

Trustee Report

Covering the period of April 2022 to March 2023

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 the cost of living, we have played an active role within the community over the last 12 months. The community centre has been bustling with groups and activities across our 7-day timetable and our dedicated team of heroes who don't wear capes we have:

- Supported 3747 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 3120 bags of shopping to 261 households with our community cupboard, supporting 412 people within these homes.
- Distributed 507 free cleaning and hygiene packs to struggling households.
- Distributed 387 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 482 activity packs and 41 face to face events.
- Reduced the pressure on emergency service by offering 65 pairs of free slippers to prevent falls and 520 packs of free hearing aid batteries to ensure our elderly can communicate with essential services.

We would like to put our Community Choir An aCHOIRed Taste in the spotlight of this year's report. Leading the choir is our Community Engagement Officer Lynn who gives up her free time to pull together a number of seasonal productions for our inhouse events. This year the choir has performed at all of our elderly dinners, our Christmas Market and have performed at St Leger Tenants Choice Awards 2022. The choir is also taking bookings for 2023.

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

- Doncaster MBC (Well Doncaster Grants, Ward Members Flexible Budget, Anticipate & DCLT)
- Neighbourly
- South Yorkshire Community Foundation Small Grants

- Aesseal Lord Lieutenants Fund
- Groundworks & One Stop
- BBC Children in Need
- Police and Crime Commissioner, Violence Reduction Unit
- The Williams Family Fund
- The Brelms Trust

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, Sir Thomas Wharton Academy, Edlington Victoria Academy, Fareshare Yorkshire, Tesco Balby, Morrison's Balby, IKEA Distribution Centre, DFS Doncaster and The Hygiene Bank Doncaster for their kind donations and contributions during another difficult 12 months.

Our manager Samantha continues to lead our charity, supported by our Community Engagement Officer Lynn, Community Cupboard Officer Dianne and our Centre Cleaner Julie. This year we also welcomed Georgia to the team as our part time Community Connector for Edlington.

Once again, 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 6000 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 re-launch of our Junior Citizens programme and working with Ambitions Unlimited to support young people to access positive services and raise local aspirations.

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	
Marie McGuire	
Margaret Adamson	
Diane Betts	
Andrew Chapman	
Carol Davies	
Geoff Chapman	

Staff members

Samantha Siddall	Project Manager
Lynn Brookes	Community Engagement Officer
Dianne Vicarage	Community Cupboard Officer
Julie Richards	Centre Cleaner
Georgia Snape	Community Connector

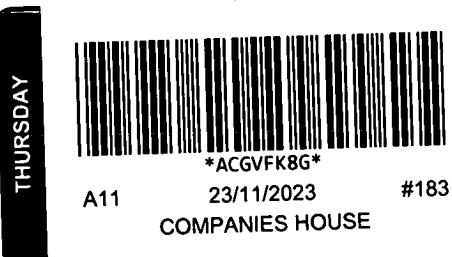
Approval This report was approved by the Management Committee trustees and signed on their behalf.

Charity Registration Number - 1098027
Company Registration Number - 4625467

**EDLINGTON COMMUNITY ORGANISATION
COMPANY LIMITED BY GUARANTEE**

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2023



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 2023 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.



Claire Docherty FCCA
Smith Craven
Sidings House
Sidings Court
Lakeside
Doncaster DN4 5NU

17 November 2023

EDLINGTON COMMUNITY ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31ST MARCH 2023

		2023			2022		
	Note	Unrestricted funds £	Restricted income funds £	Total funds £	Unrestricted funds	Restricted income funds	Total funds £
INCOME							
Donations and legacies	3	6,210	73,884	80,094	4,162	82,916	87,078
Fundraising	3	40,393	-	40,393	28,594	-	28,594
Interest		84	-	84	510	-	510
Total		46,687	73,884	120,571	33,266	82,916	116,182
EXPENDITURE							
	4	47,330	79,688	127,018	51,658	69,673	121,331
TOTAL EXPENDITURE		47,330	79,688	127,018	51,658	69,673	121,331
RECONCILIATION OF FUNDS							
Funds brought forward		12,197	50,268	62,465	30,589	37,025	67,614
NET INCOME/(EXPENDITURE)		(643)	(5,804)	(6,447)	(18,392)	13,243	(5,149)
Transfer of funds	11.3	5,064	(5,064)	-	-	-	-
Funds carried forward		16,618	39,400	56,018	12,197	50,268	62,465

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 2023

	Note	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
FIXED ASSETS:					
Tangible fixed assets for use by the charity	8	3,178	3,287	6,465	8,297
Total fixed assets		3,178	3,287	6,465	8,297
CURRENT ASSETS:					
Debtors	9	329	343	672	517
Cash at bank and in hand		14,587	35,978	50,565	55,566
Total current assets		14,916	36,321	51,237	56,083
CURRENT LIABILITIES					
Creditors	10	1,476	208	1,684	1,914
NET CURRENT ASSETS		13,440	36,113	49,553	54,169
NET ASSETS		16,618	39,400	56,018	62,466
FUNDS OF THE CHARITY					
	13				
Unrestricted fund (general reserve)		16,618	-	16,618	12,197
Restricted funds		-	39,400	39,400	50,268
Total charity funds		16,618	39,400	56,018	62,465

For the year ended 31st March 2023 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 on M. Tennison 2023 17.11.23

M Tennison - Treasurer and Trustee

On behalf of the Charity's Trustees

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2023

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 2023

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.

