

Company registration number: NA
Charity registration number: 1109368

Centre for Community Development

known as

CCD

(A registered Charity)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Sashi Cumarr, ACMA, CGMA
AA-Accounting and Business
Solutions Associates
267 Haydons Road
London
SW19 8TY

Centre for Community Development

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Centre for Community Development

Trustee's

CENTRE FOR COMMUNITY DEVELOPMENT

CENTRE FOR COMMUNITY DEVELOPMENT

Trustee Report

The trustees are pleased to present their report together with the financial statements of the charity for the term ended 31 March 2023

Legal and Administrative Information:

Centre for Community Development is a registered charity (charity registration number 1109368).

Principal Office:

34 Muybridge Road
New Malden
KT3 3EH

Bankers:

National Westminster Bank Plc
Wickford Branch
63 High Street
Wickford
Essex SS12 9RT

Solicitors:

Alaga & Co Solicitors
305 Northborough Road
Streatham
London
SW16 4TR

Independent Examiner:

Sashi Cumarr, ACMA, CGMA
AA-Accounting and Business Solutions Associates
267 Haydons Road
London
SW19 8TY

Directors and trustees

The Executive Committee members of the charity are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the term and since the end of last term are as follows:

Mr Vyrmuttu Ratnam Ramanathan - Vice Chair
Dr Thevakunchary Nathan - Chair
Mrs Sarvalogeswary Anandakumararajah
Mrs Ranjana Sathananthan – Assistant Secretary
Mrs Shylakumari Visahan - Secretary
Mrs Kamala Kuganesan – Assistant Treasurer
Mrs Kalavathy Sivakumaran
Mr. Gnananthan Ponniah

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Mrs Vijayaluxmy Vijayasooriyar - Treasurer
Mrs Shanthiny Ratnasingham
Mr Supakaran Sinnaththamby
Mr Selvakumar Thanikasalam
Mrs Rajani Igbal

Structure, Governance and Management:

Governing Document

The constitution adopted on 22 August 2004 and amended on 23 February 2005 is the governing document of the charity. The charity was established under the constitution which established the objectives and powers of the charity and is governed under its constitution.

Objectives and activities:

The objectives of the charity as set out in its constitution are:

- Advancement of Education
- Relief of sickness, suffering and distress
- Relief of poverty
- Preservation and protection of good health
- Promotion of peace and conflict resolution through non-violence means
- Provision for recreation and other leisure time occupation in the interests of social welfare with a view to improving the quality of life of the beneficiaries
- Promotion of equality of opportunity and good race relations between persons of different racial groups

Appointment of trustees:

Under the terms of the charity's constitution, management of the charity's affairs is vested in a board of trustees of not less than eleven and not more than seventeen members. The board of trustees has the right to appoint members to the Management Committee either as additional members or to fill any casual vacancies.

Trustees Induction and training:

The chair of the trustees is responsible for the induction of any new trustees which involves awareness of trustees' responsibilities, the governing document, administrative procedures and the history and philosophical approach of the charity. A new trustee would receive copies of the previous year's annual report and accounts and a copy of the Charity Commission leaflet "The essential trustee: What you need to know".

Organizational strategy

Vision:

Enriching the quality of life of the people, especially the poor, the underprivileged and the marginalized, by empowering them through active participation and sustaining communities

Mission:

Striving to improve the living conditions of the people by supporting and creating opportunities for the poor and underprivileged and strengthening local organizations, groups and institutions to improve the socio-economic situation of the marginalized and promote peace and harmony among communities, while providing humanitarian assistance in times of need.

Strategy:

Centre for Community Development

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Our programmes identify and support beneficiaries whilst also collaborating with accountable organisations, in seeking to empower the community and assist the development of structures which directly benefit people facing the realities of poverty and injustice. This includes building capacity, where needed in alignment with CCD's objectives.

Our Values:

- place people at the heart of our activities
- be responsive to people and communities in developing countries
- act ethically, fairly and with respect to all partners
- be practical, flexible and adaptable
- be strategic and long-term in approach

Our Partners:

We could not do the work we do without the support, advice and assistance of our partners, which includes government departments, non-governmental agencies, inter-governmental agencies, as well as civil society, community organizations, private sector organizations and individuals from both the UK and overseas.

