

**ARDLEIGH HOUSE COMMUNITY ASSOCIATION
FINANCIAL ACCOUNTS FOR THE
YEAR ENDED 31ST AUGUST 2023**

Charity No. 303067

**ARDLEIGH HOUSE COMMUNITY ASSOCIATION
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FOR THE YEAR ENDED 31ST AUGUST 2023**

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**ARDLEIGH HOUSE COMMUNITY ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31ST AUGUST 2023**

Management Committee

L Stock	Chairperson
P Panton	Vice Chairperson
L Stock, P Panton, D Tobin	Secretary
D Tobin	Treasurer

P Garner	D Bagge
P Eaketts	R Kirchner

Holding Trustees

L Stock

Principal Office

42 Ardleigh Green Road, Hornchurch, Essex. RM11 2LG

Independent Examiner

P N Beare & Co
101a Crow Green Road
Brentwood
Essex
CM15 9RP

Bankers

NatWest Bank PLC, Romford Town Centre, 10 South Street, Romford, Essex. RM1 1RD

**REPORT OF THE TRUSTEES OF
ARDLEIGH HOUSE COMMUNITY ASSOCIATION
FOR THE YEAR ENDED 31ST AUGUST 2023**

The trustees present their report along with the financial statements of the charity for the year ended 31st August 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the charity's constitution and applicable law.

Constitution and Objectives

Ardleigh House Community Association is constituted under a constitution and is a registered charity No. 303067.

The objectives of the charity are to promote the benefit of the inhabitants of the London Borough of Havering and the neighbourhood by associating the local authorities, voluntary organisations and inhabitants in common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

Organisation

The trustees who have served during the year and since the year end are set out on page 1. The Charity is administered by a management committee, also set out on page 1, who are elected at the charity's Annual General Meeting. The management committee meet regularly to discuss the state of the charity and to decide on the future decisions that the charity should take.

Financial review and investment policy

The charity has generated income of £213,777 during the year and has expended £189,089. There are no restrictions on the charity's power to invest.

Reserves Policy

The committee consider that there should be a reserve policy that provides for no less than fifty percent of the Association's running costs to be held in usable reserves at any one time.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

Public Benefit

With reference to the stated objectives and activities, the Trustees provide public benefit to the residents of Hornchurch and the London Borough of Havering and the surrounding area by providing the facilities for social welfare and for recreation and leisure time occupation which improves the fabric of life for those that use the facility.

The trustees are, accordingly, able to confirm that they have complied with section 4 of the 2006 Charities Act to have regard to guidance published by the Charity Commission.

REPORT OF THE TRUSTEES OF
ARDLEIGH HOUSE COMMUNITY ASSOCIATION (cont'd)
FOR THE YEAR ENDED 31ST AUGUST 2023

Trustees' responsibilities in relation to the financial statements

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

Law applicable to Charities in England and 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 the incoming resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable standards have been followed subject to any departures disclosed and explained in the financial statements, and
- 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 proper accounting records that 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 Report) 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 the trustees and signed on their behalf by:

Committee Member

Les Stock Chair

Committee Member

Paul Panton Vice Chair

Date: 04/03/2024

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
ARDLEIGH HOUSE COMMUNITY ASSOCIATION
FOR THE YEAR ENDED 31ST AUGUST 2023**

I report on the accounts of Ardleigh House Community Association for the year ended 31st August 2023 which are set out on pages 5 to 11.

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 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the financial statements (under section 145 of the 2011 Act);
follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5) B of the 2011 Act; and
state whether particular matters have come to my attention.

Basis of independent examiners' statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 consideration 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 of the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

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


(1) which gives me 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 those records and to comply with the accounting requirements of the 2011 Act;

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:
Philip Neil Beare FCCA
P N Beare & Co

4/3/2024


Chartered Certified Accountants
101a Crow Green Road
Brentwood Essex CM15 9RP

ARDLEIGH HOUSE COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE
YEAR ENDED 31ST AUGUST 2023

