

# EASTHAM COMMUNITY CENTRE LIMITED

England & Wales · Charity number 1165552

## Details

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**Other names** DELAMERE COMMUNITY CENTRE

**Status** Registered

**Legal form** Charitable company

**Company number** [07947565](#)

**Registered** 2016-02-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Delamere Community Centre  
Delamere Avenue  
Eastham  
Wirral  
CH62 9ED

**Phone** 01513278767

**Email** [admin@delamerecentre.org.uk](mailto:admin@delamerecentre.org.uk)

**Website** [www.delamerecentre.org.uk](http://www.delamerecentre.org.uk)

## Activities

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**Objects:** TO FURTHER OR BENEFIT THE RESIDENTS OF EASTHAM AND SOUTH WIRRAL WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE THE TRUSTEES SHALL HAVE POWER TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR COOPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

**Activities:** Eastham Community Centre which trades as the Delamere Community Centre is a charity run and governed by a group of local residents. We aim to provide facilities for everyone in our community to access with the object of improving the conditions of life for all Eastham residents.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- Wirral

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£133,263	£137,324	-	-
2024-03-31	£108,420	£163,390	-	-
2023-03-31	£225,138	£126,151	-	-
2022-03-31	£63,338	£47,388	-	-
2021-03-31	£63,300	£46,666	-	-

## Trustees

Name	Role	Appointed
GEORGE NOEL THOMAS QPM	Chair	2016-01-29
KEVIN JAMES SUTTON		2016-01-29
LEWIS MACDONALD		2016-01-29
Mandi Wilson		2022-07-13

**EASTHAM COMMUNITY CENTRE LIMITED**

England & Wales - Charity number 1165552

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# Accounts

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**EASTHAM COMMUNITY CENTRE LTD.  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**EASTHAM COMMUNITY CENTRE LTD.  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**EASTHAM COMMUNITY CENTRE LTD.  
COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2025**

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**Directors**

Lewis Andrew MacDonald  
Kevin James Sutton  
George Noel Thomas  
Mandi Jayne Wilson

**Company Number**

07947565 (England and Wales)

**EASTHAM COMMUNITY CENTRE LTD.  
STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fixed assets	15,870	10,520
Current assets	114,598	123,321
<b>Net current assets</b>	<b>114,598</b>	<b>123,321</b>
<b>Total assets less current liabilities</b>	<b>130,468</b>	<b>133,841</b>
Creditors: amounts falling due after more than one year	(79)	(66)
Accruals and deferred income	(600)	(600)
<b>Net assets</b>	<b>129,789</b>	<b>133,175</b>
<b>Reserves</b>	<b>129,789</b>	<b>133,175</b>

**NOTES TO THE ACCOUNTS**

**1 Statutory information**

Eastham Community Centre Ltd. is a private company, limited by guarantee, registered in England and Wales, registration number 07947565.

**2 Average number of employees**

During the year the average number of employees was 1 (2024: 1).

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and FRS 105, The Financial Reporting Standard applicable to the Micro-entities Regime. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the board on 1 December 2025

Lewis Andrew MacDonald  
Director

Company Registration No. 07947565

**EASTHAM COMMUNITY CENTRE LIMITED**

England & Wales - Charity number 1165552

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# Accounts

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# **EASTHAM COMMUNITY CENTRE LIMITED**

**(A COMPANY LIMITED BY GUARANTEE)**

**REGISTERED COMPANY NUMBER: 07947565 (England and Wales)**

**REGISTERED CHARITY NUMBER: 1165552**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**EASTHAM COMMUNITY CENTRE LIMITED  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**CHARITY & COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity Name**

Eastham Community Centre Ltd (A Company Limited by Guarantee)

**Registered Company Number**

07947565 (England and Wales)

**Registered Charity Number**

1165552

**Registered Office**

Delamere Community Centre  
Delamere Avenue  
Eastham  
Wirral  
Merseyside  
CH62 9ED

**Trustees/Directors**

George Noel Thomas  
Kevin James Sutton  
Lewis Andrew Macdonald  
Mandi Jayne Wilson

**Bankers**

HSBC Bank  
58 Bromborough Village Road  
Bromborough  
Wirral  
Merseyside  
CH62 7ET

**Independent Examiner**

KLAS Accountants Ltd  
Eastham Hall  
Eastham  
Wirral  
CH62 0AF

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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 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and 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) (effective 1 January 2019)'.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The organisation is a registered charity and company limited by guarantee and the governing document is the company's memorandum and articles of association dated 13 February 2012 amended by special resolutions dated 15 October 2013, 18 August 2015 and 12 February 2016.

### **Induction and training of new trustees**

Trustees are appointed on the basis of their ability to bring to the Board a range of skills to assist in the governance and development of the Charity. In addition, Charity Commission literature is given to all Trustees on an on-going basis in order to assist them to understand their legal responsibilities.

### **Organisational Structure**

Eastham Community Centre Ltd is a registered charity with The Charity Commission, Charity Number 1165552 and a registered Company Limited by Guarantee with Companies House, Company Number 07947565. The Directors meet six times a year and are responsible for the strategic direction and policy of the charity.

### **Risk identification and management**

The Board of Directors has reviewed the major risks to which the Charity is exposed. It has regularly reviewed the key financial information and has examined other operational and business risks which the Charity faces. It also confirms that there are established systems in place to mitigate significant risks and where necessary respond to them. The Board of Trustees seeks to maintain a level of unrestricted funds to meet a minimum of two years' core running costs.

### **Public Benefit**

When planning and programming activities for the local residents of The Wirral, the Trustees of Eastham Community Centre Ltd are mindful of the Charity Commissions guidelines on Public Benefit.

## **OBJECTIVES AND ACTIVITIES**

The Objects of the Charity are to further or benefit the residents of Eastham, the wider South Wirral area and other Districts the Trustees shall deem appropriate, without distinction of gender, sexual orientation, race, age, disability or of any political, religious or other opinions. This will be achieved by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents of Eastham. We seek to promote community involvement and cohesion, facilitate the provision of play and other activities for younger people and other activities which will benefit the residents of Eastham.

## **ACHIEVEMENT AND PERFORMANCE**

Eastham Community Centre Ltd has had a good year operationally and financially. This has resulted in the Community Centre being able to continue all activities and events throughout the year.

The Community Centre is still heavily dependent on and supported by the increasing recruitment and involvement of volunteers.

The Centre continues to play a pivotal role in supporting individuals and families with a “bottom up” approach and continued support from partners, stakeholders and volunteers.

As a response to the “Cost of Living “ crisis we delivered a successful consortium bid on behalf of several groups in Eastham to develop and deliver a “Warmer Hubs” project in Eastham. The hubs offered different activities with the common themes of food, warmth friendship. Activities included luncheon clubs, mums and tots groups, social activities and exercise for the elderly. The project enabled us to develop a “food pantry” at the Centre for local residents which we have managed to keep going and is sustainable.

We have also continued to provide food hampers and delivered lunches and dinners, whenever and wherever possible for local residents and families over the year.

We were also successful in securing funding to run Easter and Summer activities for families and children.

We continue to have an ongoing maintenance programme particularly in respect of essential repairs such as the electrics and roof of the Community Centre.

## **PLANS FOR THE FUTURE PERIODS**

The Directors retain their confidence that Eastham Community Centre Ltd is established on a sound financial footing. Eastham Community Centre Ltd has now been operating independently of Wirral Borough Council for over 12 years as a company limited by guarantee. In that time, usage of the Delamere Community Centre by both regular and occasional users has increased considerably.

Efforts will be made to increase the number of volunteers who are active in both the user groups and occasional use of the Delamere Community Centre.

We will strive to further build and maintain our relationships with our regular users and potential new users to maintain the current and future sustainability of the Delamere Community Centre. We will continue to pursue opportunities for future funding to improve the facilities and services at the Centre to develop our local community offer further.

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- 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 company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

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

By Order of the Board

Name: Kevin James Sutton

Signed:

Date:

**INDEPENDENT EXAMINATION TO THE MEMBERS OF EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
FOR THE YEAR ENDED 31 MARCH 2024**

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I report on the accounts for the year ended 31 March 2024 set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this area under section 1-44 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Charities 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 the 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 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:
  - a. To keep accounting records in accordance with section 130 of the Charities Act; and
  - b. To prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Acthave 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.

