

Trustee Report
Covering the period of April 2021 to March 2022

Charity No: 1098027 Company No: 4625467

Registered Address: Yorkshire Main Community Centre, Edlington Lane, Edlington, Doncaster, South Yorkshire, DN12
1AB. Office Phone Number 01709 252549

Objectives and Activities

ECO is governed by Memorandums and Articles of Association to deliver the aims and objectives of the organisation. The objects of ECO are to assist in the development of the capacity and skills of the beneficiaries, being the inhabitants of Edlington and other areas of Doncaster.

Public benefit status of the company

ECO only has charitable purposes which are for the benefit of the public, operating as a Charity with a board of trustees who report our activities and how we have conducted ourselves in line with the Charity Commission whilst meeting purposes under the Charities Act 2011. ECO's charitable purposes include but are not exclusive of:

- The Prevention of relief of poverty – in particular reference to the provision of food.
- The advancement of education – in particular reference to community education, training and life-long learning.
- The advancement of citizenship or community development – in particular reference to the promotion of volunteering and the promotion of the voluntary sector.

Achievement's and Performance

ECO delivers a hub of community activities from our office at Yorkshire Main Community Centre ranging from social activities to one to one support and signposting.

Continuing to work through a time of national crisis, we have played an active role within the community over the last 12 months. Government restrictions were still in place during the year and we continued to support our community with essential services as we did during the first year of the pandemic. As restrictions began to lift, our face to face sessions resumed and the community centre was once again bustling with groups and activities across our 7-day timetable and dedicated team of heroes who don't wear capes we have:

- Supported 3557 individuals with emergency food parcels and visits to our pay as you feel community market, using our van to collect and distribute this food to people in need.
- Distributed 4685 bags of shopping to 333 households with our community cupboard, supporting 604 people within these homes.
- Distributed 537 free cleaning and hygiene packs to struggling households.
- Distributed 391 packs of sanitary items to schools, community venues and individuals suffering from period poverty.
- Supported children and adults to lift their spirits and promote positive wellbeing during periods of isolation with 860 activity packs and 27 face to face events.
- Reduced the pressure on emergency service by offering 176 pairs of free slippers to prevent falls and 481 packs of free hearing aid batteries to ensure our elderly can communicate with essential services.
- Supported those facing fuel poverty by distributing 120 slow cookers.
- Distributed 131 winter wellbeing packs.

As an already deprived community, residents wouldn't have survived the ongoing struggles of the pandemic without our services and the funding we have secured to deliver our projects including:

- Doncaster MBC (Well Doncaster Grants, Ward Members Flexible Budget, Anticipate & DCLT)
- Neighbourly
- The Foyle Foundation
- Doncaster Voluntary Faith & Community Sector
- South Yorkshire Community Foundation Small Grants
- South Yorkshire Community Foundation Mayoral Fund
- Lord Lieutenants and Masonic Fund
- Groundworks & One Stop
- BBC Children in Need

Please see attached breakdown for all funding received during the year.

We would like to thank all of our funders for their support as well as local community groups and businesses: St Johns Church, Orthodox Church, Yorkshire Main Motors, Edlington Community Shop, St Mary's Primary School, Hill Top Primary School, Warmsworth Primary School, Fareshare Yorkshire, Tesco Balby, Morrison's Balby, IKEA Distribution Centre, DFS Doncaster and The Hygiene Bank Doncaster for their kind donations and contributions during a very difficult 12 months.

Our manager Samantha Siddall continues to lead our project, supported by our Community Engagement Officer Lynn, Community Cupboard Officer Dianne and our Centre Cleaner Julie who remain a united team.

All of this is a massive achievement for our small village and wouldn't have been possible without the support of our donors, sponsors, funders, community groups and last but by no means least our volunteers who have been relentless in the delivery of our projects, working early mornings, late nights and weekends to support our operations from home and within the community centre. They have contributed over 5000 hours to help vulnerable people and support smaller community groups to provide services in other communities within Doncaster.

As we approach the end of the financial year we have new projects in the pipeline which include the recruitment of a Community Connector to support people in Edlington to move more and increase their physical activity.

