

NEWINGTON COMMUNITY ASSOCIATION

England & Wales · Charity number 1141388

Details

Other names	NCA02
Status	Registered
Legal form	Charitable company
Company number	05708825
Registered	2011-04-01
Register	View on the Charity Commission register

Contact

Address	Newington Community Centre Princess Margaret Avenue Ramsgate CT12 6HX
Phone	01843607079
Email	Cara@renewington.com
Website	https://www.renewington.com/newington-community-centre-1

Activities

Objects: I TO PROMOTE THE BENEFIT OF THE INHABITANTS OF NEWINGTON AND THE NEIGHBOURHOOD (HEREINAFTER CALLED 'THE AREA OF BENEFIT') WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANIZATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;II TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREINAFTER CALLED 'THE CENTRE') AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS.III PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.THE ASSOCIATION SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION

Activities: To manage and maintain Newington Community Centre to provide facilities in the interest of social welfare for recreation and leisure time pursuits for the benefit of the inhabitants of Newington Ward.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** NEWINGTON AND THE NEIGHBOURHOOD
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£16,892	£23,522	-	-
2024-03-31	£22,663	£33,192	-	-
2023-03-31	£19,433	£18,308	-	-
2022-03-31	£57,053	£12,579	-	-
2021-03-31	£29,045	£13,050	-	-

Trustees

Name	Role	Appointed
Catherine Antonella Curtis		2023-09-15
Jennifer Philpott		2024-11-15
Nova Errey Marshall		2020-12-11
RICHARD NICHOLSON BA HONS.		2011-04-13
Sally Harrison		2023-09-15
Sandie Ann Gray		2025-01-17

Accounts

NEWINGTON COMMUNITY ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees, who are also Directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the Charity for the year ended 31 March 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number
1141388

Company Registration Number
05708825

Registered Office

Newington Community Centre
Princess Margaret Avenue
Ramsgate
Kent
CT12 6HX

Trustees/Directors

R R Nicholson
S H Voak
N E Marshall

Company Secretary

N E Marshall

Bankers

HSBC Bank Plc
1 High Street
Ramsgate
Kent
CT11 9AD

Independent Examiner

Mr S J Wren FCCA
Accountancy Matters (Kent) Limited
The Marlowe Innovation Centre
Marlowe Way
Ramsgate
Kent
CT12 6FA

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 14 February 2006 and registered as a charity on 1 April 2011. The company was established under a Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The directors of the company are also charity Trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the number of Trustees must be not less than three. All Trustees retire at each Annual General Meeting but they can be re-elected. The charity welcomes contact from individuals who are interested in joining the Trustee Board.

All Trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the accounts.

New Trustees are provided with an induction into the charity's work and the duties and responsibilities of the Trustee Board.

Organisational structure

The Trustee Board oversees the running of the charity. A partner organisation, Newington Big Local (whose legal entity is Starlings Support CIC), assists in the day to day running of the centre in agreement with the charity. Newington Big Local provides paid and volunteer support for the charity.

Related parties

The charity has an arrangement with Newington Big Local (Starlings Support CIC) to assist with the day to day running of the centre. Newington Big Local has also provided grant funding for the charity for new equipment and associated running costs.

Risk management

The Trustees conduct regular reviews of the major risks to which the charity is exposed. Where appropriate, systems or procedures are established to mitigate the risks the charity faces. This year, these have included:

- a review and update of policies and procedures including a management agreement for the running of the Centre
- securing additional funding to build the charity's reserves to cover repairs, renewals and unforeseen expenditure

Purposes and activities

The charity's purpose is to manage and maintain Newington Community Centre, to provide facilities in the interest of social welfare for recreation and leisure time pursuits for the benefit of the inhabitants of Newington Ward, Ramsgate, Kent.

The charity took over the running of the community centre from Thanet District Council in July 2007. The centre is available for public hire and hosts a wide range of activities and projects.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

How our activities deliver public benefit

The Trustees confirm they have had due regard to the Charity Commission's public benefit guidance and are confident the objectives and activities undertaken provide significant benefit to the public and are in accordance with its charitable objects, as described in the following sections of the annual report.

Achievements and performance

During this year Newington Community Association has worked in partnership with Newington Big Local to manage the Community Centre, and has worked in partnership with statutory, private and civil society organisations to provide social, leisure and educational activities to ensure that residents can access advice, information and support that meets their needs.

The Centre has also continued to host two resident-led community projects, Newington Big Local and Creative Newington.

The community space is hired for group activities and clubs as well as private and community functions; this year, due to the Covid-19 pandemic, the hall returned to hire from May 2021. The hall has been hired regularly for activities including dog training, bingo and private parties, and has also been used to run a number of community projects: Holiday Activities and Food projects for children during school holidays; a weekly youth club, Chill Club; a weekly creative club; junior youth theatre; cabaret workshops; and community cooking sessions for families

The hall has also continued its use as a food storage and distribution hub for Newington's Food Club. The Food Club, operated by Newington Big Local, supports more than 1,600 households, providing low-cost and free food, and also provides packed lunches, hot meals for children and family meal kits during school holidays. Food distribution sessions have taken place twice weekly throughout the year.

