

REGISTERED COMPANY NUMBER: 07583163 (England and Wales)
REGISTERED CHARITY NUMBER: 1143303

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023
FOR
EASTBROOK COMMUNITY ASSOCIATION
(A COMPANY LIMITED BY GUARANTEE)**

EASTBROOK COMMUNITY ASSOCIATION
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FOR THE YEAR ENDED 31ST MARCH 2023

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EASTBROOK COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07583163 (England and Wales)

Registered Charity number

1143303

Registered office

Wantz Hall
Rainham Road North
Dagenham
Essex
RM10 7DX

Trustees

Wendy Davis
Tony Davis
Karen Gatty
Dorothy Whitehead
Lynda McChrystal
Julie Morley

Company Secretary

Julie Morley

Independent Examiner

ATAX Solutions Limited
131 Gordon Road
Ilford
Essex
IG1 2XT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, as defined by the Companies Act 1985, which was incorporated on 29th March 2011 and most recently amended 10th September 2012, and registered as a charity in 2011.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of a winding up members are required to contribute an amount not exceeding £1.

Organisational structure

Overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the memorandum and articles of association. Day to day project activity is managed and carried out by volunteers.

EASTBROOK COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objects of the charity are to provide or assist in the provision of facilities to advance education and improve the conditions of life for people without prejudice of race, ethnicity, age, sex, faith, belief, disability or sexual orientation. To provide a centre for community, charitable, social and educational work among the communities of Barking and Dagenham and the surrounding areas.

Activities

The principal activity of the charity is the provision of buildings, facilities and open spaces for use by a wide variety of community organisations. In our meetings during the year, the directors kept in mind the Charity Commission's guidelines on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The hall and meeting rooms were hired by a diverse range of community groups to deliver charitable, social, recreational and educational activities to members of Barking and Dagenham's diverse population. Regular and ongoing activities taking place include:-

- Bingo Club
- Childminder's Group
- Line Dancing, Choir & Adult Singing Variety Group
- Karate Club
- Church Meeting
- Dog Training
- Angling Club
- Active Age Group
- Caged Bird Society
- Women's Group
- Photography Group
- Tuition Group
- Football League
- Nursery

EASTBROOK COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023

FINANCIAL REVIEW

Reserves policy

The charity has no specific policy with regard to the level of reserves.

PUBLIC BENEFIT STATEMENT

The objectives and activities, and achievement and performance sections of this report clearly set out that the activities which the charity undertakes are for the public benefit.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and 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 period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

ON BEHALF OF THE BOARD:

Julie Morley
Trustee

16th September 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EASTBROOK COMMUNITY ASSOCIATION

I report on the accounts for the year ended 31st March 2023 set out on pages five to ten.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors 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 year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 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 the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 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 statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ateeq Ahmed FCCA, Registered Auditor
ATAX Solutions Limited
131 Gordon Road
Ilford
Essex
IG1 2XT

16th September 2023

EASTBROOK COMMUNITY ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2023**

	2023 Unrestricted /Total funds £	2022 Total Funds £
INCOMING RESOURCES		
Rental income	69,130	62,416
Catering	373	185
Fundraising	901	706
Membership	-	-
Functions	954	801
Bank interest	-	-
Sundry income	60	30,129
	<hr/>	<hr/>
Total incoming resources	71,418	94,237
RESOURCES EXPENDED		
Activities & events	3,203	1,556
Catering	382	43
Fundraising	753	693
Cleaning & hygiene	9,952	6,535
Building repairs & maintenance	35,036	31,254
Health & safety	-	-
Insurance	2,838	3,105
Depreciation	-	-
Utilities	26,439	24,885
Equipment	-	-
Communications	444	480
Printing & stationery	-	-
Publications & subscriptions	-	-
Legal & professional	-	-
Independent examination	5,950	5,950
Sundries	683	434
	<hr/>	<hr/>
Total resources expended	85,680	74,935
NET INCOME/(EXPENDITURE) FOR THE YEAR	(14,262)	19,302
RECONCILIATION OF FUNDS		
Total funds brought forward	94,232	74,930
	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	79,970	94,232
	<hr/> <hr/>	<hr/> <hr/>

EASTBROOK COMMUNITY ASSOCIATION

BALANCE SHEET AT 31ST MARCH 2023

		2023	2022
	Notes	£	£
FIXED ASSETS			
Tangible assets	2	-	-
CURRENT ASSETS			
Debtors: amounts falling due within one year	3	1,500	1,500
Cash at bank and in hand		84,420	98,682
		<hr/>	<hr/>
		85,920	100,182
CREDITORS			
Amounts falling due within one year	4	(5,950)	(5,950)
		<hr/>	<hr/>
NET ASSETS/(LIABILITIES)		<u>79,970</u>	<u>94,232</u>
FUNDS	9		
Unrestricted funds		<u>79,970</u>	<u>94,232</u>
TOTAL FUNDS		<u>79,970</u>	<u>94,232</u>

EASTBROOK COMMUNITY ASSOCIATION

BALANCE SHEET - CONTINUED AT 31ST MARCH 2023

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 16th September 2022 and were signed on its behalf by:

Julie Morley
Trustee

16/09/2023

EASTBROOK COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities on a receivable basis i.e. they are included if the date receivable falls within the period covered by these accounts.

Resources expended

These have been analysed using a natural classification.

Depreciation

Depreciation is calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives.

2. TANGIBLE FIXED ASSETS

	Leasehold improvements £	Total £
COST		
At 1st April 2022 and 31 st March 2023	<u>38,493</u>	<u>38,493</u>
DEPRECIATION		
At 1st April 2022	38,493	38,493
Charge for year	<u>-</u>	<u>-</u>
At 31 st March 2023	<u>38,493</u>	<u>38,493</u>
NET BOOK VALUE		
At 31 st March 2023	<u><u>-</u></u>	<u><u>-</u></u>
At 31 st March 2022	-	-

EASTBROOK COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST MARCH 2023

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued income	-	-
Prepayments	<u>1,500</u>	<u>1,500</u>
	<u>1,500</u>	<u>1,500</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	<u>5,950</u>	<u>5,950</u>
	<u>5,950</u>	<u>5,950</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

6. SHARE CAPITAL

The company is limited by guarantee and does not have any share capital. In the event of the company being wound up every member of the council undertakes to contribute a sum not exceeding £1 to its assets for payment of any outstanding debts and liabilities.

7. LEASEHOLD PROPERTY

Eastbrook Community Association rents its premises from the London Borough of Barking and Dagenham under a thirty year lease beginning on 9th December 2011 for which it pays a peppercorn rent.

8. RELATED PARTY TRANSCATIONS

No person connected with the trustees has received or is due to receive any remuneration for the year directly or indirectly from the charity's funds.

EASTBROOK COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST MARCH 2023

9. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/03/23 £
Unrestricted funds				
General fund	94,232	(14,262)	-	79,970
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>94,232</u>	<u>(14,262)</u>	<u>-</u>	<u>79,970</u>