	Note No.	General Fund 31/08/2023 £	Sinking Fund 31/08/2023 £	General Fund 31/08/2022 £	Sinking Fund 31/08/2022 £
INCOME AND EXPENDITURE					
Incoming Resources					
Activities in furtherance of the Charity's objects:					
Grants Received	2	400	-	4,000	-
Activities for generating funds:					
General Income	3	198,460	-	162,874	-
Interest Received		50	-	-	-
Membership fees		973	-	899	-
Covenanted receipt		13,894	-	5,188	-
Total Incoming Resources		<u>213,777</u>	<u>-</u>	<u>172,961</u>	<u>-</u>
Resources Expended					
Charitable expenditure:					
Fund raising and publicity		38,420	-	36,250	-
Management and Administration	4	<u>150,669</u>	<u>-</u>	<u>109,687</u>	<u>-</u>
Total Resources Expended		<u>189,089</u>	<u>-</u>	<u>145,937</u>	<u>-</u>
Net Incoming/(Outgoing) Resources		24,688	-	27,024	-
Funds Brought Forward		96,167	-	69,143	-
Transfer from Sinking Fund	10	-	-	-	-
Funds Carried Forward		<u>120,855</u>	<u>-</u>	<u>96,167</u>	<u>-</u>

All of the above results are derived from continuing activities.
All gains and losses recognised in the year are included above.

**ARDLEIGH HOUSE COMMUNITY ASSOCIATION
BALANCE SHEET AS AT 31ST AUGUST 2023**

	Note No.	31.08.2023	31.08.2022
		£	£
FIXED ASSETS			
Furniture and Fittings	8	0	1,674
		<u>0</u>	<u>1,674</u>
CURRENT ASSETS			
Stock		350	350
Sundry Debtors	5	5,386	4,421
Bank	9	118,486	104,712
Cash in hand		216	742
Owed by Lakeside Social Club Ltd		<u>41,851</u>	<u>33,145</u>
		<u>166,289</u>	<u>143,370</u>
CREDITORS: amount falling due within one year			
Payroll taxation	6	10,951	10,869
Sundry Creditors	6	<u>13,755</u>	<u>17,280</u>
		<u>24,706</u>	<u>28,149</u>
NET CURRENT ASSETS		<u>141,583</u>	<u>115,221</u>
TOTAL ASSETS		<u><u>141,583</u></u>	<u><u>116,895</u></u>
SOURCE OF FUNDS			
General Fund		120,855	96,167
Future Expenditure Reserves		20,728	20,728
		<u>141,583</u>	<u>116,895</u>

ARDLEIGH HOUSE COMMUNITY ASSOCIATION
BALANCE SHEET AS AT 31ST AUGUST 2023 cont'd

Approved by duly authorised members of the Management Committee



Committee Member



Committee Member

Date:
04/03/2024

ARDLEIGH HOUSE COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

1 PRINCIPAL ACCOUNTING POLICIES

a) Accounting Convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2005) issued in March 2005.

b) 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.

c) Incoming Resources

Grants are recognised when the expenditure to which they relate has been committed to. As such a proportion of grants received during the year have been deferred.

d) Resources Expended

All expenditure is accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category.

e) Tangible Fixed Assets and Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write-off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:-

Bar Equipment	-	15% Straight line
Furniture and Equipment	-	25% Straight line

	31/08/2023	31/08/2022
	£	£
2 GRANTS RECEIVED		
Local Authority	0	0
Private enterprise	400	4,000
	<u>400</u>	<u>4,000</u>
	31/08/2023	31/08/2022
	£	£
3 GENERAL INCOME		
Hall hire	107,551	104,290
Tutoring fees	9,511	10,488
Class sales	1,012	1,149
Social activities	38,669	17,099
Services	9,977	26,636
Short Mat Bowls Club	5,504	2,919
Occupation licence	-	-
Recovered funds from ex-employee	26,236	-
Sundry income	-	293
	<u>198,460</u>	<u>162,874</u>

ARDLEIGH HOUSE COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

	31/08/2023	31/08/2022
	£	£
4 MANAGEMENT ADMINISTRATION		
Wages	51,798	48,819
Pension contributions	1,151	947
Payroll expenses		1,386
Telephone	589	644
Printing, Stationery and Postage	1,764	1,591
Insurance	2,524	3,023
Rent	25,924	19,675
Rates and services	9,101	7,278
Waste collection	2,655	2,276
Repairs and Renewals	37,057	9,873
Computer Expenses	88	84
Advertising	83	-
Bank Charges and Interest	3,253	2,772
Professional fees	-	-
Independent Examiners Fees	1,489	2,112
Write off uncleared bank transactions	-	6,922
Sundry Expenses	11,519	176
Depreciation - Furniture and Equipment	1,674	2,109
	<u>150,669</u>	<u>109,687</u>
	31/08/2023	31/08/2022
	£	£
5 SUNDRY DEBTORS		
Trade debtors	2,593	1,628
Lakeside cash held	-	-
Prepayments	2,793	2,793
Other debtors	-	-
	<u>5,386</u>	<u>4,421</u>
	31/08/2023	31/08/2022
	£	£
6 SUNDRY CREDITORS		
Non-compliance deposits	11,928	12,828
Trade creditors	-	-
Independent Examiners Fees	625	575
Grant received in advance of expenditure	-	3,000
HM Revenue & Customs - PAYE and NIC	10,951	10,868
Lakeside cash held	344	
Sundry creditors	858	878
	<u>24,706</u>	<u>28,149</u>

