

**Registered Charity Number 301420**

**Tilbury Community Association**

**Charity Trust Group**

**Trustees Report and Financial Statements**

**For the year ended 31 March 2023**



# **Tilbury Community Association Charity Trust Group**

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# **Tilbury Community Association Charity Trust Group**

## **Charity Information**

<b>Trustees</b>	Y Revill	-	Hon. Chairman
	S Clark	-	Hon. Secretary
	P C Bent	-	Hon. Treasurer
	D Revill	-	Trustee
	R Clark	-	Trustee
	W Sach	-	Trustee – Resigned November 2022
	W Shakespeare	-	Trustee
	L Gothard	-	Trustee
	P Middleton	-	Trustee – Resigned November 2022
	G Woodger	-	Trustee
	T Cunningham	-	Trustee – Appointed February 2023

**Charity Number** 301420

**Charity Offices** Tilbury Community Association  
Civic Square  
Tilbury  
Essex  
RM18 8AA

**Independent  
Examiner's** Cooper & Co  
9 Palmers Avenue  
Grays  
Essex  
RM17 5TX

**Bankers** HSBC  
53 High Street  
Grays  
Essex  
RM17 6NH

# **Tilbury Community Association Charity Trust Group**



## **Trustees Annual report for the year ended 31 March 2023**

The trustees present their report and accounts for the year ended 31 March 2023

### **Trustees selection:**

At the AGM the honorary Officers of the Association, section representatives and not more than eight members shall be elected to the Policy Committee of the Association. The Trustees of the Association (The Executive Committee) shall be appointed by the Policy Committee, comprising of a maximum of eight members to carry out the general policy and manage the day-to-day business of the Association until the next Annual General Meeting. The Trustees shall meet not less than 8 times per year. The charity has no Custodian Trustees.

### **Investment Powers**

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are currently held.

### **Constitution, objects and policies**

- (a) To promote the benefit of the inhabitants of TILBURY and the neighbourhood without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary groups and other organisations in common effort to advance education and to provide facilities in the interest of social groups welfare for recreation and leisure time occupation with the object of improving the conditions of life of the said inhabitants;
- (b) To establish, or secure the establishment of, a Community Centre and to maintain and manage the same in furtherance of these objectives;
- (c) Bring together in conference representatives of voluntary organisations, Government departments, statutory authorities and individuals;
- (d) Arrange and provide for, either alone or with others, the holding of exhibitions, meetings, lectures, classes, seminars or training courses, and all forms of recreational and other leisure-time activities;
- (e) Lawfully acquire such property or other rights and privileges as may be necessary for the promotion of its objectives, and to construct, maintain or alter the same subject to the custodian trustees.
- (f) Make regulations for the proper supervision, control and management of any property which may be so acquired;



## Tilbury Community Association Charity Trust Group

### Trustees Annual report for the year ended 31 March 2023 (Continued...)

#### Statement of Trustees Responsibilities:

The Trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

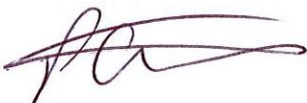
The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. 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.

#### Risk Review:

The Trustees recognise that it is best practice to conduct their own review of the major risks to which the charity is exposed and ensure systems are established to mitigate those risks. Internal risks have been minimised by the implementation of procedures for the authorisation of all transactions and projects. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

#### Approval:

This report was approved by the trustees on.....31/10/23.....and signed on their behalf.



P. Bent  
Treasurer

**Independent examiner's report to the trustees of**  
**Tilbury Community Association Charity Trust Group**  
**For the year ended 31 March 2023**

We report on the financial statements of Tilbury Community Association Charity Trust Group for the year ended 31 March 2023 which comprise the group Statement of Financial Activities, the Summary of Income and Expenditure, the Balance Sheet and the related notes 1 to 19. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Respective responsibilities of trustees and auditors**

The trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the financial statements under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to our attention

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Direction given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with these records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the next statement.