The charity was able to access emergency government funding to cover running costs and build reserves.

The charity was successful in securing grant funding from the National Lottery Community Fund, which enabled the charity to purchase a new van for community use, and to sell the former van.

FINANCIAL REVIEW**Financial position**

The financial overview for the year to 31 March 2022 is as follows:

Income: £57,053

Expenditure: £12,579

Net income: £44,474 (comprising unrestricted £44,752 and restricted £(278))

Balance brought forward: £27,997

Balance carried forward: £72,471

The charity made an unrestricted (general) surplus of £35,454 before transfers from restricted to unrestricted funds of £9,298 to cover fixed assets. This surplus was possible because the charity received additional funding arising from the Covid-19 pandemic, mainly from government, which enabled costs to be covered and reserves to be re-built, and from the receipt of a Compensation Order payment due to the charity.

The reduction in restricted funds for the year was due to the spending of part of a grant brought forward from the previous financial year.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Fundraising

In the year to 31 March 2022, the majority of the charity's income was secured from grant funding and room hire, with a small amount of donated and fundraised income. The unrestricted grants received were:

Thanet District Council (central government grants):

Business Restart Grant £8,000.

Omicron Hospitality and Leisure Grant £2,667.

The charity also received a restricted grant from the National Lottery Community Fund for £9,500 for a community van. Of this, £202 remains unspent at 31 March 2022. The charity also brought forward a grant from Tesco Bags of Help for £1,166 for equipment renewal, the remainder of which is planned to be spent during the financial year 2022/23.

The charity's income is usually generated from the hire of its premises for local residents and groups. The Trustees intend that the running of the Centre will be self-sufficient, with running costs met from self-generated hire income.

Investment policy

The Trustees operate a policy of holding any reserves held in an interest-bearing savings account.

Reserves Policy and going concern

The reserves of the charity are intended to cover fluctuations in income, unforeseen expenditure, the renewal of fixed assets and for expenditure on areas of the premises for which the charity has responsibility.

A designated fund has been created by the Trustees within the unrestricted funds, representing the net book value of the charity's fixed assets at the balance sheet date. This has been created because the assets cannot be utilised for future expenditure.

At 31 March 2022, the charity's funds were as follows:

Unrestricted general fund: £59,326 (£19,417 at 31 March 2021)

Designated fixed asset fund: £12,257 (£7,414 at 31 March 2021)

Restricted funds (Tesco grant and National Lottery Community Fund grant): £888 (£1,166 at 31 March 2021)

The charity had two restricted funds as at 31 March 2022:

- Tesco Bags of Help (£686) - The funds are for equipment renewal for the community and are planned to be spent during the financial year 2022/3.
- National Lottery Community Fund (£202) - The funds were for the purchase of the Newington Community Van. The funds were spent on the purchase of a van and graphics. The transfer from this fund is in respect of fixed assets. Remaining funds are planned to be spent during the financial year 2022/23.

It is the policy of the Trustees to hold reserves to equal 3-6 month's running costs, plus a fund for premises repairs and renewals. Reserves are currently in excess of this amount due to the Compensation Order paid to the charity; the compensation covers losses in charity funds over recent years. The excess reserves are planned to be invested in the development and maintenance of the community centre and to progress the asset transfer.

The charity is considered to be a going concern. The running costs of the Association are met from hire income in normal operating circumstances, and grant funding is held in reserve to cover premises repairs and renewals and any losses of income including arising in the future from economic downturns, rising energy costs and the effects of the Covid-19 pandemic.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

PLANS FOR FUTURE PERIODS

The charity's long term aim is to take over the ownership of the building via a Community Asset Transfer. In order to achieve this, a feasibility study is being developed and a programme undertaken to strengthen the governance and management of the charity. This process has been delayed due to the Covid-19 national restrictions but it is hoped the Community Asset Transfer will continue during the financial year 2022/23.

Signed on behalf of the Board of Trustees by :

R R Nicholson - Chair

Date : 8 December 2022

NEWINGTON COMMUNITY ASSOCIATION LIMITED

I report to the Charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 7 to 15.

Responsibilities and basis of report

As the Charity's trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity 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 your 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 Company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 386 of the 2006 Act other than any requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts 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 the 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.

