>Current assets</b>				
Debtors		13	13,925	8,930
Cash at bank and in hand			<u>182,571</u>	<u>145,276</u>
			196,496	154,206
<b>Creditors: Amount falling due within one year</b>		14	<u>(16,601)</u>	<u>(6,966)</u>
<b>Net current assets</b>			179,895	147,240
<b>Total assets less current liabilities</b>			182,216	150,335
<b>Provisions for liabilities</b>		15	<u>(20,529)</u>	<u>(60,790)</u>
<b>Net assets excluding pension asset or liability</b>			<u>161,687</u>	<u>89,545</u>
<b>Total net assets</b>			<u>161,687</u>	<u>89,545</u>
<b>The funds of the charity</b>				
<b>Restricted funds</b>		16		
<b>Unrestricted funds</b>		16		
General funds			161,687	89,545
			<u>161,687</u>	<u>89,545</u>
<b>Reserves</b>		16		
<b>Total funds</b>			<u>161,687</u>	<u>89,545</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 16 December 2024

And signed on its behalf by:

M. Nye  
Trustee  
16 December 2024

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## WEST BILLERICAY COMMUNITY ASSOCIATION LTD

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	25% reducing balance
Fixtures, fittings and equipment	25% reducing balance

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other 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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

## WEST BILLERICAY COMMUNITY ASSOCIATION LTD

### Notes to the Accounts

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

## 3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
<b>Income and endowments from:</b>		
Charitable activities	228,122	228,122
Investments	75	75
<b>Total</b>	<u>228,197</u>	<u>228,197</u>
<b>Expenditure on:</b>		
Charitable activities	189,217	189,217
Other	60,196	60,196
<b>Total</b>	<u>249,413</u>	<u>249,413</u>
<b>Net income</b>	<u>(21,216)</u>	<u>(21,216)</u>
<b>Net income before other gains/(losses)</b>	(21,216)	(21,216)
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>(21,216)</u>	<u>(21,216)</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	110,761	110,761
<b>Total funds carried forward</b>	<u>89,545</u>	<u>89,545</u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Notes to the Accounts**

**4 Income from donations and legacies**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations	27,887	27,887	-
	<u>27,887</u>	<u>27,887</u>	<u>-</u>

**5 Income from charitable activities**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Membership subscriptions	1,550	1,550	1,644
Indoor facilities	96,768	96,768	82,853
Outdoor facilities	161,198	161,198	143,625
	<u>259,516</u>	<u>259,516</u>	<u>228,122</u>

**6 Income from investments**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest received	696	696	75
	<u>696</u>	<u>696</u>	<u>75</u>

**7 Expenditure on charitable activities**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Expenditure on charitable activities</i>			
Membership subscriptions	213,494	213,494	187,530
<i>Governance costs</i>			
Accountancy and legal & professional	1,687	1,687	1,687
	<u>215,181</u>	<u>215,181</u>	<u>189,217</u>

**8 Other expenditure**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	774	774	1,019
General administrative costs	-	-	59,177
	<u>774</u>	<u>774</u>	<u>60,196</u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Notes to the Accounts**

**9 Net income/(expenditure) before transfers**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	774	1,019

**10 Staff costs**

No employee received emoluments in excess of £60,000.

**11 Tangible fixed assets**

	<b>Plant and machinery</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>			
At 1 April 2023	25,680	59,402	85,082
At 31 March 2024	<u>25,680</u>	<u>59,402</u>	<u>85,082</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	23,124	58,863	81,987
Depreciation charge for the year	639	135	774
At 31 March 2024	<u>23,763</u>	<u>58,998</u>	<u>82,761</u>
<b>Net book values</b>			
At 31 March 2024	<u>1,917</u>	<u>404</u>	<u>2,321</u>
At 31 March 2023	<u>2,556</u>	<u>539</u>	<u>3,095</u>

**12 Investments**

	<b>Investment in Subsidiaries</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>		
At 1 April 2023	2	2
Disposals	(2)	(2)
At 31 March 2024	<u>-</u>	<u>-</u>
<b>Net book values</b>		
At 31 March 2024	<u>-</u>	<u>-</u>
At 31 March 2023	<u>2</u>	<u>2</u>

**13 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	4,949	5,631
Prepayments and accrued income	8,976	3,299
	<u>13,925</u>	<u>8,930</u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Notes to the Accounts**

**14 Creditors:**

amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	11,300	4,688
Other taxes and social security	92	1,068
Other creditors	4,259	1,211
Accruals	950	(1)
	<u>16,601</u>	<u>6,966</u>

**15 Provisions**

	<b>Other provisions</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
At 1 April 2023	60,790	60,790
Movement for the year	(40,261)	(40,261)
At 31 March 2024	<u>20,529</u>	<u>20,529</u>

**16 Movement in funds**

	<b>At 1 April 2023</b>	<b>Incoming resources (including other gains/losses)</b>	<b>Resources expended</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
General funds	89,545	288,097	(215,955)	161,687
<b>Total funds</b>	<u>89,545</u>	<u>288,097</u>	<u>(215,955)</u>	<u>161,687</u>

**17 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Fixed assets	2,321	2,321
Net current assets	179,895	179,895
Creditors due in more than one year and provisions	(20,529)	(20,529)
	<u>161,687</u>	<u>161,687</u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Notes to the Accounts**

**18 Reconciliation of net debt**

	<b>At 1 April 2023 £</b>	<b>Cash flows £</b>	<b>At 31 March 2024 £</b>
Cash and cash equivalents	145,276	37,295	182,571
	<u>145,276</u>	<u>37,295</u>	<u>182,571</u>
Net debt	<u>145,276</u>	<u>37,295</u>	<u>182,571</u>

**19 Related party disclosures**

***Controlling party***

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Detailed Statement of Financial Activities**