Reserves policy of the organisation

In order to make judgement of the amount of reserves Trustees have considered the risks in respect of expenditure, unrestricted income and where appropriate restricted income and where funds can only be realised by the disposal of a fixed asset. Also taken into consideration are any external identified potential major risks to income and expenditure during the year.

ECO is currently dependent on grant funding to sustain its activities, as earned income alone would not allow us to continue operating. This means that if there were to be a gap in funding it is likely that ECO would have to close down. To avoid closure if funding difficulties were to happen the ECO board has agreed to keep a certain level of financial reserves to ensure that main operations can continue for a period of 12 months.

The main concerns of the board are to ensure:

The staff can continue working, primarily to secure new funding that members / service users are supported to move onto other services. Currently some funding has been secured until July 2022 but if difficulties arise it has been calculated that reserves of £20,000 would be needed to continue to run for at least 12 months covering:

- £10,000 redundancies
- £10,000 staffing

The level of reserves are calculated and monitored every 6 months by the board of Trustees.

Reference and Administrative details

ECO shall have a Management Committee comprising not less than five and not more than fifteen persons, made up as follows:

- (a) up to five individual members elected by and from the membership at the Annual General Meeting;
- (b) up to eight representatives of organisation members elected by and from the membership at the Annual General Meeting;

For the avoidance of doubt, Management Committee members are directors of the company within the meaning of company law, and charity trustees within the meaning of charity law.

Directors:

Anthony Wormley	Chair
James Kelly	Vice Chair
Georgina Mullis	Secretary

Maureen Tennison

Treasurer

Catherine Siddall

John Eaton

Pam Gill

(passed away in 2021)

Mike Collinson

Marie McGuire

Margaret Adamson

Dianne Betts

Staff members

Samantha Siddall

Project Manager

Lynn Brookes

Community Engagement Officer

Toni Matthews

Junior Citizens Officer / Befriender

Dianne Vicarage

Community Cupboard Officer

Julie Richards

Centre Cleaner

Approval This report was approved by the Management Committee trustees and signed on their behalf.

Charity Registration Number - 1098027
Company Registration Number - 4625467

**EDLINGTON COMMUNITY ORGANISATION
COMPANY LIMITED BY GUARANTEE**

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2022

EDLINGTON COMMUNITY ORGANISATION

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**EDLINGTON COMMUNITY ORGANISATION
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

Report to the trustees of Edlington Community Organisation on the accounts for the year ended 31 March 2022 set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under section 144(2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the Management Committee have not met the requirements to ensure that:
 - proper accounting records have been kept in accordance with section 386 of the Companies Act 2006; and
 - accounts are prepared which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or
- 2 which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andrew Cribb, FCA
Smith Craven (Yorkshire) Ltd
Sidings House
Sidings Court
Lakeside
Doncaster DN4 5NU

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EDLINGTON COMMUNITY ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31ST MARCH 2022

		Unrestricted funds £	2022 Restricted income funds £	Total funds £	Unrestricted funds	2021 Restricted income funds	Total funds £
	Note						
INCOME							
Donations and legacies	3	4,162	82,916	87,078	21,955	114,013	135,968
Fundraising	3	28,594	-	28,594	25,285	-	25,285
Interest		510	-	510	-	-	-
Total		33,266	82,916	116,182	47,240	114,013	161,253
EXPENDITURE	4	51,658	69,673	121,331	31,463	114,766	146,229
TOTAL EXPENDITURE		51,658	69,673	121,331	31,463	114,766	146,229
NET INCOME/(EXPENDITURE)		(18,392)	13,243	(5,149)	15,777	(753)	15,024
RECONCILIATION OF FUNDS							
Funds brought forward		30,589	37,025	67,614	14,812	37,778	52,590
Transfer of funds	13.3			-	-	-	-
Funds carried forward		12,197	50,268	62,465	30,589	37,025	67,614

All operations of the charity in the year are continuing.

The charity has no recognised gains or losses other than the net incoming resources for the above financial year.