Signed:

Date: 6<sup>th</sup> December 2024

Name: KLAS Accountants Ltd

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>INCOMING RESOURCES</b>					
<b>Income &amp; endowments from:</b>					
Donations and legacies	2	1,803	78,170	<b>79,973</b>	201,074
Charitable activities	3	23,625		<b>23,625</b>	22,856
Other trading activities	4	4,248		<b>4,248</b>	1,082
Investments	5	574		<b>574</b>	126
<b>Total income</b>		<b>30,250</b>	<b>78,170</b>	<b>108,420</b>	<b>225,138</b>
<b>RESOURCES EXPENDED</b>					
<b>Expenditure on:</b>					
Raising funds	6				
Charitable activities	7	44,002	119,388	<b>163,390</b>	126,151
<b>Total expenditure</b>		<b>44,002</b>	<b>119,388</b>	<b>163,390</b>	<b>126,151</b>
<b>Net income/ (expenditure) for the year before transfers</b>		<b>(13,752)</b>	<b>(41,218)</b>	<b>(54,970)</b>	<b>98,987</b>
Transfers between funds	13	81,299	(81,299)		
<b>Net income/ (expenditure) for the year</b>		<b>67,547</b>	<b>(122,517)</b>	<b>(54,970)</b>	<b>98,987</b>

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2024**  
**REGISTRATION NUMBER: 07947565**

	Note	2024 Unrestricted Funds £	2024 Restricted Funds £	<b>2024 Total Funds £</b>	2023 Total Funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	9,796	725	<b>10,521</b>	12,939
<b>CURRENT ASSETS</b>					
Debtors	10	1,600	7,500	<b>9,100</b>	
Cash at bank and in hand	11	98,813	15,407	<b>114,220</b>	176,107
		<u>102,951</u>	<u>23,633</u>	<b>133,841</b>	189,046
<b>CREDITORS</b>					
Amounts falling due within one year	12	(666)		<b>(666)</b>	(901)
<b>NET CURRENT ASSETS</b>		<u>102,285</u>	<u>23,633</u>	<b>133,175</b>	188,145
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>102,285</u>	<u>23,633</u>	<b>133,175</b>	188,145
<b>FUNDS</b>					
Unrestricted funds	13	109,543		<b>109,543</b>	41,996
Restricted funds			23,633	<b>23,632</b>	146,149
<b>TOTAL FUNDS</b>		<u>109,543</u>	<u>23,633</u>	<b>133,175</b>	188,145

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

**Directors' responsibilities**

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

Name: Kevin James Sutton

Signed:

Date:

The notes form part of these financial statements

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## **1. ACCOUNTING POLICIES**

### **Basis of preparation and accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

### **Going Concern**

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **Income**

#### **Incoming recognition**

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income, and the amount can be quantified with reasonable accuracy

#### **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

#### **Grants and Donations**

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

#### **Contractual Income and Performance Related Grants**

This is only included in the SoFA once the related goods or services have been delivered.

#### **Volunteer Help**

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

#### **Investment Income**

This is included in the accounts when receivable.

### **Expenditure and Liabilities**

#### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

#### **Governance Costs**

These include the 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.

### **Grants and Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

### **Grants payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

### **Fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

Plant & Equipment – 25% Straight Line

Fixtures & Fittings – 25% Straight Line

IT Equipment – 25% Straight Line

All equipment, fixtures and fittings with an original cost of less than £500, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

### **Cash and cash equivalents**

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

### **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT: As a registered charity the company benefits from rates relief.

### **Fund accounting**

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - can only be used for particularly restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**INCOMING RESOURCES****Note****2 Donations & legacies**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Wirral Council				15,660
Arnold Clark				1,000
Other donations	1,803	566	<b>2,369</b>	2,635
Edsential		37,374	<b>37,374</b>	38,929
WBC Cost of Living Project				131,870
Sport England				7,980
Asda		1,288	<b>1,288</b>	3,000
Pantry		8,093	<b>8,093</b>	
Summer Household		10,500	<b>10,500</b>	
Winter Household		17,950	<b>17,950</b>	
Co-Op		2,399	<b>2,399</b>	

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	1,803	78,170	<b>79,973</b>	201,074
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**3 Charitable activities**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Room Hire	23,625		<b>23,625</b>	22,856
	23,625		<b>23,625</b>	22,856

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**4 Other trading activities**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Other income	4,248		<b>4,248</b>	1,082
	4,248		<b>4,248</b>	1,082

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**5 Investments**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bank interest receivable	574		<b>574</b>	126
	574		<b>574</b>	126

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**RESOURCES EXPENDED****6 Raising funds**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Other				

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Note	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>7 Charitable activities</b>				
Governance costs (see below)	1,250		<b>1,250</b>	650
Salaries	17,614		<b>17,614</b>	14,927
Edsential food & activities		24,152	<b>24,152</b>	36,603
WBC Cost of Living Project		69,452	<b>69,452</b>	45,739
Summer & Winter Household		25,087	<b>25,087</b>	
Food purchases		455	<b>455</b>	1,732
Cleaning	2,613		<b>2,613</b>	2,152
Telephone	1,756		<b>1,756</b>	1,647
IT Costs	396		<b>396</b>	168
HMRC fines				
Light and heat	2,374		<b>2,374</b>	2,832
Rates and water	1,302		<b>1,302</b>	1,340
Gardening services	1,335		<b>1,335</b>	1,340
Marketing				
Centre equipment				1,252
Insurance	1,063		<b>1,063</b>	1,026
Maintenance and repairs	1,341		<b>1,341</b>	2,159
Staff/volunteer expenses	1,695		<b>1,695</b>	350
Licences	793		<b>793</b>	681
Garage Rental	643		<b>643</b>	579
Bank charges	119		<b>119</b>	82
Sundry	887		<b>887</b>	1,187
Activities	2,492		<b>2,492</b>	3,593
Depreciation	6,329	242	<b>6,571</b>	6,112
	<u>44,002</u>	<u>119,388</u>	<b><u>163,390</u></b>	<u>126,151</u>

	2024	2023
	£	£
<b>Included in Governance costs</b>		
Independent examiner's fees	<u>1,250</u>	650
	<b><u>1,250</u></b>	<u>650</u>

	2024	2023
	£	£
<b>8 Staff Costs and Employees</b>		
Wages and salaries	<b>17,254</b>	14,552
Pension	<u>360</u>	375
	<b><u>17,614</u></b>	<u>14,927</u>

No employee earned £60,000 or more during the year

	2024	2023
The average number of employees during the year was:	<b>1</b>	1

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**Note**

<b>9 Fixed Assets</b>	Plant & Equipment £	Fixtures & Fittings £	IT equipment £	<b>Total</b> £
<b>Cost</b>				
At 1 April 2023	8,545	16,142		<b>24,687</b>
Disposals				
Additions	1,596	2,556		<b>4,152</b>
<b>At 31 March 2024</b>	<b>10,141</b>	<b>18,698</b>		<b>28,839</b>
<b>Depreciation</b>				
At 1 April 2023	2,662	9,086		<b>11,748</b>
On Disposals				
Charge for year	2,535	4,035		<b>6,570</b>
<b>At 31 March 2024</b>	<b>5,197</b>	<b>13,121</b>		<b>18,318</b>
<b>Net Book Value</b>				
<b>At 31 March 2024</b>	<b>4,944</b>	<b>5,577</b>		<b>10,521</b>
At 31 March 2023	5,883	7,056		12,939
<b>10 Debtors</b>			<b>2024</b>	<b>2023</b>
Prepayments			£	£
Debtors				
			<b>9,100</b>	
			<b>9,100</b>	
<b>11 Cash at bank and in hand</b>			<b>2024</b>	<b>2023</b>
Current bank account			£	£
Deposit bank account			<b>80,761</b>	143,187
Cash in hand			<b>33,459</b>	32,885
				35
			<b>114,220</b>	<b>176,107</b>
<b>12 Creditors: amounts falling due within one year</b>			<b>2024</b>	<b>2023</b>
Accruals			£	£
Creditors			<b>600</b>	901
HMRC			<b>66</b>	
			<b>666</b>	<b>901</b>

