

Community Help and Neighbourly Care for Everyone
Financial Statements
For the Year Ending
31 March 2021

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Community Help and Neighbourly Care for Everyone

Financial Statements

Year Ended 31 March 2021

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Community Help and Neighbourly Care for Everyone

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Objectives and Activities

The objects of the charity are:

- a) To promote the benefit of the inhabitants of central ward east of Sans Street in the City of Sunderland and the neighbourhood thereof without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and local authorities, voluntary and other organisations on a common effort to advance education and to provide facilities with the object of improving the conditions of life for the said inhabitants;
- b) To establish or secure the establishment of a community centre and to maintain and manage the same, whether done in co-operation with any local authority or other person or body in furtherance of these objectives, and
- c) To promote such other charitable purposes for the general benefit of the public.

Public Benefit

Our main activities and who we help are described in other parts of the trustees' report. All our charitable activities are undertaken to further our charitable purposes for the public benefit. The trustees have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.

Achievements and Performance

At the start of the financial year, the country was in lockdown, due to the Coronavirus Pandemic. CHANCE had to adapt our way of working and offer things such as a food bank, meals for shielded residents and wellbeing packs for children. As an organisation we saw a need and responded as we always do.

CHANCE has had a very successful year, resulting in receipt of several grants and donations, many of which were unrestricted to help in our Covid work. They enabled us to provide activities and services for the community.

The centre also hosts a number of activities for adults including weekly bingo sessions, a knitting group, a ladies group and setting up a Gentleman's Club. We also have fish and chip Friday and after school youth club for kids.

We came out of this financial year in a comfortable position, and hope to maintain this level of financial security in the coming year.

Financial Review

The Trustees aim to maintain sufficient "free" reserves to meet costs excluding depreciation for between 3 and 6 months. At 31st March 2021 this was estimated at between £21,000 and £42,000. Actual "free" reserves at 31st March 2021 totalled £54,834.

Community Help and Neighbourly Care for Everyone

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year Ended 31 March 2021

Structure, Governance and Management

Community Help and Neighbourly Care for Everyone ("CHANCE") is a charitable company. It was registered as a charity on 8th September 1998 with charity number 1071418. It was incorporated as a company limited by guarantee on 16th February 1998 with company number 03510951.

The charity is governed by Memorandum and Articles of Association dated 16 February 1998 as amended by special resolution dated 30th July 1998.

Reference and Administrative Details

Registered charity name	Community Help and Neighbourly Care for Everyone
Charity registration number	1071418
Company registration number	03510951
Principal office and registered office	2 Rickaby Street Sunderland Tyne & Wear SR1 2DL

The Trustees

Elizabeth Ann Field (Chair)
Janice Atkinson
Julie Moon (Treasurer)
Freda Gray
Lisa Crozier
Sandra Parkin
Geoff Moon
Christine Stephen
Beverley Sherburn
Cllr L Scanlon (Co-opted by
Sunderland Council)

Company Secretary Iain Kay

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Community Help and Neighbourly Care for Everyone

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

The trustees' annual report and the strategic report were approved on 22.10.21 and signed on behalf of the board of trustees by:



Elizabeth Ann Field (Chair)
Trustee

Community Help and Neighbourly Care for Everyone

Independent Examiner's Report to the Trustees of Community Help and Neighbourly Care for Everyone

Year Ended 31 March 2021

I report to the trustees on my examination of the financial statements of Community Help and Neighbourly Care for Everyone ('the charity') for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the 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 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 the 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

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 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 accounts to be reached.

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Community Help and Neighbourly Care for Everyone

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	80,548	26,500	107,048	27,843
Charitable activities	6	2,008	8,550	10,558	46,503
Investment income	7	38	—	38	46
Other income	8	5,355	—	5,355	2,070
Total income		<u>87,949</u>	<u>35,050</u>	<u>122,999</u>	<u>76,462</u>
Expenditure					
Expenditure on charitable activities	9,10	76,423	15,836	92,259	71,864
Total expenditure		<u>76,423</u>	<u>15,836</u>	<u>92,259</u>	<u>71,864</u>
Net income and net movement in funds		<u>11,526</u>	<u>19,214</u>	<u>30,740</u>	<u>4,598</u>
Reconciliation of funds					
Total funds brought forward		272,513	960	273,473	268,875
Total funds carried forward		<u>284,039</u>	<u>20,174</u>	<u>304,213</u>	<u>273,473</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 16 form part of these financial statements.

