

**ENDIKE COMMUNITY CARE ASSOCIATION  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

Charity No: 1012857

**ENDIKE COMMUNITY CARE ASSOCIATION**

**Trustees Report  
for the year ended 31 March 2025**

**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 \_\_\_\_\_ and signed on their behalf by:

D. Kirk



Trustee

<b>Trustees</b>	D. Kirk Ms J. Ashbridge Captain J. Hotchin
<b>Independent Examiner</b>	Phillip Cooper Phillip Cooper & Co. 155 Westbourne Avenue Hull HU5 3JA
<b>Bankers</b>	NatWest Bank plc 164 Hallgate Cottingham East Yorkshire HU16 4YD
<b>Charity Offices</b>	At George Ashton Building Ashton Close Ellerburn 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 2025**

#### **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 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total £	2024 £
<b>Incoming resources</b>					
Income and endowments from:					
Donations and legacies	3	65,487		65,487	87,387
Charitable activities	4	98,476		98,476	94,441
<b>Total incoming resources</b>		<u>163,963</u>	<u>-</u>	<u>163,963</u>	<u>181,828</u>
<b>Resources expended</b>					
Charitable activities	5	187,171	-	187,171	220,636
<b>Total resources expended</b>		<u>187,171</u>	<u>-</u>	<u>187,171</u>	<u>220,636</u>
<b>Net income/(expenditure)</b>		(23,208)	-	(23,208)	(38,808)
<b>Transfers between funds</b>		-		-	-
<b>Net movement in funds</b>		(23,208)	-	(23,208)	(38,808)
Total funds brought forward		28,707		28,707	67,515
<b>Total funds carried forward</b>		<u>5,499</u>	<u>-</u>	<u>5,499</u>	<u>28,707</u>

**ENDIKE COMMUNITY CARE ASSOCIATION**

**Balance Sheet as at 31 March 2025**

	Notes	2025	2024
		£	£
<b>Fixed assets</b>			
Tangible assets	8	327	437
<b>Current assets</b>			
Cash at bank and in hand		<u>6,322</u>	<u>29,370</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year:			
Accruals and deferred income		<u>1,150</u>	<u>1,100</u>
<b>Net current assets</b>		5,172	28,270
<b>Net assets</b>		<u>5,499</u>	<u>28,707</u>
<b>Funds of the Charity</b>			
Restricted funds		-	-
Unrestricted funds		5,499	28,707
<b>Net funds</b>	9	<u>5,499</u>	<u>28,707</u>

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

2025 and

signed



D. Kirk

Trustee

**ENDIKE COMMUNITY CARE ASSOCIATION**

**Notes forming part of the financial statements  
for the year ended 31 March 2025**

**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 2025**

**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 £	2024 £
<b>Grants receivable</b>				
Kingston Upon Hull City Council tender	26,912		26,912	59,264
James Reckitt Trust	5,000		5,000	14,000
Garfield Weston Foundation	20,000		20,000	-
	51,912	-	51,912	73,264
<b>Donations and gifts</b>	13,575	-	13,575	14,123
	65,487	-	65,487	87,387

**4. Income from charitable activities**

Daycare	82,861		82,861	94,441
Rent received	15,615		15,615	-
	98,476	-	98,476	94,441

**ENDIKE COMMUNITY CARE ASSOCIATION**

**Notes forming part of the financial statements  
for the year ended 31 March 2025**

**5. Expenditure on charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total £	2024 £
<b>a) Charitable activities</b>				
Wages	151,384		151,384	146,189
National insurance	4,105		4,105	3,964
Telephone	2,324		2,324	2,394
Entertainment/trips etc	1,889		1,889	2,312
Food	7,322		7,322	15,814
Subscriptions and licences	277		277	193
	<u>167,301</u>	<u>-</u>	<u>167,301</u>	<u>170,866</u>
<b>b) Support costs</b>				
Rent and rates	2,122		2,122	3,110
Printing and stationery	1,992		1,992	1,761
Insurances	1,114		1,114	1,024
Light and heat	7,250		7,250	38,696
Repairs	1,222		1,222	1,236
Cleaning and waste	90		90	686
Wages preparation	1,750		1,750	-
Legal fees	1,800		1,800	540
Accountancy charges	1,150		1,150	1,100
Lease payments	1,239		1,239	1,457
Bank charges	31		31	13
Depreciation	110		110	147
	<u>19,870</u>	<u>-</u>	<u>19,870</u>	<u>49,770</u>
<b>Total charitable activities</b>	<u>187,171</u>	<u>-</u>	<u>187,171</u>	<u>220,636</u>

**6. Fees for examination of the accounts**

	2025	2024
Independent examiner's fees	<u>£ 1,150</u>	<u>£ 1,100</u>

**ENDIKE COMMUNITY CARE ASSOCIATION**

**Notes forming part of the financial statements  
for the year ended 31 March 2025**

**7. Staff costs and trustees remuneration**

	2025	2024
Salaries and wages	151,384	146,189
Social security costs	4,105	3,964
Total staff costs	<u>£ 155,489</u>	<u>£ 150,153</u>

The average weekly number of employees during the year was 9 (2024 – 9).

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

Trustees received no remuneration (2024 - £Nil) and were not reimbursed for any of their expenses in the year (2024 - £Nil).

**8. Tangible fixed assets**

	Short leasehold property £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2024 and at 31 March 2025	<u>49,993</u>	<u>50,500</u>	<u>29,971</u>	<u>130,464</u>
<b>Depreciation</b>				
At 1 April 2024	49,993	50,118	29,916	130,027
Charge for the year	-	96	14	110
At 31 March 2025	<u>49,993</u>	<u>50,214</u>	<u>29,930</u>	<u>130,137</u>
<b>Net book value</b>				
At 31 March 2025	<u>-</u>	<u>286</u>	<u>41</u>	<u>327</u>
At 31 March 2024	<u>-</u>	<u>382</u>	<u>55</u>	<u>437</u>

**ENDIKE COMMUNITY CARE ASSOCIATION**

**Notes forming part of the financial statements  
for the year ended 31 March 2025**

**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 2025**

	2025	2024
	£	£
<b>Income Receipts</b>		
Donations	13,575	14,123
James Reckitt Trust	5,000	14,000
Garfield Weston Foundation	20,000	-
Kingston Upon Hull City Council	26,912	59,264
Daycare	82,861	94,441
Rent received	15,615	-
	<hr/>	<hr/>
Total incoming resources	163,963	181,828
	<hr/> <hr/>	<hr/> <hr/>
<b>Expenditure</b>		
Salaries	151,384	146,189
National insurance contributions	4,105	3,964
Wages preparation	1,750	-
Rent and rates	2,122	3,110
Light and heat	7,250	38,696
Repairs and maintenance	1,222	1,236
Insurance	1,114	1,024
Legal fees	1,800	540
Accountancy charges	1,150	1,100
Telephone	2,324	2,394
Motor and travel	1,889	2,312
Food	7,322	15,814
Subscriptions and licences	277	193
Lease payments	1,239	1,457
Cleaning and waste	90	686
Printing and stationery	1,992	1,761
Bank charges	31	13
Depreciation	110	147
	<hr/>	<hr/>
Total resources expended	187,171	220,636
	<hr/> <hr/>	<hr/> <hr/>
Net resources (outgoing)/incoming for the year	(23,208)	(38,808)
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