## FOR THE YEAR ENDED 31 MARCH 2024

Note	Balance at 31 March 2023	Income	Expenditure	Transfer In / (Out)	Balance at 31 March 2024
	£	£	£	£	£
<b>13 Movement in Funds</b>					
<b>Unrestricted Funds</b>					
General Fund	41,996	30,250	(44,002)	81,299	<b>109,543</b>
<b>Restricted Funds</b>					
Co-op for Kitchen	966			(966)	
Co-op Bathroom refurb	2,700	2,399		(763)	<b>4,336</b>
Council Arnold Clark	28,618			(28,618)	
WBC Cost of Living	100,422		(69,452)	(30,970)	
Project Edsential	8,816	37,374	(24,394)	(14,296)	<b>7,500</b>
Sport England	4,523			(3,970)	<b>553</b>
Wednesday Group	104	566		330	<b>1,000</b>
Winter Household Fund		17,950	(15,168)	(632)	<b>2,150</b>
Summer Household Fund		10,500	(9,919)	(581)	
ASDA		1,288	(455)	(833)	
Pantry		8,093			<b>8,093</b>
	<b>146,149</b>	<b>78,170</b>	<b>(119,388)</b>	<b>(81,299)</b>	<b>23,632</b>
<b>Total Funds</b>	<b>188,145</b>	<b>108,420</b>	<b>(163,390)</b>		<b>133,175</b>

### 14 Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31<sup>st</sup> March 2024 nor for the year ended 31<sup>st</sup> March 2023

### 15 Trustees' Expenses

There were no trustees' expenses paid for the year ended 31<sup>st</sup> March 2024 nor for the year ended 31<sup>st</sup> March 2023

### 16 Capital Commitments

The company had no capital commitments as at 31<sup>st</sup> March 2024 (2023: None) either contracted for or authorised by the directors but not contracted for.

**EASTHAM COMMUNITY CENTRE LIMITED**

England & Wales - Charity number 1165552

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# Accounts

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# **EASTHAM COMMUNITY CENTRE LIMITED**

**(A COMPANY LIMITED BY GUARANTEE)**

**REGISTERED COMPANY NUMBER: 07947565 (England and Wales)**

**REGISTERED CHARITY NUMBER: 1165552**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

**EASTHAM COMMUNITY CENTRE LIMITED  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
CHARITY & COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity Name**

Eastham Community Centre Ltd (A Company Limited by Guarantee)

**Registered Company Number**

07947565 (England and Wales)

**Registered Charity Number**

1165552

**Registered Office**

Delamere Community Centre  
Delamere Avenue  
Eastham  
Wirral  
Merseyside CH62 9ED

**Trustees/Directors**

George Noel Thomas  
Kevin James Sutton  
Lewis Andrew Macdonald  
Mandi Jayne Wilson (appointed 13 July 2022)

**Bankers**

HSBC Bank  
58 Bromborough Village Road  
Bromborough  
Wirral  
Merseyside  
CH62 7ET

**Independent Examiner**

Counting for Communities Ltd  
16 Holmwood Drive  
Liverpool  
L37 1PQ

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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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 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and 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) (effective 1 January 2019)'.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The organisation is a registered charity and company limited by guarantee and the governing document is the company's memorandum and articles of association dated 13 February 2012 amended by special resolutions dated 15 October 2013, 18 August 2015 and 12 February 2016.

### **Induction and training of new trustees**

Trustees are appointed on the basis of their ability to bring to the Board a range of skills to assist in the governance and development of the Charity. In addition, Charity Commission literature is given to all Trustees on an on-going basis in order to assist them to understand their legal responsibilities.

### **Organisational Structure**

Eastham Community Centre Ltd is a registered charity with The Charity Commission, Charity Number 1165552 and a registered Company Limited by Guarantee with Companies House, Company Number 07947565. The Directors meet six times a year and are responsible for the strategic direction and policy of the charity.

### **Risk identification and management**

The Board of Directors has reviewed the major risks to which the Charity is exposed. It has regularly reviewed the key financial information and has examined other operational and business risks which the Charity faces. It also confirms that there are established systems in place to mitigate significant risks and where necessary respond to them. The Board of Trustees seeks to maintain a level of unrestricted funds to meet a minimum of two years core running costs.

### **Public Benefit**

When planning and programming activities for the local residents of The Wirral, the Trustees of Eastham Community Centre Ltd are mindful of the Charity Commissions guidelines on Public Benefit.

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
TRUSTEES' ANNUAL REPORT - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2023**

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**OBJECTIVES AND ACTIVITIES**

The Objects of the Charity are to further or benefit the residents of Eastham, the wider South Wirral area and other Districts the Trustees shall deem appropriate, without distinction of gender, sexual orientation, race, age, disability or of any political, religious or other opinions. This will be achieved by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents of Eastham. We seek to promote community involvement and cohesion, facilitate the provision of play and other activities for younger people and other activities which will benefit the residents of Eastham.

**ACHIEVEMENT AND PERFORMANCE**

Eastham Community Centre Ltd has had a good year operationally and financially. This has resulted in the Community Centre being able to continue all activities and events throughout the year following the COVID pandemic.

The Community Centre is still heavily dependent on and supported by the increasing recruitment and involvement of volunteers.

The Centre continues to play a pivotal role in supporting individuals and families with a "bottom up" approach and continued support from partners, stakeholders and volunteers. We have also been able to maintain our users and activities to pre COVID levels with the exception of a reduction in children's parties at the weekends.

As a response to the "Cost of Living" crisis we led a successful consortium bid on behalf of several groups in Eastham to develop and deliver a "Warmer Hubs" project in Eastham. The hubs offer different activities with the common themes of food, warmth, friendship. Activities include luncheon clubs, mums and tots groups, social activities and exercise for the elderly.

We have also continued to provide food hampers and delivered lunches and dinners, whenever and wherever possible for local residents and families over the year.

We were also successful in securing funding to run Easter and Summer activities for families and children and the setting up of an after school club for younger children.

We continue to have an ongoing maintenance programme particularly in respect of essential repairs such as the roof of the Community Centre.

**FINANCIAL REVIEW**

The year ended with an increase in our surplus, primarily due to income from grants from central and local government. Successful bids were also made to other foundation trusts and partners and donations were received locally through businesses and residents to support individuals and families in Eastham and Wirral South. Although income from regular users increased in the year, it was still lower than the years before the Covid 19 lockdown regulations.

**PLANS FOR THE FUTURE PERIODS**

The Directors retain their confidence that Eastham Community Centre Ltd is established on a sound financial footing. Eastham Community Centre Ltd has now been operating independently of Wirral Borough Council for over 10 years as a company limited by guarantee. In that time, usage of the Delamere Community Centre by both regular and occasional users has increased considerably. Efforts will be made to increase the number of volunteers who are active in both the user groups and occasional use of the Delamere Community Centre.

We will strive to further build and maintain our relationships with our regular users and potential new users to maintain the current and future sustainability of the Delamere Community Centre.

We will continue to pursue opportunities for future funding to improve the facilities and services at the Centre to develop our local community offer further.

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
TRUSTEES' ANNUAL REPORT - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2023**

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**STATEMENT OF TRUSTEES RESPONSIBILITIES**

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- 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 company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

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

By Order of the Board

  
.....  
K. J. Sutton

Date: 11th December, 2023



**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Note	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>INCOMING RESOURCES</b>					
<b>Income &amp; endowments from:</b>					
Donations and legacies	2	4,163	196,911	<b>201,074</b>	40,546
Charitable activities	3	22,856	-	<b>22,856</b>	21,717
Other trading activities	4	1,082	-	<b>1,082</b>	1,072
Investments	5	126	-	<b>126</b>	3
<b>Total income</b>		<b>28,227</b>	<b>196,911</b>	<b>225,138</b>	<b>63,338</b>
<b>RESOURCES EXPENDED</b>					
<b>Expenditure on:</b>					
Raising funds	6	-	-	-	-
Charitable activities	7	39,744	86,407	<b>126,151</b>	47,388
<b>Total expenditure</b>		<b>39,744</b>	<b>86,407</b>	<b>126,151</b>	<b>47,388</b>
<b>Net income / (expenditure) for the year before transfers</b>		<b>(11,517)</b>	<b>110,504</b>	<b>98,987</b>	<b>15,950</b>
Transfers between funds	13	(81)	81	-	-
<b>Net income / (expenditure) for the year</b>		<b>(11,598)</b>	<b>110,585</b>	<b>98,987</b>	<b>15,950</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		53,594	35,564	<b>89,158</b>	73,208
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>41,996</b>	<b>146,149</b>	<b>188,145</b>	<b>89,158</b>

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**BALANCE SHEET**  
**At 31 MARCH 2023**  
**REGISTRATION NUMBER: 07947565**