Community Help and Neighbourly Care for Everyone

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible fixed assets	15	229,205	236,029
Current Assets			
Debtors	16	17,423	416
Cash at bank and in hand		58,185	37,508
		<u>75,608</u>	<u>37,924</u>
Creditors: amounts falling due within one year	17	<u>600</u>	<u>480</u>
Net Current Assets		75,008	37,444
Total Assets Less Current Liabilities		304,213	273,473
Net Assets		304,213	273,473
Funds of the Charity			
Restricted funds		20,174	960
Unrestricted funds		<u>284,039</u>	<u>272,513</u>
Total charity funds	18	304,213	273,473

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 22.10.21, and are signed on behalf of the board by:

Elizabeth Ann Field (Chair)
Trustee



Sandra Parkin
Trustee



The notes on pages 7 to 16 form part of these financial statements.

Community Help and Neighbourly Care for Everyone

Notes to the Financial Statements

Year Ended 31 March 2021

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2 Rickaby Street, Sunderland, Tyne & Wear, SR1 2DL.

2. Statement of Compliance

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

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity is a Public Benefit Entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting the financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Community Help and Neighbourly Care for Everyone

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £300 are not capitalised.

Community Help and Neighbourly Care for Everyone

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2021 there were 9 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General donations	1,243	—	1,243
Gift aid	460	—	460
Grants			
Hopespring	1,800	—	1,800
Epic Kidz	500	—	500
Neighbourly	400	—	400
Women's Aid	825	—	825
Ballinger Charitable Trust	750	—	750
Empower	3,000	—	3,000
Bauer Radio	3,500	—	3,500
Sunderland CC	23,370	26,500	49,870
CAF	11,700	—	11,700
Community Foundation	15,750	—	15,750
The Clothworkers Foundation	14,100	—	14,100
Autism in Mind	3,150	—	3,150
	<u>80,548</u>	<u>26,500</u>	<u>107,048</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Sobell Foundation	—	5,000	5,000
Sunderland CC	—	22,843	22,843
	<u>—</u>	<u>27,843</u>	<u>27,843</u>

Community Help and Neighbourly Care for Everyone

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold Property	-	2% straight line
Fixtures, Fittings & Equipment	-	20% reducing balance

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Community Help and Neighbourly Care for Everyone

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Sunderland CC - FADO	–	3,150	3,150
Waste & Resource	–	5,400	5,400
Room hire income	540	–	540
Activities and other income	1,468	–	1,468
	<u>2,008</u>	<u>8,550</u>	<u>10,558</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Willan Trust	–	10,000	10,000
Sunderland CC - FADO	–	1,350	1,350
Awards For all	–	10,000	10,000
Community Foundation	–	3,000	3,000
Room hire income	9,520	–	9,520
Activities and other income	12,295	338	12,633
	<u>21,815</u>	<u>24,688</u>	<u>46,503</u>

7. Investment Income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	38	38	46	46

8. Other Income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Employment Allowance	2,315	2,315	2,070	2,070
HMRC Job Retention Scheme	3,040	3,040	–	–
	<u>5,355</u>	<u>5,355</u>	<u>2,070</u>	<u>2,070</u>

Community Help and Neighbourly Care for Everyone

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities - see page 19	<u>76,423</u>	<u>15,836</u>	<u>92,259</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable activities - see page 19	<u>10,609</u>	<u>61,255</u>	<u>71,864</u>

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Total funds 2021 £	Total fund 2020 £
Charitable activities - see page 19	<u>92,259</u>	<u>92,259</u>	<u>71,864</u>

11. Net Income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>8,001</u>	<u>7,982</u>

12. Independent Examination Fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>480</u>

13. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	35,983	36,211
Social security costs	<u>2,315</u>	<u>2,070</u>
	<u>38,298</u>	<u>38,281</u>

The average head count of employees during the year was 3 (2020: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Community Help and Neighbourly Care for Everyone

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

14. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees and no expenses were paid to the trustees.

