

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Charity No. 1055830**

**Company No. 03039228**

**Trustees' Report and Unaudited Accounts**

**31 March 2024**

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

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**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**  
**Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 03039228**

**Charity No. 1055830**

**Registered Office**

Rosebay Avenue  
Queens Park  
Billericay  
Essex  
CM12 0SY

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

D.L. Morgan

M. Nye

C.K.S. Webb

**Accountants**

Douglas Charlton Accountants  
127 Stock Road  
Billericay  
Essex  
CM12 0RP

**OBJECTIVES AND ACTIVITIES**

The Company is a charity and exists to advance the education, and to provide facilities for, social, recreational and leisure time activities as defined in the Memorandum and Articles.

Sports include football (senior and junior), cricket, netball, badminton, table tennis and short mat bowls,

The 3G STP (astroturf) is used extensively for football training and matches.

An active dance school is based at the premises.

The various halls and rooms are hired out for events and parties on a regular basis.

**FINANCIAL REVIEW**

The activity for the year showed a surplus of £ 72,142. A provision of £ 20,529 has been carried forward in the balance sheet to meet anticipated expenditure.

**PLANS FOR FUTURE PERIODS**

## **WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

### **Trustees Annual Report**

WBCA has a programme of improvement projects which are carried out as funds become available through yearly surpluses if achieved.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Trustees constantly review any risks to the Community Centre at their monthly meetings. Specific areas include:

To maintain a conservative expenditure policy that holds sufficient cover to meet reasonable emergency requirements.

To have mechanical and electrical contracts in place to ensure proper maintenance of plant, equipment and allied fittings.

To ensure that we have proper insurance in place including Public and Employer's Liability

To ensure that the terms and conditions of the lease with Basildon Borough Council are complied with.

To give sufficient training to all staff to enable them to carry out their duties in a polite and efficient manner.

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

That the trustees are responsible for the maintenance and integrity of information included on the company's website .

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102)

Signed on behalf of the board

M. Nye

Trustee

16 December 2024



**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Independent Examiners Report**

**Independent Examiner's Report to the trustees of WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

I report to the charity trustees on my examination of the financial statements of WEST BILLERICAY COMMUNITY ASSOCIATION LTD for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Alan McCappin FCCA  
Douglas Charlton Accountants  
127 Stock Road  
Billericay  
Essex

CM12 ORP  
16 December 2024

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD****Statement of Financial Activities**

for the year ended 31 March 2024

		<b>Unrestricted</b>		
		<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies	4	27,887	27,887	-
Charitable activities	5	259,516	259,516	228,122
Investments	6	696	696	75
<b>Total</b>		<b>288,099</b>	<b>288,099</b>	<b>228,197</b>
<b>Expenditure on:</b>				
Charitable activities	7	215,181	215,181	189,217
Other	8	774	774	60,196
<b>Total</b>		<b>215,955</b>	<b>215,955</b>	<b>249,413</b>
Net losses on investments		(2)	(2)	-
<b>Net income/(expenditure)</b>	<b>9</b>	<b>72,142</b>	<b>72,142</b>	<b>(21,216)</b>
Transfers between funds		-	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		<b>72,142</b>	<b>72,142</b>	<b>(21,216)</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>72,142</b>	<b>72,142</b>	<b>(21,216)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		89,545	89,545	110,761
<b>Total funds carried forward</b>		<b>161,687</b>	<b>161,687</b>	<b>89,545</b>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD****Summary Income and Expenditure Account****for the year ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Income	287,403	228,122
Net losses on investments	(2)	-
Interest and investment income	696	75
<b>Gross income for the year</b>	<u>288,097</u>	<u>228,197</u>
Expenditure	215,181	248,394
Depreciation and charges for impairment of fixed assets	774	1,019
<b>Total expenditure for the year</b>	<u>215,955</u>	<u>249,413</u>
Net income/(expenditure) before tax for the year	72,142	(21,216)
<b>Net income /(expenditure )for the year</b>	<u><u>72,142</u></u>	<u><u>(21,216)</u></u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD****Balance Sheet**at **31 March 2024**