	Note	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	11,973	966	<b>12,939</b>	13,989
<b>CURRENT ASSETS</b>					
Debtors	10	-	-	-	1,767
Cash at bank and in hand	11	30,924	145,183	<b>176,107</b>	74,030
		<u>30,924</u>	<u>145,183</u>	<u><b>176,107</b></u>	<u>75,797</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(901)	-	<b>(901)</b>	(628)
<b>NET CURRENT ASSETS</b>					
		<u>30,023</u>	<u>145,183</u>	<u><b>175,206</b></u>	<u>75,169</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>41,996</u>	<u>146,149</u>	<u><b>188,145</b></u>	<u>89,158</u>
<b>FUNDS</b>					
	13				
Unrestricted funds		41,996	-	<b>41,996</b>	53,594
Restricted funds		-	146,149	<b>146,149</b>	35,564
<b>TOTAL FUNDS</b>		<u>41,996</u>	<u>146,149</u>	<u><b>188,145</b></u>	<u>89,158</u>


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

**Directors' responsibilities**

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

  
 K. J. Sutton, Director

  
 Date

The notes form part of these financial statements

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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## **1. ACCOUNTING POLICIES**

### **Basis of preparation and accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

### **Going Concern**

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **Income**

#### **Incoming recognition**

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

#### **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

#### **Grants and Donations**

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

#### **Contractual Income and Performance Related Grants**

This is only included in the SoFA once the related goods or services have been delivered.

#### **Volunteer Help**

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

#### **Investment Income**

This is included in the accounts when receivable.

### **Expenditure and Liabilities**

#### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

#### **Governance Costs**

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

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Grants and Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

**Grants payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

**Fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

Plant & Equipment	- 25% straight line
Fixtures & Fittings	- 25% straight line
IT Equipment	- 25% straight line

All equipment, fixtures and fittings with an original cost of less than £500, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

**Cash and cash equivalents**

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

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Taxation**

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

**Fund accounting**

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2023**

<b>INCOMING RESOURCES</b>		2023	2023	2023	2022
<b>Note</b>		Unrestricted	Restricted	Total	Total
<b>2</b>	<b>Donations &amp; legacies</b>	£	£	£	£
	Wirral Council	-	15,660	<b>15,660</b>	27,350
	Arnold Clark	-	1,000	<b>1,000</b>	1,000
	Other donations	2,163	472	<b>2,635</b>	3,030
	Edsential	-	38,929	<b>38,929</b>	3,994
	WBC Cost of Living Project	-	131,870	<b>131,870</b>	-
	Sport England	-	7,980	<b>7,980</b>	-
	Asda	2,000	1,000	<b>3,000</b>	-
	LCVS	-	-	-	1,500
	Co-op	-	-	-	2,700
	HMRC Job Retention	-	-	-	972
		<u>4,163</u>	<u>196,911</u>	<u><b>201,074</b></u>	<u>40,546</u>
		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
<b>3</b>	<b>Charitable activities</b>	£	£	£	£
	Room Hire	22,856	-	<b>22,856</b>	21,717
		<u>22,856</u>	<u>-</u>	<u><b>22,856</b></u>	<u>21,717</u>
		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
<b>4</b>	<b>Other trading activities</b>	£	£	£	£
	Other income	1,082	-	<b>1,082</b>	1,072
		<u>1,082</u>	<u>-</u>	<u><b>1,082</b></u>	<u>1,072</u>
		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
<b>5</b>	<b>Investments</b>	£	£	£	£
	Bank interest receivable	126	-	<b>126</b>	3
		<u>126</u>	<u>-</u>	<u><b>126</b></u>	<u>3</u>
<b>RESOURCES EXPENDED</b>		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
<b>6</b>	<b>Raising funds</b>	£	£	£	£
	Other	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2023**

Note	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>7 Charitable activities</b>				
Governance costs (see below)	650	-	<b>650</b>	600
Salaries	14,927	-	<b>14,927</b>	11,546
Edsential food & activities	-	36,603	<b>36,603</b>	-
WBC Cost of Living Project	-	31,527	<b>31,527</b>	-
WBC Household Fund	-	14,212	<b>14,212</b>	-
Food purchases	-	1,732	<b>1,732</b>	16,029
Cleaning	2,152	-	<b>2,152</b>	1,811
Telephone	1,647	-	<b>1,647</b>	1,428
IT Costs	168	-	<b>168</b>	144
HMRC fines	-	-	-	150
Light and heat	2,832	-	<b>2,832</b>	2,521
Rates and water	1,340	-	<b>1,340</b>	994
Gardening services	1,340	-	<b>1,340</b>	1,395
Marketing	-	-	-	90
Centre equipment	1,252	-	<b>1,252</b>	264
Insurance	1,026	-	<b>1,026</b>	1,006
Maintenance and repairs	2,159	-	<b>2,159</b>	1,998
Staff/volunteer expenses	350	-	<b>350</b>	21
Licences	681	-	<b>681</b>	329
Garage Rental	579	-	<b>579</b>	510
Bank charges	82	-	<b>82</b>	43
Sundry	920	267	<b>1,187</b>	911
Activities	2,493	1,100	<b>3,593</b>	1,866
Depreciation	5,146	966	<b>6,112</b>	3,732
	<u>39,744</u>	<u>86,407</u>	<u><b>126,151</b></u>	<u>47,388</u>
			<b>2023</b>	<b>2022</b>
<b>Included in Governance costs</b>			£	£
Independent examiner's fees			<b>650</b>	600
			<u><b>650</b></u>	<u>600</u>
			<b>2023</b>	<b>2022</b>
<b>8 Staff Costs and Employees</b>			£	£
Wages and salaries			<b>14,552</b>	11,400
Social security costs			-	-
Pension			<b>375</b>	146
			<u><b>14,927</b></u>	<u>11,546</u>
No employee earned £60,000 or more during the year				
			<b>2023</b>	<b>2022</b>
The average number of employees during the year was:			<b>1</b>	1

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Note**

<b>9 Fixed Assets</b>	Plant & Equipment £	Fixtures & Fittings £	IT equipment £	<b>Total</b> £
<b>Cost</b>				
At 1 April 2022	5,655	13,970	-	<b>19,625</b>
Disposals	-	-	-	-
Additions	2,890	2,172	-	<b>5,062</b>
At 31 March 2023	<u>8,545</u>	<u>16,142</u>	<u>-</u>	<u><b>24,687</b></u>
<b>Depreciation</b>				
At 1 April 2022	586	5,050	-	<b>5,636</b>
On Disposals	-	-	-	-
Charge for year	2,076	4,036	-	<b>6,112</b>
At 31 March 2023	<u>2,662</u>	<u>9,086</u>	<u>-</u>	<u><b>11,748</b></u>
<b>Net Book Value</b>				
At 31 March 2023	5,883	7,056	-	<b>12,939</b>
At 31 March 2022	5,069	8,920	-	<b>13,989</b>
<b>10 Debtors</b>			<b>2023</b>	<b>2022</b>
			£	£
Prepayments			-	267
Debtors			-	1,500
			<u>-</u>	<u>1,767</u>
<b>11 Cash at bank and in hand</b>			<b>2023</b>	<b>2022</b>
			£	£
Current bank account			<b>143,187</b>	41,236
Deposit bank account			<b>32,885</b>	32,759
Cash in hand			<b>35</b>	35
			<u><b>176,107</b></u>	<u>74,030</u>
<b>12 Creditors : amounts falling due within one year</b>			<b>2023</b>	<b>2022</b>
			£	£
Accruals			<b>901</b>	600
Creditors			-	28
HMRC			-	-
			<u><b>901</b></u>	<u>628</u>

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2023**

Note	Balance at		Transfers		Balance at
<b>13 Movement in Funds</b>	31 March	Income	Expenditure	In / (Out)	31 March
	2022	£	£	£	2023
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	53,594	28,227	(39,744)	(81)	41,996
<b>Restricted Funds</b>					
Co-op for kitchen	1,931	-	(965)	-	966
Co-op for bathroom	2,700	-	-	-	2,700
Wirral Council	27,170	15,660	(14,212)	-	28,618
Arnold Clark	-	1,000	(1,000)	-	-
WBC Cost of Living Project	-	131,870	(31,527)	79	100,422
Edsential	3,763	38,929	(36,603)	2,727	8,816
Sport England	-	7,980	-	(3,457)	4,523
Asda	-	1,000	(1,732)	732	-
Wednesday Group	-	472	(368)	-	104
	<u>35,564</u>	<u>196,911</u>	<u>(86,407)</u>	<u>81</u>	<u>146,149</u>
<b>Total Funds</b>	<u>89,158</u>	<u>225,138</u>	<u>(126,151)</u>	<u>-</u>	<u>188,145</u>

**14 Trustees' Remuneration and Benefits**

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

**15 Trustees' Expenses**

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

**16 Capital Commitments**

The company had no capital commitments at 31 March 2023 (2022: None) either contracted for or authorised by the directors but not contracted for.

