

**REGISTERED COMPANY NUMBER: 08086325 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1173408**

Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2023  
for  
EAST WEST COMMUNITY CENTRE LTD

Sterling  
67 Uppingham Road  
Leicester  
Leicestershire  
LE5 3TB

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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 trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity's objects are specifically restricted to the following:

The provision of facilities for recreation or other leisure time occupation in the interest of social welfare for elderly people in Leicester and Leicestershire, who have need for facilities by reason of their age, infirmity of disability or social and economic conditions, with the object of improving their conditions of life.

The Charity's objects are, in particular, are promoted by undertaking the following activities.

- (i) Day care centre for elderly, disabled people
- (ii) Provide meals on wheels to elderly and disabled people to meet their individual needs
- (iii) Facilitate economic and community development
- (iv) To social welfare and recreation to promote independence
- (v) Providing range of services and support to the elderly and frail from the local community which helps bringing someone out of isolation and loneliness and thereby promoting mental health, as a preventative measure.

The strategies employed to meet these objectives included the following:

- Promoting high quality standard by encouraging the formulation and implementation of good practice and procedures within the organization.
- Encouraging more supports and volunteers to effectively deliver appropriate, adequate and accessible services to improve the quality of life of local community.
- Identifying areas of unmet service needs through participatory research and information gathering
- Linking with mainstream statutory and voluntary agencies and promoting programmes to redress discrimination and create wider awareness of social-cultural needs of local communities and ways of meeting these needs
- Facilitating strategic partnership with other agencies to secure the widest range of services are available that best matches the needs of service users.
- Supporting communities, in particular, telephone befriending, welfare advice & advocacy, cultural entertainment and IT support, especially during the Covid -19 pandemic. Virtual transmission became a more acceptable method of presentation/communication because of the pandemic, as it became more intrusive in our lives.

### **Public benefit**

The Trustees have given due regard to guidance published by the charity commission on public benefit to continue its registration with the Charity Commission.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a memorandum and articles, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006."

The organisation, East West Community Centre, is a charitable company limited by guarantee and registered charity. The company was established in May, 2012 under a Memorandum of Association and was amended by special resolution dated 30th May 2017, that established the objects and powers of the charitable company and is governed under its Articles of Association. The charity was registered on 14th June 2017 with the Charity Commission. In the event of the company being wound up members are required to contribute an amount not exceeding £10.00.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Executive Committee. Under the requirements of the Memorandum and Articles of Association the members of the Executive Committee are elected to serve for a period of two years after which they must be re-elected at the next Annual General Meeting. The Executive Committee is drawn from the membership of affiliated organisations.

Due to the nature of the organisation's objects, much of the charity work inevitably focuses upon local communities. To enhance the potential pool of trustees the charity has, through networking with local communities, sought to identify individuals with skills who would be willing to become members of the organisation and use their own experience to assist the charity.

The more traditional business and community development skills are well represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills and in the event of particular skills being lost due to retirement; individuals' organisation are approached to offer themselves for election to the Management Committee.

### **Organisational structure**

EWCC has an Executive Trustees / Directors of up to 4 members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has 4 members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rest with the Manager. The management committee of 4 office bearers (trustees) Chairperson, Vice Chairperson, Secretary and Treasurer elected at the biannual general meeting oversee the operational strategic matters of the organization. The Chairperson is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met with close collaboration with the manager. The manager has responsibility for the day to day running of the services, individual supervision of the staff team and also ensuring that the team continues to develop their skills and working practices in line with good practice.

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

Most trustees are already familiar with the practical work of the charity and are offered training on various governance/ financial matters.

New trustees are briefed at the beginning of their term at the first EC meeting held after the AGM on the working of the charity covering:

- The obligations of Executive committee members
- The current financial position as set out in the latest published accounts.
- Future plans and objectives.
- All EC members are given job descriptions that clearly specify their roles and responsibilities
- Risk Management

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

08086325 (England and Wales)

### **Registered Charity number**

1173408

### **Registered office**

10 Wilberforce Road  
Leicester  
LE3 0GT

### **Trustees**

Mr Theodore-Krishna Reesal  
Mrs Jyotika Pandya  
Mrs Tara Modi (deceased 9.1.23)

EAST WEST COMMUNITY CENTRE LTD

Report of the Trustees  
for the Year Ended 31 March 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Sterling  
67 Uppingham Road  
Leicester  
Leicestershire  
LE5 3TB

Approved by order of the board of trustees on 11 December 2023 and signed on its behalf by:

