

Charity registration number 1071668 (England and Wales)

Company registration number 03509623

EASTSIDE COMMUNITY HERITAGE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

EASTSIDE COMMUNITY HERITAGE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ruth Angel	(Appointed 02 December 2024)
	Gary Jones - Treasurer	
	Stephen Jacobs	(Chair until April 2025)
	Liam Montgomery	
	Taskin Saleem	(Vice-Chair from June 2025)
	Emma Treleaven	(Chair from April 2025)
Executive Director and Company Secretary	Judith Garfield, MBE	
Charity number	1071668	
Company number	03509623	
Registered office	Eastside Community Heritage School 360 5 Sugar House Lane E15 2QS	
Independent examiner	Samir Shah FCA, ATII Ramon Lee Ltd Chartered Accountants 93 Tabernacle Street London EC2A 4BA	
Bankers	Unity Trust Bank Plc PO Box 7193 Planetary Road Willenhall WV1 9DG	
Website	http://www.hidden-histories.org/	

EASTSIDE COMMUNITY HERITAGE

CONTENTS

	Page
Chair's Report	1
Trustees' report	2 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9 - 10
Notes to the financial statements	11 - 20

EASTSIDE COMMUNITY HERITAGE

CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Welcome to our Trustees' Report and Accounts for 2024-25.

As we celebrate our 25th anniversary at Eastside Community Heritage, we reflect on a year filled with significant achievements and delivery. Our Hidden History Archive continues to preserve and share the unique and beautiful stories that define our community's heritage. These narratives offer profound insights into how history shapes our lives and our sense of place, particularly in East London and the surrounding boroughs. Our mission remains to bring history and heritage to life, making it engaging and accessible through our diverse projects.

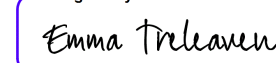
This year our archive has expanded once again. We have taken the opportunity to reassess and innovate our engagement strategies, reaching out to researchers, historians, educators, and community groups. By piloting new digital engagement methods and bringing the archive directly to the public, we are ensuring that our resources are more accessible than ever. We continue to support visitors in their research endeavours while actively promoting the archive's use as an enjoyable online tool, available anytime and anywhere. Our experiments with various digital programmes aim to enhance our stakeholders' experience with the archive.

We are also working towards achieving archive accreditation with the support of The National Archives. This is a significant undertaking, but our dedicated team and trustees are committed to reaching this milestone within the next two years.

Over the past year, we have embarked on numerous exciting projects, each designed to engage new audiences in oral history. Our events, workshops, talks, and walks have celebrated Black History Month, Local History Month, Women's History Month, LGBT+ History Month, Refugee Week, Carers Week, and South Asian Heritage Month.

I became Chair in April 2025, taking over from Stephen Jacobs who served ably for two years. I wish to record my thanks to Stephen and the other trustees. A big thank you must also go to our core staff of Judith Garfield (Director), Kaaren Cruse (Deputy Director), as well as the project staff who worked during the year. Our work would not be possible without the hard work of all the volunteers. We also thank all our funders and partners, more details of whom follow in the finance sections of the Report.

With best wishes,
Signed by:



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Emma Treleaven
Chair

Date: 30 July 2025

EASTSIDE COMMUNITY HERITAGE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Article of Association, the Companies Act 2006 and "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).

Objectives and activities

To promote, maintain, improve and advance education by encouraging and stimulating public understanding and appreciation of the history and contemporary development of London and generally to cultivate and improve the study of London, in particular but not exclusively through the provision of heritage-based activities using mediums such as art, drama, exhibition, publication, theatre literature, dance and music.

To promote good race relations by the provision of advice and practical support to individuals and groups engaged in any of the mentioned activities.

Objectives, strategies and activities

Our strategic aims for the charitable company, which were developed three years ago have been met this year. The organisation has made progress in the following areas:

- Recruiting new trustees
- Relocating the organisation
- Receiving funding to open the archive to be accessible online

Funding:

A grant award was secured from the National Lottery Heritage Fund which will complete the digitisation of the archive and enable material to be accessible online. More details follow in the report below.