<b>Company No.</b>	<b>03039228</b>	<b>Notes</b>	<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
<b>Fixed assets</b>				
	Tangible assets	11	2,321	3,093
	Investments	12	-	2
			<u>2,321</u>	<u>3,095</u>
<b>Current assets</b>				
	Debtors	13	13,925	8,930
	Cash at bank and in hand		182,571	145,276
			<u>196,496</u>	<u>154,206</u>
	<b>Creditors: Amount falling due within one year</b>	14	<u>(16,601)</u>	<u>(6,966)</u>
	<b>Net current assets</b>		179,895	147,240
	<b>Total assets less current liabilities</b>		182,216	150,335
	<b>Provisions for liabilities</b>	15	(20,529)	(60,790)
	<b>Net assets excluding pension asset or liability</b>		<u>161,687</u>	<u>89,545</u>
	<b>Total net assets</b>		<u>161,687</u>	<u>89,545</u>
<b>The funds of the charity</b>				
	<b>Restricted funds</b>	16		
	<b>Unrestricted funds</b>	16		
	General funds		161,687	89,545
			<u>161,687</u>	<u>89,545</u>
	<b>Reserves</b>	16		
	<b>Total funds</b>		<u>161,687</u>	<u>89,545</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 16 December 2024

And signed on its behalf by:

M. Nye  
Trustee  
16 December 2024

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## WEST BILLERICAY COMMUNITY ASSOCIATION LTD

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery	25% reducing balance
Fixtures, fittings and equipment	25% reducing balance

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

## WEST BILLERICAY COMMUNITY ASSOCIATION LTD

### Notes to the Accounts

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

## 3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
<b>Income and endowments from:</b>		
Charitable activities	228,122	228,122
Investments	75	75
<b>Total</b>	<u>228,197</u>	<u>228,197</u>
<b>Expenditure on:</b>		
Charitable activities	189,217	189,217
Other	60,196	60,196
<b>Total</b>	<u>249,413</u>	<u>249,413</u>
<b>Net income</b>	<u>(21,216)</u>	<u>(21,216)</u>
<b>Net income before other gains/(losses)</b>	(21,216)	(21,216)
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>(21,216)</u>	<u>(21,216)</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	110,761	110,761
<b>Total funds carried forward</b>	<u>89,545</u>	<u>89,545</u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Notes to the Accounts**

**4 Income from donations and legacies**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations	27,887	27,887	-
	<u>27,887</u>	<u>27,887</u>	<u>-</u>

**5 Income from charitable activities**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Membership subscriptions	1,550	1,550	1,644
Indoor facilities	96,768	96,768	82,853
Outdoor facilities	161,198	161,198	143,625
	<u>259,516</u>	<u>259,516</u>	<u>228,122</u>

**6 Income from investments**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest received	696	696	75
	<u>696</u>	<u>696</u>	<u>75</u>

**7 Expenditure on charitable activities**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Expenditure on charitable activities</i>			
Membership subscriptions	213,494	213,494	187,530
<i>Governance costs</i>			
Accountancy and legal & professional	1,687	1,687	1,687
	<u>215,181</u>	<u>215,181</u>	<u>189,217</u>

**8 Other expenditure**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	774	774	1,019
General administrative costs	-	-	59,177
	<u>774</u>	<u>774</u>	<u>60,196</u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Notes to the Accounts**

**9 Net income/(expenditure) before transfers**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	774	1,019

**10 Staff costs**

No employee received emoluments in excess of £60,000.

**11 Tangible fixed assets**

	<b>Plant and machinery</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>			
At 1 April 2023	25,680	59,402	85,082
At 31 March 2024	<u>25,680</u>	<u>59,402</u>	<u>85,082</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	23,124	58,863	81,987
Depreciation charge for the year	639	135	774
At 31 March 2024	<u>23,763</u>	<u>58,998</u>	<u>82,761</u>
<b>Net book values</b>			
At 31 March 2024	<u>1,917</u>	<u>404</u>	<u>2,321</u>
At 31 March 2023	<u>2,556</u>	<u>539</u>	<u>3,095</u>

