
LAINDON COMMUNITY CENTRE CIO

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

LAINDON COMMUNITY CENTRE CIO

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The following pages do not form part of the statutory financial statements:

Charity Detailed income and expenditure account and summaries

LAINDON COMMUNITY CENTRE CIO

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 NOVEMBER 2023

Trustees Carol Taylor
Clark Manning
Maxwell Aitkins

Charity registered number 1196020

Principal office Laindon Community Centre
Laindon
Basildon
Essex
SS15 6NX

Accountants Clay Ratnage Daffin & Co Limited
Chartered Accountants
Suite D, The Business Centre
Romford
Essex
RM3 8EN

Bankers Metro Bank
One Southampton Row
London
WC1B 5HA

LAINDON COMMUNITY CENTRE CIO

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2023

The Trustees present their annual report together with the financial statements of the Laindon Community Centre CIO for the year 1 December 2022 to 30 November 2023.

Objectives and activities

a. Objectives and activities

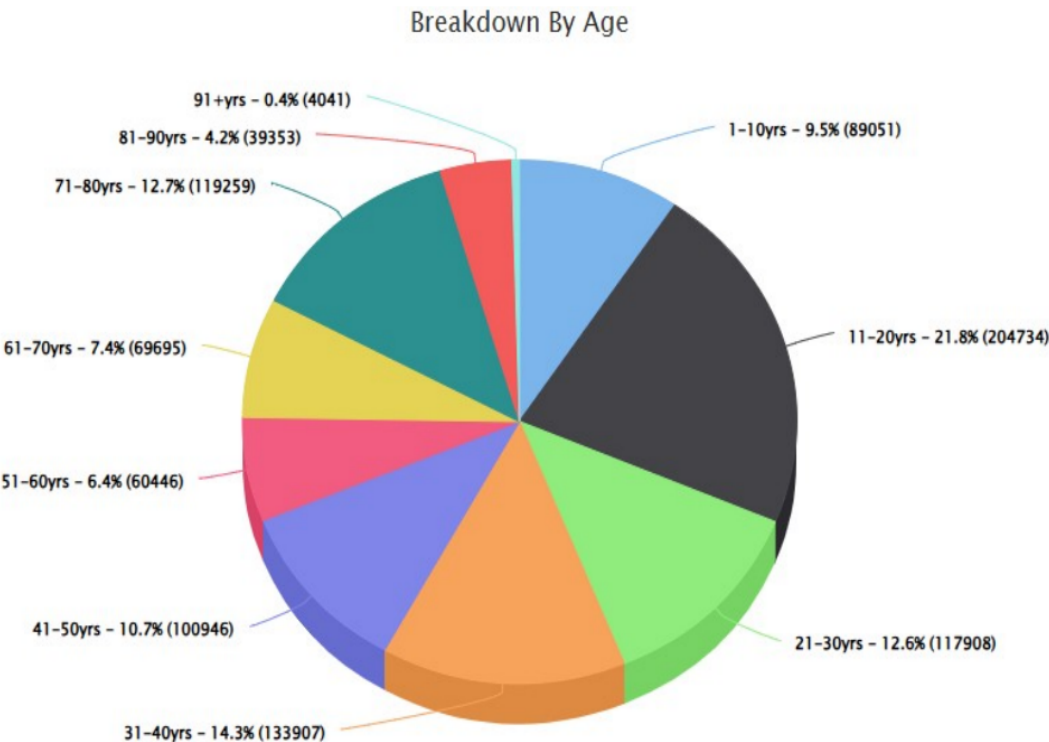
To further or benefit the residents of Laindon & Langdon Hills and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort 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 co-operate 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.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Public benefit statement

The CIO has provided sporting, social and structured activity to a wide cross-section of the community. The Activity centre has provided classes and recreational pastimes to the over 50's while other groups have catered for children's, young adults, teenagers and adults.



We have used the last year to study the demographics of the local area to ensure that we are catering for all residents needs and requirements. We have continued to engage using social media and use membership data to tailor our services to be more inclusive and accommodating.