Achievements and performance

It has been an exceptionally productive year at Eastside Community Heritage as we have advanced our strategic aims through numerous impactful projects. This report provides an overview of our key accomplishments and ongoing initiatives that align with our long-term vision.

Project Highlights

For the Record: In partnership with The Royal Docks Team, as part of their Originals Festival, we conducted extensive oral history collection focusing on the cultural heritage and festive traditions of the Royal Docks area. This project has significantly enriched our archive with authentic community voices that might otherwise have been lost.

Up the Allotments: Working collaboratively with allotment holders from Reynolds Road Allotment in East Ham, we documented their oral histories through a partnership with LooPlabs and artist Eleanor Pierce. This initiative culminated in a well-received exhibition launch last summer that celebrated this important aspect of local cultural heritage.

Malaysian Nurses: Our collaboration with the Malaysian Lunch group and Newham Chinese Association, alongside Playback Theatre, resulted in the development of an exhibition and theatrical production based on collected oral histories. The successful launch last summer showcased the important contributions of Malaysian nurses to our healthcare system.

Echoes from the Bridge: We successfully concluded this significant project focused on musicians who performed at the Bridge House pub in Canning Town. The project captured numerous valuable oral histories and culminated in a celebratory launch event in March, preserving an important chapter in the area's musical heritage.

EASTSIDE COMMUNITY HERITAGE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Community Engagement

This year alone, we have delivered over 40 reminiscence sessions and archive engagement activities across East London. Our heritage workshops have extended throughout Tower Hamlets, Hackney, Waltham Forest, Redbridge, and Barking and Dagenham, significantly increasing our community presence and impact.

We are further expanding our geographical reach through a new initiative with Highgate Cemetery, where we will be documenting the experiences and perspectives of the Friends of Highgate Cemetery group, adding another valuable dimension to our collections.

Ongoing Development

Our "Secrets Shared" project continues to flourish, with plans for an official launch event this summer. This initiative exemplifies our commitment to democratising historical narratives and making our archives accessible to diverse audiences.

All these accomplishments directly support the strategic aims outlined in this report and demonstrate our ongoing commitment to preserving and sharing community heritage. We look forward to building on these successes in the coming year as we continue to pursue our long-term vision.

Financial review

The charitable company's turnover decreased in the year in a challenging funding environment. Key sources of funding were the National Heritage Lottery Fund, London Borough of Newham, and Historic England. In addition, partnerships included work with and funding from Transport for London, East London Textiles, East London Chinese Association and Loop Labs (Up the Allotments project). The charitable company's income was £173,262 (2024: £214,857) with expenditure of £207,818 (2024: £216,849), and a planned deficit of £34,556 was incurred (2024: £1,992). Income from investments increased due to review of deposit accounts and improved management of cash flow.

The bulk of expenditure was on staff salaries, and other costs included rent, insurance, telecoms, and materials for projects. At year-end, the organisation had reserves of £305,093 (2024: £339,649) including £64,525 (2024: £92,237) restricted funds and £240,568 (2024: £247,412) unrestricted funds. The Board of Trustees aim to increase the turnover of the charitable company to about £250,000 and to diversify its funding base.

At present and as identified in the Risk Register, the charitable company's funding is often short-term, project based, and much has been Newham-orientated. In the future, the charitable company will build on its excellent track record and reputation, and seek more multi-year funding, and partnerships in other boroughs too. The charitable company aims to keep its unrestricted reserves in the range of 6-8 months of turnover. Reserves are required to: provide a contingency against funding "ups and downs" and last-minute decisions; pay for decommissioning should the charitable company have to close (e.g. redundancy, re-locating the archive).

Public benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a Charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

Principal funding sources

The main funding sources for the charitable company are the National Lottery Heritage Fund, London Borough of Newham, and Historic England.

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and eight months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The unrestricted funds not designated or invested in tangible fixed assets were £237,879 (2024: £243,129).

EASTSIDE COMMUNITY HERITAGE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Our Long-term Strategic Aims

1. Enhancing Archive Accessibility

We are committed to removing barriers to information access by implementing comprehensive physical and digital accessibility improvements. This includes developing user-friendly catalogue systems, creating accessible facilities for researchers of all abilities, and establishing outreach programs to underserved communities.