15. Tangible Fixed Assets

	Freehold property £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2020	390,558	44,290	434,848
Additions	–	1,177	1,177
At 31 March 2021	390,558	45,467	436,025
Depreciation			
At 1 April 2020	155,215	43,604	198,819
Charge for the year	7,811	190	8,001
At 31 March 2021	163,026	43,794	206,820
Carrying amount			
At 31 March 2021	227,532	1,673	229,205
At 31 March 2020	235,343	686	236,029

16. Debtors

	2021 £	2020 £
Prepayments and accrued income	416	416
Accrued grant income	16,500	–
Other debtors	507	–
	17,423	416

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	600	480

Community Help and Neighbourly Care for Everyone

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

18. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General fund	36,484	87,949	(68,422)	(1,177)	54,834
Capital fund	236,029	—	(8,001)	1,177	229,205
	<u>272,513</u>	<u>87,949</u>	<u>(76,423)</u>	<u>—</u>	<u>284,039</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General fund	15,180	23,931	(2,627)	—	36,484
Capital fund	244,011	—	(7,982)	—	236,029
	<u>259,191</u>	<u>23,931</u>	<u>(10,609)</u>	<u>—</u>	<u>272,513</u>

Community Help and Neighbourly Care for Everyone

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

18. Analysis of Charitable Funds *(continued)*

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Waste & Resource	—	5,400	(5,400)	—	—
Sunderland FADO	—	3,150	(3,150)	—	—
Sunderland City Council	960	26,500	(7,286)	—	20,174
	<u>960</u>	<u>35,050</u>	<u>(15,836)</u>	<u>—</u>	<u>20,174</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Other projects	—	338	(338)	—	—
Awards For All	—	10,000	(10,000)	—	—
Sir James Knott					
Foundation	1,667	—	(1,667)	—	—
Sunderland CC	—	3,000	(3,000)	—	—
Sobell Foundation	2,500	5,000	(7,500)	—	—
Ballinger Charitable					
Trust	5,517	—	(5,517)	—	—
Sunderland FADO	—	1,350	(1,350)	—	—
Sunderland City Council	—	22,843	(21,883)	—	960
Willan Trust	—	10,000	(10,000)	—	—
	<u>9,684</u>	<u>52,531</u>	<u>(61,255)</u>	<u>—</u>	<u>960</u>

The restricted funds are for the following purposes:

Waste and Resource - Befriender/volunteer expenses.

Sunderland CC Fancy a Day Out - Kids activities.

Sunderland CC - £5,000 be-friender, £5,000 kids activities, £16,500 for outside area, play park and landscaping/walling.

Community Help and Neighbourly Care for Everyone

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

19. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	229,205	—	229,205
Current assets	55,434	20,174	75,608
Creditors less than 1 year	(600)	—	(600)
Net assets	284,039	20,174	304,213

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	236,029	—	236,029
Current assets	36,964	960	37,924
Creditors less than 1 year	(480)	—	(480)
Net assets	272,513	960	273,473

Community Help and Neighbourly Care for Everyone

Management Information

Year Ended 31 March 2021

The Following Pages Do Not Form Part of the Financial Statements.

Community Help and Neighbourly Care for Everyone

Detailed Statement of Financial Activities

Year Ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
General donations	1,243	—
Gift aid	460	—
Hopespring	1,800	—
Epic Kidz	500	—
Neighbourly	400	—
Women's Aid	825	—
Sobell Foundation	—	5,000
Ballinger Charitable Trust	750	—
Empower	3,000	—
Bauer Radio	3,500	—
Sunderland CC	49,870	22,843
CAF	11,700	—
Community Foundation	15,750	—
The Clothworkers Foundation	14,100	—
Autism in Mind	3,150	—
	<u>107,048</u>	<u>27,843</u>
Charitable activities		
Willan Trust	—	10,000
Sunderland CC - FADO	3,150	1,350
Awards For all	—	10,000
Community Foundation	—	3,000
Waste & Resource	5,400	—
Room hire income	540	9,520
Activities and other income	1,468	12,633
	<u>10,558</u>	<u>46,503</u>
Investment income		
Bank interest receivable	38	46
Other income		
Employment Allowance	2,315	2,070
HMRC Job Retention Scheme	3,040	—
	<u>5,355</u>	<u>2,070</u>
Total income	<u>122,999</u>	<u>76,462</u>

Community Help and Neighbourly Care for Everyone

Detailed Statement of Financial Activities *(continued)*

Year Ended 31 March 2021

	2021 £	2020 £
Expenditure		
Wages	35,983	36,211
NIC	2,315	2,070
Rates & insurance	2,722	2,772
Light & heat	3,551	3,976
Repairs & maintenance	20,574	1,733
Safety & Security	479	626
Catering costs	11,439	2,906
Training & travel	1,101	18
Accountancy and professional fees	3,187	3,878
Telephone	1,843	1,207
Other office costs	1,064	1,414
Depreciation	8,001	7,982
Shop costs	—	1,025
Activities and Summer Trips	—	4,128
Other project costs	—	1,918
Total expenditure	92,259	71,864
 Net Income	 30,740	 4,598