**Independent examiner's report to the trustees of  
Tilbury Community Association Charity Trust Group  
For the year ended 31 March 2023**

**Independent examiner's statement**

In connection with our examination, no matter has come to my attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 130 of the 2011 Act and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

.....  
**Clare Cooper FCCA**  
**For and on behalf of Cooper & Co**  
**Chartered Certified Accountants and**  
**Statutory Auditor**

**9 Palmers Avenue**  
**Grays**  
**Essex**  
**RM17 5TX**



**Tilbury Community Association Charity Trust Group**  
**Consolidated summary income and expenditure account**  
**For the year ended 31 March 2023**

	Note	2023	2022
		£	£
Gross income of continuing operations		580,970	517,678
Total expenditure of continuing operations		<u>665,933</u>	<u>576,936</u>
Net income/(expenditure) for the year before investment asset disposals		( 84,963)	( 59,258)
(Loss)/gain on disposal of fixed assets disposals		<u>-</u>	<u>-</u>
Net income/(expenditure) for the year		<u><u>( 84,963)</u></u>	<u><u>( 59,258)</u></u>

- All income relates to unrestricted funds. A detailed analysis of income by source is provided in the Statement of financial activities.
- Gross income of non-charitable trading activities amounted to £514,106. A detailed analysis of the trading results is shown in Note 2.
- Detailed analysis of the expenditure is provided in the Statement of financial activities.
- There were no Investment assets disposals in the year.
- The Summary income and expenditure account is derived from the Statement of financial activities on page 10 which, together with the notes to the financial statements on pages 12 to 19, provides full information on the movements during the year on all the funds of the group.

The notes on pages 12 to 19 form part of these financial statements.

**Tilbury Community Association Charity Trust Group**

**Consolidated statement of financial activities**

**For the year ended 31 March 2023**

	Note	Unrestricted funds	Total 2023 £	Total 2022 £
<b>Incoming Resources</b>				
Members subscriptions			22,644	31,419
Interest on investments			-	-
Club activities	3		5,477	4,448
Other income	4		6,106	25,866
Sporting section activities	5		32,637	29,663
Gross income of trading subsidiary	2		514,106	426,282
<b>Total income resources</b>			<u>580,970</u>	<u>517,678</u>
<b>Resources expended</b>				
<b>Club activities management and administration of charity</b>				
Costs of trading subsidiary (fund	2		526,704	420,889
Club activities costs	6		5,635	5,478
Administration costs	7		22,407	19,530
Establishment costs	8		111,187	117,984
Finance costs	9		-	-
Miscellaneous costs	10		-	13,055
<b>Total resources expended</b>			<u>665,933</u>	<u>576,936</u>
Net incoming/(outgoing) resources			(84,963)	(59,258)
Gains/(losses) on investment assets			-	-
<b>Net movement in funds</b>			(84,963)	(59,258)
Fund balances brought forward at 1 April 2022			<u>1,048,127</u>	<u>1,107,385</u>
Fund balances carried forward at 31 March 2023			<u>963,164</u>	<u>1,048,127</u>

# Tilbury Community Association Charity Trust Group

## Balance sheet at 31 March 2023

	Note	Group 2023 £	2022 £	Charity 2023 £	2022 £
<b>Fixed assets</b>					
Tangible assets	11	901,275	912,337	829,314	845,775
Investments		-	-	2	2
		<u>901,275</u>	<u>912,337</u>	<u>829,316</u>	<u>845,777</u>
<b>Current assets</b>					
Stocks	12	20,341	22,078	-	-
Debtors and prepayments	13	10,137	6,349	93,564	91,789
Short term deposits					
Cash at bank and in hand	14	79,847	158,194	48,997	109,275
		<u>110,325</u>	<u>186,621</u>	<u>142,561</u>	<u>201,064</u>
<b>Creditors:</b> Amounts falling due within one year	15	48,436	50,831	16,170	18,769
<b>Net current assets</b>		<u>61,889</u>	<u>135,790</u>	<u>126,391</u>	<u>182,295</u>
Total assets less current liabilities		963,164	1,048,127	955,707	1,028,072
<b>Creditors:</b> Amount falling due after more than one year		-	-	-	-
Provision for liabilities		-	-	-	-
		<u>963,164</u>	<u>1,048,127</u>	<u>955,707</u>	<u>1,028,072</u>
Contingent liabilities		-	-	-	-
<b>Net assets</b>		<u><u>963,164</u></u>	<u><u>1,048,127</u></u>	<u><u>955,707</u></u>	<u><u>1,028,072</u></u>
<b>Capital funds</b>					
Income funds		-	-	-	-
Restricted funds		-	-	-	-
Unrestricted funds:		-	-	-	-
Designated funds	16	250,000	250,000	250,000	250,000
General charitable funds	17	705,707	778,072	705,707	778,072
Non- charitable trading funds		7,457	20,055	-	-
		<u>963,164</u>	<u>1,048,127</u>	<u>955,707</u>	<u>1,028,072</u>

Approved by the Board of Trustees on ..... 31/10/23 ..... and signed on its behalf by:



..... **Paul Bent**



# **Tilbury Community Association Charity Trust Group**

## **Notes to the accounts for the year ended 31 March 2023**

### **1. Accounting Policies**

#### **1a. Basis of accounting**

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 on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Tilbury Community Association constitutes a public benefit entity as defined by FRS 102.

