

ENDIKE COMMUNITY CARE ASSOCIATION
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Charity No: 1012857

ENDIKE COMMUNITY CARE ASSOCIATION

Trustees Report for the year ended 31 March 2023

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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 on 2023 and signed on their behalf by:

G. Wareing

Trustee

Trustees G. Wareing
 L. Howes
 J. Connor
 D. Kirk
 R. Nicola

**Independent
Examiner** Phillip Cooper
 Phillip Cooper & Co.
 155 Westbourne Avenue
 Hull
 HU5 3JA

Bankers NatWest Bank plc
 164 Hallgate
 Cottingham
 East Yorkshire
 HU16 4YD

Charity Offices At George Ashton Building
 Ashton Close
 Ellersburn Avenue

Hull
HU6 9RJ

Report of the Independent Examiner

To the Trustees/Members of the Endike Community Care Association for the year ended 31 March 2023

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act
- follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- 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 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 the 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 accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with 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 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.

Phillip Cooper
Phillip Cooper & Co.
155 Westbourne Avenue
Hull
HU5 3JA

ENDIKE COMMUNITY CARE ASSOCIATION
Statement of Financial Activities for the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total £	2022 £
Incoming resources					
Income and endowments from:					
Donations and legacies	3	193,465		193,465	67,096
Charitable activities	4	48,992		48,992	41,665
		-----	-----	-----	-----
Total incoming resources		242,457	-	242,457	108,761
		=====	=====	=====	=====
Resources expended					
Charitable activities	5	194,739	-	194,739	178,663
		-----	-----	-----	-----
Total resources expended		194,739	-	194,739	178,663
		=====	=====	=====	=====
Net income/(expenditure)		47,715	-	47,718	(69,902)
Transfers between funds		-		-	-
		-----	-----	-----	-----
Net movement in funds		47,718	-	47,718	(69,902)
Total funds brought forward		19,797		19,797	89,699
		-----	-----	-----	-----
Total funds carried forward		67,515	-	67,515	19,797
		=====	=====	=====	=====

ENDIKE COMMUNITY CARE ASSOCIATION

Balance Sheet as at 31 March 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	8		584		779
Current assets					
Cash at bank and in hand		67,981		20,018	
		=====		=====	
Current liabilities					
Creditors: amounts falling due within one year:					
Accruals and deferred income		1,050		1,000	
		=====		=====	
Net current assets			66,931		19,018
			-----		-----
Net assets			67,515		19,797
			=====		=====
Funds of the Charity					
Restricted funds			-		-
Unrestricted funds			67,515		19,797
			-----		-----
Net funds	9		67,515		19,797
			=====		=====

The financial statements on pages 4 to 10 were approved by the trustees on their behalf by:

2023 and

signed on

G. Wareing

Trustee

ENDIKE COMMUNITY CARE ASSOCIATION

Notes forming part of the financial statements for the year ended 31 March 2023

1. Basis of preparation

1.1 Basis of accounting

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 note(s) to the accounts.

The accounts 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 with the Charities Act 2011.

1.2 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.3 Material prior year errors

No material prior year errors have been identified in the reporting period.

2. Accounting policies

2.1 Reconciliation with previous generally accepted accounting practice

No adjustments are required on the change to FRS 102.

2.2 Income

All incoming resources are recognised once the charity has entitlement to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP.

Grants and donations are only included when the general income recognition criteria are met.

2.3 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the

commitment, a liability for the full funding obligation is recognised.

ENDIKE COMMUNITY CARE ASSOCIATION

**Notes forming part of the financial statements
for the year ended 31 March 2023**

2.3 Expenditure and liabilities (continued)

The charity made no redundancy payments during the reporting period.

No material item of deferred income has been included in the accounts.

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.4 Assets

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year and cost at least £10,000. Depreciation is provided at rates calculated to write off the cost of each asset over its useful life, as follows:

Leasehold properties	-	Straight line over the period of the lease
Fixtures, fittings and equipment	-	25% straight line
Motor vehicles	-	25% straight line

3. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total £	2022 £
Grants receivable				
Kingston Upon Hull City Council tender	165,035		165,035	54,186
James Reckitt Trust	22,000		22,000	5,000
City of Hull Sport	-		-	4,160
	-----	-----	-----	-----
	187,035	-	187,035	63,346
Donations and gifts	6,430	-	6,430	3,750
	-----	-----	-----	-----
	193,465	-	193,465	67,096
	=====	=====	=====	=====

