

EAST DONYLAND COMMUNITY ASSOCIATION

Charity number 277146

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024



**EAST DONYLAND COMMUNITY ASSOCIATION - ROWHEDGE -
COLCHESTER
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FOR THE YEAR ENDED 31 MARCH 2024**

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**EAST DONYLAND COMMUNITY ASSOCIATION - ROWHEDGE -
COLCHESTER
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees: Susannah Purtell - Chairman
John Andrews - Treasurer
John Heddle
Frank Ward
Michael Holland
Barbara Sanderson
David Russell
Lorraine Baker
Margaret Rousseau
Nick Baker
David Evans

Secretary: Trevor Winnicki

Registered charity number: 277146

Premises: Rowhedge Village Hall
Rectory Road
Rowhedge
Colchester
CO5 7HX

Independent Examiner: Community360
Winsley's House
High Street
Colchester
Essex, CO1 1UG

Bankers: Barclays Bank
High Street
Colchester
Essex

EAST DONYLAND COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

I report on the accounts of East Donyland Community Association for the year ended 31 March 2024 which are set out on pages 3 to 7.

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 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

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 Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:
Community360



Winsley's House, High Street, Colchester, Essex

Date

30/01/2025

**EAST DONYLAND COMMUNITY ASSOCIATION - ROWHEDGE -
COLCHESTER
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted Total £	2024 Total £	2023 Total £
Incoming resources from generated funds				
Donations and legacies		350	350	-
Investment income	2	312	312	68
Incoming resources from charitable activities	3	48,487	48,487	50,916
Total incoming resources		<u>49,149</u>	<u>49,149</u>	<u>50,984</u>
Resources expended				
Charitable activities	4	56,340	56,340	63,176
Total resources expended		<u>56,340</u>	<u>56,340</u>	<u>63,176</u>
Net income for the year		<u>(7,191)</u>	<u>(7,191)</u>	<u>(12,192)</u>
Total funds brought forward at 1 April 2023		176,213	176,213	188,405
Total funds carried forward at 31 March 2024		<u><u>169,022</u></u>	<u><u>169,022</u></u>	<u><u>176,213</u></u>

Notes on pages 5 - 7 form part of these financial statements

**EAST DONYLAND COMMUNITY ASSOCIATION - ROWHEDGE -
COLCHESTER
BALANCE SHEET
AS AT 31 MARCH 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	8	137,313	139,660
Current assets			
Debtors	5	8,132	7,158
Cash at bank and in hand		27,144	31,165
		<u>35,276</u>	<u>38,323</u>
Creditors: amounts falling due within one year	6	(3,567)	(1,770)
Net current assets/(liabilities)		31,709	36,553
Total assets less current liabilities		<u><u>169,022</u></u>	<u><u>176,213</u></u>
Funds of the charity			
Unrestricted funds:		169,022	176,213
Total Funds		<u><u>169,022</u></u>	<u><u>176,213</u></u>

The trustees declare that they have approved the accounts above:

Susannah Purtell

S. Purtell

Date 29.01.2025.

John Andrews

John Andrews

Date 29/1/25

EAST DONYLAND COMMUNITY ASSOCIATION - ROWHEDGE - COLCHESTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2 Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

1.3 Incoming Resources

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable.

When donors specify that donations and grants, including capital grants are for a particular restricted purpose, this income is included in incoming resources of restricted funds when receivable.

1.4 Resources expended and recognition of liabilities

All expenditure is incurred on an accruals basis. The majority of costs are directly attributable to the specific charitable activities.

Liabilities are recognised on the accruals basis in accordance with normal accounting principles.

1.5 Fund Accounting

Funds held by the Charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds - these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity.

1.6 Taxation status

The company is a registered charity and is not subject to corporation tax on its charitable activities.

1.7 Going concern

The trustees of the charity deem that there are sufficient funds available to continue operating on a going concern basis for the foreseeable future.

2. Investment income

	Total 2024 £	Total 2023 £
Interest receivable	312	68
	<u>312</u>	<u>68</u>

**EAST DONYLAND COMMUNITY ASSOCIATION - ROWHEDGE -
COLCHESTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. Incoming resources from charitable activities	Total 2024 £	Total 2023 £
Grants	-	5,357
Activities for generating funds	48,307	45,389
Sundries	180	170
	48,487	50,916

4. Charitable activities	Total 2024 £	Total 2023 £
Staff costs (includes agency fees)	11,083	10,858
Insurance	2,331	2,025
Repairs & equipment	4,708	17,488
Cleaning	19,263	17,422
Rates	3,723	1,714
Sundries	169	1,097
Light, heat & water	10,121	8,359
Licenses	763	485
Depreciation	2,347	2,347
Printing, stationery and telephone	1,377	1,131
Accountancy	455	250
	56,340	63,176

5. Debtors	Total 2024 £	Total 2023 £
Other debtor	8,132	7,158
	8,132	7,158

6. Creditors: amounts falling due within one year	Total 2024 £	Total 2023 £
Creditors & accruals	3,567	1,770
	3,567	1,770

7. Staff	2024 No.	2023 No.
Number of staff employed as at 31st March.	1	1

No employee earned over £60,000 during the year.

**EAST DONYLAND COMMUNITY ASSOCIATION - ROWHEDGE -
COLCHESTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Fixed Assets	Buildings £	Fixtures & Fittings £	Total £
Cost as at 31st March 2023	168,230	24,408	192,638
Additions	-	-	-
Cost as at 31st March 2024	168,230	24,408	192,638
Depreciation as at 31st March 2023	32,420	20,558	52,978
Depreciation for year	2,103	244	2,347
Depreciation as at 31st March 2024	34,523	20,802	55,325
Net book value as at 31st March 2024	133,707	3,606	137,313
Net book value as at 31st March 2023	135,810	3,850	139,660

9. Related parties

There were no related parties within the year.