ARDLEIGH HOUSE COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

	31/08/2023 £	31/08/2022 £
7 CREDITORS: amounts falling due after more than one year		
Grant Income deferred.	-	-
	<u>-</u>	<u>-</u>
 8 FIXED ASSETS		
	Fixtures & Fittings	Total
	£	£
COST		
At 1st September 2022	75,923	75,923
Additions		
At 31st August 2023	<u>75,923</u>	<u>75,923</u>
 DEPRECIATION		
At 1st September 2022	74,249	74,249
Charge for the year	1,674	1,674
At 31st August 2023	<u>75,923</u>	<u>75,923</u>
 NET BOOK VALUE		
At 31st August 2023	<u>0</u>	<u>0</u>
At 31st August 2022	<u>1,674</u>	<u>1,674</u>
	31/08/2023 £	31/08/2022 £
 9 BANK ACCOUNTS		
Nat West Deposit Account	246	246
Bank Current Account	109,504	95,780
Barclays Direct Access	8,736	8,686
	<u>118,486</u>	<u>104,712</u>
 TOTAL DEPOSITED AT BANK	<u>118,486</u>	<u>104,712</u>

ARDLEIGH HOUSE COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

10 FUTURE EXPENDITURE RESERVES

The Future Expenditure Reserves were created to meet the cost of extensive refurbishment to the buildings and fixtures. Since this time the Management Committee has embarked on a major refurbishment of the premises which is ongoing.

11 LEASEHOLD PREMISES

The association's premises are leased from the London Borough of Havering at a market rent. A condition of the lease was that the building be maintained and continues to be used for the charitable objectives of Ardleigh House Community Association.

The trustees are of the opinion that amounts already allocated to the Future Expenditure Reserves will be sufficient to comply with the maintenance requirements of the new lease.

12 UNRESTRICTED FUNDS

All funds of the trust as shown on pages 5 and 6 are unrestricted.

**ARDLEIGH HOUSE COMMUNITY ASSOCIATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST AUGUST 2023**

	2023		2022	
	£	£	£	£
INCOME				
Hall hire	107,551		104,290	
Tutoring fees	9,511		10,488	
Class sales	1,012		1,149	
Social activities	48,646		17,099	
Services	-		26,636	
Short Mat Bowls Club	5,504		2,919	
Occupation licence	-		-	
Covenanted receipts	13,894		5,188	
Membership fees	973		899	
Interest received	50		-	
Grants received	400		4,000	
Recovered funds from ex-employee	26,236		-	
Sundry income - recovered funds from	-		293	
		213,777		172,961
DIRECT COSTS INCURRED IN FUND RAISING				
Tutors	2,250		2,500	
Social expenses	30,954		30,484	
Commission	5,216		3,266	
Canteen expenses	-		-	
Short Mat Bowls expenses	-		-	
		(38,420)		(36,250)
MANAGEMENT AND ADMINISTRATION EXPENSES				
Wages	51,798		48,819	
Pension contributions	1,151		947	
Payroll expenses	-		1,386	
Telephone	589		644	
Printing, Stationery and Postage	1,764		1,591	
Insurance	2,524		3,023	
Rent	25,924		19,675	
Rates and services	9,101		7,278	
Waste collection	2,655		2,276	
Repairs and Renewals	37,057		9,873	
Computer Expenses	88		84	
Advertising	83		-	
Bank Charges and Interest	3,253		2,772	
Professional fees	-		-	
Independent Examiners Fees	1,489		2,112	
Write off uncleared bank transactions	-		6,922	
Tribunal compensation	11,400		-	
Sundry Expenses	119		176	
Depreciation - Furniture and Equipment	1,674		2,109	
		(150,669)		(109,687)
NET INCOME FOR THE YEAR		<u>24,688</u>		<u>27,024</u>