

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**

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

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**

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 are 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 Ad, 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 Ad; 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: 6th 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

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

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

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

1,803	78,170	79,973	201,074
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3 Charitable activities

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Room Hire	23,625		23,625	22,856
	23,625		23,625	22,856

4 Other trading activities

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Other income	4,248		4,248	1,082
	4,248		4,248	1,082

5 Investments

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Bank interest receivable	574		574	126
	574		574	126

RESOURCES EXPENDED

6 Raising funds

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

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

Included in Governance costs

Independent examiner's fees

2024 £	2023 £
<u>1,250</u>	<u>650</u>
<u>1,250</u>	<u>650</u>

8 Staff Costs and Employees

Wages and salaries

Pension

2024 £	2023 £
17,254	14,552
<u>360</u>	<u>375</u>
<u>17,614</u>	<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:	1	1

Note

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

FOR THE YEAR ENDED 31 MARCH 2024

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

14 Trustees' Remuneration and Benefits

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

15 Trustees' Expenses

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

16 Capital Commitments

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