

**ENDIKE COMMUNITY CARE ASSOCIATION
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Charity No: 1012857

ENDIKE COMMUNITY CARE ASSOCIATION

Trustees Report for the year ended 31 March 2024

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 31st March 2024 and signed on their behalf by:

D.Kirk



Trustee

Trustees	D. Kirk L. Howes M. Anderson N.Moses J.Hutchin
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 Ellerburn Avenue Hull

Report of the Independent Examiner

To the Trustees/Members of the Endike Community Care Association for the year ended 31 March 2024

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 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total £	2023 £
Incoming resources					
Income and endowments from:					
Donations and legacies	3	87,387		87,387	193,465
Charitable activities	4	94,441		94,441	48,992
		<u>181,828</u>	<u>-</u>	<u>181,828</u>	<u>242,457</u>
Resources expended					
Charitable activities	5	220,636	-	220,636	194,739
		<u>220,636</u>	<u>-</u>	<u>220,636</u>	<u>194,739</u>
Net income/(expenditure)		(38,808)	-	(38,808)	47,718
Transfers between funds		-		-	-
Net movement in funds		(38,808)	-	(38,808)	47,718
Total funds brought forward		67,515		67,515	19,797
Total funds carried forward		<u>28,707</u>	<u>-</u>	<u>28,707</u>	<u>67,515</u>

ENDIKE COMMUNITY CARE ASSOCIATION

Balance Sheet as at 31 March 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	8	437	584
Current assets			
Cash at bank and in hand		<u>29,370</u>	<u>67,981</u>
Current liabilities			
Creditors: amounts falling due within one year:			
Accruals and deferred income		<u>1,100</u>	<u>1,050</u>
Net current assets		<u>28,270</u>	<u>66,931</u>
Net assets		<u>28,707</u>	<u>67,515</u>
Funds of the Charity			
Restricted funds		-	-
Unrestricted funds		<u>28,707</u>	<u>67,515</u>
Net funds	9.	<u>28,707</u>	<u>67,515</u>

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

2024 and

D. Kirk

D.Kirk

Trustee

ENDIKE COMMUNITY CARE ASSOCIATION

Notes forming part of the financial statements
for the year ended 31 March 2024

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 2024**

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 £	2023 £
Grants receivable				
Kingston Upon Hull City Council tender	59,264		59,264	165,035
James Reckitt Trust	14,000		14,000	22,000
	73,264	-	73,264	187,035
Donations and gifts	14,123	-	14,123	6,430
	87,387	-	87,387	193,465

4. Income from charitable activities

Daycare	94,441		94,441	36,474
Food	-		-	12,518
	94,441	-	94,441	48,992

ENDIKE COMMUNITY CARE ASSOCIATION

**Notes forming part of the financial statements
for the year ended 31 March 2024**

5. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total £	2023 £
a) Charitable activities				
Wages	146,189		146,189	130,119
National insurance	3,964		3,964	3,528
Training	-		-	350
Telephone	2,394		2,394	1,634
Entertainment/trips etc	2,312		2,312	2,291
Food	15,814		15,814	11,940
Subscriptions and licences	193		193	181
	<u>170,866</u>	<u>-</u>	<u>170,866</u>	<u>150,043</u>
b) Support costs				
Rent and rates	3,110		3,110	2,978
Printing and stationery	1,761		1,761	1,907
Insurances	1,024		1,024	959
Light and heat	38,696		38,696	31,103
Repairs	1,236		1,236	4,143
Cleaning and waste	686		686	-
Wages preparation	-		-	810
Legal fees	540		540	540
Accountancy charges	1,100		1,100	1,050
Lease payments	1,457		1,457	1,011
Bank charges	13		13	-
Depreciation	147		147	195
	<u>49,770</u>	<u>-</u>	<u>49,770</u>	<u>44,696</u>
Total charitable activities	<u>220,636</u>	<u>-</u>	<u>220,636</u>	<u>194,739</u>

6. Fees for examination of the accounts

	2024	2023
Independent examiner's fees	<u>£ 1,100</u>	<u>£ 1,050</u>

ENDIKE COMMUNITY CARE ASSOCIATION

**Notes forming part of the financial statements
for the year ended 31 March 2024**

7. Staff costs and trustees remuneration

	2024	2023
Salaries and wages	146,189	130,119
Social security costs	3,964	3,528
	£ 150,153	£ 133,647
	£ 150,153	£ 133,647

The average weekly number of employees during the year was 9 (2023 – 9).

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

Trustees received no remuneration (2023 - £Nil) and were not reimbursed for any of their expenses in the year (2023 - £Nil).

8. Tangible fixed assets

	Short leasehold property £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2023 and at 31 March 2024	49,993	50,500	29,971	130,464
	49,993	50,500	29,971	130,464
	49,993	50,500	29,971	130,464
Depreciation				
At 1 April 2023	49,993	49,990	29,897	129,880
Charge for the year	-	128	19	147
	49,993	50,118	29,916	130,027
	49,993	50,118	29,916	130,027
Net book value				
At 31 March 2024	-	382	55	437
	-	382	55	437
	-	382	55	437
At 31 March 2023	-	510	74	584
	-	510	74	584
	-	510	74	584

ENDIKE COMMUNITY CARE ASSOCIATION

Notes forming part of the financial statements
for the year ended 31 March 2024

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 2024

	2024	2023
	£	£
Income Receipts		
Donations	14,123	6,430
James Reckitt Trust	14,000	22,000
Kingston Upon Hull City Council tender	59,264	165,035
Daycare	94,441	36,474
Food	-	12,518
	<hr/>	<hr/>
Total incoming resources	181,828	242,457
	<hr/> <hr/>	<hr/> <hr/>
Expenditure		
Salaries	146,189	130,119
National insurance contributions	3,964	3,528
Wages preparation	-	810
Training	-	350
Rent and rates	3,110	2,978
Light and heat	38,696	31,103
Repairs and maintenance	1,236	4,143
Insurance	1,024	959
Legal fees	540	540
Accountancy charges	1,100	1,050
Telephone	2,394	1,634
Motor and travel	2,312	2,291
Food	15,814	11,940
Subscriptions and licences	193	181
Lease payments	1,457	1,011
Cleaning and waste	686	-
Printing and stationery	1,761	1,907
Bank charges	13	-
Depreciation	147	195
	<hr/>	<hr/>
Total resources expended	220,636	194,739
	<hr/> <hr/>	<hr/> <hr/>
Net resources (outgoing)/incoming for the year	(38,808)	47,718
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