Mr Theodore-Krishna Reesal - Trustee

**Independent examiner's report to the trustees of EAST WEST COMMUNITY CENTRE LTD ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr B M Kotecha

Sterling  
67 Uppingham Road  
Leicester  
Leicestershire  
LE5 3TB

11 December 2023

# EAST WEST COMMUNITY CENTRE LTD

## Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	5,978	-	5,978	35,543
<b>Charitable activities</b>	4				
Lunchon Club, Daycare & Mobile Meal		133,475	-	133,475	110,513
Social Services		-	-	-	5,450
Pathway to Living Well		-	4,324	4,324	-
Emerging Light - Dementia focus on living well		-	10,000	10,000	-
Investment income	3	19,615	-	19,615	7,141
<b>Total</b>		<u>159,068</u>	<u>14,324</u>	<u>173,392</u>	<u>158,647</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Lunchon Club, Daycare & Mobile Meal		167,686	-	167,686	164,988
Coronavirus Community Support Fund		-	-	-	101
Pathway to Living Well		-	4,324	4,324	-
Emerging Light - Dementia focus on living well		-	1,484	1,484	-
Other	6	1,623	255	1,878	2,210
<b>Total</b>		<u>169,309</u>	<u>6,063</u>	<u>175,372</u>	<u>167,299</u>
<b>NET INCOME/(EXPENDITURE)</b>		(10,241)	8,261	(1,980)	(8,652)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		28,538	1,699	30,237	38,889
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>18,297</u></u>	<u><u>9,960</u></u>	<u><u>28,257</u></u>	<u><u>30,237</u></u>

The notes form part of these financial statements

EAST WEST COMMUNITY CENTRE LTDBalance Sheet  
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	9,199	1,444	10,643	12,521
<b>CURRENT ASSETS</b>					
Debtors	11	12,880	-	12,880	8,651
Cash at bank and in hand		1,010	8,516	9,526	15,009
		<u>13,890</u>	<u>8,516</u>	<u>22,406</u>	<u>23,660</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(4,792)	-	(4,792)	(5,944)
<b>NET CURRENT ASSETS</b>		<u>9,098</u>	<u>8,516</u>	<u>17,614</u>	<u>17,716</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>18,297</u>	<u>9,960</u>	<u>28,257</u>	<u>30,237</u>
<b>NET ASSETS</b>		<u>18,297</u>	<u>9,960</u>	<u>28,257</u>	<u>30,237</u>
<b>FUNDS</b>	13				
Unrestricted funds				18,297	28,538
Restricted funds				9,960	1,699
<b>TOTAL FUNDS</b>				<u>28,257</u>	<u>30,237</u>

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

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

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.



EAST WEST COMMUNITY CENTRE LTD

Balance Sheet - continued

31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2023 and were signed on its behalf by:

Mrs Jyotika Pandya - Trustee

Mr Theodore-Krishna Reesal - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis, which assumes the continued support of the companies creditors and funders.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 15% on reducing balance

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	31.3.23	31.3.22
	£	£
Membership	451	250
Grants & Donations	5,527	25,051
HMRC JRS	-	10,242
	<u>5,978</u>	<u>35,543</u>

**3. INVESTMENT INCOME**

	31.3.23	31.3.22
	£	£
Hiring Income	<u>19,615</u>	<u>7,141</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.3.23	31.3.22
		£	£
Council/Client/Mobile Meals	Lunchon Club, Daycare & Mobile Meal	54,101	45,373
Day Care Meal&Day Care			
Direct	Lunchon Club, Daycare & Mobile Meal	70,281	34,827
Event/Function/Yoga/Exercise	Lunchon Club, Daycare & Mobile Meal	1,733	66
Age UK	Lunchon Club, Daycare & Mobile Meal	7,360	30,247
Social Services	Social Services	-	5,450
East West - Dementia Focus	Pathway to Living Well	4,324	-
	Emerging Light - Dementia focus on living well		
Award for all		<u>10,000</u>	<u>-</u>
		<u>147,799</u>	<u>115,963</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs	Totals
	£	£	£
Lunchon Club, Daycare & Mobile Meal	138,064	29,622	167,686
Pathway to Living Well	2,704	1,620	4,324
Emerging Light - Dementia focus on living well			
	<u>1,484</u>	<u>-</u>	<u>1,484</u>
	<u>142,252</u>	<u>31,242</u>	<u>173,494</u>

**6. OTHER**

	31.3.23	31.3.22
	£	£
Depreciation	<u>1,878</u>	<u>2,210</u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	<u>1,878</u>	<u>2,209</u>