**for the year ended 31 March 2024**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
<b>Income and endowments from:</b>			
<b>Donations and legacies</b>			
Donations	27,887	27,887	-
	<u>27,887</u>	<u>27,887</u>	<u>-</u>
<b>Charitable activities</b>			
Membership subscriptions	1,550	1,550	1,644
Indoor facilities	96,768	96,768	82,853
Outdoor facilities	161,198	161,198	143,625
	<u>259,516</u>	<u>259,516</u>	<u>228,122</u>
<b>Investments</b>			
Bank interest received	696	696	75
	<u>696</u>	<u>696</u>	<u>75</u>
<b>Total income and endowments</b>	<b>288,099</b>	<b>288,099</b>	<b>228,197</b>
<b>Expenditure on:</b>			
<b>Charitable activities</b>			
Membership subscriptions	213,494	213,494	187,530
	<u>213,494</u>	<u>213,494</u>	<u>187,530</u>
<b>Governance costs</b>			
Accountancy and legal & professional	1,687	1,687	1,687
	<u>1,687</u>	<u>1,687</u>	<u>1,687</u>
<b>Total of expenditure on charitable activities</b>	<b>215,181</b>	<b>215,181</b>	<b>189,217</b>
<b>General administrative costs, including depreciation and amortisation</b>			
Depreciation of Plant and machinery	639	639	839
Depreciation of Fixtures, fittings and equipment	135	135	180
Bad debts	-	-	59,177
	<u>774</u>	<u>774</u>	<u>60,196</u>
<b>Total of expenditure of other costs</b>	<b>774</b>	<b>774</b>	<b>60,196</b>
<b>Total expenditure</b>	<b>215,955</b>	<b>215,955</b>	<b>249,413</b>
Net gains on investments	(2)	(2)	-
<b>Net income/(expenditure)</b>	<b>72,142</b>	<b>72,142</b>	<b>(21,216)</b>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD****Detailed Statement of Financial Activities**

<b>Net income/(expenditure) before other gains/(losses)</b>	<u>72,142</u>	<u>72,142</u>	<u>(21,216)</u>
Other Gains	-	-	-
<b>Net movement in funds</b>	<u>72,142</u>	<u>72,142</u>	<u>(21,216)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	89,545	89,545	110,761
<b>Total funds carried forward</b>	<u>161,687</u>	<u>161,687</u>	<u>89,545</u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LIMITED**

England & Wales - Charity number 1055830

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# Accounts

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**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Charity No. 1055830**

**Company No. 03039228**

**Trustees' Report and Unaudited Accounts**

**31 March 2023**

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Contents**

	<b>Pages</b>
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Notes to the Accounts	8 to 15
Detailed Statement of Financial Activities	16 to 17

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**  
**Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 03039228**

**Charity No. 1055830**

**Registered Office**

Rosebay Avenue  
Queens Park  
Billericay  
Essex  
CM12 0SY

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

D.L. Morgan

M. Nye

C.K.S. Webb

**Accountants**

Douglas Charlton Accountants  
127 Stock Road  
Billericay  
Essex  
CM12 0RP

**OBJECTIVES AND ACTIVITIES**

The Company is a charity and exists to advance the education, and to provide facilities for, social, recreational and leisure time activities as defined in the Memorandum and Articles.

Sports include football (senior and junior), cricket, netball, badminton, table tennis and short mat bowls,

The 3G STP (astroturf) is used extensively for football training and matches.

Social activities include Yoga, Pilates, Mother & baby fitness, Activitots, Over 50's exercise, Kung Fu, Dodgeball, Kazen Kai Karate, Slimming Club and Men's excercies classes.

An active dance school is based at the premises.

The various halls and rooms are hired out for events and parties on a regular basis.

**FINANCIAL REVIEW**

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Trustees Annual Report**

The activity for the year showed a deficit of £ 21,216. A provision of £ 60,790 has been carried forward in the balance sheet to meet anticipated expenditure.

**PLANS FOR FUTURE PERIODS**

WBCA has a programme of improvement projects which are carried out as funds become available through yearly surpluses if achieved.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Trustees constantly review any risks to the Community Centre at their monthly meetings. Specific areas include:

To maintain a conservative expenditure policy that holds sufficient cover to meet reasonable emergency requirements.

To have mechanical and electrical contracts in place to ensure proper maintenance of plant, equipment and allied fittings.

To ensure that we have proper insurance in place including Public and Employer's Liability

To ensure that the terms and conditions of the lease with Basildon Borough Council are complied with.

To give sufficient training to all staff to enable them to carry out their duties in a polite and efficient manner.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

That the trustees are responsible for the maintenance and integrity of information included on the company's website .

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Nye  
Trustee



19/12/23

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Independent Examiners Report**

**Independent Examiner's Report to the trustees of WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

I report to the charity trustees on my examination of the financial statements of WEST BILLERICAY COMMUNITY ASSOCIATION LTD for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



FCCA

A. McCappin FCCA  
Douglas Charlton Accountants  
127 Stock Road  
Billericay  
Essex

CM12 ORP

19/12/23

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Statement of Financial Activities**

**for the year ended 31 March 2023**

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income and endowments</b>				
<b>from:</b>				
Donations and legacies	4	-	-	88,600
Charitable activities	5	228,122	228,122	195,292
Investments	6	75	75	11
Other	7	-	-	34,926
<b>Total</b>		<b>228,197</b>	<b>228,197</b>	<b>318,829</b>
<b>Expenditure on:</b>				
Charitable activities	8	189,217	189,217	330,016
Other	9	60,196	60,196	2,603
<b>Total</b>		<b>249,413</b>	<b>249,413</b>	<b>332,619</b>
Net gains on investments		-	-	-
<b>Net expenditure</b>	10	<b>(21,216)</b>	<b>(21,216)</b>	<b>(13,790)</b>
Transfers between funds		-	-	-
<b>Net expenditure before other gains/(losses)</b>		<b>(21,216)</b>	<b>(21,216)</b>	<b>(13,790)</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>(21,216)</b>	<b>(21,216)</b>	<b>(13,790)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		110,761	110,761	124,551
<b>Total funds carried forward</b>		<b>89,545</b>	<b>89,545</b>	<b>110,761</b>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD****Summary Income and Expenditure Account**