**S J Wren FCCA
Accountancy Matters (Kent) Limited
Chartered Certified Accountants
The Marlowe Innovation Centre
Marlowe Way
Ramsgate
Kent CT12 6FA**

Date : 8 December 2022

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
INCOME					
Donations and grants	2	10,680	9,500	20,180	24,312
Charitable activities	3	10,857	-	10,857	2,847
Other trading activities	4	1,058	-	1,058	1,886
Investment income	5	1	-	1	-
Other income	17	24,957	-	24,957	-
TOTAL INCOME		47,553	9,500	57,053	29,045
EXPENDITURE					
Cost of raising funds		-	-	-	-
Charitable activities		12,099	480	12,579	13,050
TOTAL EXPENDITURE	6	12,099	480	12,579	13,050
NET (EXPENDITURE)/INCOME FOR THE YEAR BEFORE TRANSFERS	7	35,454	9,020	44,474	15,995
Transfers between funds		9,298	(9,298)	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		44,752	(278)	44,474	15,995
Balance as at 1 April 2021		26,831	1,166	27,997	12,002
BALANCE AT 31 MARCH 2022		71,583	888	72,471	27,997

BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	9	12,257	7,414
CURRENT ASSETS			
Debtors and prepayments	10	26,712	701
Cash at bank and in hand		<u>36,440</u>	<u>23,651</u>
		63,152	24,352
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	11	<u>2,938</u>	<u>3,769</u>
		60,214	20,583
NET ASSETS	12	<u><u>72,471</u></u>	<u><u>27,997</u></u>
Represented by:			
FUNDS OF THE CHARITY			
Unrestricted general fund	13	59,326	19,417
Designated funds	13	12,257	7,414
Restricted funds	13	<u>888</u>	<u>1,166</u>
TOTAL FUNDS		<u><u>72,471</u></u>	<u><u>27,997</u></u>

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under s.477 Companies Act 2006 and no members have deposited a notice under s.476 requiring an audit.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 of the Act for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Charities SORP FRS 102.

Approved and signed for issue by the Trustees on 8 December 2022.

R R Nicholson- Chair

S Voak - Trustee

Company registration number - 05708825

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

a) Basis of accounting

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Newington Community Association Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The charity is considered to be a going concern. The running costs of the Association are met from hire income in normal operating circumstances, and grant funding is held in reserve to cover premises repairs and renewals and any losses of income including arising in the future from economic downturns, rising energy costs and the effects of the Covid-19 pandemic.

c) Income

Grants receivable - grants made to finance the activities of the Charity are credited to the statement of financial activities (SOFA) accounting in the period to which they relate.

Bank interest - bank interest is included in the income and expenditure account on receipt.

Other income - other income, including donations and gifts are included as they were received.

Deferred income - income received before the balance sheet date for room hire after the balance sheet date will be reflected within deferred income on the balance sheet.

d) Expenditure

All expenditure is accounted for on an accruals basis and includes VAT where applicable. Expenditure has been included under expense categories that aggregate all costs for allocation to activities.

e) Depreciation of fixed assets

Tangible fixed assets costing more than £200 are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows :

Van	20% straight line
Office equipment	20% straight line
Fixtures and fittings	20% straight line

f) Fund accounting

Unrestricted funds are grants, donations and other incoming resources receivable by the Charity without further specified purpose and are available as general funds.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim of each restricted fund is set out in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1 ACCOUNTING POLICIES

g) Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

h) Significant judgements and estimates

No significant judgements or estimates have had to be made by the Trustees in preparing these financial statements.

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
2 DONATIONS AND GRANTS				
Donations	13	-	13	262
Grants :				
The National Lottery Community Fund	-	9,500	9,500	-
Tesco Bags of Help	-	-	-	1,666
HMRC Job Retention Scheme	-	-	-	833
Thanet District Council	10,667	-	10,667	21,051
Ramsgate Town Council	-	-	-	500
	<u>10,680</u>	<u>9,500</u>	<u>20,180</u>	<u>24,312</u>
3 INCOME FROM CHARITABLE ACTIVITIES				
Room hire	10,857	-	10,857	2,847
Services	-	-	-	-
	<u>10,857</u>	<u>-</u>	<u>10,857</u>	<u>2,847</u>
4 OTHER TRADING ACTIVITIES				
Fundraising income	1,058	-	1,058	1,886
Rental income	-	-	-	-
	<u>1,058</u>	<u>-</u>	<u>1,058</u>	<u>1,886</u>
5 INVESTMENT INCOME				
Bank interest receivable	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6 EXPENDITURE	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Cost of raising funds				
Fundraising costs	-	-	-	-
Publicity	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charitable activities costs				
Activity costs	-	-	-	500
Wages and salaries	-	-	-	1,551
Maintenance of Community Centre	568	480	1,048	66
Cleaning and waste	1,475	-	1,475	1,032
Rates and water	1,550	-	1,550	1,189
Light and heat	3,335	-	3,335	2,302
Printing, Postage and stationery	3	-	3	-
Telephone and broadband	480	-	480	620
Insurance	748	-	748	713
Sundries	83	-	83	56
Depreciation	4,455	-	4,455	3,783
Loss/(Profit) on disposal of fixed assets	(1,500)	-	(1,500)	-
Support costs				
Bookkeeping and payroll costs	259	-	259	655
Governance costs				
AGM meeting expenses	-	-	-	-
Companies House fee	13	-	13	13
Independent Examiner's fee	630	-	630	570
	<u>12,099</u>	<u>480</u>	<u>12,579</u>	<u>13,050</u>
Total expenditure	<u>12,099</u>	<u>480</u>	<u>12,579</u>	<u>13,050</u>
7 NET INCOME			2022	2021
			£	£
This is stated after charging:				
Depreciation			4,455	3,783
Independent Examiner's remuneration:			630	570
			<u>4,455</u>	<u>3,783</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8 INFORMATION REGARDING EMPLOYEES

	2022	2021
	£	£
Wages and salaries	-	1,551
Social security costs	-	-
Employer pension contributions	-	-
Employment Allowance	-	-
	<u>-</u>	<u>1,551</u>

The average monthly head count was 0 staff (2021 - 1 staff).