2. Achieving Archive Accreditation with The National Archives

We are pursuing formal accreditation through a structured, phased approach that involves:

- Conducting comprehensive collection assessments and gap analyses
- Implementing professional archival standards across all operations
- Developing robust preservation policies and disaster recovery protocols
- Establishing sustainable financial models to support long-term collection
- Building a qualified professional team with specialised expertise in archival management

This prestigious recognition will validate our commitment to excellence and position us as a trusted repository of oral history significance.

3. Expanding Educational Engagement

We aim to strengthen our educational impact through:

- Developing curriculum-aligned resources for primary and secondary schools
- Establishing formal partnerships with educational institutions to facilitate internships and research opportunities
- Hosting workshops, and engagement with our collections
- Training educators to effectively incorporate primary source materials into their teaching methodologies

Our goal is to foster critical thinking skills and historical literacy among learners of all ages while positioning our archive as an essential educational resource.

4. Democratising Historical Narratives

We are dedicated to ensuring that history reflects the diverse experiences of all communities by:

- Actively collecting and preserving materials from underrepresented groups
- Developing inclusive interpretation strategies that present multiple perspectives
- Creating community curation opportunities that empower local voices
- Supporting community-led research initiatives that explore neglected historical narratives.

Through these efforts, we will transform our archive into a platform for inclusive historical dialogue that compliments traditional archives.

5. Advancing Digital Innovation and AI Integration

We are embracing technological advancement through: creating immersive digital exhibitions and virtual reality technologies, and building digital preservation infrastructure to ensure long-term access to electronic records.

Acknowledgment of Contributors

None of our achievements would have been possible without the unwavering dedication of our staff, volunteers, and trustees. Their specialised expertise, professional commitment, and countless hours of service ensure that our projects are successfully delivered according to the highest archival and community engagement standards. Their collective efforts maintain our archive as an open, accessible, and continually evolving resource that serves our diverse communities.

We extend our gratitude to all our institutional partners, funding organisations, and community collaborators for their invaluable contributions over the past year. These partnerships have enhanced our operational capacity and broadened our impact in meaningful ways. We eagerly anticipate strengthening these collaborative relationships and developing new strategic partnerships in the coming year to further advance our shared mission of oral history preservation and public engagement.

EASTSIDE COMMUNITY HERITAGE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Investment powers and policy

Under its Memorandum and Articles of Association, the charity has the power to invest in any way the trustees think fit for the investment of charitable funds. The trustees have considered the most appropriate policy for investing funds and have found that cash deposits meet their requirements to generate income.

Structure, governance and management

Governing Document

Eastside Community Heritage (ECH) is a charitable company limited by guarantee set up and incorporated in February 1998 (registration number 03509623), and became a registered Charity in England and Wales on 23 September 1998 and registration number 1071668.

The company is governed by its Memorandum and Articles of Association adopted on 23 September 1998. The trustees are also directors of the charity for the purposes of the Companies Act. They are appointed or reappointed annually at the Annual General Board meeting. Appointment and retirement of trustees are in accordance with the Articles of Association which requires that appointment and retirement should be by ordinary resolution. All trustees give their time voluntarily and receive no benefits from the charitable company.

Recruitment and appointment of trustees

All trustees are elected for three years, with one third being subject to re-election each year at the Annual General Meeting. The Officers are subject to election each year. The trustees are also the directors of the company. The trustees in office in the year are set out on Legal and Administrative Information page. The trustees have no beneficial interest in the company other than as members.

Trustee induction and training

The Board has prepared a trustees induction pack to ensure that all new trustees quickly become familiar with the charity and its work, and with the responsibilities of their role. The trustees undertake periodic reviews of their training needs.

Organisation

The trustees meet regularly in order to manage the affairs of the charity. Day to day running of the charity is the responsibility of the Executive Director who manages the staff and reports regularly to the Board of Trustees.

Related parties

During the year there were no related party transactions.