for the year ended 31 March 2023

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income	228,122	318,818
Interest and investment income	75	11
<b>Gross income for the year</b>	<u>228,197</u>	<u>318,829</u>
Expenditure	248,394	331,249
Depreciation and charges for impairment of fixed assets	1,019	1,370
<b>Total expenditure for the year</b>	<u>249,413</u>	<u>332,619</u>
Net expenditure before tax for the year	(21,216)	(13,790)
<b>Net expenditure for the year</b>	<u>(21,216)</u>	<u>(13,790)</u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Balance Sheet**

at 31 March 2023

Company No. 03039228	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	3,093	4,112
Investments	13	2	2
		<u>3,095</u>	<u>4,114</u>
<b>Current assets</b>			
Debtors	14	8,930	74,448
Cash at bank and in hand		145,276	154,836
		<u>154,206</u>	<u>229,284</u>
<b>Creditors: Amount falling due within one year</b>	15	(6,966)	(40,431)
<b>Net current assets</b>		<u>147,240</u>	<u>188,853</u>
<b>Total assets less current liabilities</b>		150,335	192,967
<b>Provisions for liabilities</b>	16	(60,790)	(82,206)
<b>Net assets excluding pension asset or liability</b>		<u>89,545</u>	<u>110,761</u>
<b>Total net assets</b>		<u><u>89,545</u></u>	<u><u>110,761</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	17		
<b>Unrestricted funds</b>	17		
General funds		89,545	110,761
		<u>89,545</u>	<u>110,761</u>
<b>Reserves</b>	17		
<b>Total funds</b>		<u><u>89,545</u></u>	<u><u>110,761</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2023

And signed on its behalf by:

M. Nye  
Trustee



## WEST BILLERICAY COMMUNITY ASSOCIATION LTD

### Notes to the Accounts

for the year ended 31 March 2023

#### 1 Accounting policies

##### Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

##### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

##### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## WEST BILLERICAY COMMUNITY ASSOCIATION LTD

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	25% reducing balance
Fixtures, fittings and equipment	25% reducing balance

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other 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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

## **WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

### **Notes to the Accounts**

#### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### **Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## **2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Notes to the Accounts**

**3 Statement of Financial Activities - prior year**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
<b>Income and endowments from:</b>		
Donations and legacies	88,600	88,600
Charitable activities	195,292	195,292
Investments	11	11
Other	34,926	34,926
<b>Total</b>	<u>318,829</u>	<u>318,829</u>
<b>Expenditure on:</b>		
Charitable activities	330,016	330,016
Other	2,603	2,603
<b>Total</b>	<u>332,619</u>	<u>332,619</u>
<b>Net income</b>	<u>(13,790)</u>	<u>(13,790)</u>
<b>Net income before other gains/(losses)</b>	(13,790)	(13,790)
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>(13,790)</u>	<u>(13,790)</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	124,551	124,551
<b>Total funds carried forward</b>	<u>110,761</u>	<u>110,761</u>

**4 Income from donations and legacies**

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Donations	-	88,600
	<u>-</u>	<u>88,600</u>

**5 Income from charitable activities**

	<b>Unrestricted £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Membership subscriptions	1,644	1,644	2,155
Indoor facilities	82,853	82,853	57,680
Outdoor facilities	143,625	143,625	135,457
	<u>228,122</u>	<u>228,122</u>	<u>195,292</u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Notes to the Accounts**

**6 Income from investments**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank interest received	75	75	11
	<u>75</u>	<u>75</u>	<u>11</u>

**7 Other income**

	Total 2023	Total 2022
	£	£
Grant income (COVID 19)	-	34,926
	<u>-</u>	<u>34,926</u>

**8 Expenditure on charitable activities**

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Membership subscriptions	187,530	187,530	328,329
<i>Governance costs</i>			
Accountancy and legal & professional	1,687	1,687	1,687
	<u>189,217</u>	<u>189,217</u>	<u>330,016</u>

**9 Other expenditure**

	Unrestricted	Total 2023	Total 2022
	£	£	£
	-	-	1,233
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,019	1,019	1,370
General administrative costs	59,177	59,177	-
	<u>60,196</u>	<u>60,196</u>	<u>2,603</u>

**10 Net expenditure before transfers**

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,019	1,370

**11 Staff costs**

No employee received emoluments in excess of £60,000.

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Notes to the Accounts**

**12 Tangible fixed assets**

	Plant and machinery £	Fixtures, fittings and equipment £	Total £
<b>Cost or revaluation</b>			
At 1 April 2022	25,680	59,402	85,082
At 31 March 2023	<u>25,680</u>	<u>59,402</u>	<u>85,082</u>
<b>Depreciation and impairment</b>			
At 1 April 2022	22,286	58,684	80,970
Depreciation charge for the year	839	180	1,019
At 31 March 2023	<u>23,125</u>	<u>58,864</u>	<u>81,989</u>
<b>Net book values</b>			
At 31 March 2023	<u>2,555</u>	<u>538</u>	<u>3,093</u>
At 31 March 2022	<u>3,394</u>	<u>718</u>	<u>4,112</u>

**13 Investments**

	Investment in Subsidiaries £	Total £
<b>Cost or revaluation</b>		
At 1 April 2022	2	2
At 31 March 2023	<u>2</u>	<u>2</u>
<b>Net book values</b>		
At 31 March 2023	<u>2</u>	<u>2</u>
At 31 March 2022	<u>2</u>	<u>2</u>

**Investment in Subsidiaries**

The company has the following subsidiary undertakings:

Name of company	Country of incorporation (if not UK)	Class of shares held	% age of shares held %	Capital and reserves at end of the relevant year £	Profit/(loss ) for the relevant year £
West Billericay Community Services Limited		Ordinary	100	-	-

**14 Debtors**

	2023 £	2022 £
Trade debtors	5,631	12,672
Other debtors	-	58,506
Prepayments and accrued income	3,299	3,270
	<u>8,930</u>	<u>74,448</u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Notes to the Accounts**

**15 Creditors:**

amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors	4,688	33,798
Other taxes and social security	1,068	(83)
Other creditors	1,211	6,717
Accruals	(1)	(1)
	<u>6,966</u>	<u>40,431</u>