We have CCD (Ceylon) which is registered in Sri Lanka and this organisation will continue to co-ordinate our work on the ground in Sri Lanka alongside other partner organisations through an established management committee.

In Sri Lanka, alongside our project partners SYNERGY Centre for Community Empowerment and Kaviya Women Development Centre in Batticalloa District, we continued to implement programmes empowering and supporting conflict affected communities and in particular vulnerable groups including women headed households, the disabled and children living in poverty.

In the UK CCD worked closely with the Royal Borough of Kingston, local community groups and other charities to deliver its services and programmes.

Our Strategic Outcomes:

We seek through our programmes and partnerships:

- fulfilment of basic needs
- sustainable livelihood
- sustainable and equitable development
- safe, just and inclusive societies

Organizational Capability

The CCD aims to be a responsive and learning organisation that is knowledgeable about the development aspirations, needs, culture and environment of its partners. It is committed to encouraging diversity, professionalism and contestability of ideas among all its members, staff and volunteers.

Policies and procedures

Grant making policy

The CCD's grants programme aims to support the growth and development of village level groups to implement its village regeneration programmes in Sri Lanka. The programme which was originally planned for tsunami affected villages has now been extended to other remote areas that were badly affected during the civil war in the past three decades. The organisation does this by providing core funding to partner organisations together with capacity building training and some livelihood support for poor and less privileged people.

The programmes are periodically reviewed to ensure that operational guidelines are being met and reports obtained from each projects.

Centre for Community Development Trustee's

Investment Policy

The organisation has no investments.

Risk management

The trustees have a risk management strategy which comprises:

Periodical review of the risks the charity may face;

The establishment of systems and procedures to mitigate those risks identified by the plan;

The implementation of procedures designed to minimize any potential impact on the charity should those risks materialize.

Particular attention is focused on non-financial risks arising from fire, health and safety of staff and volunteers. A key element in the management of financial risk is setting a reserves policy and its regular review by trustees.

Achievements and performance

Good work is certainly being done by CCD and its partners in Sri Lanka. But there is much more to be achieved. Despite the continued poor human rights record of the island, there is a growing understanding of the need for collaborative action and a determination to take appropriate and necessary measures to make the war affected regions a better place to live. During the unprecedented COVID-19 pandemic we were able to provide some Emergency help to villages in the North, East and Hill countries of Sri Lanka. We were also able to reach out to our local communities in the UK and provide them with advice and activities to maintain their physical, social and mental wellbeing.

Organogram:



Centre for Community Development

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Project summaries

CCD Ceylon:

We have now registered CCD Ceylon as a Company limited by guarantee in Sri Lanka on 28 September, 2021.

CCD (Ceylon) was advised to focus initially on implementing the CCD (UK)'s Village Regeneration Programme. A Tamil Translation of the programme document was circulated and its feasibility discussed with the committee and a priority action plan was produced. The priority action plan continues to focus on all three villages in CCD's target area of Pallavarayankaddu (PK), Poonakari division, Killinochchi District in Northern Sri Lanka.

Village Regeneration Programme:

Our vision is to improve the quality of life of people in the war affected villages by facilitating the provision of infrastructures and amenities. Our programmes aim to bring the community together to build a healthy and sustainable lifestyle. We continue to work in the three villages, Cholai, Chola Nila and Model Village.

Due to a very slow recovery from Covid 19 Pandemic and the current economic down turn in Sri Lanka, our activities were very much restricted. However, we continued to support the villagers, especially children and those families affected by the Pandemic and the poor economic situation.

Educational Activities:

Elukathir Education Centre continues to function extremely well. They are mainly focusing on Year 5 Scholarship examination and Year 11 children. The classes are held by qualified teachers and university students using the support of e-learning materials. 20 desks and bench have been donated by the 'Walkers Group' of CCD. We have also replaced the white boards and completed the repair work on the roof and in the toilets. A fence has been erected around the centre to secure the building from wild and farm animals. A variety of educational equipment and stationary items were also donated by some well-wishers from the local Tamil community.