The average number of employees based on full time equivalents was:

	2022	2021
	Number	Number
Direct charitable activities	-	1

No employee received remuneration of more than £60,000 during the year (2021 - £Nil).

No Trustees received remuneration or were reimbursed expenses during the year (2021 - £Nil).

The total employee benefits (including employers national insurance) of the key management personnel of the Charity were £Nil (2021 - £Nil).

9 FIXED ASSETS

	Van	Office	Fixtures &	Total
	£	Equipment	Fittings	£
		£	£	
Cost				
As at 1 April 2021	3,899	6,971	11,987	22,857
Additions	9,298	-	-	9,298
Disposals	(3,899)	-	-	(3,899)
As at 31 March 2022	<u>9,298</u>	<u>6,971</u>	<u>11,987</u>	<u>28,256</u>
Depreciation				
As at 1 April 2021	3,899	3,219	8,325	15,443
Charge for the year	1,860	1,374	1,221	4,455
Disposals	(3,899)	-	-	(3,899)
As at 31 March 2022	<u>1,860</u>	<u>4,593</u>	<u>9,546</u>	<u>15,999</u>
Net book value				
As at 31 March 2022	<u>7,438</u>	<u>2,378</u>	<u>2,441</u>	<u>12,257</u>
As at 31 March 2021	<u>-</u>	<u>3,752</u>	<u>3,662</u>	<u>7,414</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10 DEBTORS	2022	2021
	£	£
Trade debtors	1,015	-
Other debtors	24,957	-
Prepayments	740	701
Accrued income	-	-
	<u>26,712</u>	<u>701</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Trade creditors	647	631
Taxation and social security	-	-
Other creditors	50	1,586
Accruals	1,181	879
Deferred income	1,060	673
	<u>2,938</u>	<u>3,769</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUND	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	-	12,257	-	12,257
Current assets	62,264	-	888	63,152
Current liabilities	(2,938)	-	-	(2,938)
Net assets as at 31 March 2022	<u>59,326</u>	<u>12,257</u>	<u>888</u>	<u>72,471</u>

ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	-	7,414	-	7,414
Current assets	23,186	-	1,166	24,352
Current liabilities	(3,769)	-	-	(3,769)
Net assets as at 31 March 2021	<u>19,417</u>	<u>7,414</u>	<u>1,166</u>	<u>27,997</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13 MOVEMENT IN FUNDS	As at 1 04 2021 £	Income £	Expenditure £	Transfers £	As at 31 03 2022 £
Restricted funds					
Newington Community Van	-	9,500	-	(9,298)	202
Tesco Bags of Help	1,166	-	(480)	-	686
Total Restricted funds	1,166	9,500	(480)	(9,298)	888
Designated funds					
Fixed asset fund	7,414	-	-	4,843	12,257
Total Designated funds	7,414	-	-	4,843	12,257
Unrestricted general funds	19,417	47,553	(12,099)	4,455	59,326
Total funds	27,997	57,053	(12,579)	-	72,471

Restricted funds :

Tesco Bags of Help

The balance of funds received from a grant received last year which are for equipment renewal for the community and are planned to be spent during the financial year 2022/23.

Newington Community Van

Funds from a grant from The National Lottery Community Fund were for the purchase of the Newington Community Van. The funds were spent on the purchase of a van and graphics. The transfer from this fund is in respect of fixed assets. Remaining funds are planned to be spent during the financial year 2022/23.

Designated funds :

Fixed asset fund

A fund created by the Trustees and represents the net book value of the charity's fixed assets at the balance sheet date. The fund was created due to the increase in fixed assets and although they are within general funds the value of the assets cannot be utilised for future expenditure.

MOVEMENT IN FUNDS - PREVIOUS YEAR

	As at 1 04 2020 £	Income £	Expenditure £	Transfers £	As at 31 03 2021 £
Restricted funds					
Tesco Bags of Help	-	1,666	(500)	-	1,166
Total Restricted funds	-	1,666	(500)	-	1,166
Designated funds					
Fixed asset fund	11,197	-	-	(3,783)	7,414
Total Designated funds	11,197	-	-	(3,783)	7,414
Unrestricted general funds	805	27,379	(12,550)	3,783	19,417
Total funds	12,002	29,045	(13,050)	-	27,997

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

MOVEMENT IN FUNDS - PREVIOUS YEAR - Cont'd**Restricted funds :***Tesco Bags of Help*

The charity received two grants from Tesco Bags of Help. A £500 grant from the Covid-19 Communities Fund provided creative packs for children and families during lockdown. A grant of £1,166 for equipment renewal for the community will be spent during the financial year 2021/22.