EDLINGTON COMMUNITY ORGANISATION
(Company Number: 4625467)
BALANCE SHEET

AT 31ST MARCH 2022

	Note	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
FIXED ASSETS:					
Tangible fixed assets for use by the charity	8	5,565	2,732	8,297	11,302
Total fixed assets		5,565	2,732	8,297	11,302
CURRENT ASSETS:					
Debtors	9	447	70	517	447
Cash at bank and in hand		7,535	48,031	55,566	58,094
Total current assets		7,982	48,101	56,083	58,540
CURRENT LIABILITIES					
Creditors	10	1,350	564	1,914	2,229
NET CURRENT ASSETS		6,632	47,537	54,169	56,312
NET ASSETS		12,197	50,269	62,466	67,614
FUNDS OF THE CHARITY					
	13				
Unrestricted fund (general reserve)		12,197	-	12,197	30,589
Restricted funds		-	50,268	50,268	37,025
Total charity funds		12,197	50,268	62,465	67,614

For the year ended 31st March 2022 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- i) ensuring the company keeps accounting records which comply with sections 386 and 387; and
- ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss 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 company.

Approved on2022

M Tennison - Treasurer and Trustee

On behalf of the Charity's Trustees

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2022

1 STATUTORY INFORMATION

Edlington Community Organisation is a limited liability company registered in England and Wales. The registered office is Room 4 Yorkshire Main Community Centre, Edlington Lane, Edlington, Doncaster, DN12 1AB. The company is limited by guarantee.

2 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the accounts.

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the 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) - (Charities SORP (FRS 102)) (effective 1 January 2015), Financial Reporting Standard applicable in the UK and Republic of Ireland 102) and the Companies Act 2006.

Edlington Community Organisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transactional value unless otherwise state in the relevant accounting policy note(s). The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest £.

2.2 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2.3 Fund accounting

Unrestricted funds are available of use at the discretion of the trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

2.4 Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants receivable, funding the general activities of the charity, are included in the period in which they are receivable, except when the funders specify that they must be used in future accounting periods or funders conditions have not been fulfilled, then the income is deferred.

2.5 Incoming resources with related expenditure

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

Donations are recognised when receivable.

Grant funding is recognised when receivable or over the period of time stated by the funding body when the grant is approved.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised, refer to the trustees report for more information about their contribution.

2.6 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2022

2 ACCOUNTING POLICIES - CONTINUED

2.7 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

2.8 Donated services and facilities

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

2.9 Investment income

Investment income is recorded under the accruals method.

2.10 Liability recognition

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

2.11 Governance costs

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

2.12 Support costs

Include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

2.13 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation has been provided to write off the cost of the tangible fixed assets over their expected useful lives using the following rates:

Plant and equipment	- 20 - 33% SL
	- 25% RB

2.14 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.

2.15 Creditors

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 after allowing for any trade discounts due.

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2022

2 ACCOUNTING POLICIES - CONTINUED

2.16 Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity is a small company.

2.17 Irrecoverable VAT

Irrecoverable VAT is charged to the Statement of Financial Activities as incurred.

2.18 Taxation

The Project, as the basis of it's charitable activities, incurs no liability to corporation tax.

3 ANALYSIS OF INCOME

	This year £	Last year £
Donations and legacies		
Donations	82,916	114,013
Legacies	4,162	21,955
	87,079	135,968
Other incoming funds		
Fundraising events	28,594	25,285
Bank Interest	510	-
	29,104	25,285

4 ANALYSIS OF RESOURCES EXPENDED

	2022			2021		
	Unrestr'd funds £	Restricted funds £	Total funds £	Unrestr'd funds £	Restricted funds	Total funds
Charitable Expenditure						
Salary costs	36,766	30,860	67,626	11,543	59,148	70,691
Payroll costs	846	-	846	612	-	612
Events	-	20,246	20,246	-	27,307	27,307
Rent & room hire	-	9,033	9,033	-	12,582	12,582
Insurance	527	-	527	468	-	468
Telephone, fax & internet	576	-	576	493	-	493
Printing, stationery & postage	-	2,246	2,246	15	3,340	3,355
Subscriptions	-	-	-	-	2,499	2,499
Hospitality/refreshments	-	-	-	68	-	68
Travel expenses	-	-	-	21	-	21
Motor expenses	6,734	-	6,734	2,403	7,968	10,371
Sundry expenses	1,126	5,425	6,552	2,857	587	3,444
Repairs & renewals	1,911	1,059	2,970	9,684	-	9,684
Governance costs (see note 6)	1,325	-	1,325	1,209	-	1,209
Depreciation	1,845	803	2,649	2,090	1,335	3,425
						-
Total	51,659	69,673	121,330	31,463	114,766	146,229