We have been holding regular Zoom meetings with the teachers and Centre administrators to discuss the educational activities, student progress and other issues in the centre.

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Pre-School Education Development Programme:

CCD Ceylon continues to support the three Pre-schools in the villages which are listed below:

Thurga Munpalli in Chola Nila
Anbuchchalai Munpalli in Cholai
Sirahaihal Munpalli in Model Village

We have supported to run various activities and functions in these pre-schools. We also held a number of Zoom meetings to discuss their educational progress and needs with a view to supporting them.

We have established a children's park in the Sirahaihal Preschool, which has been a long overdue need for the children for many years. Pre-school children from the village have highly benefited from this park. This park was fully sponsored by the 'Walking Group' of CCD.

Co-Operative model

In order to empower the women in the villages, we have set up small groups of women to work under a Co-operative model. We have now identified 60 women and they were all given a series of training sessions to educate them regarding the Co-operative model and the benefits of the same. The training was given via Zoom by two of our members who have expertise in this field. This group of women meets weekly and makes regular savings from their current earnings. In order to increase their household income we have now established the following project.

Coconut Oil Mill:

We have now established a coconut oil production facility since January 2023. We have extended the Rice Mill building to house the coconut oil production machinery. We purchased machineries for oil extraction, oil filtration, cutting coconut, diesel motor water circulation pump, scales etc. We gave Rs.6000/- to each woman as a startup grant. The project has been running well and we hope this will help the villagers to achieve a more sustainable income on a regular basis.

Rice Mill

This continues to function satisfactorily and the paddy harvested by the elders and the Primary School are processed by this mill and the profit have been paid back to the respective members.

Home gardening:

We have been promoting home gardening among families who have land around their houses. We have continued to provide seeds, seedlings and grains to those families who are capable and have interest in home gardening. This will enable these families to be self-sufficient for their food requirements.

Empowering Elders:

The elders in the villages continue to get together with a view to improving their well-being and loneliness. They attend a drop-in Centre on the last Sunday of every month where they are provided with a hot meal and offered advice to make them more independent. These drop-in sessions are currently sponsored by the 'Walking Group' of CCD.

These elders have been provided with a piece of land (1.5 Acre) in the village. They have cleared the land, erected a fence around the land and begun paddy cultivation. They have successfully harvested for the first time in January of this year. The paddy harvested would benefit all the elders and they are keeping some paddy to sow next year. This project has been sponsored by our Elders Empowerment Programme members.

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Kariyalai Nagapaduvan Government Tamil Mixed School- No 3:

During last year the above school in Pallavarayan Kattu approached us seeking help as it was on the verge of being shut down by the government of Sri Lanka. So we have agreed to help them.

We have helped them in improving the school building and the surrounding area. We have helped them to erect a fence around the school and also to clear the land adjacent to the school with a view to cultivating paddy. They have harvested in January this year for the first time and will continue with the paddy cultivation next season.

We have promoted sports in the school by providing equipment, shoes, sports clothing and covering the cost of participation in competitions at district and provincial levels. Last year the school was first at district level and 3rd at provincial level. This is the first time they have achieved something like this.

Sri Murugan Sports Club:

We have supported this club by providing football equipment, boots and shin pads.

Projects in Hatton:

We have been supporting a group of 15 women from Potary Estate in Hatton.

They work in a Co-operative model. They are all interested in sewing and possessed their own sewing machines. We provided all of them with tailoring materials to make dresses and sell in the local market. They bought more material from the profit of the sales and the cycle continues.

We have also provided some families with gardening facilities with gardening equipment and seeds.

We have supported the Potary Estate Primary School and Pre-school with educational materials, photocopying facilities, drawing materials school bags, football kits and equipment for special need children. A young talented boy who is born blind was provided with a keyboard and he has now joined a music group and able to earn some money. These projects were sponsored by our Walkers Group.