**EASTHAM COMMUNITY CENTRE LIMITED**

England & Wales - Charity number 1165552

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# Accounts

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**EASTHAM COMMUNITY CENTRE LIMITED  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
CHARITY & COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity Name**

Eastham Community Centre Ltd (A Company Limited by Guarantee)

**Registered Company Number**

07947565 (England and Wales)

**Registered Charity Number**

1165552

**Registered Office**

Delamere Community Centre  
Delamere Avenue  
Eastham  
Wirral  
Merseyside CH62 9ED

**Trustees/Directors**

George Noel Thomas  
Kevin James Sutton  
Lewis Andrew Macdonald

**Bankers**

HSBC Bank  
58 Bromborough Village Road  
Bromborough  
Wirral  
Merseyside  
CH62 7ET

**Independent Examiner**

Counting for Communities Ltd  
16 Holmwood Drive  
Liverpool  
L37 1PQ

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

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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 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and 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) (effective 1 January 2019)'.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The organisation is a registered charity and company limited by guarantee and the governing document is the company's memorandum and articles of association dated 13 February 2012 amended by special resolutions dated 15 October 2013, 18 August 2015 and 12 February 2016.

### **Induction and training of new trustees**

Trustees are appointed on the basis of their ability to bring to the Board a range of skills to assist in the governance and development of the Charity. In addition, Charity Commission literature is given to all Trustees on an on-going basis in order to assist them to understand their legal responsibilities.

### **Organisational Structure**

Eastham Community Centre Ltd is a registered charity with The Charity Commission, Charity Number 1165552 and a registered Company Limited by Guarantee with Companies House, Company Number 07947565. The Directors meet six times a year and are responsible for the strategic direction and policy of the charity.

### **Risk identification and management**

The Board of Directors has reviewed the major risks to which the Charity is exposed. It has regularly reviewed the key financial information and has examined other operational and business risks which the Charity faces. It also confirms that there are established systems in place to mitigate significant risks and where necessary respond to them. The Board of Trustees seeks to maintain a level of unrestricted funds to meet a minimum of two years core running costs.

### **Public Benefit**

When planning and programming activities for the local residents of The Wirral, the Trustees of Eastham Community Centre Ltd are mindful of the Charity Commissions guidelines on Public Benefit.

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
TRUSTEES' ANNUAL REPORT - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2022**

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**OBJECTIVES AND ACTIVITIES**

The Objects of the Charity are to further or benefit the residents of Eastham, the wider South Wirral area and other Districts the Trustees shall deem appropriate, without distinction of gender, sexual orientation, race, age, disability or of any political, religious or other opinions. This will be achieved by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents of Eastham. We seek to promote community involvement and cohesion, facilitate the provision of play and other activities for younger people and other activities which will benefit the residents of Eastham.

**ACHIEVEMENT AND PERFORMANCE**

Eastham Community Centre Ltd has had another difficult year operationally due to the COVID 19 pandemic and the need to comply to government legislation and regulations. This resulted in the Community Centre being unable to continue all activities and events throughout the year. The Community Centre is still heavily dependent on and supported by the increasing recruitment and involvement of volunteers.

The Centre continues to play a pivotal role in tackling Social Isolation in Eastham” and supporting individuals and families with a “bottom up” approach and continued support from partners, stakeholders and volunteers. We have also been able to maintain our users and activities to pre COVID levels with the exception of a reduction in children’s parties at the weekends.

We have continued to provide food hampers and delivered lunches and dinners, whenever and wherever possible for local residents and families over the year.

**FINANCIAL REVIEW**

The year ended with an increase in our surplus, primarily due to income from grants from central and local government. Successful bids were also made to other foundation trusts and partners and donations were received locally through businesses and residents to support individuals and families in Eastham and Wirral South.

Although income from regular users significantly increased in the year, it was still lower than the years before the Covid 19 lockdown regulations.

**PLANS FOR THE FUTURE PERIODS**

The Directors retain their confidence that Eastham Community Centre Ltd is established on a sound financial footing. Eastham Community Centre Ltd has now been operating independently of Wirral Borough Council for over 10 years as a company limited by guarantee. In that time, usage of the Delamere Community Centre by both regular and occasional users has increased considerably.

Efforts will be made to increase the number of volunteers who are active in both the user groups and occasional use of the Delamere Community Centre.

We will strive to further build and maintain our relationships with our regular users and potential new users to maintain the current and future sustainability of the Delamere Community Centre.

We will continue to pursue opportunities for future funding to improve the facilities and services at the Centre to develop our local community offer further.

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
TRUSTEES' ANNUAL REPORT - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2022**

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**STATEMENT OF TRUSTEES RESPONSIBILITIES**

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- 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 company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

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

By Order of the Board

  
.....  
K. J. Sutton

Date: 9/12/22.....

**INDEPENDENT EXAMINATION TO THE MEMBERS OF EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee) FOR THE YEAR ENDED 31 MARCH 2022**

I report on the accounts for the year ended 31 March 2022 set out on pages 8 to 15.

**Respective responsibilities of trustees and examiner**

The charity's trustees 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Charities 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 the 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 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:
  - a. to keep accounting records in accordance with section 130 of the Charities Act; and
  - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Acthave 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.

Signed: .....  .....

Date: ..... 19 - 12 - 22 .....

Name: Stephen Leonard BA, FCCA  
Counting For Communities Ltd  
16 Holmwood Drive,  
Liverpool, L37 1PQ

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>INCOMING RESOURCES</b>					
<b>Income &amp; endowments from:</b>					
Donations and legacies	2	14,561	25,985	<b>40,546</b>	55,133
Charitable activities	3	21,717	-	<b>21,717</b>	7,239
Other trading activities	4	1,072	-	<b>1,072</b>	909
Investments	5	3	-	<b>3</b>	19
<b>Total income</b>		<b>37,353</b>	<b>25,985</b>	<b>63,338</b>	<b>63,300</b>
<b>RESOURCES EXPENDED</b>					
<b>Expenditure on:</b>					
Raising funds	6	-	-	-	-
Charitable activities	7	27,556	19,832	<b>47,388</b>	46,666
<b>Total expenditure</b>		<b>27,556</b>	<b>19,832</b>	<b>47,388</b>	<b>46,666</b>
<b>Net income / (expenditure) for the year before transfers</b>		<b>9,797</b>	<b>6,153</b>	<b>15,950</b>	<b>16,634</b>
Transfers between funds	13	655	(655)	-	-
<b>Net income / (expenditure) for the year</b>		<b>10,452</b>	<b>5,498</b>	<b>15,950</b>	<b>16,634</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		43,142	30,066	<b>73,208</b>	56,574
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>53,594</b>	<b>35,564</b>	<b>89,158</b>	<b>73,208</b>

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**BALANCE SHEET**  
**At 31 MARCH 2022**  
**REGISTRATION NUMBER: 07947565**

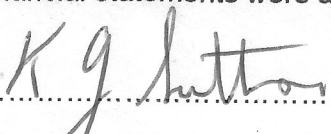
		2022	2022	2022	2021
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	12,058	1,931	<b>13,989</b>	7,888
<b>CURRENT ASSETS</b>					
Debtors	10	1,767	-	<b>1,767</b>	2,273
Cash at bank and in hand	11	40,397	33,633	<b>74,030</b>	64,024
		42,164	33,633	<b>75,797</b>	66,297
<b>CREDITORS</b>					
Amounts falling due within one year	12	(628)	-	<b>(628)</b>	(977)
<b>NET CURRENT ASSETS</b>					
		41,536	33,633	<b>75,169</b>	65,320
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		53,594	35,564	<b>89,158</b>	73,208
<b>FUNDS</b>					
	13				
Unrestricted funds		53,594	-	<b>53,594</b>	43,142
Restricted funds		-	35,564	<b>35,564</b>	30,066
<b>TOTAL FUNDS</b>		53,594	35,564	<b>89,158</b>	73,208

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

**Directors' responsibilities**

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

  
 .....  
 K. J. Sutton, Director

9/12/22  
 .....  
 Date

The notes form part of these financial statements

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**1. ACCOUNTING POLICIES**

**Basis of preparation and accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

**Going Concern**

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Income**

**Incoming recognition**

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

**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

**Grants and Donations**

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

**Contractual Income and Performance Related Grants**

This is only included in the SoFA once the related goods or services have been delivered.