**16 Provisions**

	<b>Other provisions</b>	<b>Total</b>
	£	£
At 1 April 2022	82,206	82,206
Movement for the year	(21,416)	(21,416)
At 31 March 2023	<u>60,790</u>	<u>60,790</u>

**17 Movement in funds**

	<b>At 1 April 2022</b>	<b>Incoming resources (including other gains/losses)</b>	<b>Resources expended</b>	<b>At 31 March 2023</b>
	£	£	£	£
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
General funds	110,761	228,197	(249,413)	89,545
<b>Total funds</b>	<u>110,761</u>	<u>228,197</u>	<u>(249,413)</u>	<u>89,545</u>

**18 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Total</b>
	£	£
Fixed assets	3,093	3,093
Investments	2	2
Net current assets	147,240	147,240
Creditors due in more than one year and provisions	(60,790)	(60,790)
	<u>89,545</u>	<u>89,545</u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD****Notes to the Accounts****19 Reconciliation of net debt**

	<b>At 1 April</b>	<b>Cash flows</b>	<b>At 31</b>
	<b>2022</b>		<b>March</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash and cash equivalents	154,836	(9,560)	145,276
	<u>154,836</u>	<u>(9,560)</u>	<u>145,276</u>
Net debt	<u>154,836</u>	<u>(9,560)</u>	<u>145,276</u>

**20 Related party disclosures**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b><i>Transactions with related parties</i></b>		
<i>Name of related party</i>	West Billericay Community Services Ltd	
<i>Description of relationship between the parties</i>	The company is a subsidiary	
<i>Amount due from/(to) the related party</i>	-	58,506

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Detailed Statement of Financial Activities**

for the year ended 31 March 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income and endowments from:</b>			
<b>Donations and legacies</b>			
Donations	-	-	88,600
	-	-	88,600
<b>Charitable activities</b>			
Membership subscriptions	1,644	1,644	2,155
Indoor facilities	82,853	82,853	57,680
Outdoor facilities	143,625	143,625	135,457
	228,122	228,122	195,292
<b>Investments</b>			
Bank interest received	75	75	11
	75	75	11
<b>Other</b>			
Grant income (COVID 19)	-	-	34,926
	-	-	34,926
<b>Total income and endowments</b>	<b>228,197</b>	<b>228,197</b>	<b>318,829</b>
<b>Expenditure on:</b>			
<b>Charitable activities</b>			
Membership subscriptions	187,530	187,530	328,329
	187,530	187,530	328,329
<b>Governance costs</b>			
Accountancy and legal & professional	1,687	1,687	1,687
	1,687	1,687	1,687
<b>Total of expenditure on charitable activities</b>	<b>189,217</b>	<b>189,217</b>	<b>330,016</b>
<b>Other expenditure</b>			
	-	-	1,233
	-	-	1,233
<b>General administrative costs, including depreciation and amortisation</b>			
Depreciation of Plant and machinery	839	839	1,131
Depreciation of Fixtures, fittings and equipment	180	180	239
Bad debts	59,177	59,177	-
	60,196	60,196	1,370
<b>Total of expenditure of other costs</b>	<b>60,196</b>	<b>60,196</b>	<b>2,603</b>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD****Detailed Statement of Financial Activities**

<b>Total expenditure</b>	249,413	249,413	332,619
Net gains on investments	-	-	-
	<u>(21,216)</u>	<u>(21,216)</u>	<u>(13,790)</u>
<b>Net expenditure</b>			
	<u>(21,216)</u>	<u>(21,216)</u>	<u>(13,790)</u>
<b>Net expenditure before other gains/(losses)</b>			
	<u>-</u>	<u>-</u>	<u>-</u>
Other Gains			
	<u>(21,216)</u>	<u>(21,216)</u>	<u>(13,790)</u>
<b>Net movement in funds</b>			
	<u>(21,216)</u>	<u>(21,216)</u>	<u>(13,790)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	110,761	110,761	124,551
<b>Total funds carried forward</b>	<u>89,545</u>	<u>89,545</u>	<u>110,761</u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LIMITED**

England & Wales - Charity number 1055830

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# Accounts

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WEST BILLERICAY COMMUNITY ASSOCIATION LTD

Charity No. 1055830

Company No. 03039228

Trustees' Report and Unaudited Accounts

31 March 2022

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Notes to the Accounts	8 to 15
Detailed Statement of Financial Activities	16 to 17

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03039228

Charity No. 1055830

Registered Office

Rosebay Avenue

Queens Park

Billericay

Essex

CM12 0SY

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

D. Haigh

D.L. Morgan

M. Nye

C.K.S. Webb

Accountants

Douglas Charlton Accountants

127 Stock Road

Billericay

Essex

CM12 0RP

#### OBJECTIVES AND ACTIVITIES

The Company is a charity and exists to advance the education, and to provide facilities for, social, recreational and leisure time activities as defined in the Memorandum and Articles.

Sports include football (senior and junior), cricket, netball, badminton, table tennis and short mat bowls,

The 3G STP (astroturf) is used extensively for football training and matches.

Social activities include Yoga, Pilates,, Mother & baby fitness, Activitots, Over 50's exercise, Kung Fu, Dodgeball, Kazen Kai Karate, Slimming Club and Men's' exercise classes.

An active dance school is based at the premises.

The various halls and rooms are hired out for events and parties on a regular basis.

#### FINANCIAL REVIEW

The activity for the year showed a deficit of £13,790 . A provision of £ 82,206 has been carried forward in the balance sheet to meet anticipated expenditure.

## PLANS FOR FUTURE PERIODS

WBCA has a programme of improvement projects which are carried out as funds become available through yearly surpluses if achieved.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees constantly review any risks to the Community Centre at their monthly meetings. Specific areas include:

To maintain a conservative expenditure policy that holds sufficient cover to meet reasonable emergency requirements.

To have mechanical and electrical contracts in place to ensure proper maintenance of plant, equipment and allied fittings.

To ensure that we have proper insurance in place including Public and Employer's Liability

To ensure that the terms and conditions of the lease with Basildon Borough Council are complied with.

To give sufficient training to all staff to enable them to carry out their duties in a polite and efficient manner.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

That the trustees are responsible for the maintenance and integrity of information included on the company's website .