LAINDON COMMUNITY CENTRE CIO

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2023

Achievements and performance

a. Summary of the main activities undertaken for the public benefit

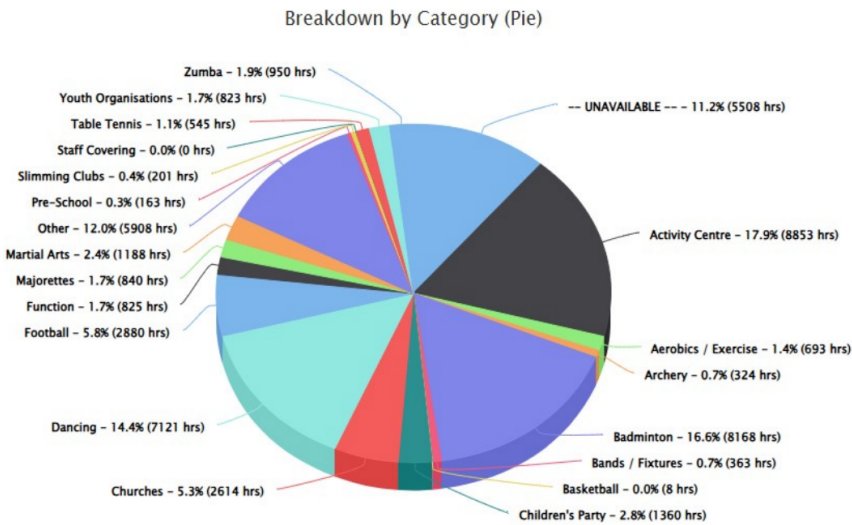
We have hosted a number events this year including a summer fete, fund raising days and support for local charities including McMillan Cancer support day, Christmas Market.

A garden area is planned for the Activity Centre between the Dining Room and the old Canteen Room. This will give the members an opportunity to do some gardening which will be therapeutic.

We have continued to add additional classes to the centre, further enhancing our offering to residents and the local community.

Some groups that were initially well attended have seen a drop off in numbers – but we’ve worked with these groups to ensure that the spaces are filled with new offerings.

Hall hire continues to be a strong revenue stream highlighting the need for hire space so people can celebrate birthdays, weddings and other family occasions. Halls remain competitively priced and occupation is high – some months are completely full on a Friday, Saturday and Sunday.



b. Summary of the main achievements during the period

This year we have been concentrating on further improving our financial position by moving utilities and ongoing costs with the local authority (who were simply recharging these to us) and going with utility companies directly to get the best pricing.

A review of prices was undertaken to ensure we are both affordable and competitive with other organisations in the area.

A community gym facility has proved to be highly valuable and came online in December 2023. This has proved to be invaluable to people with difficulty in reaching services in the town centre due to financial, mobility or time constraints. The gym is competitively priced and has still proved to be a good source of revenue to support us in developing.

Having implemented a strong compliance a governance strategy we will be looking to improving our efficiency and quality of service by upgrading our online services with the implementation of an online bookings system and by helping customers get answers faster with the implementation of AI technology.

We continue to strive in providing the much required services the local community need to prosper and thrive.

LAINDON COMMUNITY CENTRE CIO

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2023

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The CIO has brought into place a reserves policy to ensure there are sufficient funds for emergency situations eg. Covid 2, a downturn in the economy or other such unforeseen circumstances.

Policy currently dictates that a reserve sufficient to support 3 months trading with zero income be accumulated and maintained in order to meet unforeseen events.

LAINDON COMMUNITY CENTRE CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

Structure, governance and management

a. Constitution

Laindon Community Centre CIO is a registered charity, number 1196020, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities


The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

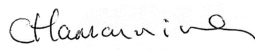
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 25 February 2025 and signed on their behalf by:



Carol Taylor



Clark Manning



Maxwell Aitkins

LAINDON COMMUNITY CENTRE CIO

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 NOVEMBER 2023

Independent examiner's report to the Trustees of Laindon Community Centre CIO ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 30 November 2023.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: *Clay Ratnage Daffin & Co Ltd*

Dated: 25 February 2025

Dean Osborne FCA

Clay Ratnage Daffin & Co Limited
Chartered Accountants

LAINDON COMMUNITY CENTRE CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	2	-	-	23,500
Other trading activities	3	202,401	202,401	171,444
		<hr/>	<hr/>	<hr/>
Expenditure on:				
Charitable activities	4	215,038	215,038	143,030
		<hr/>	<hr/>	<hr/>
Net movement in funds		(12,637)	(12,637)	51,914
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Reconciliation of funds:				
Total funds brought forward		51,914	51,914	-
Net movement in funds		(12,637)	(12,637)	51,914
		<hr/>	<hr/>	<hr/>
Total funds carried forward		39,277	39,277	51,914
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 14 form part of these financial statements.