Risk management

Systems are established to mitigate any major risks to which the charity is exposed, all of which are reviewed regularly.

Statement of trustees' responsibilities

The trustees, who are also the directors of Eastside Community Heritage for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

EASTSIDE COMMUNITY HERITAGE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**


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

The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

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

Signed by:


Emma Treleaven
Chair

Date: 30 July 2025

EASTSIDE COMMUNITY HERITAGE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EASTSIDE COMMUNITY HERITAGE

I report to the trustees on my examination of the financial statements of Eastside Community Heritage (the charitable company) for the year ended 31 March 2025.

This report is made solely to the charitable company's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable 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.

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

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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
- 4 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 financial statements 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.

Signed by:



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Samir Shah FCA, ATII
Ramon Lee Ltd
Chartered Accountants
93 Tabernacle Street
London
EC2A 4BA

Date: 30 July 2025

EASTSIDE COMMUNITY HERITAGE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from:					
Charitable activities	3	33,349	131,615	164,964	209,785
Investments	4	8,298	-	8,298	5,072
Total income		<u>41,647</u>	<u>131,615</u>	<u>173,262</u>	<u>214,857</u>
Expenditure on:					
Raising funds	5	7,556	8,569	16,125	17,689
Charitable activities	6	40,935	150,758	191,693	199,160
Total expenditure		<u>48,491</u>	<u>159,327</u>	<u>207,818</u>	<u>216,849</u>
Net expenditure and movement in funds		(6,844)	(27,712)	(34,556)	(1,992)
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>247,412</u>	<u>92,237</u>	<u>339,649</u>	<u>341,641</u>
Fund balances at 31 March 2025		<u>240,568</u>	<u>64,525</u>	<u>305,093</u>	<u>339,649</u>

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

The notes on pages 11 to 20 form part of these financial statements.

EASTSIDE COMMUNITY HERITAGE

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		2,689		4,283
Current assets					
Debtors	11	8,001		5,072	
Cash at bank and in hand		302,411		340,696	
		<u>310,412</u>		<u>345,768</u>	
Creditors: amounts falling due within one year	12	(8,008)		(10,402)	
		<u></u>		<u></u>	
Net current assets			302,404		335,366
			<u></u>		<u></u>
Total assets less current liabilities			305,093		339,649
			<u></u>		<u></u>
The funds of the charitable company					
Restricted income funds	13	64,525		92,237	
Unrestricted funds	14	240,568		247,412	
		<u>305,093</u>		<u>339,649</u>	

The notes on pages 11 to 20 form part of these financial statements.

EASTSIDE COMMUNITY HERITAGE

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the trustees on 30 July 2025 and were signed on its behalf by:

Signed by:


Emma Treleaven
Chair

Company registration number 03509623 (England and Wales)

EASTSIDE COMMUNITY HERITAGE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Article of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The charitable company's financial statements shows a net deficit of £34,556 (2024 – £1,992) for the year and free reserves of £237,879 (2024 - £243,129). The trustees are of the view that these results have secured the immediate future of the charitable company for the next 12 months and on this basis the charitable company is a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All income is recognized when the charitable company is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

Grant income

Grants are recognized when the charitable company is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charitable company's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charitable company and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charitable company's entitlement is judged to be probable and where the amount can be reliably measured.

Investment income

Investment income is included when receivable.

EASTSIDE COMMUNITY HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs incurred in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities include expenditure associated with the main objectives of the charitable company and include both direct costs and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charitable company but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the charitable company's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of direct costs proportion.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Individual fixed assets costing £1,000 or more are capitalised at cost.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Furniture & Equipment	Over 3 years on straight line basis
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1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 Taxation

The charity is a registered charity and, therefore, is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

EASTSIDE COMMUNITY HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Creditors and Provisions

Creditors and Provisions are recognised when the charitable company has a legal or constructive present obligation as a result of a past event, it is probable that the charitable company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Operating Leases

The charitable company classifies the lease of property as an operating lease. The rentals are charged to the Statement of Financial Activities on a straight-line basis over the lease duration. No assets are held under hire purchase agreements.