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Nye

Trustee

16 December 2022

I report to the charity trustees on my examination of the financial statements of WEST BILLERICAY COMMUNITY ASSOCIATION LTD for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA.

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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 financial statements to be reached.

A. McCappin FCCA

ACCA

Douglas Charlton Accountants

127 Stock Road

Billericay

Essex

CM12 ORP

16 December 2022

## WEST BILLERICAY COMMUNITY ASSOCIATION LTD

## Statement of Financial Activities

for the year ended 31 March 2022

		Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes			
Income and endowments from:				
Donations and legacies	4	88,600	88,600	-
Charitable activities	5	195,292	195,292	60,788
Investments	6	11	11	350
Other	7	34,926	34,926	71,388
Total		318,829	318,829	132,526
Expenditure on:				
Charitable activities	8	330,016	330,016	122,522
Other	9	2,603	2,603	1,888
Total		332,619	332,619	124,410
Net gains on investments		-	-	-
Net (expenditure)/income	10	(13,790)	(13,790)	8,116
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(13,790)	(13,790)	8,116
Other gains and losses				
Net movement in funds		(13,790)	(13,790)	8,116
Reconciliation of funds:				
Total funds brought forward		124,551	124,551	116,435
Total funds carried forward		110,761	110,761	124,551

## WEST BILLERICAY COMMUNITY ASSOCIATION LTD

## Summary Income and Expenditure Account

for the year ended 31 March 2022

	2022	2021
	£	£
Income	318,818	132,176
Interest and investment income	11	350
Gross income for the year	<u>318,829</u>	<u>132,526</u>
Expenditure	331,249	122,522
Depreciation and charges for impairment of fixed assets	1,370	1,888
Total expenditure for the year	<u>332,619</u>	<u>124,410</u>
Net (expenditure)/income before tax for the year	(13,790)	8,116
Net (expenditure )/income for the year	<u>(13,790)</u>	<u>8,116</u>

## WEST BILLERICAY COMMUNITY ASSOCIATION LTD

## Balance Sheet

at 31 March 2022

Company No. 03039228	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	12	4,112	5,482
Investments	13	2	2
		<u>4,114</u>	<u>5,484</u>
Current assets			
Debtors	14	74,448	63,229
Cash at bank and in hand		154,836	135,405
		<u>229,284</u>	<u>198,634</u>
Creditors: Amount falling due within one year	15	(40,431)	2,639
Net current assets		188,853	201,273
Total assets less current liabilities		192,967	206,757
Provisions for liabilities	16	(82,206)	(82,206)
Net assets excluding pension asset or liability		<u>110,761</u>	<u>124,551</u>
Total net assets		<u><u>110,761</u></u>	<u><u>124,551</u></u>
The funds of the charity			
Restricted funds	17		
Unrestricted funds	17		
General funds		110,761	124,551
		<u>110,761</u>	<u>124,551</u>
Reserves	17		
Total funds		<u><u>110,761</u></u>	<u><u>124,551</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 16 December 2022

And signed on its behalf by:

M. Nye  
Trustee  
16 December 2022

for the year ended 31 March 2022

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	25% reducing balance
Fixtures, fittings and equipment	25% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

## 3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Charitable activities	60,788	60,788
Investments	350	350
Other	71,388	71,388
Total	<u>132,526</u>	<u>132,526</u>
Expenditure on:		
Charitable activities	122,522	122,522
Other	1,888	1,888
Total	<u>124,410</u>	<u>124,410</u>
Net income	<u>8,116</u>	<u>8,116</u>
Net income before other gains/(losses)	8,116	8,116
Other gains and losses:		
Net movement in funds	<u>8,116</u>	<u>8,116</u>
Reconciliation of funds:		
Total funds brought forward	116,435	116,435
Total funds carried forward	<u>124,551</u>	<u>124,551</u>

## 4 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
Donations	88,600	88,600	-
	<u>88,600</u>	<u>88,600</u>	<u>-</u>

## 5 Income from charitable activities

	Unrestricted £	Total 2022 £	Total 2021 £
Membership subscriptions	2,155	2,155	117
Indoor facilities	57,680	57,680	13,419
Outdoor facilities	135,457	135,457	47,252
	<u>195,292</u>	<u>195,292</u>	<u>60,788</u>

## 6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Bank interest received	11	11	350
	<u>11</u>	<u>11</u>	<u>350</u>

## 7 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Grant income (COVID 19)	34,926	34,926	68,245
Other grant income	-	-	3,143
	<u>34,926</u>	<u>34,926</u>	<u>71,388</u>

## 8 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Provision of facilities costs	328,329	328,329	122,125
Indoor facilities	-	-	(1,454)
<i>Governance costs</i>			
Accountancy and legal & professional	1,687	1,687	1,851
	<u>330,016</u>	<u>330,016</u>	<u>122,522</u>

## 9 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
	1,233	1,233	-
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,370	1,370	1,888
	<u>2,603</u>	<u>2,603</u>	<u>1,888</u>

## 10 Net (expenditure)/income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,370	1,888

## 11 Staff costs

No employee received emoluments in excess of £60,000.

## 12 Tangible fixed assets

	Plant and machinery	Fixtures, fittings and equipment		Total
	£	£	£	£
Cost or revaluation				
At 1 April 2021	25,680	-	59,402	85,082
At 31 March 2022	<u>25,680</u>	<u>-</u>	<u>59,402</u>	<u>85,082</u>
Depreciation and impairment				
At 1 April 2021	21,155	-	58,445	79,600
Depreciation charge for the year	1,131	-	239	1,370
At 31 March 2022	<u>22,286</u>	<u>-</u>	<u>58,684</u>	<u>80,970</u>
Net book values				
At 31 March 2022	<u>3,394</u>	<u>-</u>	<u>718</u>	<u>4,112</u>
At 31 March 2021	<u>4,525</u>	<u>-</u>	<u>957</u>	<u>5,482</u>