LAINDON COMMUNITY CENTRE CIO

BALANCE SHEET
AS AT 30 NOVEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	30,654	25,695
Current assets			
Debtors	9	3,398	21,079
Cash at bank and in hand		15,338	13,452
		<u>18,736</u>	<u>34,531</u>
Creditors: amounts falling due within one year	10	(10,113)	(8,312)
Net current assets		<u>8,623</u>	<u>26,219</u>
Total net assets		<u><u>39,277</u></u>	<u><u>51,914</u></u>
Charity funds			
Unrestricted funds			
General funds	11	39,277	51,914
Total unrestricted funds	11	<u>39,277</u>	<u>51,914</u>
Total funds		<u><u>39,277</u></u>	<u><u>51,914</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Carol Taylor

.....
Carol Taylor

Clark Manning

.....
Clark Manning

Maxwell Aitkins

.....
Maxwell Aitkins

Date: 25 February 2025

The notes on pages 9 to 14 form part of these financial statements.

LAINDON COMMUNITY CENTRE CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023**

1. Accounting policies**1.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Laindon Community Centre CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

At the time of approving the financial statements, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for a period of 12 months from the approval of the financial statements.

1.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

LAINDON COMMUNITY CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2023

1. Accounting policies (continued)

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25%
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1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

1.9 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.

1.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

LAINDON COMMUNITY CENTRE CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023**

2. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Grants	-	-	23,500

3. Income from other trading activities
Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Memberships and room hire	202,401	202,401	171,444

4. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Community centre	215,038	215,038	143,030

5. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,520 (2022 - £1,440).

LAINDON COMMUNITY CENTRE CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

6. Staff costs

	2023 £	2022 £
Wages and salaries	126,234	115,426
Social security costs	7,826	-
Contribution to defined contribution pension schemes	3,618	3,253
	<u>137,678</u>	<u>118,679</u>

The average number of persons employed by the charity during the year was as follows:

	2023 No.	2022 No.
Employees	<u>5</u>	<u>5</u>

No employee received remuneration amounting to more than £60,000 in either year.

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 30 November 2023, no Trustee expenses have been incurred (2022 - £NIL).

LAINDON COMMUNITY CENTRE CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023**

8. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 December 2022	32,119
Additions	15,175
	<hr/>
At 30 November 2023	47,294
	<hr/>
Depreciation	
At 1 December 2022	6,424
Charge for the year	10,216
	<hr/>
At 30 November 2023	16,640
	<hr/>
Net book value	
At 30 November 2023	30,654
	<hr/> <hr/>
<i>At 30 November 2022</i>	25,695
	<hr/> <hr/>

9. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	1,440	8,635
Other debtors	1,564	12,444
Prepayments and accrued income	394	-
	<hr/>	<hr/>
	3,398	21,079
	<hr/> <hr/>	<hr/> <hr/>

LAINDON COMMUNITY CENTRE CIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023**

10. Creditors: Amounts falling due within one year

	2023	<i>2022</i>
	£	<i>£</i>
Trade creditors	3,815	<i>-</i>
Pension fund loan payable	-	<i>796</i>
Accruals and deferred income	6,298	<i>7,516</i>
	10,113	<i>8,312</i>

11. Statement of funds
Statement of funds - current year

	Balance at 1 December 2022	Income	Expenditure	Balance at 30 November 2023
	£	£	£	£
Unrestricted funds				
General Funds - all funds	51,914	202,401	(215,038)	39,277

LAINDON COMMUNITY CENTRE CIO

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 NOVEMBER 2023**

	2023	2023	2022	2022
	£	£	£	£
Income				
Memberships and room hire	202,401		<i>171,444</i>	
Grants received	-		<i>23,500</i>	
	<hr/>	202,401	<hr/>	<i>194,944</i>
Less:				
Expenditure				
Staff salaries	126,234		<i>115,426</i>	
Staff national insurance	7,826		-	
Staff pension cost	3,618		<i>3,253</i>	
Donations	130		-	
Rent and rates	21,772		<i>11,821</i>	
Cleaning	3,590		<i>808</i>	
Insurance	6,874		<i>2,357</i>	
Accountancy fees	2,520		<i>1,440</i>	
Bank charges	352		<i>334</i>	
Sundry expenses	308		<i>1,167</i>	
Subscriptions	194		-	
Entertainment	6,030		-	
Equipment hire	7,874		-	
Repairs and renewals	84		-	
Training costs	1,452		-	
Light and heat	15,964		-	
Depreciation	10,216		<i>6,424</i>	
	<hr/>	215,038	<hr/>	<i>143,030</i>
Total Expenditure		215,038		<i>143,030</i>
Net (expenditure)/income for the reporting period		<hr/> (12,637) <hr/>		<hr/> <i>51,914</i> <hr/>
(Deficit)/Surplus for the reporting period		(12,637)		<i>51,914</i>
Surplus brought forward at 1 December 2022		51,914		-
		<hr/>		<hr/>
Surplus carried forward at 30 November 2023		<hr/> 39,277 <hr/>		<hr/> <i>51,914</i> <hr/>