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

	2022			2021		
	Unrestr'd funds £	Restricted funds £	Total funds £	Unrestr'd funds £	Restricted funds £	Total funds £
5 Governance costs						
Professional fees	1,194	-	1,194	1,140	-	1,140
Bank Charges	131	-	131	69	-	69
Total	1,325	-	1,325	1,209	-	1,209

6 DETAILS OF CERTAIN ITEMS OF EXPENDITURE

6.1 Trustee expenses	This year	Last year
Number of trustees who were paid expenses	-	-
Total amount paid	£Nil	£Nil
No expenses were paid to trustees of the charity during the year.		

6.2 Fees for examination or audit of the accounts	This year £	Last year £
Independent examiner's fees for reporting on the accounts	1,116	1,116
	1,116	1,116

7 PAID EMPLOYEES	This year £	Last year £
7.1 Staff costs		
Gross wages	56,755	60,248
Employer's national insurance costs	8,479	7,747
Pension costs	2,392	2,696
Total staff costs	67,626	70,691

No remuneration was paid to trustees of the charity during the year.

No employee earned more than £60,000 in the period.

7.2 Average number of full-time equivalent employees in the year	This year number	Last year number
The parts of the charity in which the employees work		
Charitable activities	5	5
Total	5	5

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

7 PAID EMPLOYEES CONTINUED

7.3 Defined contribution pension scheme

Details of the scheme

The organisation operates a contributory group personal pension scheme.

	This year £	Last year £
The costs of the scheme to the charity for the year	2,392	2,696
The amount of any contributions outstanding at the year end	-	-
The amount of any contributions prepaid at the year end	-	-

8 TANGIBLE FIXED ASSETS

8.1 Cost or valuation

	General equipment £	IT equipment £	Motor Vehicles £	Total £
Balance brought forward	32,613	4,393	400	37,406
Additions	-	-	-	-
Disposals	-	-	-	-
Balance carried forward	32,613	4,393	400	37,406

8.2 Accumulated depreciation

Balance brought forward	24,056	1,898	150	26,104
Depreciation charge for year	2,329	576	100	3,005
Depreciation on disposals	-	-	-	-
Balance carried forward	26,384	2,474	250	29,109

8.3 Net book value

Brought forward	8,558	2,495	250	11,302
Carried forward	6,229	1,918	150	8,297

9 DEBTORS

Analysis of debtors

	Amounts receivable within one year	
	This year £	Last year £
Funding debtors	-	-
Prepayments	517	447
Total	517	447

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Analysis of creditors

Amounts falling due within one year	This year £	Last year £
Accruals and deferred income	1,662	1,666
Total	1,662	1,666

Amounts falling due after one year	This year £	Last year £
Accruals and deferred income	251	564
Total	251	564

11 MOVEMENT IN FUNDS

11.1 Principal restricted funds held

Fund name	Purpose and restrictions
SYCF Older People	to provide for slippers
SYP	to provide for staff salaries
UK Youth	to provide for youth challenges
DMBC	to provide for food share provisions
The Liz & Terry Bramall Foundation	to provide staff salaries

11.2 Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	5,565	2,732	8,297
Current assets	7,982	48,101	56,083
Current liabilities	(1,350)	(564)	(1,914)
Net assets at 31 March 2021	12,197	50,270	62,468

11.3 Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfer £	Closing Balance £
Unrestricted funds					
General Fund	30,590	33,266	(51,658)		12,198
Restricted funds					
Core activities	37,024	82,916	(69,673)		50,267

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

12 **Operating Lease Commitments**

As at 31 March 2022 the charity was committed to making the following payments under non-cancellable operating leases:

	Land and buildings	
	2022	2021
	£	£
Expiring		
Within one year	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

13 **TAXATION**

As a registered charity, the trust does not pay any income or corporation taxes on its charitable activities.

14 **RELATED PARTY TRANSACTIONS**

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021: £Nil).