## 13 Investments

	Investment in Subsidiaries	Total
	£	£
Cost or revaluation		
At 1 April 2021	2	2
At 31 March 2022	<u>2</u>	<u>2</u>
Net book values		
At 31 March 2022	<u>2</u>	<u>2</u>
At 31 March 2021	<u>2</u>	<u>2</u>

## Investment in Subsidiaries

The company has the following subsidiary undertakings:

Name of company	Country of incorporation (if not UK)	Class of shares held	% age of shares held %	Capital and reserves at end of the relevant year £	Profit/(loss ) for the relevant year £
West Billericay Community Services Limited		Ordinary	100	-	-

## 14 Debtors

	2022	2021
	£	£
Trade debtors	12,672	4,691
Other debtors	58,506	54,612
Prepayments and accrued income	3,270	3,926
	<u>74,448</u>	<u>63,229</u>

## Notes to the Accounts

## 15 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	33,798	859
Other taxes and social security	(83)	353
Other creditors	6,717	3,405
Accruals	(1)	(7,256)
	<u>40,431</u>	<u>(2,639)</u>

## 16 Provisions

	Other provisions	Total
	£	£
At 1 April 2021	82,206	82,206
At 31 March 2022	<u>82,206</u>	<u>82,206</u>

## 17 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2022
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	124,551	318,829	(332,619)	110,761
Total funds	<u>124,551</u>	<u>318,829</u>	<u>(332,619)</u>	<u>110,761</u>

## 18 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	4,112	4,112
Investments	2	2
Net current assets	188,853	188,853
Creditors due in more than one year and provisions	(82,206)	(82,206)
	<u>110,761</u>	<u>110,761</u>

## 19 Reconciliation of net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash and cash equivalents	135,405	19,431	154,836
	<u>135,405</u>	<u>19,431</u>	<u>154,836</u>
Net debt	<u>135,405</u>	<u>19,431</u>	<u>154,836</u>

## 20 Related party disclosures

	2022	2021
	£	£
<i>Transactions with related parties</i>		
<i>Name of related party</i>		West Billericay Community Services Ltd
<i>Description of relationship between the parties</i>		The company is a subsidiary
<i>Amount due from/(to) the related party</i>	58,506	54,611
<i>Controlling party</i>		

## WEST BILLERICAY COMMUNITY ASSOCIATION LTD

## Detailed Statement of Financial Activities

for the year ended 31 March 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Donations	88,600	88,600	-
	<u>88,600</u>	<u>88,600</u>	<u>-</u>
Charitable activities			
Membership subscriptions	2,155	2,155	117
Indoor facilities	57,680	57,680	13,419
Outdoor facilities	135,457	135,457	47,252
	<u>195,292</u>	<u>195,292</u>	<u>60,788</u>
Investments			
Bank interest received	11	11	350
	<u>11</u>	<u>11</u>	<u>350</u>
Other			
Grant income (COVID 19)	34,926	34,926	68,245
Other grant income	-	-	3,143
	<u>34,926</u>	<u>34,926</u>	<u>71,388</u>
Total income and endowments	318,829	318,829	132,526
Expenditure on:			
Charitable activities			
Provision of facilities costs	328,329	328,329	122,125
Indoor facilities	-	-	(1,454)
	<u>328,329</u>	<u>328,329</u>	<u>120,671</u>
Governance costs			
Accountancy and legal & professional	1,687	1,687	1,851
	<u>1,687</u>	<u>1,687</u>	<u>1,851</u>
Total of expenditure on charitable activities	330,016	330,016	122,522
Other expenditure			
	1,233	1,233	-
	<u>1,233</u>	<u>1,233</u>	<u>-</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Plant and machinery	1,131	1,131	1,569
Depreciation of Fixtures, fittings and equipment	-	-	-
Depreciation of	239	239	319

WEST BILLERICAY COMMUNITY ASSOCIATION LTD  
Detailed Statement of Financial Activities

	<u>1,370</u>	<u>1,370</u>	<u>1,888</u>
Total of expenditure of other costs	<u>2,603</u>	<u>2,603</u>	<u>1,888</u>
Total expenditure	332,619	332,619	124,410
Net gains on investments	-	-	-
	<u>(13,790)</u>	<u>(13,790)</u>	<u>8,116</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(13,790)</u>	<u>(13,790)</u>	<u>8,116</u>
Other Gains	-	-	-
Net movement in funds	<u>(13,790)</u>	<u>(13,790)</u>	<u>8,116</u>
Reconciliation of funds:			
Total funds brought forward	124,551	124,551	116,435
Total funds carried forward	<u><u>110,761</u></u>	<u><u>110,761</u></u>	<u><u>124,551</u></u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LIMITED**

England & Wales - Charity number 1055830

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# Accounts

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WEST BILLERICAY COMMUNITY ASSOCIATION LTD

Charity No. 1055830

Company No. 03039228

Trustees' Report and Unaudited Accounts

31 March 2021

Contents

	Pages
Trustees' Annual Report	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Summary Income and Expenditure Account	4
Balance Sheet	5
Statement of Cash flows	6
Notes to the Accounts	7
Detailed Statement of Financial Activities	8

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03039228

Charity No. 1055830

Principal Office

Address Line 5  
Registered Office

Rosebay Avenue  
Queens Park  
Billericay  
Essex  
CM12 0SY

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

D. Haigh  
D.L. Morgan  
M. Nye  
C.K.S. Webb

Key Management Personnel

	KMP Name 1
KMP 2	KMP Name 2
KMP 3	KMP Name 3
KMP 4	KMP Name 4
KMP 5	KMP Name 5

Accountants

Douglas Charlton Accountants  
127 Stock Road  
Billericay  
Essex  
CM12 0RP

Bankers  
Address Line 5

## OBJECTIVES AND ACTIVITIES

The Company is a charity and exists to advance the education, and to provide facilities for, social, recreational and leisure time activities as defined in the Memorandum and Articles.

Sports include football (senior and junior), cricket, netball, badminton, table tennis and short mat bowls, The 3G STP (astroturf) is used extensively for football training and matches.

An active dance school is based at the premises.

The various halls and rooms are hired out for events and parties on a regular basis.