Designated funds :*Fixed asset fund*

A fund created by the Trustees and represents the net book value of the charity's fixed assets at the balance sheet date. The fund was created due to the increase in fixed assets and although they are within general funds the value of the assets cannot be utilised for future expenditure.

14 FINANCIAL COMMITMENTS

The charity has a lease with the local council in respect of the Community Centre. The lease is for 21 years as from 16 July 2007 and although the lease mentions a market value rent becoming payable the council have never charged the charity any rent.

15 MEMBERS LIABILITY

The company is a company limited by guarantee. Every member of the Charity undertakes to contribute such amount as may be required, not exceeding £1, to the Charity's assets if it should be wound up while they are a member or within one year after they ceased to be a member, for the costs of winding up and for the adjustment of the rights of persons who have contributed to the Charity's assets.

16 CORPORATION TAXATION

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

17 RELATED PARTY TRANSACTIONS

On 9 June 2021, Michael Harrison, a former Trustee of the charity, was convicted of Fraud by false representation at Canterbury Crown Court. A Compensation Order was awarded to the charity in the sum of £24,957.62 in respect of the fraudulently obtained funds, to be paid by the offender to the charity via the court. The charity was notified on 21 March 2022 that the compensation had been paid to the Court, and is shown in the accounts as a debtor, as received by the charity in April 2022.

There were no other transactions with related parties during the year under review or the preceding year.

Accounts

NEWINGTON COMMUNITY ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees, who are also Directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the Charity for the year ended 31 March 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number
1141388

Company Registration Number
05708825

Registered Office

Newington Community Centre
Princess Margaret Avenue
Ramsgate
Kent
CT12 6HX

Trustees/Directors

P Moore	(Resigned 11.12.20)
R R Nicholson	
S H Voak	
N E Marshall	(Appointed 11.12.20)

Company Secretary

P Moore	(Appointed 14.2.20, resigned 11.12.20)
N E Marshall	(Appointed 11.12.20)

Bankers

HSBC Bank Plc
1 High Street
Ramsgate
Kent
CT11 9AD

Independent Examiner

Mr S J Wren FCCA
Accountancy Matters (Kent) Limited
31 Queen Street
Ramsgate
Kent
CT11 9DZ

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 14th February 2006 and registered as a charity on 1st April 2011. The company was established under a Memorandum and Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The directors of the company are also charity Trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the number of Trustees must be not less than three. All Trustees retire at each Annual General Meeting but they can be re-elected. The charity welcomes contact from individuals who are interested in joining the Trustee Board.

All Trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the accounts.

New Trustees are provided with an induction into the charity's work and the duties and responsibilities of the Trustee Board.

Organisational structure

The Trustee Board oversees the running of the charity. There was an employed cleaner for part of the financial year. A partner organisation, Newington Big Local (whose legal entity is Starlings Support CIC), assists in the day to day running of the centre in agreement with the charity. Newington Big Local provides paid and volunteer support for the charity.

Related parties

The charity has an arrangement with Newington Big Local (Starlings Support CIC) to assist with the day to day running of the centre. Newington Big Local has also provided grant funding for the charity for new equipment and associated running costs.

Risk management

The Trustees conduct regular reviews of the major risks to which the charity is exposed. Where appropriate, systems or procedures are established to mitigate the risks the charity faces. This year, these have included:

- a review and update of policies and procedures including a management agreement for the running of the Centre
- securing additional funding to build the charity's reserves to cover repairs, renewals and unforeseen expenditure

Purposes and activities

The charity's purpose is to manage and maintain Newington Community Centre, to provide facilities in the interest of social welfare for recreation and leisure time pursuits for the benefit of the inhabitants of Newington Ward, Ramsgate, Kent.

The charity took over the running of the community centre from Thanet District Council in July 2007. The centre is available for public hire and hosts a wide range of activities and projects.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

How our activities deliver public benefit

The Trustees confirm they have had due regard to the Charity Commission's public benefit guidance and are confident the objectives and activities undertaken provide significant benefit to the public and are in accordance with its charitable objects, as described in the following sections of the annual report.

Achievements and performance

During this year Newington Community Association has worked in partnership with Newington Big Local to manage the Community Centre, and has worked in partnership with statutory, private and civil society organisations to provide social, leisure and educational activities to ensure that residents can access advice, information and support that meets their needs.

The Centre has also continued to host two resident-led community projects, Newington Big Local and Creative Newington.

The community space is usually hired for group activities and clubs as well as private and community functions, but this year, due to the Covid-19 pandemic, the hall has been unavailable for public hire. Instead, the hall has been used as a food storage and distribution hub for Newington's Food Club. The Food Club, operated by Newington Big Local, supports more than 1,600 households, providing low-cost and free food, and also provides packed lunches, hot meals for children and family meal kits during school holidays. Food distribution sessions have taken place twice weekly throughout the year.

The charity was also able to support children and families with the provision of creative packs, distributed via the Food Club. This was thanks to a grant from Tesco Bags of Help.

The charity was able to access emergency government funding to cover running costs and to furlough staff where necessary.