**12 Investments**

	<b>Investment in Subsidiaries</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>		
At 1 April 2023	2	2
Disposals	(2)	(2)
At 31 March 2024	<u>-</u>	<u>-</u>
<b>Net book values</b>		
At 31 March 2024	<u>-</u>	<u>-</u>
At 31 March 2023	<u>2</u>	<u>2</u>

**13 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	4,949	5,631
Prepayments and accrued income	8,976	3,299
	<u>13,925</u>	<u>8,930</u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Notes to the Accounts**

**14 Creditors:**

amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	11,300	4,688
Other taxes and social security	92	1,068
Other creditors	4,259	1,211
Accruals	950	(1)
	<u>16,601</u>	<u>6,966</u>

**15 Provisions**

	<b>Other provisions</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
At 1 April 2023	60,790	60,790
Movement for the year	(40,261)	(40,261)
At 31 March 2024	<u>20,529</u>	<u>20,529</u>

**16 Movement in funds**

	<b>At 1 April 2023</b>	<b>Incoming resources (including other gains/losses)</b>	<b>Resources expended</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
General funds	89,545	288,097	(215,955)	161,687
<b>Total funds</b>	<u>89,545</u>	<u>288,097</u>	<u>(215,955)</u>	<u>161,687</u>

**17 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Fixed assets	2,321	2,321
Net current assets	179,895	179,895
Creditors due in more than one year and provisions	(20,529)	(20,529)
	<u>161,687</u>	<u>161,687</u>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Notes to the Accounts**

**18 Reconciliation of net debt**

	<b>At 1 April 2023</b>	<b>Cash flows</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash and cash equivalents	145,276	37,295	182,571
	<u>145,276</u>	<u>37,295</u>	<u>182,571</u>
Net debt	<u>145,276</u>	<u>37,295</u>	<u>182,571</u>

**19 Related party disclosures**

***Controlling party***

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD**

**Detailed Statement of Financial Activities**

**for the year ended 31 March 2024**

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments from:</b>			
Donations and legacies			
Donations	27,887	27,887	-
	<u>27,887</u>	<u>27,887</u>	<u>-</u>
Charitable activities			
Membership subscriptions	1,550	1,550	1,644
Indoor facilities	96,768	96,768	82,853
Outdoor facilities	161,198	161,198	143,625
	<u>259,516</u>	<u>259,516</u>	<u>228,122</u>
Investments			
Bank interest received	696	696	75
	<u>696</u>	<u>696</u>	<u>75</u>
<b>Total income and endowments</b>	<b>288,099</b>	<b>288,099</b>	<b>228,197</b>
<b>Expenditure on:</b>			
Charitable activities			
Membership subscriptions	213,494	213,494	187,530
	<u>213,494</u>	<u>213,494</u>	<u>187,530</u>
Governance costs			
Accountancy and legal & professional	1,687	1,687	1,687
	<u>1,687</u>	<u>1,687</u>	<u>1,687</u>
<b>Total of expenditure on charitable activities</b>	<b>215,181</b>	<b>215,181</b>	<b>189,217</b>
General administrative costs, including depreciation and amortisation			
Depreciation of Plant and machinery	639	639	839
Depreciation of Fixtures, fittings and equipment	135	135	180
Bad debts	-	-	59,177
	<u>774</u>	<u>774</u>	<u>60,196</u>
<b>Total of expenditure of other costs</b>	<b>774</b>	<b>774</b>	<b>60,196</b>
<b>Total expenditure</b>	<b>215,955</b>	<b>215,955</b>	<b>249,413</b>
Net gains on investments	(2)	(2)	-
<b>Net income/(expenditure)</b>	<b>72,142</b>	<b>72,142</b>	<b>(21,216)</b>

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD****Detailed Statement of Financial Activities**

<b>Net income/(expenditure) before other gains/(losses)</b>	<u>72,142</u>	<u>72,142</u>	<u>(21,216)</u>
Other Gains	-	-	-
<b>Net movement in funds</b>	<u>72,142</u>	<u>72,142</u>	<u>(21,216)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	89,545	89,545	110,761
<b>Total funds carried forward</b>	<u>161,687</u>	<u>161,687</u>	<u>89,545</u>