## ACHIEVEMENTS AND PERFORMANCE

A large charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A large charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A large charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A large charity must provide an explanation of any material expenditure occurred to raise income in the future...

A large charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

## FINANCIAL REVIEW

The activity for the year showed a surplus of £ 2,602. A provision of £ 82,206 has been carried forward in the balance sheet to meet anticipated expenditure.

## PLANS FOR FUTURE PERIODS

WBCA has a programme of improvement projects which are carried out as funds become available through yearly surpluses if achieved.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees constantly review any risks to the Community Centre at their monthly meetings. Specific areas include:

To maintain a conservative expenditure policy that holds sufficient cover to meet reasonable emergency requirements.

To have mechanical and electrical contracts in place to ensure proper maintenance of plant, equipment and allied fittings.

To ensure that we have proper insurance in place including Public and Employer's Liability

To ensure that the terms and conditions of the lease with Basildon Borough Council are complied with.

To give sufficient training to all staff to enable them to carry out their duties in a polite and efficient manner.

Trustees Annual Report

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

That the trustees are responsible for the maintenance and integrity of information included on the company's website .

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Nye

Trustee

30 November 2021

I report to the charity trustees on my examination of the accounts of WEST BILLERICAY COMMUNITY ASSOCIATION LTD for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

M Douglas

AFA

Douglas Charlton Accountants

127 Stock Road

Billericay

Essex

CM12 ORP

30 November 2021

## WEST BILLERICAY COMMUNITY ASSOCIATION LTD

## Statement of Financial Activities

for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Charitable activities	4	60,788	60,788	210,285
Investments	5	350	350	459
Other	6	71,388	71,388	4,875
Total		132,526	132,526	215,619
Expenditure on:				
Charitable activities	7	122,522	122,522	213,744
Other	8	1,888	1,888	2,456
Total		124,410	124,410	216,200
Net gains on investments		-	-	-
Net income/(expenditure)	9	8,116	8,116	(581)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		8,116	8,116	(581)
Other gains and losses				
Net movement in funds		8,116	8,116	(581)
Reconciliation of funds:				
Total funds brought forward		116,435	116,435	117,016
Total funds carried forward		124,551	124,551	116,435

WEST BILLERICAY COMMUNITY ASSOCIATION LTD

Summary Income and Expenditure Account

for the year ended 31 March 2021

	2021 £	2020 £
Income	132,176	215,160
Interest and investment income	350	459
Gross income for the year	<u>132,526</u>	<u>215,619</u>
Expenditure	122,522	213,744
Depreciation and charges for impairment of fixed assets	1,888	2,456
Total expenditure for the year	<u>124,410</u>	<u>216,200</u>
Net income/(expenditure) before tax for the year	8,116	(581)
Net income /(expenditure )for the year	<u><u>8,116</u></u>	<u><u>(581)</u></u>

## WEST BILLERICAY COMMUNITY ASSOCIATION LTD

## Balance Sheet

at 31 March 2021

Company No. 03039228	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	11	5,482	7,370
Investments	12	2	2
		<u>5,484</u>	<u>7,372</u>
Current assets			
Debtors	13	63,229	59,949
Cash at bank and in hand		135,405	139,293
		<u>198,634</u>	<u>199,242</u>
Creditors: Amount falling due within one year	14	2,639	(7,973)
Net current assets		<u>201,273</u>	<u>191,269</u>
Total assets less current liabilities		206,757	198,641
Provisions for liabilities	15	(82,206)	(82,206)
Net assets excluding pension asset or liability		<u>124,551</u>	<u>116,435</u>
Total net assets		<u><u>124,551</u></u>	<u><u>116,435</u></u>
The funds of the charity			
Restricted funds	16		
Unrestricted funds	16		
General funds		124,551	116,435
		<u>124,551</u>	<u>116,435</u>
Reserves	16		
Total funds		<u><u>124,551</u></u>	<u><u>116,435</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 November 2021

And signed on its behalf by:

M. Nye  
Trustee  
30 November 2021

## WEST BILLERICAY COMMUNITY ASSOCIATION LTD

## Statement of Cash flows

for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	8,116	(581)
Adjustments for:		
Depreciation of property, plant and equipment	1,888	2,456
Dividends, interest and rents from investments	(71,738)	(5,334)
(Increase)/Decrease in trade and other receivables	(3,280)	9,983
(Decrease)/Increase in trade and other payables	(10,612)	3,077
Net cash (used in)/provided by operating activities	<u>(75,626)</u>	<u>9,601</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	71,738	5,334
Net cash from investing activities	<u>71,738</u>	<u>5,334</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(3,888)	14,935
Cash and cash equivalents at the beginning of the year	139,293	124,358
Cash and cash equivalents at the end of the year	<u>135,405</u>	<u>139,293</u>
Components of cash and cash equivalents		
Cash and bank balances	135,405	139,293
	<u>135,405</u>	<u>139,293</u>

for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

- Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
- Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.
- Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
- Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery 25% reducing balance

Fixtures, fittings and equipment 25% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

## 3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Charitable activities	210,285	210,285
Investments	459	459
Other	4,875	4,875
Total	<u>215,619</u>	<u>215,619</u>
Expenditure on:		
Charitable activities	213,744	213,744
Other	2,456	2,456
Total	<u>216,200</u>	<u>216,200</u>
Net income	<u>(581)</u>	<u>(581)</u>
Net income before other gains/(losses)	(581)	(581)
Other gains and losses:		
Net movement in funds	<u>(581)</u>	<u>(581)</u>
Reconciliation of funds:		
Total funds brought forward	117,016	117,016
Total funds carried forward	<u><u>116,435</u></u>	<u><u>116,435</u></u>

## 4 Income from charitable activities

	Unrestricted £	Total 2021 £	Total 2020 £
Membership subscriptions	117	117	1,695
Indoor facilities	13,419	13,419	84,283
Outdoor facilities	47,252	47,252	124,307
	<u>60,788</u>	<u>60,788</u>	<u>210,285</u>

## 5 Income from investments

	Unrestricted £	Total 2021 £	Total 2020 £
Bank interest received	350	350	459
	<u>350</u>	<u>350</u>	<u>459</u>

## 6 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
Rental income	-	-	4,875
Grant income (COVID 19)	68,245	68,245	-
Other grant income	3,143	3,143	-
	<u>71,388</u>	<u>71,388</u>	<u>4,875</u>

## 7 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Expenditure on charitable activities</i>			
Membership subscriptions	122,125	122,125	211,567
Indoor facilities	(1,454)	(1,454)	-
<i>Governance costs</i>			
Accountancy and legal & professional	1,851	1,851	2,177
	<u>122,522</u>	<u>122,522</u>	<u>213,744</u>

## 8 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,888	1,888	2,456
	<u>1,888</u>	<u>1,888</u>	<u>2,456</u>

## 9 Net income/(expenditure) before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,888	2,456

## 10 Staff costs

No employee received emoluments in excess of £60,000.

