

**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**

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**

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**

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

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

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

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

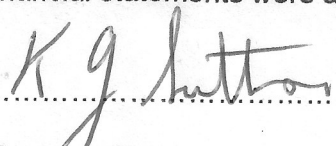
	Note	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
FIXED ASSETS					
Tangible assets	9	12,058	1,931	13,989	7,888
CURRENT ASSETS					
Debtors	10	1,767	-	1,767	2,273
Cash at bank and in hand	11	40,397	33,633	74,030	64,024
		42,164	33,633	75,797	66,297
CREDITORS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

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

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
2 Donations & legacies	£	£	£	£
Wirral Council	11,850	15,500	27,350	32,161
Co-op	-	2,700	2,700	-
Arnold Clark	-	1,000	1,000	-
LCVS	-	1,500	1,500	-
Edsential	-	3,994	3,994	-
Other donations	2,711	319	3,030	1,464
HMRC Job Retention	-	972	972	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
	14,561	25,985	40,546	55,133

	2022 Unrestricted	2022 Restricted	2022 Total	2021 Total
	£	£	£	£
3 Charitable activities				
Room Hire	21,717	-	21,717	7,239
	21,717	-	21,717	7,239

	2022 Unrestricted	2022 Restricted	2022 Total	2021 Total
	£	£	£	£
4 Other trading activities				
Other income	1,072	-	1,072	909
	1,072	-	1,072	909

	2022 Unrestricted	2022 Restricted	2022 Total	2021 Total
	£	£	£	£
5 Investments				
Bank interest receivable	3	-	3	19
	3	-	3	19

RESOURCES EXPENDED

	2022 Unrestricted	2022 Restricted	2022 Total	2021 Total
	£	£	£	£
6 Raising funds				
Other	-	-	-	-
	-	-	-	-

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

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

Included in Governance costs

Independent examiner's fees

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

8 Staff Costs and Employees

Wages and salaries

Social security costs

Pension

2022	2021
£	£
11,400	11,400
-	-
146	146
<u>11,546</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
1	1

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

Note

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

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At 31 March 2021	-	7,888	-	7,888

	2022 £	2021 £
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Prepayments	267	301
Debtors	<u>1,500</u>	<u>1,972</u>
	<u>1,767</u>	<u>2,273</u>

	2022 £	2021 £
11 Cash at bank and in hand		
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>

	2022 £	2021 £
12 Creditors : amounts falling due within one year		
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				Balance at
13 Movement in Funds	31 March			Transfers	31 March
	2021	Income	Expenditure	In / (Out)	2022
	£	£	£	£	£
Unrestricted Funds					
General Fund	43,142	37,353	(27,556)	655	53,594
Restricted Funds					
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)	-	-
	30,066	25,985	(19,832)	(655)	35,564
Total Funds	73,208	63,338	(47,388)	-	89,158

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**