1.12 Volunteers and donated services, facilities and goods

Donated professional services and donated facilities are recognised as income when the charitable company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charitable company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the charitable company is not recognised in the main body of the financial statements but detail is contained in the trustees' report.

On receipt, donated professional services, donated facilities and goods are recognised on the basis of the value of the gift to the charitable company which is the amount the charitable company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.13 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.

1.14 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102), not to prepare a cash flow statement.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

EASTSIDE COMMUNITY HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<u>Grants and donations</u>				
Grant and other income	-	-	-	9,091
Other charitable income	-	-	-	15,000
London Borough of Redbridge	-	7,050	7,050	4,957
The National Lottery Community Fund	-	19,020	19,020	-
The National Lottery Heritage Fund	-	80,203	80,203	111,027
LB Newham	-	10,410	10,410	27,563
Groundwork London	-	-	-	21,730
Transport for London	-	3,000	3,000	5,000
Historic England	-	8,000	8,000	7,500
Foundation Future	-	-	-	7,917
East London Textiles	5,000	-	5,000	-
Evaluation Payment Cadillac Project	2,500	-	2,500	-
Loop Labs Up the Allotments	5,000	-	5,000	-
Newham Chinese Association	5,800	-	5,800	-
Shared Endeavour GLA	-	3,932	3,932	-
<u>Project work and training income</u>				
Silvertown Lendlease project	5,390	-	5,390	-
CVS Brent	2,400	-	2,400	-
Pegasus	1,645	-	1,645	-
Other projects	3,565	-	3,565	-
Training income	2,049	-	2,049	-
	<u>33,349</u>	<u>131,615</u>	<u>164,964</u>	<u>209,785</u>

The income from charitable activities in 2024 totalling £209,785 was attributed £185,694 to restricted funds and £24,091 to unrestricted funds.

4 Income from investments

	Unrestricted funds £	Total 2025 £	Unrestricted funds £	Total 2024 £
Bank deposit interest	8,298	8,298	5,072	5,072
	<u>8,298</u>	<u>8,298</u>	<u>5,072</u>	<u>5,072</u>

EASTSIDE COMMUNITY HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Fundraising and publicity				
Staff costs	1,347	8,569	9,916	13,110
Fundraising costs	3,500	-	3,500	2,340
Support costs	2,301	-	2,301	1,828
Governance costs	408	-	408	411
	<u>7,556</u>	<u>8,569</u>	<u>16,125</u>	<u>17,689</u>

Of the £17,689 expenditure in 2024, £nil was charged to unrestricted funds and £17,689 to restricted funds.

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	123,990	119,896
Consultancy	6,050	14,531
Rent & Room Hire	12,980	18,193
Printing, Postage & Stationery	809	1,272
Other Charitable Project Costs	7,753	15,743
Communication Costs	4,476	4,309
Training & Recruitment Costs	3,433	-
	<u>159,491</u>	<u>173,944</u>
Share of support and governance costs (see note 7)		
Support	27,353	20,587
Governance	4,849	4,629
	<u>191,693</u>	<u>199,160</u>
Analysis by fund		
Unrestricted funds	40,935	1,696
Restricted funds	150,758	197,464
	<u>191,693</u>	<u>199,160</u>

EASTSIDE COMMUNITY HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

	2025 £	2024 £
Staff costs	9,748	9,600
Depreciation	1,594	500
Rent & Room Hire	1,380	1,200
Other Office Costs	2,580	485
Communication Costs	1,918	3,471
Printing, Postage & Stationery	347	545
Insurance	2,152	1,152
Legal & Professional Fees	3,273	2,434
Training & Recruitment Costs	1,754	1,228
Accountancy Fees	4,908	1,800
Governance costs	5,257	5,040
	<u>34,911</u>	<u>27,455</u>

Analysed between:

Fundraising	2,709	2,239
Charitable activities	32,202	25,216
	<u>34,911</u>	<u>27,455</u>

	2025 £	2024 £
Governance costs comprise:		
Staff costs	2,437	2,400
Independent examiner's fees	2,820	2,640
	<u>5,257</u>	<u>5,040</u>