Future Projects:

We have joined hands with 'Suvadi', a charity, with a view to joining their 'Nourish North' project. This project focuses on eliminating malnutrition and enhancing agrobiodiversity. They hope to train our villagers to cultivate vegetables, grains and herbs with a view to having a nourishing diet and avoid malnutrition. They will also monitor their progress to implement a sustainable outcome.

We are also committed to continue with our current projects.

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Elders Empowerment Programme (EEP):

Elders Empowerment Programme is designed to maintain the well-being of the Older People in the Community and to empower them with the ability to meet their needs and take control of their lives. The activities and services offered are designed to improve Physical, Social, Mental and Intellectual well-being of the older people living in and around Kingston borough in a community setting (Tamil community).

A new committee has been elected at the AGM held in May 2022. EEP has grown from strength to strength during the past year and continued to serve all its members. EEP has been able to promote Independence, well-being and positive ageing among its community.

Following the recent COVID 19 Pandemic, EEP continued with the zoom meetings 5 days a week. However, a face-to-face Drop-in Centre has been recommenced once a week on a Thursday in April 2022. The day commences with a keep-fit exercise session followed by talks on varying subjects. Eg. Practical management of dementia, common disease of the eyes and their management, customs of the land (Jaffna), techniques of meditation etc. They have also had book clubs, quiz sessions, memory games, music and dance sessions etc. have had celebrations for Thai Pongal, Tamil New Year, Easter, Navarathri, Deepavali and Christmas. In June 2022, they celebrated Queen's Platinum Jubilee and the following month had a garden party. Most of the members of EEP enjoyed a trip to Bournemouth in August last year. They had their annual cultural celebration (Kalai Maalai) in September last year when the members were able to show case their talents in the form of music, dance, drama etc. Older persons day was celebrated in last October.

Zoom activities have been reduced to 3 days a week and this included keep fit, chair Yoga and dance sessions.

Sri Lanka Project by EEP:

As the Jasmine Project has been concluded, EEP has decided to support the elders in Pallavarayan Kattu. This group is called 'Pasacholai'. EEP has provided funds to clear a piece of land in Pallavarayan Kattu and cultivate paddy. They have successfully completed last season and the paddy harvested will benefit the elders. EEP will continue to support this project. EEP liaises with the members of 'Pasacholai' regularly.

Healthy Mind Programme:

Healthy Mind Programme is an initiative that supports people with or at risk of mental health problems. The project considers mental well-being as an important element of the community and it takes a holistic approach towards the community development supported by other projects of CCD. This project has been running for the past thirteen years.

A face-to-face drop-in Centre has been recommenced on Wednesdays. A wide range of activities are offered to enrich the life experience of people affected by mental health issues like anxiety, depression, stress, isolation and grief. Activities included exercises, painting, making greeting cards, playing memory games etc. These activities help the members to overcome isolation and improve their mental health.

World Mental Health Day was celebrated in October 2022. Thai Pongal, Tamil New Year, Aadipirappu, Navarathri festival, Deepavali and Christmas were also celebrated with members, their family and well-wishers.

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Tamil Women Development Forum (TWDF):

Tamil Women Development Forum is a project fostered by the CCD to develop and advocate the Tamil speaking women of Ilankai origin for equality in global policy as they support their families and communities. This project fulfils its purpose through research, advocacy, campaigns, community-based services and programmes, and by working in partnership with community-based women's organizations on issues of human rights, human security, gender equality, peace, health, education, economic empowerment and social justice in Ilankai (Sri Lanka) and abroad.

Activities:

Empowerment of women:

A group of women from Batticaloa, Sri Lanka were chosen and a series of seminars and workshops were arranged to educate them and empower them. So far 15 such activities have been conducted. The topics covered so far are basic laws of the land, human rights in particular related to women and children, importance of registering birth and marriage, land registration, safeguarding women and children, racial and sexual equality etc. This will be continued.

International Women's Day:

This was celebrated in March 2022. CCD took the lead and organised the event to include other communities like South Korean, North Korean, Indian, Muslims, Chinese etc. Local MP and leader of Liberal Democratic Party Sir Ed Davey was the Chief Guest.