Charity Registration Number - 1098027
Company Registration Number - 4625467

**EDLINGTON COMMUNITY ORGANISATION
COMPANY LIMITED BY GUARANTEE**

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2022

EDLINGTON COMMUNITY ORGANISATION

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**EDLINGTON COMMUNITY ORGANISATION
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

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Respective responsibilities of trustees and examiner

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Andrew Cribb, FCA
Smith Craven (Yorkshire) Ltd
Sidings House
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EDLINGTON COMMUNITY ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31ST MARCH 2022

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EDLINGTON COMMUNITY ORGANISATION
(Company Number: 4625467)
BALANCE SHEET

AT 31ST MARCH 2022

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Creditors	10	1,350	564	1,914	2,229
NET CURRENT ASSETS		6,632	47,537	54,169	56,312
NET ASSETS		12,197	50,269	62,466	67,614
FUNDS OF THE CHARITY					
	13				
Unrestricted fund (general reserve)		12,197	-	12,197	30,589
Restricted funds		-	50,268	50,268	37,025
Total charity funds		12,197	50,268	62,465	67,614

For the year ended 31st March 2022 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- i) ensuring the company keeps accounting records which comply with sections 386 and 387; and
- ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss 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 company.

Approved on2022

M Tennison - Treasurer and Trustee

On behalf of the Charity's Trustees

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2022

1 STATUTORY INFORMATION

Edlington Community Organisation is a limited liability company registered in England and Wales. The registered office is Room 4 Yorkshire Main Community Centre, Edlington Lane, Edlington, Doncaster, DN12 1AB. The company is limited by guarantee.

2 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the accounts.

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the 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) - (Charities SORP (FRS 102)) (effective 1 January 2015), Financial Reporting Standard applicable in the UK and Republic of Ireland 102) and the Companies Act 2006.

Edlington Community Organisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transactional value unless otherwise state in the relevant accounting policy note(s). The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest £.

2.2 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2.3 Fund accounting

Unrestricted funds are available of use at the discretion of the trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

2.4 Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants receivable, funding the general activities of the charity, are included in the period in which they are receivable, except when the funders specify that they must be used in future accounting periods or funders conditions have not been fulfilled, then the income is deferred.

2.5 Incoming resources with related expenditure

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

Donations are recognised when receivable.

Grant funding is recognised when receivable or over the period of time stated by the funding body when the grant is approved.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised, refer to the trustees report for more information about their contribution.

2.6 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2022

2 ACCOUNTING POLICIES - CONTINUED

2.7 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

2.8 Donated services and facilities

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

2.9 Investment income

Investment income is recorded under the accruals method.

2.10 Liability recognition

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

2.11 Governance costs

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

2.12 Support costs

Include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

2.13 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation has been provided to write off the cost of the tangible fixed assets over their expected useful lives using the following rates:

Plant and equipment	- 20 - 33% SL
	- 25% RB

2.14 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.

2.15 Creditors

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 after allowing for any trade discounts due.

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2022

2 ACCOUNTING POLICIES - CONTINUED

2.16 Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity is a small company.

2.17 Irrecoverable VAT

Irrecoverable VAT is charged to the Statement of Financial Activities as incurred.

2.18 Taxation

The Project, as the basis of it's charitable activities, incurs no liability to corporation tax.

3 ANALYSIS OF INCOME

	This year £	Last year £
Donations and legacies		
Donations	82,916	114,013
Legacies	4,162	21,955
	87,079	135,968
Other incoming funds		
Fundraising events	28,594	25,285
Bank Interest	510	-
	29,104	25,285

4 ANALYSIS OF RESOURCES EXPENDED

	2022			2021		
	Unrestr'd funds £	Restricted funds £	Total funds £	Unrestr'd funds £	Restricted funds	Total funds
Charitable Expenditure						
Salary costs	36,766	30,860	67,626	11,543	59,148	70,691
Payroll costs	846	-	846	612	-	612
Events	-	20,246	20,246	-	27,307	27,307
Rent & room hire	-	9,033	9,033	-	12,582	12,582
Insurance	527	-	527	468	-	468
Telephone, fax & internet	576	-	576	493	-	493
Printing, stationery & postage	-	2,246	2,246	15	3,340	3,355
Subscriptions	-	-	-	-	2,499	2,499
Hospitality/refreshments	-	-	-	68	-	68
Travel expenses	-	-	-	21	-	21
Motor expenses	6,734	-	6,734	2,403	7,968	10,371
Sundry expenses	1,126	5,425	6,552	2,857	587	3,444
Repairs & renewals	1,911	1,059	2,970	9,684	-	9,684
Governance costs (see note 6)	1,325	-	1,325	1,209	-	1,209
Depreciation	1,845	803	2,649	2,090	1,335	3,425
						-
Total	51,659	69,673	121,330	31,463	114,766	146,229