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	1,594	500
Independent examiner's fees	2,820	2,640
	<u></u>	<u></u>

9 Employees

The average number of full-time staff employed by the charitable company during the year was:

	2025 Number	2024 Number
Direct charitable work	4.40	4.00
Total	<u>4.40</u>	<u>4.00</u>

EASTSIDE COMMUNITY HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	135,241	133,991
National Insurance	7,670	7,725
Pension	3,180	3,290
	<u>146,091</u>	<u>145,006</u>

During the year no trustees received any remuneration (2024 - £nil). No trustee received reimbursement of travel expenses during the year (2024 – £nil).

The total employee benefits of the key management personnel of the charitable company were £48,740 (2024 - £47,996).

There were no employees whose annual remuneration was more than £60,000.

10 Tangible fixed assets

	Furniture & Equipment £
Cost	
Additions	77,006
At 31 March 2025	<u>77,006</u>
Depreciation and impairment	
At 1 April 2024	72,723
Depreciation charged in the year	1,594
At 31 March 2025	<u>74,317</u>
Carrying amount	
At 31 March 2025	<u>2,689</u>
At 31 March 2024	<u>4,283</u>

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	4,055	5,072
Prepayments	3,946	-
	<u>8,001</u>	<u>5,072</u>

EASTSIDE COMMUNITY HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Social security and taxation	2,912	5,962
Other creditors	2,276	-
Accruals and deferred income	2,820	4,440
	<u>8,008</u>	<u>10,402</u>

13 Restricted funds

The restricted funds of the charitable company comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
London Borough of Redbridge	-	7,050	-	7,050
The National Lottery Heritage Fund	85,237	80,203	(130,485)	34,955
LB Newham	2,000	10,410	(10,410)	2,000
Shared Endeavour GLA	-	3,932	(3,932)	-
Transport for London	-	3,000	(3,000)	-
Historic England	5,000	8,000	(11,500)	1,500
The National Lottery Community Fund	-	19,020	-	19,020
	<u>92,237</u>	<u>131,615</u>	<u>(159,327)</u>	<u>64,525</u>

Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
London Borough of Redbridge	-	4,957	(4,957)	-
The National Lottery Heritage Fund	121,696	111,027	(147,486)	85,237
LB Newham	-	27,563	(25,563)	2,000
Groundwork London	-	21,730	(21,730)	-
Historic England	-	7,500	(2,500)	5,000
Foundation Future	-	7,917	(7,917)	-
Transport for London	-	5,000	(5,000)	-
	<u>121,696</u>	<u>185,694</u>	<u>(215,153)</u>	<u>92,237</u>

EASTSIDE COMMUNITY HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Restricted funds

(Continued)

Description, nature and purpose of restricted funds:

The National Lottery Heritage Fund– Funding towards Shared Secret Project.

L B Newham – Funding towards Welcome Project.

Historic England – Funding towards Echoes from the Bridge Project.

London Borough of Redbridge - Funding towards community engagement projects.

The National Lottery Community Fund - Funding towards Digital Diaries Project.

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	247,412	41,647	(48,491)	240,568
	<u>247,412</u>	<u>41,647</u>	<u>(48,491)</u>	<u>240,568</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	219,945	29,163	(1,696)	247,412
	<u>219,945</u>	<u>29,163</u>	<u>(1,696)</u>	<u>247,412</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2025 £
At 31 March 2025:			
Tangible assets	2,689	-	2,689
Current assets/(liabilities)	237,879	64,525	302,404
	<u>240,568</u>	<u>64,525</u>	<u>305,093</u>

EASTSIDE COMMUNITY HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Analysis of net assets between funds **(Continued)**

	Unrestricted funds £	Restricted funds £	Total 2024 £
At 31 March 2024:			
Tangible assets	4,283	-	4,283
Current assets/(liabilities)	243,129	92,237	335,366
	<u>247,412</u>	<u>92,237</u>	<u>339,649</u>

16 Share capital
The company is limited by guarantee and does not have a share capital divided by shares.

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Details of transactions with trustees and senior management are in note 9.