FINANCIAL REVIEW**Financial position**

The financial overview for the year to 31 March 2021 is as follows:

Income: £29,045

Expenditure: £13,050

Net income: £15,995 (comprising unrestricted £14,829 and restricted £1,166)

Balance brought forward: £12,002

Balance carried forward: £27,997

The charity made an unrestricted (general) surplus of £14,829. This surplus was possible because the charity received additional funding arising from the Covid-19 pandemic, mainly from government, which enabled costs to be covered and reserves to be re-built.

During the financial year, an investigation took place regarding suspected fraud by a former Trustee, Michael Harrison. On 9th June 2021, Michael Harrison was convicted of Fraud by false representation at Canterbury Crown Court. A Compensation Order was awarded to the charity in the sum of £24,957.62 in respect of the fraudulently obtained funds, to be paid by the offender to the charity via the court. These funds are expected to be received during the financial year 2021/22 and 2022/23.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Fundraising

In the year to 31st March 2021, the majority of the charity's income was secured from grant funding, with a small amount of donated and fundraised income, and room hire from project work funded through Newington Big Local. The unrestricted grants received were:

Thanet District Council (central government grants):

Retail, Hospitality and Leisure Grant £10,000 (first lockdown)

Local Restrictions Support grants £11,051 (second and third lockdowns and tier restrictions)

HMRC furlough grants (Coronavirus Job Retention Scheme) £833

Ramsgate Town Council £500

The charity also received two restricted grants, both from the Tesco Bags of Help fund, totalling £1,666. Of this, £1,166 remains unspent at 31st March 2021 and was provided for equipment.

The charity's income is usually generated from the hire of its premises for local residents and groups. The Trustees intend that the running of the Centre will be self-sufficient, with running costs met from self-generated hire income.

Investment policy

The Trustees operate a policy of holding any reserves held in an interest-bearing savings account.

Reserves Policy and going concern

The reserves of the charity are intended to cover fluctuations in income, unforeseen expenditure, the renewal of fixed assets and for expenditure on areas of the premises for which the charity has responsibility.

A designated fund has been created by the Trustees within the unrestricted funds, representing the net book value of the charity's fixed assets at the balance sheet date. This has been created because the assets cannot be utilised for future expenditure.

At 31st March 2021, the charity's funds were as follows:

Unrestricted general fund: £19,417 (£805 at 31st March 2020)

Designated fixed asset fund: £7,414 (£11,197 at 31st March 2020)

Restricted funds (Tesco grant): £1,166 (£0 at 31st March 2020)

It is the policy of the Trustees to hold reserves to equal 3-6 month's running costs, plus a fund for premises repairs and renewals. Reserves held in excess of this amount will cover the loss of income from hire as the impact of the Covid-19 pandemic continues.

The charity is considered to be a going concern. The running costs of the Association are met from hire income in normal operating circumstances, and grant funding is held in reserve to cover any losses of income arising in the future from the continued Covid-19 pandemic.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

PLANS FOR FUTURE PERIODS

The charity's long term aim is to take over the ownership of the building via a Community Asset Transfer. In order to achieve this, a feasibility study is being developed and a programme undertaken to strengthen the governance and management of the charity. This process has been delayed due to the Covid-19 national restrictions but it is hoped the Community Asset Transfer will continue during the financial year 2021-22.

Signed on behalf of the Board of Trustees by :

R R Nicholson - Chair

Date : 15 October 2021

NEWINGTON COMMUNITY ASSOCIATION LIMITED

I report to the Charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 15.

Responsibilities and basis of report

As the Charity's trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity 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 your 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 Company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 386 of the 2006 Act other than any requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts 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 the 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.

**S J Wren FCCA
Accountancy Matters (Kent) Limited
Chartered Certified Accountants
31 Queen Street
Ramsgate
Kent CT11 9DZ**

Date : 2 November 2021

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
INCOME					
Donations and grants	2	22,646	1,666	24,312	11,017
Charitable activities	3	2,847	-	2,847	16,935
Other trading activities	4	1,886	-	1,886	312
Investment income	5	-	-	-	-
Other income		-	-	-	142
TOTAL INCOME		27,379	1,666	29,045	28,406
EXPENDITURE					
Cost of raising funds		-	-	-	-
Charitable activities		12,550	500	13,050	16,636
Other		-	-	-	4,511
TOTAL EXPENDITURE	6	12,550	500	13,050	21,147
NET (EXPENDITURE)/INCOME FOR THE YEAR BEFORE TRANSFERS	7	14,829	1,166	15,995	7,259
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		14,829	1,166	15,995	7,259
Balance as at 1 April 2020		12,002		12,002	4,743
BALANCE AT 31 MARCH 2021		26,831	1,166	27,997	12,002

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	9	7,414	11,197
CURRENT ASSETS			
Debtors and prepayments	10	701	632
Cash at bank and in hand		<u>23,651</u>	<u>2,607</u>
		24,352	3,239
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	11	<u>3,769</u>	<u>2,434</u>
		20,583	805
NET ASSETS	12	<u><u>27,997</u></u>	<u><u>12,002</u></u>
Represented by:			
FUNDS OF THE CHARITY			
Unrestricted general fund	13	19,417	805
Designated funds	13	7,414	11,197
Restricted funds	13	<u>1,166</u>	<u>-</u>
TOTAL FUNDS		<u><u>27,997</u></u>	<u><u>12,002</u></u>

For the financial year ended 31 March 2021 the company was entitled to exemption from audit under s.477 Companies Act 2006 and no members have deposited a notice under s.476 requiring an audit.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 of the Act for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Charities SORP FRS 102.