**Volunteer Help**

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

**Investment Income**

This is included in the accounts when receivable.

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

**Governance Costs**

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

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Grants and Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

**Grants payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

**Fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

Plant & Equipment	- 25% straight line
Fixtures & Fittings	- 25% straight line
IT Equipment	- 25% straight line

All equipment, fixtures and fittings with an original cost of less than £500, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

**Cash and cash equivalents**

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

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Taxation**

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT. As

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**INCOMING RESOURCES**

Note	2022 Unrestricted	2022 Restricted	2022 Total	2021 Total
<b>2 Donations &amp; legacies</b>	£	£	£	£
Wirral Council	11,850	15,500	<b>27,350</b>	32,161
Co-op	-	2,700	<b>2,700</b>	-
Arnold Clark	-	1,000	<b>1,000</b>	-
LCVS	-	1,500	<b>1,500</b>	-
Edsential	-	3,994	<b>3,994</b>	-
Other donations	2,711	319	<b>3,030</b>	1,464
HMRC Job Retention	-	972	<b>972</b>	5,311
Asda	-	-	-	900
Groundwork UK	-	-	-	500
National Lottery	-	-	-	750
CAW	-	-	-	250
Community Foundation	-	-	-	5,000
Heswall Round Table	-	-	-	1,040
Steve Morgan	-	-	-	5,000
PH Holt	-	-	-	2,757
	<u>14,561</u>	<u>25,985</u>	<u><b>40,546</b></u>	<u>55,133</u>

	2022 Unrestricted	2022 Restricted	2022 Total	2021 Total
<b>3 Charitable activities</b>	£	£	£	£
Room Hire	21,717	-	<b>21,717</b>	7,239
	<u>21,717</u>	<u>-</u>	<u><b>21,717</b></u>	<u>7,239</u>

	2022 Unrestricted	2022 Restricted	2022 Total	2021 Total
<b>4 Other trading activities</b>	£	£	£	£
Other income	1,072	-	<b>1,072</b>	909
	<u>1,072</u>	<u>-</u>	<u><b>1,072</b></u>	<u>909</u>

	2022 Unrestricted	2022 Restricted	2022 Total	2021 Total
<b>5 Investments</b>	£	£	£	£
Bank interest receivable	3	-	<b>3</b>	19
	<u>3</u>	<u>-</u>	<u><b>3</b></u>	<u>19</u>

**RESOURCES EXPENDED**

	2022 Unrestricted	2022 Restricted	2022 Total	2021 Total
<b>6 Raising funds</b>	£	£	£	£
Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

Note	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>7 Charitable activities</b>				
Governance costs (see below)	600	-	<b>600</b>	550
Salaries	10,574	972	<b>11,546</b>	11,546
Food purchases	-	16,029	<b>16,029</b>	18,956
Cleaning	1,811	-	<b>1,811</b>	2,338
Telephone	1,428	-	<b>1,428</b>	1,214
IT Costs	144	-	<b>144</b>	144
HMRC fines	150	-	<b>150</b>	-
Light and heat	2,521	-	<b>2,521</b>	2,833
Rates and water	994	-	<b>994</b>	1,306
Gardening services	1,395	-	<b>1,395</b>	1,175
Marketing	90	-	<b>90</b>	-
Centre equipment	264	-	<b>264</b>	291
Insurance	1,006	-	<b>1,006</b>	697
Maintenance and repairs	1,998	-	<b>1,998</b>	459
Staff/volunteer expenses	21	-	<b>21</b>	-
Post & Stationery	70	-	<b>70</b>	90
Licences	329	-	<b>329</b>	781
Garage Rental	510	-	<b>510</b>	-
Bank charges	43	-	<b>43</b>	-
Sundry	841	-	<b>841</b>	529
Summer/Xmas activities	-	1,866	<b>1,866</b>	1,679
Depreciation	2,767	965	<b>3,732</b>	2,078
	<u>27,556</u>	<u>19,832</u>	<u><b>47,388</b></u>	<u>46,666</u>

**Included in Governance costs**

Independent examiner's fees

2022	2021
£	£
<u>600</u>	<u>550</u>
<u><b>600</b></u>	<u>550</u>

**8 Staff Costs and Employees**

Wages and salaries

Social security costs

Pension

2022	2021
£	£
<u>11,400</u>	<u>11,400</u>
<u>-</u>	<u>-</u>
<u>146</u>	<u>146</u>
<u><b>11,546</b></u>	<u>11,546</u>

No employee earned £60,000 or more during the year

The average number of employees during the year was:

2022	2021
<u>1</u>	<u>1</u>

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Note**

<b>9 Fixed Assets</b>	Plant & Equipment £	Fixtures & Fittings £	IT equipment £	<b>Total</b> £
<b>Cost</b>				
At 1 April 2021	450	10,547	191	<b>11,188</b>
Disposals	(450)	(755)	(191)	<b>(1,396)</b>
Additions	5,655	4,178	-	<b>9,833</b>
At 31 March 2022	<u>5,655</u>	<u>13,970</u>	<u>-</u>	<u><b>19,625</b></u>
<b>Depreciation</b>				
At 1 April 2021	450	2,659	191	<b>3,300</b>
On Disposals	(450)	(755)	(191)	<b>(1,396)</b>
Charge for year	586	3,146	-	<b>3,732</b>
At 31 March 2022	<u>586</u>	<u>5,050</u>	<u>-</u>	<u><b>5,636</b></u>
<b>Net Book Value</b>				
At 31 March 2022	5,069	8,920	-	<b>13,989</b>
At 31 March 2021	-	7,888	-	<b>7,888</b>
<b>10 Debtors</b>			<b>2022</b>	<b>2021</b>
			£	£
Prepayments			267	301
Debtors			1,500	1,972
			<u>1,767</u>	<u>2,273</u>
<b>11 Cash at bank and in hand</b>			<b>2022</b>	<b>2021</b>
			£	£
Current bank account			41,236	31,052
Deposit bank account			32,759	32,756
Cash in hand			35	216
			<u>74,030</u>	<u>64,024</u>
<b>12 Creditors : amounts falling due within one year</b>			<b>2022</b>	<b>2021</b>
			£	£
Accruals			600	977
Creditors			28	-
HMRC			-	-
			<u>628</u>	<u>977</u>

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Note**

<b>9 Fixed Assets</b>	<b>Plant &amp; Equipment £</b>	<b>Fixtures &amp; Fittings £</b>	<b>IT equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2021	450	10,547	191	<b>11,188</b>
Disposals	(450)	(755)	(191)	<b>(1,396)</b>
Additions	5,655	4,178	-	<b>9,833</b>
At 31 March 2022	<u>5,655</u>	<u>13,970</u>	<u>-</u>	<u><b>19,625</b></u>
<b>Depreciation</b>				
At 1 April 2021	450	2,659	191	<b>3,300</b>
On Disposals	(450)	(755)	(191)	<b>(1,396)</b>
Charge for year	586	3,146	-	<b>3,732</b>
At 31 March 2022	<u>586</u>	<u>5,050</u>	<u>-</u>	<u><b>5,636</b></u>
<b>Net Book Value</b>				
At 31 March 2022	5,069	8,920	-	<b>13,989</b>
At 31 March 2021	-	7,888	-	<b>7,888</b>
<b>10 Debtors</b>			<b>2022</b>	<b>2021</b>
			<b>£</b>	<b>£</b>
Prepayments			267	301
Debtors			1,500	1,972
			<u>1,767</u>	<u>2,273</u>
<b>11 Cash at bank and in hand</b>			<b>2022</b>	<b>2021</b>
			<b>£</b>	<b>£</b>
Current bank account			41,236	31,052
Deposit bank account			32,759	32,756
Cash in hand			35	216
			<u>74,030</u>	<u>64,024</u>
<b>12 Creditors : amounts falling due within one year</b>			<b>2022</b>	<b>2021</b>
			<b>£</b>	<b>£</b>
Accruals			600	977
Creditors			28	-
HMRC			-	-
			<u>628</u>	<u>977</u>

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

Note	Balance at			Transfers	Balance at
13 Movement in Funds	31 March			In / (Out)	31 March
	2021	Income	Expenditure	£	2022
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	43,142	37,353	(27,556)	655	53,594
<b>Restricted Funds</b>					
Co-op for kitchen	2,896	-	(965)	-	1,931
Co-op for bathroom	-	2,700	-	-	2,700
Wirral Council	27,170	15,500	(14,845)	(655)	27,170
Arnold Clark	-	1,000	(1,000)	-	-
LCVS	-	1,500	(1,500)	-	-
Edsential	-	3,994	(231)	-	3,763
Other donations	-	319	(319)	-	-
HMRC Job Retention	-	972	(972)	-	-
	<u>30,066</u>	<u>25,985</u>	<u>(19,832)</u>	<u>(655)</u>	<u>35,564</u>
<b>Total Funds</b>	<u>73,208</u>	<u>63,338</u>	<u>(47,388)</u>	<u>-</u>	<u>89,158</u>

**14 Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021

**15 Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021

**16 Capital Commitments**

The company had no capital commitments at 31 March 2022 (2021: None) either contracted for or authorised by the directors but not contracted for.

