

Registered Charity Number 301420

Tilbury Community Association

Charity Trust Group

Trustees Report and Financial Statements

For the year ended 31 March 2024

Tilbury Community Association Charity Trust Group

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Charity Information

Trustees	P C Bent	-	Hon. Treasurer
	D Revill	-	Trustee
	W Shakespeare	-	Trustee
	L Gothard	-	Trustee
	G Woodger	-	Trustee

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



Trustees Annual report for the year ended 31 March 2024

The trustees present their report and accounts for the year ended 31 March 2024

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;

Trustees Annual report for the year ended 31 March 2024 (Continued...)

- (g) Sell, let, mortgage, charge, dispose of or turn to account all or any of its property or assets subject to such consents as may be required by law;
- (h) Raise funds and invite or receive donations and contributions, whether by subscription or otherwise, provided that the Association shall not undertake, or in any way engage in any permanent trading activities in raising funds for its charitable objectives;
- (i) Invest money not immediately required for its objectives in or upon such investments, securities or property as the Association may think fit, subject to such conditions (if any) as may for the time being be imposed by law.

Development, activities and achievements

Has been pursued in the full acknowledgement of the Aims and Objectives of the Constitution, resulting in maintaining membership and maximising all activities undertaken, especially so in the uses of the following:

- Provision of an Indoor Bowls Hall together with changing facilities, providing six full length bowls rinks.
- Provision of Short Mat bowls facilities.
- Provision of two Squash Courts and changing rooms with shower facilities.
- Provision of facilities and accommodation for the following groups:
 - Merchant Navy
 - Senior Citizens of Thurrock (S.C.O.O.T)
 - Over 35's Activities
 - Marquetry
 - Falconry
 - Snooker
 - Pool
 - Darts
 - Pigeons
 - Disabled and Invalidity groups
- Continued support has been offered to all exciting varied social pursuits, direct encouragement has been offered (by way of accommodation), to voluntary charitable groups and/or other group interests.

Trustees Annual report for the year ended 31 March 2024 (Continued...)

Achievements ad Performance

The Association paid due regard to Charity Commission guidance on public benefit in deciding what activities the Association should undertake and what investments it would provide in furtherance of the Association's objectives. The Association maintained its approach of supporting a wide range of amenities that could provide diversionary activities for the local community.

The Association will consider any application for funding that complies with its constitution and area of benefit. In considering an application the Association will consider the benefits of any project, value for money and sustainability to deliver the project. The Association gives preference to projects within its area of benefit.

Achievements:

In 2010 the Trustees established a business plan identifying key areas for future development and improvement of the Associations premises and facilities for public benefit. This business plan will be enacted as soon as sufficient funding becomes available.

Funding:

The Association Trustees regularly review its funding strategies in the light of its resources and demands on them. The Association receives its funding from monies generated from its own activities and donations via Gift Aid from its subsidiary company The Tilbury Community Trading Company Limited.

Performance:

Due to the adverse trading conditions throughout the year due to the global pandemic Tilbury Trading Company Ltd, and the group made a loss of £124,663 compared to a loss of £84,963 in the previous year.

Funds available are sufficient to permit the Association to continue in operation in the long term, given the continued income of our activities and trading subsidiaries.

Policy On Reserves:

The Association does not have a policy on reserves for long term use, but ensures it has sufficient funds available to pay contractual and non-contractual intentions plus administration expenses for the forthcoming year.

Trustees Annual report for the year ended 31 March 2024 (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.....28/10/24.....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 2024

Tilbury Community Association

We report on the financial statements of Tilbury Community Association Charity Trust Group for the year ended 31 March 2024 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.

Tilbury Community Association Charity Trust Group

For the year ended 31 March 2024

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**

20 October 2024

**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 2024

	Note	2024	2023
		£	£
Gross income of continuing operations		598,614	580,970
Total expenditure of continuing operations		<u>723,277</u>	<u>665,933</u>
Net income/(expenditure) for the year before investment asset disposals		(124,663)	(84,963)
(Loss)/gain on disposal of fixed assets disposals		<u>-</u>	<u>-</u>
Net income/(expenditure) for the year		<u><u>(124,663)</u></u>	<u><u>(84,963)</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 £525,312. 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 2024