Approved and signed for issue by the Trustees on 15 October 2021.

R R Nicholson- Chair

S Voak - Trustee

Company registration number - 05708825

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1 ACCOUNTING POLICIES**a) Basis of accounting**

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Newington Community Association Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The charity is considered to be a going concern. The running costs of the Association are met from hire income in normal operating circumstances, and grant funding is held in reserve to cover any losses of income arising in the future from the continued Covid-19 pandemic.

c) Income

Grants receivable - grants made to finance the activities of the Charity are credited to the statement of financial activities (SOFA) accounting in the period to which they relate.

Bank interest - bank interest is included in the income and expenditure account on receipt.

Other income - other income, including donations and gifts are included as they were received.

Deferred income - income received before the balance sheet date for room hire after the balance sheet date will be reflected within deferred income on the balance sheet.

d) Expenditure

All expenditure is accounted for on an accruals basis and includes VAT where applicable. Expenditure has been included under expense categories that aggregate all costs for allocation to activities.

e) Depreciation of fixed assets

Tangible fixed assets costing more than £200 are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows :

Van	20% straight line
Office equipment	20% straight line
Fixtures and fittings	20% straight line

f) Fund accounting

Unrestricted funds are grants, donations and other incoming resources receivable by the Charity without further specified purpose and are available as general funds.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim of each restricted fund is set out in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1 ACCOUNTING POLICIES

g) Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

h) Significant judgements and estimates

No significant judgements or estimates have had to be made by the Trustees in preparing these financial statements.

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
2 DONATIONS AND GRANTS				
Donations	262	-	262	-
Grants :				
Tesco Bags of Help	-	1,666	1,666	-
HMRC Job Retention Scheme	833	-	833	-
Thanet District Council	21,051	-	21,051	-
Newington Big Local	-	-	-	11,017
Ramsgate Town Council	500	-	500	-
	<u>22,646</u>	<u>1,666</u>	<u>24,312</u>	<u>11,017</u>
3 INCOME FROM CHARITABLE ACTIVITIES				
Room hire	2,847	-	2,847	16,278
Services	-	-	-	657
	<u>2,847</u>	<u>-</u>	<u>2,847</u>	<u>16,935</u>
4 OTHER TRADING ACTIVITIES				
Fundraising income	1,886	-	1,886	312
Rental income	-	-	-	-
	<u>1,886</u>	<u>-</u>	<u>1,886</u>	<u>312</u>
5 INVESTMENT INCOME				
Bank interest receivable	-	-	-	-

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6 EXPENDITURE	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Cost of raising funds				
Fundraising costs	-	-	-	-
Publicity	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charitable activities costs				
Activity costs	-	500	500	-
Wages and salaries	1,551	-	1,551	2,468
Maintenance of Community Centre	66	-	66	306
Cleaning and waste	1,032	-	1,032	1,219
Rates and water	1,189	-	1,189	1,676
Light and heat	2,302	-	2,302	3,459
Printing, Postage and stationery	-	-	-	135
Telephone	620	-	620	457
Insurance	713	-	713	679
Sundries	56	-	56	641
Depreciation	3,783	-	3,783	4,581
Loss/(Profit) on disposal of fixed assets	-	-	-	-
Support costs				
Bookkeeping and payroll costs	655	-	655	432
Governance costs				
AGM meeting expenses	-	-	-	-
Companies House fee	13	-	13	13
Independent Examiner's fee	570	-	570	570
	<u>12,550</u>	<u>500</u>	<u>13,050</u>	<u>16,636</u>
Other				
Fraudulent payments (see Note 17)	-	-	-	4,200
Unexplained payments	-	-	-	311
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,511</u>
Total expenditure	<u><u>12,550</u></u>	<u><u>500</u></u>	<u><u>13,050</u></u>	<u><u>21,147</u></u>

7 NET INCOME	2021 £	2020 £
This is stated after charging:		
Depreciation	3,783	4,581
Independent Examiner's remuneration:	570	570
	<u><u>3,783</u></u>	<u><u>4,581</u></u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8 INFORMATION REGARDING EMPLOYEES

	2021	2020
	£	£
Wages and salaries	1,551	2,468
Social security costs	-	-
Employer pension contributions	-	-
Employment Allowance	-	-
	<u>1,551</u>	<u>2,468</u>

The average monthly head count was 1 staff (2020 - 1 staff).

The average number of employees based on full time equivalents was:

	2021	2020
	Number	Number
Direct charitable activities	<u>1</u>	<u>1</u>

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

No Trustees received remuneration or were reimbursed expenses during the year (2020 - £Nil).