# **EASTHAM COMMUNITY CENTRE LIMITED**

**(A COMPANY LIMITED BY GUARANTEE)**

**REGISTERED COMPANY NUMBER: 07947565 (England and Wales)**

**REGISTERED CHARITY NUMBER: 1165552**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

**EASTHAM COMMUNITY CENTRE LIMITED**

England & Wales - Charity number 1165552

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# Accounts

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# **EASTHAM COMMUNITY CENTRE LIMITED**

**(A COMPANY LIMITED BY GUARANTEE)**

**REGISTERED COMPANY NUMBER: 07947565 (England and Wales)**

**REGISTERED CHARITY NUMBER: 1165552**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

**EASTHAM COMMUNITY CENTRE LIMITED  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
CHARITY & COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity Name**

Eastham Community Centre Ltd (A Company Limited by Guarantee)

**Registered Company Number**

07947565 (England and Wales)

**Registered Charity Number**

1165552

**Registered Office**

Delamere Community Centre  
Delamere Avenue  
Eastham  
Wirral  
Merseyside CH62 9ED

**Trustees/Directors**

George Noel Thomas  
Kevin James Sutton  
Lewis Andrew Macdonald

**Bankers**

HSBC Bank  
58 Bromborough Village Road  
Bromborough  
Wirral  
Merseyside  
CH62 7ET

**Independent Examiner**

Counting for Communities Ltd  
16 Holmwood Drive  
Liverpool  
L37 1PQ

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

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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 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and 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) (effective 1 January 2019)'.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The organisation is a registered charity and company limited by guarantee and the governing document is the company's memorandum and articles of association dated 13 February 2012 amended by special resolutions dated 15 October 2013, 18 August 2015 and 12 February 2016.

### **Induction and training of new trustees**

Trustees are appointed on the basis of their ability to bring to the Board a range of skills to assist in the governance and development of the Charity. In addition, Charity Commission literature is given to all Trustees on an on-going basis in order to assist them to understand their legal responsibilities.

### **Organisational Structure**

Eastham Community Centre Ltd is a registered charity with The Charity Commission, Charity Number 1165552 and a registered Company Limited by Guarantee with Companies House, Company Number 07947565. The Directors meet six times a year and are responsible for the strategic direction and policy of the charity.

### **Risk identification and management**

The Board of Directors has reviewed the major risks to which the Charity is exposed. It has regularly reviewed the key financial information and has examined other operational and business risks which the Charity faces. It also confirms that there are established systems in place to mitigate significant risks and where necessary respond to them. The Board of Trustees seeks to maintain a level of unrestricted funds to meet a minimum of two years core running costs.

### **Public Benefit**

When planning and programming activities for the local residents of The Wirral, the Trustees of Eastham Community Centre Ltd are mindful of the Charity Commissions guidelines on Public Benefit.

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
TRUSTEES' ANNUAL REPORT - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2021**

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**OBJECTIVES AND ACTIVITIES**

The Objects of the Charity are to further or benefit the residents of Eastham, the wider South Wirral area and other Districts the Trustees shall deem appropriate, without distinction of gender, sexual orientation, race, age, disability or of any political, religious or other opinions. This will be achieved by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents of Eastham. We seek to promote community involvement and cohesion, facilitate the provision of play and other activities for younger people and other activities which will benefit the residents of Eastham.

**ACHIEVEMENT AND PERFORMANCE**

Eastham Community Centre Ltd has had a very difficult year operationally due to the COVID 19 pandemic and the need to comply to government legislation and regulations. This resulted in the Community Centre being closed for most of the year

The Community Centre is heavily dependent on and supported by the increasing recruitment and involvement of volunteers, particularly during the ongoing COVID 19 pandemic.

The Centre continues to play a pivotal role in tackling Social Isolation in Eastham” and supporting individuals and families with a “bottom up” approach and continued support from partners, stakeholders and volunteers.

We have provided food hampers and delivered lunches and dinners, whenever and wherever possible for local residents and families over the year.

**FINANCIAL REVIEW**

The year ended with an increase in our surplus, primarily due to income from grants from central and local government. Successful bids were also made to other foundation trusts and partners and donations were received locally through residents to support individuals and families in Eastham and Wirral South.

However, income from regular users significantly decreased in the year due to enforced closures through government legislation and regulations.

We used grant funding to refurbish and improve our kitchen facilities and new kitchen equipment was purchased.

**PLANS FOR THE FUTURE PERIODS**

The Directors retain their confidence that Eastham Community Centre Ltd is established on a sound financial footing. Eastham Community Centre Ltd has now been operating independently of Wirral Borough Council for over 10 years as a company limited by guarantee. In that time, usage of the Delamere Community Centre by both regular and occasional users has increased considerably.

Efforts will be made to increase the number of volunteers who are active in both the user groups and occasional use of the Delamere Community Centre.

We will strive to further build and maintain our relationships with our regular users and potential new users to maintain the current and future sustainability of the Delamere Community Centre.

We will continue to pursue opportunities for future funding to improve the facilities and services at the Centre to develop our local community offer further.

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee) TRUSTEES' ANNUAL  
REPORT - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2021**

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**STATEMENT OF TRUSTEES RESPONSIBILITIES**

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently.
- 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 company will continue as a going concern.
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

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

By Order of the Board

  
K. J. Sutton

Date: 23RD DECEMBER, 2021

**INDEPENDENT EXAMINATION TO THE MEMBERS OF EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
FOR THE YEAR ENDED 31 MARCH 2021**

---

I report on the accounts for the year ended 31 March 2021 set out on pages 8 to 15.

**Respective responsibilities of trustees and examiner**

The charity's trustees 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Charities 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 the 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 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:
  - a. to keep accounting records in accordance with section 130 of the Charities Act; and
  - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Acthave 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.

Signed: ..... *S. Leonard* .....

Date: ..... *29-12-21* .....

Name: Stephen Leonard BA, FCCA  
Counting For Communities Ltd  
16 Holmwood Drive,  
Liverpool, L37 1PQ

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>INCOMING RESOURCES</b>					
<b>Income &amp; endowments from:</b>					
Donations and legacies	2	2,514	52,619	<b>55,133</b>	8,967
Charitable activities	3	7,239	-	<b>7,239</b>	26,204
Other trading activities	4	909	-	<b>909</b>	-
Investments	5	19	-	<b>19</b>	69
<b>Total income</b>		<b>10,681</b>	<b>52,619</b>	<b>63,300</b>	<b>35,240</b>
<b>RESOURCES EXPENDED</b>					
<b>Expenditure on:</b>					
Raising funds	6	-	-	-	-
Charitable activities	7	19,824	26,842	<b>46,666</b>	34,688
<b>Total expenditure</b>		<b>19,824</b>	<b>26,842</b>	<b>46,666</b>	<b>34,688</b>
<b>Net income / (expenditure) for the year before transfers</b>		<b>(9,143)</b>	<b>25,777</b>	<b>16,634</b>	<b>552</b>
Transfers between funds	13	-	-	-	-
<b>Net income / (expenditure) for the year</b>		<b>(9,143)</b>	<b>25,777</b>	<b>16,634</b>	<b>552</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		52,285	4,289	<b>56,574</b>	56,022
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>43,142</b>	<b>30,066</b>	<b>73,208</b>	<b>56,574</b>

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

**EASTHAM COMMUNITY CENTRE LIMITED** (Limited by Guarantee)**BALANCE SHEET** at 31 MARCH 2021**REGISTRATION NUMBER: 07947565**

	Note	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	4,992	2,896	7,888	4,035
<b>CURRENT ASSETS</b>					
Debtors	10	2,273		2,273	495
Cash at bank and in hand	11	<u>36,854</u>	<u>27,170</u>	<u>64,024</u>	<u>52,744</u>
		39,127	27,170	66,297	53,239
<b>CREDITORS</b>					
Amounts falling due within one year	12	(977)	-	(977)	(700)
<b>NET CURRENT ASSETS</b>		<u>35,155</u>	<u>27,170</u>	<u>65,320</u>	<u>52,539</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>43,142</u>	<u>30,066</u>	<u>73,208</u>	<u>56,574</u>
<b>FUNDS</b>	13				
Unrestricted funds		43,142		43,142	52,285
Restricted funds			30,066	30,066	4,289
<b>TOTAL FUNDS</b>		<u>43,142</u>	<u>30,066</u>	<u>73,208</u>	<u>56,574</u>


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

### Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and were signed on its behalf.