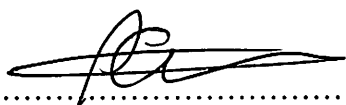
	Note	Unrestricted funds	Total 2024 £	Total 2023 £
Incoming Resources				
Members subscriptions			26,078	22,644
Interest on investments			-	-
Club activities	3		(252)	5,477
Other income	4		7,503	6,106
Sporting section activities	5		39,973	32,637
Gross income of trading subsidiary	2		525,312	514,106
Total income resources			<u>598,614</u>	<u>580,970</u>
Resources expended				
Club activities management and administration of charity				
Costs of trading subsidiary (fund	2		563,113	526,704
Club activities costs	6		5,691	5,635
Administration costs	7		22,909	22,407
Establishment costs	8		131,564	111,187
Finance costs	9		-	-
Miscellaneous costs	10		-	-
Total resources expended			<u>723,277</u>	<u>665,933</u>
Net incoming/(outgoing) resources			(124,663)	(84,963)
Gains/(losses) on investment assets			-	-
Net movement in funds			<u>(124,663)</u>	<u>(84,963)</u>
Fund balances brought forward at 1 April 2023			963,164	1,048,127
Fund balances carried forward at 31 March 2024			<u>838,501</u>	<u>963,164</u>

Tilbury Community Association Charity Trust Group

Balance sheet at 31 March 2024

	Note	Group 2024 £	2023 £	Charity 2024 £	2023 £
Fixed assets					
Tangible assets	11	848,064	901,275	786,209	829,314
Investments		-	-	2	2
		<u>848,064</u>	<u>901,275</u>	<u>786,211</u>	<u>829,316</u>
Current assets					
Stocks	12	17,498	20,341	-	-
Debtors and prepayments	13	6,022	10,137	92,966	93,564
Short term deposits					
Cash at bank and in hand	14	44,055	79,847	18,796	48,997
		<u>67,575</u>	<u>110,325</u>	<u>111,762</u>	<u>142,561</u>
Creditors: Amounts falling due within one year	15	77,140	48,436	29,130	16,170
Net current assets		<u>(9,565)</u>	<u>61,889</u>	<u>82,632</u>	<u>126,391</u>
Total assets less current liabilities		838,499	963,164	868,843	955,707
Creditors: Amount falling due after more than one year		-	-	-	-
Provision for liabilities		-	-	-	-
		<u>838,499</u>	<u>963,164</u>	<u>868,843</u>	<u>955,707</u>
Contingent liabilities		-	-	-	-
Net assets		<u>838,499</u>	<u>963,164</u>	<u>868,843</u>	<u>955,707</u>
Capital funds					
Income funds		-	-	-	-
Restricted funds		-	-	-	-
Unrestricted funds:		-	-	-	-
Designated funds	16	250,000	250,000	250,000	250,000
General charitable funds	17	618,843	705,707	618,843	705,707
Non-charitable trading funds		(30,344)	7,457	-	-
		<u>838,499</u>	<u>963,164</u>	<u>868,843</u>	<u>955,707</u>

Approved by the Board of Trustees on 28/10/24 and signed on its behalf by:



Paul Bent

Notes to the accounts for the year ended 31 March 2024

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.

	2024	2023
	%	%
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.

Notes to the accounts for the year ended 31 March 2024

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.

Profit and loss account	2024	2023
	£	£
Turnover	509,199	504,890
Cost of sales	490,344	458,177
Gross profit	18,855	46,713
Add: Other operating income	16,113	9,216
	34,968	55,929
Deduct: Administration costs	72,769	68,130
Net profit before tax	(37,801)	(12,201)
Taxation	-	397
Net profit in year	(37,801)	(12,598)
Amount covenanted to Tilbury Community Association	-	-
Retained in subsidiary	(37,801)	(12,598)

Tilbury Community Association Charity Trust Group

Notes to the accounts for the year ended 31 March 2024

2a Financial performance of charity

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

Income	2024 £	2023 £
Members subscriptions	26,078	22,644
Rental income	5,325	3,655
Investment income	-	-
Club activities	(252)	5,477
Other income	2,177	2,451
Sporting sections	39,973	32,637
Gift Aid from TCTC Ltd	-	-
Total Income Resources	<u>73,301</u>	<u>66,864</u>
Less expenditure		
Club activities	5,691	5,635
Administration costs	22,910	22,407
Establishment costs	131,564	111,187
Finance costs	-	-
Miscellaneous	-	-
Total expenditure	<u>160,165</u>	<u>139,229</u>
Net income reserves for year	(86,864)	(72,365)
Add total funds brought forward	<u>955,707</u>	<u>1,028,072</u>
Total funds carried forward (all unrestricted)	<u>868,843</u>	<u>955,707</u>

Notes to the accounts for the year ended 31 March 2024

3 Income

Analysis of club activities (TCA)	2024	2023
	£	£
Bingo, social events, raffles, totes, snooker and including entertainment costs	<u>(252)</u>	<u>5,477</u>

