

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020
FOR
DOVER COMMUNITY ASSOCIATION CIO**

McCabe Ford Williams
Chartered Accountants
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CT16 1BL

DOVER COMMUNITY ASSOCIATION CIO

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FOR THE YEAR ENDED 31 MARCH 2020**

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DOVER COMMUNITY ASSOCIATION CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objects are to benefit the residents of Dover and the neighbourhood by bringing together the said residents, local authorities and other organisations in a common effort to advance education and to provide a real and/or virtual environment in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

In the furtherance of these objectives the trustees have the power to establish or secure a community centre and to maintain, manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity.

Public benefit

The trustees have had regard to the Charity Commission guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Throughout the year, the Dover Community Association has continued to provide Biggin Hall and its facilities for local community group use. We are grateful to Future Foundry, who lease Biggin Hall and use and manage the hire of the building on our behalf. This has enabled many community events to take place during the year.

The Dover Community Association has continued to maintain and improve the Biggin Hall premises and facilities for the benefit of its users, especially with the integration of the space formerly occupied by the adjoining public conveniences.

FINANCIAL REVIEW

Reserves policy

At the year end there were total funds of £249,340 (2019 - £243,089). Of these funds £208,622 (2019 - £210,528) were readily available income funds.

FUTURE PLANS

The Dover Community Association will continue to maintain and further improve Biggin Hall and its facilities. There are plans to work much closer with Future Foundry as "partners" and to agree revised lease terms for mutual benefit. We will explore options and provide help and advice in preparing the Hall for ongoing community use during the course of the COVID-19 pandemic. We will continue to consider other projects and premises to further support the communities of Dover.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution dated 21 December 2015 and is a Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

There should be no less than 3 and no more than 7 elected trustees. Trustees are appointed by the members of the CIO.

Risk management

The trustees have complied with their duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1164957

DOVER COMMUNITY ASSOCIATION CIO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020**

Principal address

Redland
Back Street
Ringwould
DEAL
Kent
CT14 8HN

Trustees

A M Elcocks
J D Hunnisett
N C Humphery-Smith
S J Hare (resigned 24.5.19)
S Crowley

Independent Examiner

Mr I D Pascall FCA
McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

Approved by order of the board of trustees on 5 February 2021 and signed on its behalf by:



.....
A M Elcocks - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DOVER COMMUNITY ASSOCIATION CIO**

Independent examiner's report to the trustees of Dover Community Association CIO

I report to the charity trustees on my examination of the accounts of Dover Community Association CIO (the Trust) for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Mr I D Pascall FCA
McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

Date: 5 February 2021

DOVER COMMUNITY ASSOCIATION CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Provision of facilities at Biggin Hall		12,920	-	12,920	17,080
Investment income	3	408	-	408	295
Total		<u>13,328</u>	<u>-</u>	<u>13,328</u>	<u>17,375</u>
 EXPENDITURE ON					
Charitable activities					
Provision of facilities at Biggin Hall		5,697	-	5,697	14,119
Other		1,380	-	1,380	2,660
Total		<u>7,077</u>	<u>-</u>	<u>7,077</u>	<u>16,779</u>
 NET INCOME		 <u>6,251</u>	 <u>-</u>	 <u>6,251</u>	 <u>596</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		243,089	-	243,089	242,493
 TOTAL FUNDS CARRIED FORWARD		 <u>249,340</u>	 <u>-</u>	 <u>249,340</u>	 <u>243,089</u>

The notes form part of these financial statements

DOVER COMMUNITY ASSOCIATION CIO

**BALANCE SHEET
31 MARCH 2020**

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	5	40,718	32,561
CURRENT ASSETS			
Debtors	6	12,623	22,562
Cash at bank		201,326	196,361
		<u>213,949</u>	<u>218,923</u>
CREDITORS			
Amounts falling due within one year	7	(5,327)	(8,395)
NET CURRENT ASSETS		<u>208,622</u>	<u>210,528</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		249,340	243,089
NET ASSETS		<u>249,340</u>	<u>243,089</u>
FUNDS	9		
Unrestricted funds		249,340	243,089
TOTAL FUNDS		<u>249,340</u>	<u>243,089</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5/2/2021 and were signed on its behalf by:



.....
A M Elcocks - Trustee

DOVER COMMUNITY ASSOCIATION CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1. STATUTORY INFORMATION

The Dover Community Association CIO is a Charitable Incorporated Organisation registered in England. The charity's registered number, principal address and nature of operations can be found in the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Freehold property - 2% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

DOVER COMMUNITY ASSOCIATION CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	408	295
	<u>408</u>	<u>295</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

5. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2019	34,231
Additions	9,022
	<u>43,253</u>
At 31 March 2020	43,253
DEPRECIATION	
At 1 April 2019	1,670
Charge for year	865
	<u>2,535</u>
At 31 March 2020	2,535
NET BOOK VALUE	
At 31 March 2020	40,718
	<u>40,718</u>
At 31 March 2019	32,561
	<u>32,561</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Debtors	9,490	21,036
Prepayments	3,133	1,526
	<u>12,623</u>	<u>22,562</u>
	<u>12,623</u>	<u>22,562</u>

DOVER COMMUNITY ASSOCIATION CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
VAT	3,935	3,935
Sundry creditors	-	3,068
Accrued expenses	1,392	1,392
	<u>5,327</u>	<u>8,395</u>

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	2020 Total funds	2019 Total funds
	£	£	£	£
Fixed assets	40,718	-	40,718	32,561
Current assets	213,949	-	213,949	218,923
Current liabilities	(5,327)	-	(5,327)	(8,395)
	<u>249,340</u>	<u>-</u>	<u>249,340</u>	<u>243,089</u>

9. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	243,089	6,251	249,340
TOTAL FUNDS	<u>243,089</u>	<u>6,251</u>	<u>249,340</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,328	(7,077)	6,251
TOTAL FUNDS	<u>13,328</u>	<u>(7,077)</u>	<u>6,251</u>

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	242,493	596	243,089
TOTAL FUNDS	<u>242,493</u>	<u>596</u>	<u>243,089</u>

DOVER COMMUNITY ASSOCIATION CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2020**

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,375	(16,779)	596
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>17,375</u>	<u>(16,779)</u>	<u>596</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

DOVER COMMUNITY ASSOCIATION CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	408	295
Charitable activities		
Rent receivable	12,920	17,080
Total incoming resources	13,328	17,375
EXPENDITURE		
Charitable activities		
Rates and water	2,429	1,412
Insurance	1,701	1,806
Light and heat	-	583
Telephone	618	613
Repairs and maintenance	84	4,020
Freehold property depreciation	865	685
Grants to institutions	-	5,000
	5,697	14,119
Support costs		
Governance costs		
Independent examiners fee	1,380	2,660
Total resources expended	7,077	16,779
Net income	6,251	596