

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2019
FOR
DOVER COMMUNITY ASSOCIATION CIO**

McCabe Ford Williams
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CT16 1BL

DOVER COMMUNITY ASSOCIATION CIO
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

DOVER COMMUNITY ASSOCIATION CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

The trustees present their report with the financial statements of the charity for the year ended 31 March 2019. 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 2015).

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

The Dover Community Association has continued throughout the year to support the local community with Biggin Hall being used by many groups and organised through the Future Foundry. The trustees have met on many occasions during the year to approve final expenditure on the property, and now that this has almost come to completion they are considering other possible premises to further support the communities of Dover.

FINANCIAL REVIEW

Reserves policy

At the year end there were total funds of £243,089 (2018 - £242,493). Of these funds £210,528 (2018 - £214,587) were readily available income funds.

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

Principal address

Redland
Back Street
Ringwould
DEAL
Kent
CT14 8HN

DOVER COMMUNITY ASSOCIATION CIO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

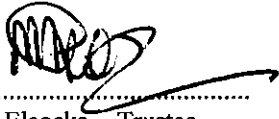
Trustees

A M Elcocks
J D Hunnisett
N C Humphery-Smith
S J Hare
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 26 January 2020 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 the Dover Community Association CIO (the Trust) for the year ended 31 March 2019.

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: 27 January 2020

DOVER COMMUNITY ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Provision of facilities at Biggin Hall		17,080	-	17,080	12,500
Provision of public conveniences		-	-	-	5,378
Investment income	3	295	-	295	91
Total		17,375	-	17,375	17,969
EXPENDITURE ON					
Charitable activities					
Provision of facilities at Biggin Hall		14,119	-	14,119	6,523
Provision of public conveniences		-	-	-	20,173
Other		2,660	-	2,660	2,208
Total		16,779	-	16,779	28,904
NET INCOME/(EXPENDITURE)		596	-	596	(10,935)
RECONCILIATION OF FUNDS					
Total funds brought forward		242,493	-	242,493	253,428
TOTAL FUNDS CARRIED FORWARD		243,089	-	243,089	242,493

The notes form part of these financial statements

DOVER COMMUNITY ASSOCIATION CIO

**BALANCE SHEET
AT 31 MARCH 2019**

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	6	32,561	27,906
CURRENT ASSETS			
Debtors	7	22,562	14,543
Cash at bank		196,361	206,582
		<u>218,923</u>	<u>221,125</u>
CREDITORS			
Amounts falling due within one year	8	(8,395)	(6,538)
NET CURRENT ASSETS		<u>210,528</u>	<u>214,587</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>243,089</u>	<u>242,493</u>
NET ASSETS		<u>243,089</u>	<u>242,493</u>
FUNDS	10		
Unrestricted funds		243,089	242,493
Restricted funds		-	-
TOTAL FUNDS		<u>243,089</u>	<u>242,493</u>

The financial statements were approved by the Board of Trustees on 26 January 2020 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 2019

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 2015)', 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 exemption 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
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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 2019**

3. INVESTMENT INCOME

	2019	2018
	£	£
Deposit account interest	295	91
	<u>295</u>	<u>91</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

Expenses totalling £NIL (2018 - £31) were paid to one of the trustees during the period.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Provision of facilities at Biggin Hall	12,500	-	12,500
Provision of public conveniences	-	5,378	5,378
Investment income	91	-	91
Total	<u>12,591</u>	<u>5,378</u>	<u>17,969</u>
EXPENDITURE ON			
Charitable activities			
Provision of facilities at Biggin Hall	6,523	-	6,523
Provision of public conveniences	-	20,173	20,173
Other	2,208	-	2,208
Total	<u>8,731</u>	<u>20,173</u>	<u>28,904</u>
NET INCOME/(EXPENDITURE)	<u>3,860</u>	<u>(14,795)</u>	<u>(10,935)</u>
Transfers between funds	<u>(16,924)</u>	<u>16,924</u>	<u>-</u>
Net movement in funds	<u>(13,064)</u>	<u>2,129</u>	<u>(10,935)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	255,557	(2,129)	253,428
TOTAL FUNDS CARRIED FORWARD	<u>242,493</u>	<u>-</u>	<u>242,493</u>

DOVER COMMUNITY ASSOCIATION CIO

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2018	28,891
Additions	5,340
	<hr/>
At 31 March 2019	34,231
	<hr/>
DEPRECIATION	
At 1 April 2018	985
Charge for year	685
	<hr/>
At 31 March 2019	1,670
	<hr/>
NET BOOK VALUE	
At 31 March 2019	32,561
	<hr/>
At 31 March 2018	27,906
	<hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Debtors	21,036	13,050
Prepayments	1,526	1,493
	<hr/>	<hr/>
	22,562	14,543
	<hr/>	<hr/>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
VAT	3,935	2,201
Sundry creditors	3,068	3,037
Accrued expenses	1,392	1,300
	<hr/>	<hr/>
	8,395	6,538
	<hr/>	<hr/>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
Fixed assets	32,561	-	32,561	27,906
Current assets	218,923	-	218,923	221,125
Current liabilities	(8,395)	-	(8,395)	(6,538)
	<hr/>	<hr/>	<hr/>	<hr/>
	243,089	-	243,089	242,493
	<hr/>	<hr/>	<hr/>	<hr/>

DOVER COMMUNITY ASSOCIATION CIO

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

10. 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>

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
TOTAL FUNDS	<u>17,375</u>	<u>(16,779)</u>	<u>596</u>

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
Unrestricted Funds				
General fund	255,557	3,860	(16,924)	242,493
Restricted Funds				
Public conveniences fund	(2,129)	(14,795)	16,924	-
TOTAL FUNDS	<u>253,428</u>	<u>(10,935)</u>	<u>-</u>	<u>242,493</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,591	(8,731)	3,860
Restricted funds			
Public conveniences fund	5,378	(20,173)	(14,795)
TOTAL FUNDS	<u>17,969</u>	<u>(28,904)</u>	<u>(10,935)</u>

The Public conveniences fund represents grants received from Dover Town Council to fund the provision of public conveniences at Biggin Hall. These conveniences are now closed.

DOVER COMMUNITY ASSOCIATION CIO

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

DOVER COMMUNITY ASSOCIATION CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	295	91
Charitable activities		
Rent receivable	17,080	12,500
Grants	-	5,378
	<hr/>	<hr/>
	17,080	17,878
Total incoming resources	<hr/>	<hr/>
	17,375	17,969
EXPENDITURE		
Charitable activities		
Rates and water	1,412	11,531
Insurance	1,806	1,709
Light and heat	583	1,063
Telephone	613	674
Repairs and maintenance	4,020	1,113
Public convenience cleaning	-	9,048
Professional fees	-	980
Freehold property depreciation	685	578
Grants to institutions	5,000	-
	<hr/>	<hr/>
	14,119	26,696
Support costs		
Governance costs		
Sundries	-	448
Independent examiners fee	2,660	1,760
	<hr/>	<hr/>
	2,660	2,208
Total resources expended	<hr/>	<hr/>
	16,779	28,904
Net income/(expenditure)	<hr/>	<hr/>
	596	(10,935)

This page does not form part of the statutory financial statements