

Company registration number: 03039228
Charity registration number: 1055830

**WEST BILLERICAY COMMUNITY ASSOCIATION LTD
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

West Billericay Community Association Ltd
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West Billericay Community Association Ltd
Company No. 03039228
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

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.

Significant Activities

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

Financial Position

The activity of the year showed a surplus of £57,897. No provision has been carried forward in the balance sheet to meet anticipated expenditure.

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

Structure, Governance and Management

Additional Note

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.

Reference and Administrative Details

Trustees

Mr David Morgan
Mr Michael Nye
Colin Webb
Mr Mark Smith (appointed 24/03/2025)
Mr Paul Young (appointed 24/03/2025)

Charity Number

1055830

**West Billericay Community Association Ltd
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Company Number

03039228

Independent Examiner

Alan McCappin FCCA
Douglas Charlton Accountants
127 Stock Road
Billericay
Essex
CM12 0RP

West Billericay Community Association Ltd
Trustees' Report (continued)
For The Year Ended 31 March 2025

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'D Morgan', with a horizontal line drawn underneath it.

Mr David Morgan

Trustee
19/12/2025

West Billericay Community Association Ltd
Independent Examiner's Report to the Trustees of West Billericay Community Association Ltd
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company 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 accounts 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

Since the Company'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 The Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts 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 accounts to be reached.



Alan McCappin FCCA
19/12/2025
127 Stock Road
Billericay
Essex
CM12 0RP

West Billericay Community Association Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	-	27,886
Charitable activities:			
Membership Subscriptions		1,741	1,551
Indoor Facilities		108,702	96,768
Outdoor Facilities		174,270	161,198
Investments	4	1,353	696
		286,066	288,099
EXPENDITURE ON:			
Raising funds	6	(2,290)	(2,460)
Charitable activities:	6		
Membership Subscriptions		(225,879)	(213,496)
		(228,169)	(215,956)
NET INCOME BEFORE INVESTMENT GAINS		57,897	72,143
Net losses on investments		-	(2)
NET INCOME		57,897	72,141
NET MOVEMENT IN FUNDS		57,897	72,141
RECONCILIATION OF FUNDS:			
Total funds brought forward		161,686	89,546
TOTAL FUNDS CARRIED FORWARD	15	219,583	161,687

The notes on pages 7 to 11 form part of these financial statements.

West Billericay Community Association Ltd
Balance Sheet
As At 31 March 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	10	1,740	2,321
		<u>1,740</u>	<u>2,321</u>
CURRENT ASSETS			
Debtors	11	17,737	13,925
Cash at bank and in hand		241,694	182,571
		<u>259,431</u>	<u>196,496</u>
Creditors: Amounts Falling Due Within One Year	12	<u>(41,588)</u>	<u>(16,601)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>217,843</u>	<u>179,895</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>219,583</u>	<u>182,216</u>
PROVISIONS FOR LIABILITIES			
Provisions For Charges	13	-	(20,529)
NET ASSETS		<u>219,583</u>	<u>161,687</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>219,583</u>	<u>161,687</u>
TOTAL FUNDS	15	<u>219,583</u>	<u>161,687</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Mr David Morgan

Trustee
19/12/2025

The notes on pages 7 to 11 form part of these financial statements.

West Billericay Community Association Ltd
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

West Billericay Community Association Ltd is a company limited by guarantee, incorporated in England & Wales, registered number 03039228 and registered charity number 1055830. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

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 investment

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Reducing Balance
Fixtures & Fittings	25% Reducing Balance

2.4. Investments

West Billericay Community Association Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	-	27,886
	<u> </u>	<u> </u>

4. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	1,353	696
	<u> </u>	<u> </u>

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	580	774
	<u> </u>	<u> </u>

6. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 7)	2025
	£	£	Total
	£	£	£
Raising funds	-	2,290	2,290
Membership Subscriptions	2,244	223,635	225,879
	<u> </u>	<u> </u>	<u> </u>
	2,244	225,925	228,169
	<u> </u>	<u> </u>	<u> </u>

	Activities undertaken directly	Support costs (see note 7)	2024
	£	£	Total
	£	£	£
Raising funds	-	2,460	2,460
Membership Subscriptions	2,582	210,914	213,496
	<u> </u>	<u> </u>	<u> </u>
	2,582	213,374	215,956
	<u> </u>	<u> </u>	<u> </u>

West Billericay Community Association Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

7. Support Costs

	2025		
	Raising funds	Membership Subscriptions	Total
	£	£	£
Employee costs	-	110,056	110,056
Premises expenses	-	106,696	106,696
General administration	-	6,883	6,883
Depreciation	580	-	580
Governance costs	1,710	-	1,710
	2,290	223,635	225,925
	2,290	223,635	225,925

	2024		
	Raising funds	Membership Subscriptions	Total
	£	£	£
Employee costs	-	94,097	94,097
Premises expenses	-	109,385	109,385
General administration	(1)	7,432	7,431
Depreciation	774	-	774
Governance costs	1,687	-	1,687
	2,460	210,914	213,374
	2,460	210,914	213,374

8. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	107,642	92,074
Other pension costs	2,684	2,023
	110,326	94,097
	110,326	94,097

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 7 (2024:)

10. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 April 2024	25,680	59,402	85,082
As at 31 March 2025	25,680	59,402	85,082
	25,680	59,402	85,082

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West Billericay Community Association Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Depreciation

As at 1 April 2024	23,763	58,998	82,761
Provided during the period	480	101	581
As at 31 March 2025	<u>24,243</u>	<u>59,099</u>	<u>83,342</u>
Net Book Value			
As at 31 March 2025	<u>1,437</u>	<u>303</u>	<u>1,740</u>
As at 1 April 2024	<u>1,917</u>	<u>404</u>	<u>2,321</u>

11. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	11,424	4,949
Other debtors	6,313	8,976
	<u>17,737</u>	<u>13,925</u>

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	32,278	11,299
Other creditors	5,489	4,259
Taxation and social security	1,574	92
Accruals and deferred income	2,247	951
	<u>41,588</u>	<u>16,601</u>

13. Provisions and Funding Commitments

	Other Provisions	Totals
	£	£
Balance at 31 March 2024	20,529	20,529
Utilised	(20,529)	(20,529)
Balance at 31 March 2025	<u>-</u>	<u>-</u>

14. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £2,684 (2024: £2,023).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

West Billericay Community Association Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

15. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	161,686	286,066	(228,169)	219,583
Total funds	<u>161,686</u>	<u>286,066</u>	<u>(228,169)</u>	<u>219,583</u>
	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	89,546	288,099	(215,958)	161,687
Total funds	<u>89,546</u>	<u>288,099</u>	<u>(215,958)</u>	<u>161,687</u>

16. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£
<u> </u>	<u> </u>

17. Related Party Disclosures

18. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.