## 11 Tangible fixed assets

	Plant and machinery	Fixtures, fittings and equipment		Total
	£	£	£	£
Cost or revaluation				
At 1 April 2020	25,680	-	59,402	85,082
At 31 March 2021	<u>25,680</u>	<u>-</u>	<u>59,402</u>	<u>85,082</u>
Depreciation and impairment				
At 1 April 2020	19,586	-	58,126	77,712
Depreciation charge for the year	1,569	-	319	1,888
At 31 March 2021	<u>21,155</u>	<u>-</u>	<u>58,445</u>	<u>79,600</u>
Net book values				
At 31 March 2021	<u>4,525</u>	<u>-</u>	<u>957</u>	<u>5,482</u>
At 31 March 2020	<u>6,094</u>	<u>-</u>	<u>1,276</u>	<u>7,370</u>

## 12 Investments

	Investment in Subsidiaries	Total
	£	£
Cost or revaluation		
At 1 April 2020	2	2
At 31 March 2021	<u>2</u>	<u>2</u>
Net book values		
At 31 March 2021	<u>2</u>	<u>2</u>
At 31 March 2020	<u>2</u>	<u>2</u>

## Investment in Subsidiaries

The company has the following subsidiary undertakings:

Name of company	Country of incorporation (if not UK)	Class of shares held	% age of shares held %	Capital and reserves at end of the relevant year £	Profit/(loss ) for the relevant year £
West Billericay Community Services Limited		Ordinary	100	(38,929)	(1,530)

## 13 Debtors

	2021 £	2020 £
Trade debtors	4,691	8,733
Other debtors	54,612	46,998
Prepayments and accrued income	3,926	4,218
	<u>63,229</u>	<u>59,949</u>

## Notes to the Accounts

## 14 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Trade creditors	859	7,696
Other taxes and social security	353	(1,367)
Other creditors	3,405	2,489
Accruals and deferred income	(7,256)	(845)
	<u>(2,639)</u>	<u>7,973</u>

## 15 Provisions

	Other provisions	Total
	£	£
At 1 April 2020	82,206	82,206
At 31 March 2021	<u>82,206</u>	<u>82,206</u>

## 16 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2021
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	116,435	132,526	(124,410)	124,551
Revaluation Reserves:				
Total funds	<u>116,435</u>	<u>132,526</u>	<u>(124,410)</u>	<u>124,551</u>

## 17 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	5,482	5,482
Investments	2	2
Net current assets	201,273	201,273
Creditors due in more than one year and provisions	(82,206)	(82,206)
	<u>124,551</u>	<u>124,551</u>

## 18 Reconciliation of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash and cash equivalents	139,293	(3,888)	135,405
	<u>139,293</u>	<u>(3,888)</u>	<u>135,405</u>
Net debt	<u>139,293</u>	<u>(3,888)</u>	<u>135,405</u>

## 19 Related party disclosures

	2021	2020
	£	£
<i>Transactions with related parties</i>		
<i>Name of related party</i>		
West Billericay Community Services Ltd		
<i>Description of relationship between the parties</i>		
The company is a subsidiary		
<i>Amount due from/(to) the related party</i>	-	46,998
<i>Controlling party</i>		

## WEST BILLERICAY COMMUNITY ASSOCIATION LTD

## Detailed Statement of Financial Activities

for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Charitable activities			
Membership subscriptions	117	117	1,695
Indoor facilities	13,419	13,419	84,283
Outdoor facilities	47,252	47,252	124,307
	<u>60,788</u>	<u>60,788</u>	<u>210,285</u>
Investments			
Bank interest received	350	350	459
	<u>350</u>	<u>350</u>	<u>459</u>
Other			
Rental income	-	-	4,875
Grant income (COVID 19)	68,245	68,245	-
Other grant income	3,143	3,143	-
	<u>71,388</u>	<u>71,388</u>	<u>4,875</u>
Total income and endowments	132,526	132,526	215,619
Expenditure on:			
Charitable activities			
Membership subscriptions	122,125	122,125	211,567
Indoor facilities	(1,454)	(1,454)	-
	<u>120,671</u>	<u>120,671</u>	<u>211,567</u>
Governance costs			
Accountancy and legal & professional	1,851	1,851	2,177
	<u>1,851</u>	<u>1,851</u>	<u>2,177</u>
Total of expenditure on charitable activities	122,522	122,522	213,744
General administrative costs, including depreciation and amortisation			
Depreciation of Plant and machinery	1,569	1,569	2,031
Depreciation of Fixtures, fittings and equipment	-	-	-
Depreciation of	319	319	425
	<u>1,888</u>	<u>1,888</u>	<u>2,456</u>
Total of expenditure of other costs	<u>1,888</u>	<u>1,888</u>	<u>2,456</u>
Total expenditure	124,410	124,410	216,200
Net gains on investments	-	-	-

WEST BILLERICAY COMMUNITY ASSOCIATION LTD  
Detailed Statement of Financial Activities

Net income/(expenditure)	8,116	8,116	(581)
Net income/(expenditure) before other gains/(losses)	8,116	8,116	(581)
Other Gains	-	-	-
Net movement in funds	8,116	8,116	(581)
Reconciliation of funds:			
Total funds brought forward	116,435	116,435	117,016
Total funds carried forward	<u>124,551</u>	<u>124,551</u>	<u>116,435</u>