#### **1b. Tangible fixed assets**

Fixed assets are shown at historical cost.

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

	2022	2021
	%	%
Premises and buildings (on cost)	2	2
Furniture and equipment	20	20

#### **1c. Income**

Voluntary income and donations are accounted for as received by the charity. The income from fund-raising ventures is shown gross, with the associated costs included in fund-raising costs. No permanent endowments have been received in the period.

#### **1d. Value added tax**

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

#### **1e. Fund-raising costs**

Fund-raising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special fund-raising events.

# Tilbury Community Association Charity Trust Group

## Notes to the accounts for the year ended 31 March 2023

### Accounting policies contd.....

#### 1f. Management and administration expenditure

Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity or fund-raising ventures. This includes costs of renting and running office premises, staff salaries for administrative staff and audit fees.

#### 1g. Stocks

These have been valued at lower of cost (using the cost of purchases on first in first out basis) and the net realisable value (based on estimated selling price).

#### 1h. Pension Scheme

The association does not operate a pension scheme for its employees.

### 2 Net income from trading activities of subsidiaries

The Charity has one wholly owned trading subsidiary, which is incorporated in the U.K. Tilbury Community Trading Company Limited operates Licensed Bars and catering facilities. A summary of its trading results is shown below. Accounts have been filed with the Registrar of Companies.

Turnover	504,890	396,120
Cost of sales	458,177	363,318
Gross profit	46,713	32,802
Add: Other operating income	9,216	30,162
	55,929	62,964
Deduct: Administration costs	68,130	66,719
Net profit before tax	( 12,201)	( 3,755)
Taxation	397	9,148
Net profit in year	( 12,598)	5,393
Amount covenanted to Tilbury Community Association	-	-
Retained in subsidiary	(12,598)	5,393



# Tilbury Community Association Charity Trust Group

## Notes to the accounts for the year ended 31 March 2023

### 2a Financial performance of charity

The summary financial performance of the Tilbury Community Association alone is:

Income	2023 £	2022 £
Members subscriptions	22,644	31,419
Rental income	3,655	3,030
Investment income	-	330
Club activities	5,477	4,448
Other income	2,451	22,506
Sporting sections	32,637	29,663
Gift Aid from TCTC Ltd	-	-
Total Income Resources	<u>66,864</u>	<u>91,396</u>
<b>Less expenditure</b>		
Club activities	5,635	5,478
Administration costs	22,407	19,530
Establishment costs	111,187	117,984
Finance costs	-	-
Miscellaneous	-	13,055
Total expenditure	<u>139,229</u>	<u>156,047</u>
Net income reserves for year	(72,365)	(64,651)
Add total funds brought forward	<u>1,028,072</u>	<u>1,092,723</u>
Total funds carried forward (all unrestricted)	<u>955,707</u>	<u>1,028,072</u>

# Tilbury Community Association Charity Trust Group

## Notes to the accounts for the year ended 31 March 2023

### 3 Income

Analysis of club activities (TCA)	2023 £	2022 £
Bingo, social events, raffles, totes, snooker and including entertainment costs	<u>5,477</u>	<u>4,448</u>

### 4 Income

Analysis of other income (TCA)		
Locker fees, door entry cards etc	2,451	1,452
Bank interest received	-	330
Rent received	3,655	3,030
Local government covid grant	-	21,054
Total	<u>6,106</u>	<u>25,866</u>

### 5 Income

Analysis of sporting section activities (TCA)		
Squash	1,213	1,296
Various	4,759	3,775
Indoor bowls	26,665	24,592
Total	<u>32,637</u>	<u>29,663</u>

### 6 Expenditure

Analysis of club activities		
Performing rights and other licences	1,404	1,208
Insurance	3,514	3,373
Wages and NIC	-	-
Depreciation of fixtures	717	897
	<u>5,635</u>	<u>5,478</u>