Tamil Heritage Unit:

CCD along with Tamil Information Centre has developed a Tamil Heritage Unit. This unit will be committed to advancing knowledge, understanding, creating awareness and educating Tamil culture through providing opportunities and partnerships with Tamil and other communities both locally and globally.

We celebrated the Tamil Heritage Month on 28 January, 2022 at the Jubilee Square, New Malden. This event was coordinated along with Royal Borough of Kingston Upon Thames, Kingston Institute of Tamil Culture and Surrey Tamil School. Mayor of Kingston, local Members of Parliament and a number of councillors from Kingston and other boroughs attended the event. Various cultural events including traditional drummers, dancers and musicians performed during this event. The event commenced with a short but very colourful procession where all the participants took part.

We have contacted Kingston Museum with a view to obtaining a space to exhibit Tamil culture and heritage.

Financial Review:

The charity's reserve at the end of the year is £93,750

Restricted reserve is £16,055 and unrestricted reserve is £77,695

Principal Funding Resources:

The principal funding source for the charity is generated by way of fund-raising events, sponsorships and donations from well-wishers. The charity has raised small grants from the Royal Borough of Kingston for its programmes in the UK and this year we have also received a grant of £9,950/- from National Lottery Community Fund to help with our Zoom activities.

Reserves policy:

Reserves are needed to bridge the funding gaps between spending on programmes and receiving resources through grants that provide funding. Reserves are also held to cover unexpected expenditures and in emergency. In addition, reserves are needed to overcome the main risks to the organisation.

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Statement of Responsibilities of the Committee of Management:

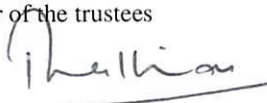
Charity Law requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the revenue surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and prepare the statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with Charities Act 1993. Trustees 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.

Independent Examiner:

A resolution will be proposed at the Annual General Meeting that Mr Sashi Cumarr ACMA, CGMA of AA-Accounting and Business Solutions Associates, 267 Haydons Road, London SW19 8TY to be appointed as Independent Examiner to the charity for ensuing year.

By order of the trustees



Dr Thevakunchary Nathan

12 December, 2023

Centre for Community Development

Independent Examiner's Report to the trustee of Centre for Community Development

I report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 13 to 17.

Respective responsibilities of trustees and examiner

The member (who is also the director of the company for the purposes of company law) is responsible for the preparation of the accounts. The member considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as member concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me a reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Sashi Cumarr, ACMA, CGMA

AA-Accounting and Business Solutions Associates
267 Haydons Road
London
SW19 8TY

Date: 12/12/2023

Centre for Community Development

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognized Gains And Losses

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Donation		7,565	-	7,565	10,101
Membership		4,550	-	4,550	4,470
Sale of Tickets/Goods		905	-	905	187
Miscellaneous Income		1,000	-	1,000	1,000
Village Regeneration Project		-	-	-	1,805
CCD Fund raising income		-	-	-	2,376
Covid 19 Contributions		-	-	-	-
Lottery funds		-	9,990	9,990	-
Gift Aid		6,194	-	6,194	1,483
Garden Party		2,060	-	2,060	-
Hall Hire		150	-	150	-
Kalaimalai		2,514	-	2,514	-
Meals		11,860	-	11,860	-
Other Income		1,513	-	1,513	2,226
Zoom activities		6,375	-	6,375	13,386
Grants		-	3,860	-	17,400
Memorial funds		7,000	-	7,000	26,620
Women Day		105	-	105	-
Charity Walk		6,166	-	6,166	3,305
		57,957	13,850	71,807	84,359
Resources expended					
<i>Costs of generating funds</i>					
Cost of Meals		-	-	-	(424)
Transport Cost		-	-	-	(51)
Fitness Session		-	(8,397)	(8,397)	(13,782)
Office Rent		(3,000)	-	(3,000)	(3,000)
Council Tax		(758)	-	(758)	(1,203)
Utility		(1,480)	-	(1,480)	(873)
Hall Hire		(7,459)	-	(7,459)	-
Repairs and maintenance		(1,091)	-	(1,091)	-
Telephone and Internet		(1,209)	-	(1,209)	(1,061)
Printing		(470)	-	(470)	(702)
Sundry expenses		(1,655)	-	(1,655)	(51)

