

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
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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**

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**

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.

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.


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

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 £
FIXED ASSETS					
Tangible assets	9	4,992	2,896	7,888	4,035
CURRENT ASSETS					
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
CREDITORS					
Amounts falling due within one year	12	(977)	-	(977)	(700)
NET CURRENT ASSETS		<u>35,155</u>	<u>27,170</u>	<u>65,320</u>	<u>52,539</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>43,142</u>	<u>30,066</u>	<u>73,208</u>	<u>56,574</u>
FUNDS					
	13	43,142		43,142	52,285
Unrestricted funds					
Restricted funds			30,066	30,066	4,289
TOTAL FUNDS		<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

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

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 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
2 Donations and legacies				
Wirral Council	-	32,161	32,161	1,675
Co-op	-	-	-	5,281
Asda	300	600	900	515
Groundwork UK	-	500	500	1,000
National Lottery	750	-	750	-
Other	1,464	-	1,464	496
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	-
	<u>2,514</u>	<u>52,619</u>	<u>55,133</u>	<u>8,967</u>

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
3 Charitable activities				
Room Hire	7,239	-	7,239	26,204
	<u>7,239</u>	<u>-</u>	<u>7,239</u>	<u>26,204</u>

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
4 Other trading activities				
Other income	909	-	909	-
	<u>909</u>	<u>-</u>	<u>909</u>	<u>-</u>

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
5 Investments				
Bank interest receivable	19	-	19	69
	<u>19</u>	<u>-</u>	<u>19</u>	<u>69</u>

RESOURCES EXPENDED

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
6 Raising funds				
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
	£	£	£	£
7 Charitable activities				
Governance costs (see below)	550	-	550	500
Salaries	6,235	5,311	11,546	11,318
Food purchases	-	18,956	18,956	-
Cleaning fees	2,338	-	2,338	2,285
Telephone	1,214	-	1,214	2,817
IT Costs	144	-	144	144
Website	-	-	-	365
Light and heat	2,833	-	2,833	3,511
Rates and water	1,306	-	1,306	873
Gardening services	1,175	-	1,175	2,067
Marketing	-	-	-	307
Centre equipment	291	-	291	1,092
Insurance	697	-	697	985
Maintenance and repairs	459	-	459	1,686
Post & Stationery	90	-	90	43
Licences	781	-	781	158
Sundry	529	-	529	1,490
Summer/Xmas activities	69	1,610	1,679	4,141
Depreciation	1,113	965	2,078	906
	<u>19,824</u>	<u>26,842</u>	<u>46,666</u>	<u>34,688</u>

	2021	2020
	£	£
Included in Governance costs		
Independent examiner's fees	550	500
	<u>550</u>	<u>500</u>

	2021	2020
	£	£
8 Staff Costs and Employees		
Wages and salaries	11,400	11,191
Social security costs	-	-
Pension	146	127
	<u>11,546</u>	<u>11,318</u>

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

	2021	2020
The average number of employees during the year was:	1	1

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

Note

9 Fixed Assets	Plant & Equipment £	Fixtures & Fittings £	IT equipment £	Total £
Cost				
At 1 April 2020	3,989	4,616	191	8,796
Disposals	(3,539)	-	-	(3,539)
Additions	-	5,931	-	5,931
At 31 March 2021	<u>450</u>	<u>10,547</u>	<u>191</u>	<u>11,188</u>
Depreciation				
At 1 April 2020	3,933	661	167	4,761
On Disposals	(3,539)	-	-	(3,539)
Charge for year	56	1,998	24	2,078
At 31 March 2021	<u>450</u>	<u>2,659</u>	<u>191</u>	<u>3,300</u>
Net Book Value				
At 31 March 2021	-	7,888	-	7,888
At 31 March 2020	56	3,955	24	4,035

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

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

	2021 £	2020 £
12 Creditors : amounts falling due within one year		
HMRC	-	-
Accruals	977	700
	<u>977</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	Balance at
13 Movement in Funds	31 March			In / (Out)	31 March
	2020	Income	Expenditure		2021
	£	£	£	£	£
Unrestricted Funds					
General Fund	52,285	10,681	(19,824)	-	43,142
Restricted Funds					
Co-op	4,289	-	(1,393)	-	2,896
Wirral Council	-	32,161	(4,991)	-	27,170
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)	-	30,066
Total Funds	56,574	63,300	(46,666)	-	73,208

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.