# Tilbury Community Association Charity Trust Group

## Notes to the accounts for the year ended 31 March 2023

### 7 Expenditure

Analysis of administrative costs (TCA)	2023	2022
	£	£
Accountancy and audit	2,880	2,880
General expenses	390	466
Printing, postage, stationary and computer costs	10,243	8,741
Telephone	3,253	3,888
Cleaning and laundry	5,641	3,555
Travel costs	-	-
Wages, NIC and staff training	-	-
	<u>22,407</u>	<u>19,530</u>

### 8 Expenditure

#### Analysis of establishment costs (TCA)

Legal and professional	-	-
Depreciation of computers, fixtures etc	2,108	2,635
Amortisation of building	40,780	40,301
Wages and NIC	-	4,958
General rates and water and drainage rates	254	4,779
Ground rent	750	750
Insurances	3,514	3,373
Light, heat and power	40,522	33,675
Hire of equipment	11,766	9,347
Loss on disposal of fixed assets	-	-
Repairs, alterations, replacements etc	11,493	18,166
	<u>111,187</u>	<u>117,984</u>

### 9 Expenditure

#### Analysis of financial costs (TCA)

Bank charges	-	-
Loan interest	-	-
	<u>-</u>	<u>-</u>

# Tilbury Community Association Charity Trust Group

## Notes to the accounts for the year ended 31 March 2023

### 10 Expenditure

	2023 £	2022 £
Cash deficit	-	13,055
Donations	-	-
Taxation	-	-
	<u>-</u>	<u>13,055</u>

### 11 Tangible fixed assets (group)

	Land and buildings £	Equipment and fixtures £	Vehicles £	Total £
<u>Cost or valuation</u>				
Balance at 31 March 2022	2,015,048	527,526	-	2,542,574
Additions	33,854	10,052	-	43,906
Revaluations	-	-	-	-
Disposals	-	-	-	-
Balance as at 31 March 2023	<u>2,048,902</u>	<u>537,578</u>	<u>-</u>	<u>2,586,480</u>
<u>Accumulated depreciation</u>				
Balance at 31 March 2022	1,183,402	446,837	-	1,630,239
Eliminated on Disposals	-	-	-	-
Charged in year	40,975	13,991	-	54,966
	<u>1,224,377</u>	<u>460,828</u>	<u>-</u>	<u>1,685,205</u>
<u>Net book value</u> at 31 March 2023	<u>824,525</u>	<u>76,750</u>	<u>-</u>	<u>901,275</u>
<u>Net book value</u> at 31 March 2022	<u>831,646</u>	<u>80,689</u>	<u>-</u>	<u>912,335</u>

The Community association premises are erected on land leased from Thurrock Brough Council.

# Tilbury Community Association Charity Trust Group

## Notes to the accounts for the year ended 31 March 2023

### 12 Stocks (group)

	2023 £	2022 £
Tavern bar	12,468	14,127
Association bar	7,873	7,951
Catering	-	-
Bingo	-	-
Cleaning and laundry	-	-
Printing, postage and stationery	-	-
	<u>20,341</u>	<u>22,078</u>

### 13 Debtors and payments in advance (group)

Trade debtors	-	240
Other debtors	10,137	6,109
	<u>10,137</u>	<u>6,349</u>

### 14 Cash and bank balances (group)

Premium business account	39,734	90,813
Current account	19,785	26,434
Cash in hand	20,328	40,947
	<u>79,847</u>	<u>158,194</u>

### 15 Creditors (group)

Other creditors	52	758
Trade creditors	18,415	30,982
Corproate taxes	-	-
Other taxes and social security	15,617	12,801
Accruals and deferred income	14,352	6,290
	<u>48,436</u>	<u>50,831</u>



**Tilbury Community Association Charity Trust Group**

**Notes to the accounts for the year ended 31 March 2023**

**16 Designated funds (group)**

	<b>Development reserves £</b>	<b>Maintenance and deduction provisions £</b>	<b>Total £</b>
	250,000	-	250,000
New designations (allocations) in year	-	-	-
	250,000	-	250,000
Utilised/released in year	-	-	-
Balance at 31 March 2023	250,000	-	250,000

**17 Undesignated funds (group)**

	<b>General funds £</b>
Balance at 31 March 2022	778,072
Less: movement in year	( 72,365)
	705,707
Add: Gift aid transferred into the charity from Tilbury Community Trading Company Limited	-
	705,707
Less: transfer of development fund	-
Balance at 31 March 2023	705,707