4. Income from charitable activities

Daycare	36,474		36,474	25,329
Food	12,518		12,518	16,336
	-----	-----	-----	-----
	48,992	-	48,992	41,665
	=====	=====	=====	=====

ENDIKE COMMUNITY CARE ASSOCIATION

**Notes forming part of the financial statements
for the year ended 31 March 2023**

5. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total £	2022 £
a) Charitable activities				
Wages	130,119		130,119	119,679
National insurance	3,528		3,528	3,245
Training	350		350	-
Direct earnings payment	-		-	700
Telephone	1,634		1,634	1,665
Entertainment/trips etc	2,291		2,291	772
Food	11,940		11,940	8,215
Group exercise	-		-	160
Subscriptions and licences	181		181	142
Volunteer expenses	-		-	480
	-----	-----	-----	-----
	150,043	-	150,043	135,058
	=====	=====	=====	=====
b) Support costs				
Rent and rates	2,978		2,978	1,321
Printing and stationery	1,907		1,907	2,618
Insurances	959		959	720
Light and heat	31,103		31,103	24,368
Repairs	4,143		4,143	9,927
Cleaning and waste	-		-	1,102
Wages preparation	810		810	-
Legal fees	540		540	510
Accountancy charges	1,050		1,050	1,000
Lease payments	1,011		1,011	1,753
Bank charges	-		-	25
Depreciation	195		195	261
	-----	-----	-----	-----
	44,696	-	44,696	43,605
	=====	=====	=====	=====
Total charitable activities	194,739	-	194,739	178,663
	=====	=====	=====	=====

6. Fees for examination of the accounts

2023 2022

Independent examiner's fees	£ 1,050	£ 1,000
	=====	=====

ENDIKE COMMUNITY CARE ASSOCIATION

**Notes forming part of the financial statements
for the year ended 31 March 2023**

7. Staff costs and trustees remuneration

	2023	2022
Salaries and wages	130,119	119,679
Social security costs	3,528	3,245
	-----	-----
Total staff costs	£ 133,647	£ 122,924
	=====	=====

The average weekly number of employees during the year was 9 (2022 – 9).

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

Trustees received no remuneration (2022 - £Nil) and were not reimbursed for any of their expenses in the year (2022 - £Nil).

8. Tangible fixed assets

	Short leasehold property £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2022 and at 31 March 2023	49,993	50,500	29,971	130,464
	=====	=====	=====	=====
Depreciation				
At 1 April 2022	49,993	49,820	29,872	129,685
Charge for the year	-	170	25	195
	-----	-----	-----	-----
At 31 March 2023	49,993	49,990	29,897	129,880
	=====	=====	=====	=====
Net book value				
At 31 March 2023	-	510	74	584
	=====	=====	=====	=====
At 31 March 2022	-	680	99	779
	=====	=====	=====	=====

ENDIKE COMMUNITY CARE ASSOCIATION

**Notes forming part of the financial statements
for the year ended 31 March 2023**

9. Funds

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Restricted funds are funds which have been given for particular purposes and projects.

ENDIKE COMMUNITY CARE ASSOCIATION

Income and Expenditure Account for the year ended 31 March 2023

	2023	2022
Income Receipts	£	£
Donations	6,430	3,750
James Reckitt Trust	22,000	5,000
Kingston Upon Hull City Council tender	165,035	54,186
City of Hull Sport	-	4,160
Daycare	36,474	25,329
Food	12,518	16,336
	<hr/>	<hr/>
Total incoming resources	242,457	108,761
	=====	=====
Expenditure		
Salaries	130,119	119,679
National insurance contributions	3,528	3,245
Wages preparation	810	-
Training	350	-
Rent and rates	2,978	1,321
Light and heat	31,103	24,368
Repairs and maintenance	4,143	9,927
Insurance	959	720
Legal fees	540	510
Accountancy charges	1,050	1,000
Telephone	1,634	1,665
Motor and travel	2,291	772
Volunteer expenses	-	480
Food	11,940	8,215
Subscriptions and licences	181	142
Lease payments	1,011	1,753
Cleaning and waste	-	1,102
Printing and stationery	1,907	2,618
Bank charges	-	25
Depreciation	195	261
Group exercise	-	160
Direct earnings payment	-	700
	<hr/>	<hr/>
Total resources expended	194,739	178,663
	=====	=====
Net resources incoming/(outgoing) for the year	47,718	(69,902)
	=====	=====