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2023

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	73,884	82,916
Legacies	6,210	4,162
	80,095	87,079
Other incoming funds		
Fundraising events	40,393	28,594
Bank Interest	84	510
	40,477	29,104

4 ANALYSIS OF RESOURCES EXPENDED

	2023			2022		
	Unrestr'd funds £	Restricted funds £	Total funds £	Unrestr'd funds £	Restricted funds	Total funds
Charitable Expenditure						
Salary costs	21,875	47,659	69,535	36,766	30,860	67,626
Payroll costs	-	564	564	846	-	846
Events	5,380	2,533	7,913	-	20,246	20,246
Rent & room hire	5,010	2,850	7,860	-	9,033	9,033
Insurance	762	-	762	527	-	527
Telephone, fax & internet	635	120	755	576	-	576
Printing, stationery & postage	1,404	698	2,102	-	2,246	2,246
Subscriptions	853	5,627	6,480	-	-	-
Hospitality/refreshments	-	-	-	-	-	-
Travel expenses	110	-	110	-	-	-
Motor expenses	550	-	550	6,734	-	6,734
Sundry expenses	5,677	15,511	21,187	1,126	5,425	6,551
Repairs & renewals	1,054	3,261	4,315	1,911	1,059	2,970
Governance costs (see note 6)	1,476	-	1,476	1,325	-	1,325
Depreciation	2,543	865	3,408	1,845	803	2,648
						-
Total	47,330	79,688	127,018	51,659	69,672	121,330

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2023

	2023			2022		
	Unrestr'd funds	Restricted funds	Total funds	Unrestr'd funds	Restricted funds	Total funds
	£	£	£	£	£	£
5 Governance costs						
Professional fees	1,404	-	1,404	1,194	-	1,194
Bank Charges	72	-	72	131	-	131
Total	1,476	-	1,476	1,325	-	1,325

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	1,404	1,194
	<u>1,404</u>	<u>1,194</u>

7 PAID EMPLOYEES	This year	Last year
	£	£
7.1 Staff costs		
Gross wages	68,574	56,755
Employer's national insurance costs	-	8,479
Pension costs	961	2,392
Total staff costs	<u>69,535</u>	<u>67,626</u>

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	Last year
	number	number
The parts of the charity in which the employees work		
Charitable activities	5	5
Total	<u>5</u>	<u>5</u>

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2023

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	961	2,392
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	1,715	-	-	1,715
Disposals	-	-	-	-
Balance carried forward	34,328	4,393	400	39,121

8.2 Accumulated depreciation

Balance brought forward	26,384	2,474	250	29,109
Depreciation charge for year	2,938	509	100	3,547
Depreciation on disposals	-	-	-	-
Balance carried forward	29,322	2,983	350	32,656

8.3 Net book value

Brought forward	6,229	1,918	150	8,297
Carried forward	5,006	1,410	50	6,465

9 DEBTORS

Analysis of debtors

	Amounts receivable within one year	
	This year £	Last year £
Funding debtors	-	-
Prepayments	672	517
Total	672	517

EDLINGTON COMMUNITY ORGANISATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

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	1,476	1,662
Total	1,476	1,662

Amounts falling due after one year	This year £	Last year £
Accruals and deferred income	208	251
Total	208	251

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	3,178	3,287	6,465
Current assets	14,916	36,321	51,237
Current liabilities	(1,476)	(208)	(1,684)
Net assets at 31 March 2023	16,618	39,400	56,018

11.3 Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfer £	Closing Balance £
Unrestricted funds					
General Fund	12,197	46,687	(47,330)	5,064	16,618
Restricted funds					
Core activities	50,268	73,884	(79,688)	(5,064)	39,400

EDLINGTON COMMUNITY ORGANISATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

12 Operating Lease Commitments

As at 31 March 2023 the charity was committed to making the following payments under non-cancellable operating leases:

	Land and buildings	
	2023	2022
	£	£
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

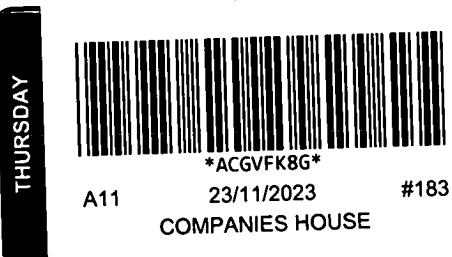
No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2022: £Nil).