The total employee benefits (including employers national insurance) of the key management personnel of the Charity were £Nil (2020 - £Nil).

9 FIXED ASSETS

	Van	Office	Fixtures &	Total
	£	Equipment	Fittings	£
Cost				
As at 1 April 2020	3,899	6,971	11,987	22,857
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2021	<u>3,899</u>	<u>6,971</u>	<u>11,987</u>	<u>22,857</u>
Depreciation				
As at 1 April 2020	3,119	1,815	6,726	11,660
Charge for the year	780	1,404	1,599	3,783
Disposals	-	-	-	-
As at 31 March 2021	<u>3,899</u>	<u>3,219</u>	<u>8,325</u>	<u>15,443</u>
Net book value				
As at 31 March 2021	<u>-</u>	<u>3,752</u>	<u>3,662</u>	<u>7,414</u>
As at 31 March 2020	<u>780</u>	<u>5,156</u>	<u>5,261</u>	<u>11,197</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

10 DEBTORS	2021	2020
	£	£
Trade debtors	-	142
Prepayments	701	490
Accrued income	-	-
	<u>701</u>	<u>632</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Trade creditors	631	877
Taxation and social security	-	-
Other creditors	1,586	297
Accruals	879	760
Deferred income	673	500
	<u>3,769</u>	<u>2,434</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUND	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	-	7,414	-	7,414
Current assets	23,186	-	1,166	24,352
Current liabilities	<u>(3,769)</u>	<u>-</u>	<u>-</u>	<u>(3,769)</u>
Net assets as at 31 March 2021	<u>19,417</u>	<u>7,414</u>	<u>1,166</u>	<u>27,997</u>

ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	-	11,197	-	11,197
Current assets	3,239	-	-	3,239
Current liabilities	<u>(2,434)</u>	<u>-</u>	<u>-</u>	<u>(2,434)</u>
Net assets as at 31 March 2020	<u>805</u>	<u>11,197</u>	<u>-</u>	<u>12,002</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13 MOVEMENT IN FUNDS

	As at 1 04 2020 £	Income £	Expenditure £	Transfers £	As at 31 03 2021 £
Restricted funds					
Tesco Bags of Help	-	1,666	(500)	-	1,166
Total Restricted funds	-	1,666	(500)	-	1,166
Designated funds					
Fixed asset fund	11,197	-	-	(3,783)	7,414
Total Designated funds	11,197	-	-	(3,783)	7,414
Unrestricted general funds	805	27,379	(12,550)	3,783	19,417
Total funds	12,002	29,045	(13,050)	-	27,997

Restricted funds :

Tesco Bags of Help

The charity received two grants from Tesco Bags of Help. A £500 grant from the Covid-19 Communities Fund provided creative packs for children and families during lockdown. A grant of £1,166 for equipment renewal for the community will be spent during the financial year 2021/22.

Designated funds :

Fixed asset fund

A fund created by the Trustees and represents the net book value of the charity's fixed assets at the balance sheet date. The fund was created due to the increase in fixed assets and although they are within general funds the value of the assets cannot be utilised for future expenditure.

MOVEMENT IN FUNDS - PREVIOUS YEAR

	As at 1 04 2019 £	Income £	Expenditure £	Transfers £	As at 31 03 2020 £
Restricted funds	-	-	-	-	-
Total Restricted funds	-	-	-	-	-
Designated funds					
Fixed asset fund	-	-	-	11,197	11,197
Total Designated funds	-	-	-	11,197	11,197
Unrestricted general funds	4,743	28,406	(21,147)	(11,197)	805
Total funds	4,743	28,406	(21,147)	-	12,002

Designated funds :

Fixed asset fund

A fund created by the Trustees and represents the net book value of the charity's fixed assets at the balance sheet date. The fund was created due to the increase in fixed assets and although they are within general funds the value of the assets cannot be utilised for future expenditure.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

14 FINANCIAL COMMITMENTS

The charity has a lease with the local council in respect of the Community Centre. The lease is for 21 years as from 16 July 2007 and although the lease mentions a market value rent becoming payable the council have never charged the charity any rent.

15 MEMBERS LIABILITY

The company is a company limited by guarantee. Every member of the Charity undertakes to contribute such amount as may be required, not exceeding £1, to the Charity's assets if it should be wound up while they are a member or within one year after they ceased to be a member, for the costs of winding up and for the adjustment of the rights of persons who have contributed to the Charity's assets.

16 CORPORATION TAXATION

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

17 RELATED PARTY TRANSACTIONS

During the financial year, an investigation took place regarding suspected fraud by a former Trustee, Michael Harrison. On 9th June 2021, Michael Harrison was convicted of Fraud by false representation at Canterbury Crown Court. A Compensation Order was awarded to the charity in the sum of £24,957.62 in respect of the fraudulently obtained funds, to be paid by the offender to the charity via the court. These funds are expected to be received during the financial year 2021/22 and 2022/23 but are not shown on the balance sheet because the award was made after 31st March 2021, and the award is subject to payment by the offender.

There were no other transactions with related parties during the year under review or the preceding year.