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

	2022			2021		
	Unrestr'd funds £	Restricted funds £	Total funds £	Unrestr'd funds £	Restricted funds £	Total funds £
5 Governance costs						
Professional fees	1,194	-	1,194	1,140	-	1,140
Bank Charges	131	-	131	69	-	69
Total	1,325	-	1,325	1,209	-	1,209

6 DETAILS OF CERTAIN ITEMS OF EXPENDITURE

6.1 Trustee expenses	This year	Last year
Number of trustees who were paid expenses	-	-
Total amount paid	£Nil	£Nil
No expenses were paid to trustees of the charity during the year.		

6.2 Fees for examination or audit of the accounts	This year £	Last year £
Independent examiner's fees for reporting on the accounts	1,116	1,116
	1,116	1,116

7 PAID EMPLOYEES	This year £	Last year £
7.1 Staff costs		
Gross wages	56,755	60,248
Employer's national insurance costs	8,479	7,747
Pension costs	2,392	2,696
Total staff costs	67,626	70,691

No remuneration was paid to trustees of the charity during the year.

No employee earned more than £60,000 in the period.

7.2 Average number of full-time equivalent employees in the year	This year number	Last year number
The parts of the charity in which the employees work		
Charitable activities	5	5
Total	5	5

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

7 PAID EMPLOYEES CONTINUED

7.3 Defined contribution pension scheme

Details of the scheme

The organisation operates a contributory group personal pension scheme.

	This year £	Last year £
The costs of the scheme to the charity for the year	2,392	2,696
The amount of any contributions outstanding at the year end	-	-
The amount of any contributions prepaid at the year end	-	-

8 TANGIBLE FIXED ASSETS

8.1 Cost or valuation

	General equipment £	IT equipment £	Motor Vehicles £	Total £
Balance brought forward	32,613	4,393	400	37,406
Additions	-	-	-	-
Disposals	-	-	-	-
Balance carried forward	32,613	4,393	400	37,406

8.2 Accumulated depreciation

Balance brought forward	24,056	1,898	150	26,104
Depreciation charge for year	2,329	576	100	3,005
Depreciation on disposals	-	-	-	-
Balance carried forward	26,384	2,474	250	29,109

8.3 Net book value

Brought forward	8,558	2,495	250	11,302
Carried forward	6,229	1,918	150	8,297

9 DEBTORS

Analysis of debtors

	Amounts receivable within one year	
	This year £	Last year £
Funding debtors	-	-
Prepayments	517	447
Total	517	447

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2022

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Analysis of creditors

Amounts falling due within one year	This year £	Last year £
Accruals and deferred income	1,662	1,666
Total	1,662	1,666
Amounts falling due after one year	This year £	Last year £
Accruals and deferred income	251	564
Total	251	564

11 MOVEMENT IN FUNDS

11.1 Principal restricted funds held

Fund name	Purpose and restrictions
SYCF Older People	to provide for slippers
SYP	to provide for staff salaries
UK Youth	to provide for youth challenges
DMBC	to provide for food share provisions
The Liz & Terry Bramall Foundation	to provide staff salaries

11.2 Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	5,565	2,732	8,297
Current assets	7,982	48,101	56,083
Current liabilities	(1,350)	(564)	(1,914)
Net assets at 31 March 2021	12,197	50,270	62,468

11.3 Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfer £	Closing Balance £
Unrestricted funds					
General Fund	30,590	33,266	(51,658)		12,198
Restricted funds					
Core activities	37,024	82,916	(69,673)		50,267

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

12 **Operating Lease Commitments**

As at 31 March 2022 the charity was committed to making the following payments under non-cancellable operating leases:

	Land and buildings	
	2022	2021
	£	£
Expiring		
Within one year	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

13 **TAXATION**

As a registered charity, the trust does not pay any income or corporation taxes on its charitable activities.

14 **RELATED PARTY TRANSACTIONS**

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021: £Nil).