**8. 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.

**Trustees' expenses**

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

**9. STAFF COSTS**

The average monthly number of employees during the year was as follows:

31.3.23	31.3.22
<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

**10. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	<u>39,714</u>	<u>1,999</u>	<u>41,713</u>
<b>DEPRECIATION</b>			
At 1 April 2022	28,892	300	29,192
Charge for year	<u>1,623</u>	<u>255</u>	<u>1,878</u>
At 31 March 2023	<u>30,515</u>	<u>555</u>	<u>31,070</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>9,199</u>	<u>1,444</u>	<u>10,643</u>
At 31 March 2022	<u>10,822</u>	<u>1,699</u>	<u>12,521</u>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade debtors	12,614	8,385
East West Community Project	266	266
	<u>12,880</u>	<u>8,651</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade creditors	1,013	1,344
Other creditors	-	2,387
Accrued expenses	3,779	2,213
	<u>4,792</u>	<u>5,944</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General Fund	28,538	(10,241)	18,297
<b>Restricted funds</b>			
The National Lottery Community Fund	-	8,516	8,516
The New Normal Fund	1,699	(255)	1,444
	<u>1,699</u>	<u>8,261</u>	<u>9,960</u>
<b>TOTAL FUNDS</b>	<u>30,237</u>	<u>(1,980)</u>	<u>28,257</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General Fund	159,068	(169,309)	(10,241)
<b>Restricted funds</b>			
The National Lottery Community Fund	10,000	(1,484)	8,516
The New Normal Fund	-	(255)	(255)
LLR Living well with Dementia Grant	4,324	(4,324)	-
	<u>14,324</u>	<u>(6,063)</u>	<u>8,261</u>
<b>TOTAL FUNDS</b>	<u>173,392</u>	<u>(175,372)</u>	<u>(1,980)</u>

**13. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General Fund	36,890	(8,352)	28,538
<b>Restricted funds</b>			
The New Normal Fund	1,999	(300)	1,699
<b>TOTAL FUNDS</b>	<u>38,889</u>	<u>(8,652)</u>	<u>30,237</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	158,647	(166,999)	(8,352)
<b>Restricted funds</b>			
The New Normal Fund	-	(300)	(300)
<b>TOTAL FUNDS</b>	<u>158,647</u>	<u>(167,299)</u>	<u>(8,652)</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

EAST WEST COMMUNITY CENTRE LTD

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Membership	451	250
Grants & Donations	5,527	25,051
HMRC JRS	-	10,242
	<hr/>	<hr/>
	5,978	35,543
<b>Investment income</b>		
Hiring Income	19,615	7,141
<b>Charitable activities</b>		
Council/Client/Mobile Meals	54,101	45,373
Day Care Meal&Day Care Direct	70,281	34,827
Event/Function/Yoga/Exercise	1,733	66
Age UK	7,360	30,247
Social Services	-	5,450
Award for all	10,000	-
East West - Dementia Focus	4,324	-
	<hr/>	<hr/>
	147,799	115,963
<b>Total incoming resources</b>	<hr/>	<hr/>
	173,392	158,647
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	70,151	78,711
Pensions	1,866	2,001
Telephone	1,982	1,784
Postage and stationery	274	429
Volunteers	14,789	6,055
Ingredients	16,766	13,165
Disposables	3,193	3,807
Drivers	25,427	23,498
Cultural & Entertainment	7,804	31
Telephony Befriending	-	70
	<hr/>	<hr/>
	142,252	129,551
<b>Other</b>		
Depreciation	1,878	2,210
<b>Support costs</b>		
<b>Management</b>		
Insurance	3,030	3,290
Light and heat	10,507	16,199
Sundries	775	707
Carried forward	14,312	20,196

This page does not form part of the statutory financial statements

EAST WEST COMMUNITY CENTRE LTD

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
<b>Management</b>		
Brought forward	14,312	20,196
Repair and Renewals	3,109	3,864
Cleaning	3,838	3,954
Staff Training	891	420
	<hr/> 22,150	<hr/> 28,434
<b>Finance</b>		
Bank charges	1,478	1,750
<b>Other</b>		
Legal & Professional fees	5,298	3,074
<b>Governance costs</b>		
Accountancy and legal fees	2,316	2,280
	<hr/> 175,372	<hr/> 167,299
Total resources expended		
<b>Net expenditure</b>	<hr/> (1,980) <hr/>	<hr/> (8,652) <hr/>