  
.....  
K.J. Sutton Director

  
.....  
Date

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

---

## **1. ACCOUNTING POLICIES**

### **Basis of preparation and accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

### **Going Concern**

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **Income**

#### **Incoming recognition**

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

#### **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

#### **Grants and Donations**

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

#### **Contractual Income and Performance Related Grants**

This is only included in the SoFA once the related goods or services have been delivered.

#### **Volunteer Help**

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

#### **Investment Income**

This is included in the accounts when receivable.

### **Expenditure and Liabilities**

#### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

#### **Governance Costs**

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

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Grants and Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

**Grants payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

**Fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

Plant & Equipment	- 25% straight line
Fixtures & Fittings	- 25% straight line
IT Equipment	- 25% straight line

All equipment, fixtures and fittings with an original cost of less than £300, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

**Cash and cash equivalents**

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

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Taxation**

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

**Fund accounting**

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**INCOMING RESOURCES**

Note	2021	2021	2021	2020
	Unrestricted £	Restricted £	Total £	Total £
<b>2 Donations and legacies</b>				
Wirral Council	-	32,161	<b>32,161</b>	1,675
Co-op	-	-	-	5,281
Asda	300	600	<b>900</b>	515
Groundwork UK	-	500	<b>500</b>	1,000
National Lottery	750	-	<b>750</b>	-
Other	1,464	-	<b>1,464</b>	496
CAW	-	250	<b>250</b>	-
Community Foundation	-	5,000	<b>5,000</b>	-
Heswall Round Table	-	1,040	<b>1,040</b>	-
Steve Morgan	-	5,000	<b>5,000</b>	-
PH Holt	-	2,757	<b>2,757</b>	-
HMRC Job Retention	-	5,311	<b>5,311</b>	-
	<u>2,514</u>	<u>52,619</u>	<u><b>55,133</b></u>	<u>8,967</u>
	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>3 Charitable activities</b>				
Room Hire	7,239	-	<b>7,239</b>	26,204
	<u>7,239</u>	<u>-</u>	<u><b>7,239</b></u>	<u>26,204</u>
	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>4 Other trading activities</b>				
Other income	909	-	<b>909</b>	-
	<u>909</u>	<u>-</u>	<u><b>909</b></u>	<u>-</u>
	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>5 Investments</b>				
Bank interest receivable	19	-	<b>19</b>	69
	<u>19</u>	<u>-</u>	<u><b>19</b></u>	<u>69</u>
<b>RESOURCES EXPENDED</b>				
	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>6 Raising funds</b>				
Other	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2021**

Note	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>7 Charitable activities</b>				
Governance costs (see below)	550	-	<b>550</b>	500
Salaries	6,235	5,311	<b>11,546</b>	11,318
Food purchases	-	18,956	<b>18,956</b>	-
Cleaning fees	2,338	-	<b>2,338</b>	2,285
Telephone	1,214	-	<b>1,214</b>	2,817
IT Costs	144	-	<b>144</b>	144
Website	-	-	-	365
Light and heat	2,833	-	<b>2,833</b>	3,511
Rates and water	1,306	-	<b>1,306</b>	873
Gardening services	1,175	-	<b>1,175</b>	2,067
Marketing	-	-	-	307
Centre equipment	291	-	<b>291</b>	1,092
Insurance	697	-	<b>697</b>	985
Maintenance and repairs	459	-	<b>459</b>	1,686
Post & Stationery	90	-	<b>90</b>	43
Licences	781	-	<b>781</b>	158
Sundry	529	-	<b>529</b>	1,490
Summer/Xmas activities	69	1,610	<b>1,679</b>	4,141
Depreciation	1,113	965	<b>2,078</b>	906
	<u>19,824</u>	<u>26,842</u>	<u><b>46,666</b></u>	<u>34,688</u>
			<b>2021</b>	2020
<b>Included in Governance costs</b>			£	£
Independent examiner's fees			<u><b>550</b></u>	<u>500</u>
			<u><b>550</b></u>	<u>500</u>
			<b>2021</b>	2020
<b>8 Staff Costs and Employees</b>			£	£
Wages and salaries			<b>11,400</b>	11,191
Social security costs			-	-
Pension			<b>146</b>	127
			<u><b>11,546</b></u>	<u>11,318</u>
No employee earned £60,000 or more during the year			<b>2021</b>	2020
The average number of employees during the year was:			<b>1</b>	1

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Note**

<b>9 Fixed Assets</b>	Plant & Equipment £	Fixtures & Fittings £	IT equipment £	<b>Total £</b>
<b>Cost</b>				
At 1 April 2020	3,989	4,616	191	<b>8,796</b>
Disposals	(3,539)	-	-	<b>(3,539)</b>
Additions	-	5,931	-	<b>5,931</b>
At 31 March 2021	<u>450</u>	<u>10,547</u>	<u>191</u>	<u><b>11,188</b></u>

**Depreciation**

At 1 April 2020	3,933	661	167	<b>4,761</b>
On Disposals	(3,539)	-	-	<b>(3,539)</b>
Charge for year	56	1,998	24	<b>2,078</b>
At 31 March 2021	<u>450</u>	<u>2,659</u>	<u>191</u>	<u><b>3,300</b></u>

**Net Book Value**

<b>At 31 March 2021</b>	-	7,888	-	<b>7,888</b>
At 31 March 2020	56	3,955	24	<b>4,035</b>

	<b>2021</b> £	2020 £
<b>10 Debtors</b>		
Prepayments	<b>301</b>	495
Debtors	<b>1,972</b>	-
	<u><b>2,273</b></u>	<u>495</u>

	<b>2021</b> £	2020 £
<b>11 Cash at bank and in hand</b>		
Current bank account	<b>31,052</b>	14,986
Deposit bank account	<b>32,756</b>	37,637
Cash in hand	<b>216</b>	121
	<u><b>64,024</b></u>	<u>52,744</u>

	<b>2021</b> £	2020 £
<b>12 Creditors : amounts falling due within one year</b>		
HMRC	-	-
Accruals	<b>977</b>	700
	<u><b>977</b></u>	<u>700</u>

**EASTHAM COMMUNITY CENTRE LIMITED (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2021**

Note	Balance at			Transfers In / (Out)	Balance at 31 March 2021
	31 March 2020	Income	Expenditure		
	£	£	£	£	£
<b>13 Movement in Funds</b>					
<b>Unrestricted Funds</b>					
General Fund	52,285	10,681	(19,824)	-	<b>43,142</b>
<b>Restricted Funds</b>					
Co-op	4,289	-	(1,393)	-	<b>2,896</b>
Wirral Council	-	32,161	(4,991)	-	<b>27,170</b>
Asda	-	600	(600)	-	-
Groundwork UK	-	500	(500)	-	-
CAW	-	250	(250)	-	-
Community Foundation	-	5,000	(5,000)	-	-
Heswall Round Table	-	1,040	(1,040)	-	-
Steve Morgan	-	5,000	(5,000)	-	-
PH Holt	-	2,757	(2,757)	-	-
HMRC Job Retention	-	5,311	(5,311)	-	-
	4,289	52,619	(26,842)	-	<b>30,066</b>
<b>Total Funds</b>	<b>56,574</b>	<b>63,300</b>	<b>(46,666)</b>	<b>-</b>	<b>73,208</b>

**14 Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020

**15 Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020

**16 Capital Commitments**

The company had no capital commitments at 31 March 2021 (2020: None) either contracted for or authorised by the directors but not contracted for.