4 Income

Analysis of other income (TCA)		
Locker fees, door entry cards etc	2,177	2,451
Bank interest received	-	-
Rent received	5,325	3,655
Local government covid grant	-	-
Total	<u><u>7,502</u></u>	<u><u>6,106</u></u>

5 Income

Analysis of sporting section activities (TCA)		
Squash	1,176	1,213
Various	5,761	4,759
Indoor bowls	33,036	26,665
Total	<u><u>39,973</u></u>	<u><u>32,637</u></u>

6 Expenditure

Analysis of club activities		
Performing rights and other licences	1,392	1,404
Insurance	3,725	3,514
Wages and NIC	-	-
Depreciation of fixtures	574	717
	<u><u>5,691</u></u>	<u><u>5,635</u></u>

Notes to the accounts for the year ended 31 March 2024

7 Expenditure

Analysis of administrative costs (TCA)	2024	2023
	£	£
Accountancy and audit	2,880	2,880
General expenses	-	390
Printing, postage, stationery and computer costs	10,074	10,243
Telephone	4,941	3,253
Cleaning and laundry	5,015	5,641
Travel costs	-	-
Wages, NIC and staff training	-	-
	<u>22,910</u>	<u>22,407</u>

8 Expenditure

Analysis of establishment costs (TCA)		
Legal and professional	-	-
Depreciation of computers, fixtures etc	1,687	2,108
Amortisation of building	40,844	40,780
Wages and NIC	-	-
General rates and water and drainage rates	1,196	254
Ground rent	750	750
Insurances	3,724	3,514
Light, heat and power	53,771	40,522
Hire of equipment	10,862	11,766
Service charge	10,400	-
Repairs, alterations, replacements etc	8,330	11,493
	<u>131,564</u>	<u>111,187</u>

9 Expenditure

Analysis of financial costs (TCA)		
Bank charges	-	-
Loan interest	-	-
	<u>-</u>	<u>-</u>

Notes to the accounts for the year ended 31 March 2024

10 Expenditure

	2024	2023
	£	£
Cash deficit	-	-
Donations	-	-
Taxation	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

11 Tangible fixed assets (group)

	Land and buildings £	Equipment and fixtures £	Vehicles £	Total £
<u>Cost or valuation</u>				
Balance at 31 March 2023	2,048,902	537,578	-	2,586,480
Additions	-	728	-	728
Revaluations	-	-	-	-
Disposals	-	-	-	-
	<u>2,048,902</u>	<u>538,306</u>	<u>-</u>	<u>2,587,208</u>
<u>Accumulated depreciation</u>				
Balance at 31 March 2023	1,224,377	460,828	-	1,685,205
Eliminated on Disposals	-	-	-	-
Charged in year	41,170	12,769	-	53,939
	<u>1,265,547</u>	<u>473,597</u>	<u>-</u>	<u>1,739,144</u>
<u>Net book value at 31 March 2024</u>	<u>783,355</u>	<u>64,709</u>	<u>-</u>	<u>848,064</u>
<u>Net book value at 31 March 2023</u>	<u>824,525</u>	<u>76,750</u>	<u>-</u>	<u>901,275</u>

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

Notes to the accounts for the year ended 31 March 2024

12 Stocks (group)

	2024	2023
	£	£
Tavern bar	9,478	12,468
Assocation bar	8,020	7,873
Catering	-	-
Bingo	-	-
Cleaning and laundry	-	-
Printing, postage and stationery	-	-
	<u>17,498</u>	<u>20,341</u>

13 Debtors and payments in advance (group)

Trade debtors	-	-
Other debtors	6,022	10,137
	<u>6,022</u>	<u>10,137</u>

14 Cash and bank balances (group)

Premium business account	9,377	39,734
Current account	9,915	19,785
Cash in hand	24,763	20,328
	<u>44,055</u>	<u>79,847</u>

15 Creditors (group)

Other creditors	8,515	52
Trade crediors	27,487	18,415
Corproate taxes	-	-
Other taxes and social security	16,299	15,617
Accruals and deferred income	24,839	14,352
	<u>77,140</u>	<u>48,436</u>

Notes to the accounts for the year ended 31 March 2024

16 Designated funds (group)

	Development reserves £	Maintenance and deduction provisions £	Total £
New designations (allocations) in year	250,000	-	250,000
	-	-	-
	250,000	-	250,000
Utilised/released in year	-	-	-
Balance at 31 March 2024	250,000	-	250,000

17 Undesignated funds (group)

	General funds £
Balance at 31 March 2023	705,707
Less: movement in year	(86,864)
	618,843
Add: Gift aid transferred into the charity from Tilbury Community Trading Company Limited	-
	618,843
Less: transfer of development fund	-
Balance at 31 March 2024	618,843