

**Report of the Trustees and  
Financial Statements for the Year Ended 31 December 2020  
for  
Community Concern London**

Martin+Heller  
Statutory Auditor  
5 North End Road  
London  
NW11 7RJ

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**Report of the Trustees  
for the Year Ended 31 December 2020**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 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 main object of the charity is the relief of poverty.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year the Trust continued its philanthropic activities and has maintained its support of many causes of poverty alleviation in London.

The primary objective of the charity is to identify bona-fide cases of genuine need, to whom discrete monthly deliveries of frozen chickens are made and other essential food expenditure is defrayed. The delivering supplier is not aware of the identities of the recipients, and dependent members of the household are also not aware of the charitable nature of the delivery.

Cash distribution in case of extreme urgent need forms a small part of the Charity's activities.

The charity also discreetly pays for private professional medical advice in case of urgent need.

**FINANCIAL REVIEW**

**Reserves policy**

The Statement of Financial Activities shows a surplus for the year of £500,129 (2019 Deficit: £14,537) and the reserves stand at £692,817 (2019: £192,688).

It is the Trust's policy to maintain unrestricted funds in order to ensure that it is in a position to continue its Grant-making activities at a level consistent with the demands made and to cover contingencies of additional calls being made upon the charity for support of cases in times of need. The unrestricted funds, which are represented by liquid funds held by the Trust, are considered to be adequate and will be reviewed periodically by the Trustees of the charity.

**FUTURE PLANS**

There are no significant future developments to report.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Recruitment and appointment of new trustees**

There have been 4 trustees throughout the period. Any new appointments are at the recommendation of the board.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1091245

**Principal address**

28 The Ridgeway  
London  
NW11 8TB

**Report of the Trustees  
for the Year Ended 31 December 2020**

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**Trustees**

S J Kahn  
M Rosenthal  
J Waller  
J Scharfer

**Auditors**

A Heller (FCA)  
Martin+Heller  
Statutory Auditor  
5 North End Road  
London  
NW11 7RJ

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
S J Kahn - Trustee

### **Opinion**

We have audited the financial statements of Community Concern London (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We assess compliance with applicable laws and regulations that could reasonably be expected to have a material effect on the financial statements. The key laws and regulations we have considered in this context included the Charities SORP (FRS 102). In addition, we have considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above. We discussed with management the extent of compliance with those laws and regulations as part of our audit procedures.

- We address the risk of fraud through management override of controls, by obtaining an understanding of internal control and by designing audit procedures that are appropriate and sufficient. We evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and judgements made by management. We identified and assessed any significant transactions that are unusual or outside the normal course of business, and we incorporated testing of manual journal entries and corrections into our audit approach.

- Our audit procedures were designed to identify and assess risks of material misstatement in the financial statements, whether due to fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve collusion, forgery, omissions, misrepresentations, or management override of controls. We communicated identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. The engagement partner considers the engagement team collectively had the appropriate competence and capabilities to identify or recognize non-compliance with laws and regulations.

- There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion. Our responsibility is to conclude whether the financial statements represent the underlying financial position and activities of the charity and to ensure that the overall content and presentation of the financial statements gives a fair view.

## **Report of the Independent Auditors to the Trustees of Community Concern London**

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A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Martin+Heller  
Statutory Auditor  
5 North End Road  
London  
NW11 7RJ

Date: .....

**Community Concern London**

**Statement of Financial Activities  
for the Year Ended 31 December 2020**

		31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	1,128,828	530,055
Investment income	3	201	291
<b>Total</b>		1,129,029	530,346
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Relief of poverty		628,900	544,883
<b>NET INCOME/(EXPENDITURE)</b>		500,129	(14,537)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		192,688	207,225
<b>TOTAL FUNDS CARRIED FORWARD</b>		692,817	192,688

The notes form part of these financial statements



Community Concern London

Balance Sheet  
31 December 2020

		31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Cash at bank		692,817	192,688
<b>NET CURRENT ASSETS</b>		<u>692,817</u>	<u>192,688</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		692,817	192,688
<b>NET ASSETS</b>		<u>692,817</u>	<u>192,688</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>692,817</u>	<u>192,688</u>
<b>TOTAL FUNDS</b>		<u>692,817</u>	<u>192,688</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
S J Kahn - Trustee

**Cash Flow Statement  
for the Year Ended 31 December 2020**

	Notes	31.12.20 £	31.12.19 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	499,928	(14,828)
Net cash provided by/(used in) operating activities		499,928	(14,828)
<b>Cash flows from investing activities</b>			
Interest received		201	291
Net cash provided by investing activities		201	291
<b>Change in cash and cash equivalents in the reporting period</b>		500,129	(14,537)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		192,688	207,225
<b>Cash and cash equivalents at the end of the reporting period</b>		692,817	192,688

The notes form part of these financial statements

**Notes to the Cash Flow Statement  
for the Year Ended 31 December 2020**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.12.20 £	31.12.19 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	500,129	(14,537)
<b>Adjustments for:</b>		
Interest received	(201)	(291)
<b>Net cash provided by/(used in) operations</b>	<u>499,928</u>	<u>(14,828)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/20 £	Cash flow £	At 31/12/20 £
<b>Net cash</b>			
Cash at bank	<u>192,688</u>	<u>500,129</u>	<u>692,817</u>
	<u>192,688</u>	<u>500,129</u>	<u>692,817</u>
<b>Total</b>	<u>192,688</u>	<u>500,129</u>	<u>692,817</u>

**1. 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.

**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.

**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.

**2. DONATIONS AND LEGACIES**

	31.12.20	31.12.19
	£	£
Donations	1,128,828	530,055
	<u><u>          </u></u>	<u><u>          </u></u>

**3. INVESTMENT INCOME**

	31.12.20	31.12.19
	£	£
Deposit account interest	201	291
	<u><u>          </u></u>	<u><u>          </u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Relief of poverty	628,900

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	530,055
Investment income	291
<b>Total</b>	530,346
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Relief of poverty	544,883
<b>NET INCOME/(EXPENDITURE)</b>	(14,537)
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	207,225
<b>TOTAL FUNDS CARRIED FORWARD</b>	192,688

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

## 7. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	192,688	500,129	692,817
<b>TOTAL FUNDS</b>	<u>192,688</u>	<u>500,129</u>	<u>692,817</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,129,029	(628,900)	500,129
<b>TOTAL FUNDS</b>	<u>1,129,029</u>	<u>(628,900)</u>	<u>500,129</u>

## Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
<b>Unrestricted funds</b>			
General fund	207,225	(14,537)	192,688
<b>TOTAL FUNDS</b>	<u>207,225</u>	<u>(14,537)</u>	<u>192,688</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	530,346	(544,883)	(14,537)
<b>TOTAL FUNDS</b>	<u>530,346</u>	<u>(544,883)</u>	<u>(14,537)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	207,225	485,592	692,817
<b>TOTAL FUNDS</b>	<u>207,225</u>	<u>485,592</u>	<u>692,817</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,659,375	(1,173,783)	485,592
<b>TOTAL FUNDS</b>	<u>1,659,375</u>	<u>(1,173,783)</u>	<u>485,592</u>

**8. RELATED PARTY DISCLOSURES**

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

**Community Concern London****Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020**

	31.12.20 £	31.12.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,128,828	530,055
<b>Investment income</b>		
Deposit account interest	201	291
<b>Total incoming resources</b>	1,129,029	530,346
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Relief of poverty	628,738	544,758
Bank charges	162	125
	628,900	544,883
Total resources expended	628,900	544,883
<b>Net income/(expenditure)</b>	500,129	(14,537)