	Unrestricted funds			
Note	General £	Restricted funds £	Total 2023 £	Total 2022 £
Advocacy Expenses	-	-	-	(735)
Batticolo	(2,400)	-	(2,400)	-
Depreciation	(1,655)	-	(1,655)	(1,655)
EEP Project Sri Lanka	(3,225)	-	(3,225)	(595)
Insurance	(120)	-	(120)	148
Helper	(1,095)	-	(1,095)	-
Kalaimalai	(1,435)	-	(1,435)	-
Charity Walk	(1,493)	-	(1,493)	(166)
Donations Paid	(240)	-	(240)	(8,940)
Heritage Day	-	(1,155)	(1,155)	(1,441)
Mayors Charity	(100)	-	(100)	(100)
Training and Education	(6,579)	-	(6,579)	-
IT Costs	(76)	-	(76)	(749)
Meals	(7,384)	-	(7,384)	-
Tea/Coffee	(815)	-	(815)	-
Cordinator costs	(1,500)	-	(1,500)	(3,000)
Women Day	(988)	-	(988)	-
Memorial funds -Varathar	(10,154)	-	(10,154)	(15,000)
Minor project costs	(652)	-	(652)	(2,515)
Total costs of generating funds	(57,033)	(9,552)	(66,585)	(55,895)
Other resources expended	-	-	-	-
Total resources expended	(57,033)	(9,552)	(66,585)	(55,895)
Other recognised gains and losses				
Net movement in funds	924	4,298	5,222	28,464
Reconciliation of funds				
Total funds brought forward	76,771	11,757	88,528	60,064
Total funds carried forward	77,695	16,055	93,750	88,528

All of the Charity's activities derive from continuing operations during the above two periods.

A Statement of Total Recognized Gains and Losses is not required as all gains and losses are included in the Statement of Financial Activities

Centre for Community Development

(Registration number: NA)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets		3,573	5,228
Current assets			
Cash at bank and in hand		90,268	83,842
Current Liabilities			
Accruals		(91)	(91)
Paid in Advance		-	(450)
Net current assets		90,177	83,301
Net assets		93,750	88,529
Funds of the Charity:			
Restricted income funds		16,055	11,757
Unrestricted income funds			
General funds		77,695	76,771
Total funds		93,750	88,528

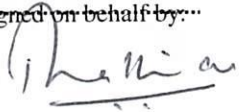
For the financial year ended 31 March 2023, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The acknowledges 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 and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements on pages 13 to 17 were approved by the, and authorised for issue on 12 December 2023 and signed on behalf by...



Dr Thevakunchary Nathan
Trustee

Centre for Community Development

Cash Flow Statement for the Year Ended 31 March 2023

Reconciliation of net movement in funds to net cash flow from operating activities	
	2023 £
Net income	5,221
Depreciation	1,655
Decrease in creditors	(450)
Net cash inflow	<u>6,426</u>
Cash flow statement	
	2023 £
Change in cash and cash equivalents in the reporting period	6,426
Cash and cash equivalents at the beginning of the reporting period	<u>83,842</u>
Cash and cash equivalents at the end of the reporting period	<u>90,268</u>

Centre for Community Development

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with applicable United Kingdom Accounting Standards, the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities' ('SORP 2005'), the Financial Reporting Standard for Smaller Entities (effective January 2015), and the Companies Act 2006. A summary of the principal accounting policies, which have been applied consistently, except where noted, is set out below.

Taxation

The Charity 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 Charity 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.

2 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

3 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

4 Charity status

The Charity is a Charity limited by guarantee and consequently does not have share capital. Each of the Chairman is liable to contribute an amount not exceeding £Nil towards the assets of the Charity in the event of liquidation.