Charity Registration Number - 1098027
Company Registration Number - 4625467

**EDLINGTON COMMUNITY ORGANISATION
COMPANY LIMITED BY GUARANTEE**

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2023



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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Claire Docherty FCCA
Smith Craven
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Doncaster DN4 5NU

17 November 2023

EDLINGTON COMMUNITY ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31ST MARCH 2023

		2023			2022		
	Note	Unrestricted funds £	Restricted income funds £	Total funds £	Unrestricted funds	Restricted income funds	Total funds £
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NET INCOME/(EXPENDITURE)		(643)	(5,804)	(6,447)	(18,392)	13,243	(5,149)
Transfer of funds	11.3	5,064	(5,064)	-	-	-	-
Funds carried forward		16,618	39,400	56,018	12,197	50,268	62,465

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 2023

	Note	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
FIXED ASSETS:					
Tangible fixed assets for use by the charity	8	3,178	3,287	6,465	8,297
Total fixed assets		3,178	3,287	6,465	8,297
CURRENT ASSETS:					
Debtors	9	329	343	672	517
Cash at bank and in hand		14,587	35,978	50,565	55,566
Total current assets		14,916	36,321	51,237	56,083
CURRENT LIABILITIES					
Creditors	10	1,476	208	1,684	1,914
NET CURRENT ASSETS		13,440	36,113	49,553	54,169
NET ASSETS		16,618	39,400	56,018	62,466
FUNDS OF THE CHARITY					
	13				
Unrestricted fund (general reserve)		16,618	-	16,618	12,197
Restricted funds		-	39,400	39,400	50,268
Total charity funds		16,618	39,400	56,018	62,465

For the year ended 31st March 2023 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 on M. Tennison 2023 17.11.23

M Tennison - Treasurer and Trustee

On behalf of the Charity's Trustees

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2023

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 2023

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.

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2023

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	73,884	82,916
Legacies	6,210	4,162
	80,095	87,079
Other incoming funds		
Fundraising events	40,393	28,594
Bank Interest	84	510
	40,477	29,104

4 ANALYSIS OF RESOURCES EXPENDED

	2023			2022		
	Unrestr'd funds £	Restricted funds £	Total funds £	Unrestr'd funds £	Restricted funds	Total funds
Charitable Expenditure						
Salary costs	21,875	47,659	69,535	36,766	30,860	67,626
Payroll costs	-	564	564	846	-	846
Events	5,380	2,533	7,913	-	20,246	20,246
Rent & room hire	5,010	2,850	7,860	-	9,033	9,033
Insurance	762	-	762	527	-	527
Telephone, fax & internet	635	120	755	576	-	576
Printing, stationery & postage	1,404	698	2,102	-	2,246	2,246
Subscriptions	853	5,627	6,480	-	-	-
Hospitality/refreshments	-	-	-	-	-	-
Travel expenses	110	-	110	-	-	-
Motor expenses	550	-	550	6,734	-	6,734
Sundry expenses	5,677	15,511	21,187	1,126	5,425	6,551
Repairs & renewals	1,054	3,261	4,315	1,911	1,059	2,970
Governance costs (see note 6)	1,476	-	1,476	1,325	-	1,325
Depreciation	2,543	865	3,408	1,845	803	2,648
						-
Total	47,330	79,688	127,018	51,659	69,672	121,330

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2023

	2023			2022		
	Unrestr'd funds	Restricted funds	Total funds	Unrestr'd funds	Restricted funds	Total funds
	£	£	£	£	£	£
5 Governance costs						
Professional fees	1,404	-	1,404	1,194	-	1,194
Bank Charges	72	-	72	131	-	131
Total	1,476	-	1,476	1,325	-	1,325

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	1,404	1,194
	1,404	1,194

7 PAID EMPLOYEES	This year	Last year
	£	£
7.1 Staff costs		
Gross wages	68,574	56,755
Employer's national insurance costs	-	8,479
Pension costs	961	2,392
Total staff costs	69,535	67,626

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	Last year
	number	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 2023

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	961	2,392
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	1,715	-	-	1,715
Disposals	-	-	-	-
Balance carried forward	34,328	4,393	400	39,121

8.2 Accumulated depreciation

Balance brought forward	26,384	2,474	250	29,109
Depreciation charge for year	2,938	509	100	3,547
Depreciation on disposals	-	-	-	-
Balance carried forward	29,322	2,983	350	32,656

8.3 Net book value

Brought forward	6,229	1,918	150	8,297
Carried forward	5,006	1,410	50	6,465

9 DEBTORS

Analysis of debtors

	Amounts receivable within one year	
	This year £	Last year £
Funding debtors	-	-
Prepayments	672	517
Total	672	517

EDLINGTON COMMUNITY ORGANISATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2023

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	1,476	1,662
Total	1,476	1,662

Amounts falling due after one year	This year £	Last year £
Accruals and deferred income	208	251
Total	208	251

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	3,178	3,287	6,465
Current assets	14,916	36,321	51,237
Current liabilities	(1,476)	(208)	(1,684)
Net assets at 31 March 2023	16,618	39,400	56,018

11.3 Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfer £	Closing Balance £
Unrestricted funds					
General Fund	12,197	46,687	(47,330)	5,064	16,618
Restricted funds					
Core activities	50,268	73,884	(79,688)	(5,064)	39,400

EDLINGTON COMMUNITY ORGANISATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

12 Operating Lease Commitments

As at 31 March 2023 the charity was committed to making the following payments under non-cancellable operating leases:

	Land and buildings	
	2023	2022
	£	£
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 (2022: £Nil).