

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

England & Wales · Charity number 1159697

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2014-12-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 29 Grafton Road  
Harwich  
CO12 3BD

**Phone** 01255507770

**Email** [harwichcommunity@gmail.com](mailto:harwichcommunity@gmail.com)

## Activities

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**Objects:** (1) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF HARWICH AND THE NEIGHBOURHOOD AND DISTRICT WITHOUT DISTINCTION OF GENDER OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS 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(2) TO ESTABLISH AND SECURE THE ESTABLISHMENT OF ONE OR MORE COMMUNITY CENTRES AND TO MAINTAIN AND MANAGE, OR TO CO-OPERATE WITH ANY LOCAL STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF, SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CIO AND ITS CONSTITUENT BODIES IN FURTHERANCE OF THE ABOVE OBJECTS

**Activities:** We run 2 community centre's in the Harwich & Dovercourt area, we have clubs that use our facilities 7 days a week and 52 weeks of the year. We provide premises to meet and greet, meetings, courses & dinner clubs at affordable prices

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- Essex

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£80,208	£83,803	-	-
2023-12-31	£94,662	£88,951	-	-
2022-12-31	£79,083	£80,718	-	-
2021-12-31	£111,958	£104,831	-	-
2020-12-31	£70,317	£104,831	-	-

## Trustees

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Name	Role	Appointed
<b>JOHN THURLOW</b>	Chair	2018-04-03
Andrew Wells		2020-04-09
Dawn Hewitt		2021-10-01

**HARWICH & DISTRICT COMMUNITY ASSOCIATION**

England & Wales - Charity number 1159697

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# Accounts

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Charity registration number 1159697

**HARWICH & DISTRICT COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2023

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

J Thurlow  
D Hewitt  
A Wells

**Charity number**

1159697

**Principal address**

Park Pavilion  
2 Barrack Lane  
Dovercourt  
Harwich  
Essex  
England  
CO12 3NS

**Accountants**

Gascoynes  
Gascoynes House  
Moseleys Farm Business Centre  
Fornham All Saints  
Suffolk  
IP28 6JY



# HARWICH & DISTRICT COMMUNITY ASSOCIATION

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# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## TRUSTEES' REPORT

### ***FOR THE YEAR ENDED 31 DECEMBER 2023***

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 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)" (effective 1 January 2019).

#### **Structure, governance and management**

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

The trustees who served during the year and up to the date of signature of the financial statements were:

J Thurlow

D Hewitt

A Wells

The trustees' report was approved by the Board of Trustees.

*A S Wells*

A S Wells (Aug 21, 2024 12:15 GMT+1)

A Wells

**Trustee**

21 August 2024

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### *FOR THE YEAR ENDED 31 DECEMBER 2023*

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The trustees are responsible for preparing the Trustees' Report 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 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 of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HARWICH & DISTRICT COMMUNITY ASSOCIATION

---

I report to the trustees on my examination of the financial statements of Harwich & District Community Association (the charity) for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*Gascoynes*

#### **Gascoynes**

Gascoynes House  
Moseleys Farm Business Centre  
Fornham All Saints  
Suffolk  
IP28 6JY

Dated: 21 August 2024

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted funds	Unrestricted funds
		2023	2022
	Notes	£	£
<b><u>Income from:</u></b>			
Donations, legacies and grants		2,085	738
Charitable activities	2	92,577	78,345
<b>Total income</b>		94,662	79,083
<b><u>Expenditure on:</u></b>			
Charitable activities	3	88,951	80,718
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		5,711	(1,635)
Fund balances at 1 January 2023		11,912	13,547
<b>Fund balances at 31 December 2023</b>		17,623	11,912

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	6	1,425		2,293	
Cash at bank and in hand		16,198		9,619	
		<u>17,623</u>		<u>11,912</u>	
Net current assets			<u>17,623</u>		<u>11,912</u>
<b>Income funds</b>					
Unrestricted funds			<u>17,623</u>		<u>11,912</u>
			<u>17,623</u>		<u>11,912</u>

The financial statements were approved by the Trustees on 21 August 2024

A S Wells  
A S Wells (Aug 21, 2024 12:15 GMT+1)

A Wells  
Trustee

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

##### Charity information

Harwich & District Community Association is a registered charity in the UK under charity number 1159697. The charity operates in and around Essex and its operational location is Park Pavilion, 2 Barrack Lane, Dovercourt, Harwich, Essex, CO12 3NS.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 2 Charitable activities

	2023 £	2022 £
Fundraising events	12,239	8,053
Room hire	68,652	62,244
Meals	11,686	8,048
	<u>92,577</u>	<u>78,345</u>

### 3 Charitable activities

	2023 £	2022 £
Purchases	10,358	7,085
Wages	37,885	34,347
Rates and water	1,975	1,413
Light and heat	13,773	12,615
Telephone	1,731	1,193
Postage and stationery	141	160
Sundries	1,611	1,133
Entertainment	1,494	1,515
Repairs and renewals	13,916	15,536
Accountancy and legal fees	1,560	940
Insurance	4,507	4,781
	<u>88,951</u>	<u>80,718</u>

### 4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 5 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
3	3
<u>3</u>	<u>3</u>

There were no employees whose annual remuneration was more than £60,000.

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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<b>6 Debtors</b>	<b>2023</b>	<b>2022</b>
	£	£
Amounts falling due within one year:		
Trade debtors	1,425	2,293
	<u>          </u>	<u>          </u>

**HARWICH & DISTRICT COMMUNITY ASSOCIATION**

England & Wales - Charity number 1159697

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# Accounts

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Charity registration number 1159697

**HARWICH & DISTRICT COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2022

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

J Thurlow  
D Hewitt  
A Wells

**Charity number**

1159697

**Principal address**

Park Pavilion  
2 Barrack Lane  
Dovercourt  
Harwich  
Essex  
England  
CO12 3NS

**Accountants**

Gascoynes  
Gascoynes House  
Moseleys Farm Business Centre  
Fornham All Saints  
Suffolk  
IP28 6JY



# HARWICH & DISTRICT COMMUNITY ASSOCIATION

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# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 DECEMBER 2022*

---

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 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)" (effective 1 January 2019).

### **Structure, governance and management**

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

The trustees who served during the year and up to the date of signature of the financial statements were:

J Thurlow

D Hewitt

A Wells

The trustees' report was approved by the Board of Trustees.

J Thurlow

**Trustee**

7 June 2023

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 DECEMBER 2022*

---

The trustees are responsible for preparing the Trustees' Report 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 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 of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HARWICH & DISTRICT COMMUNITY ASSOCIATION

---

I report to the trustees on my examination of the financial statements of Harwich & District Community Association (the charity) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### **Gascoynes**

Gascoynes House  
Moseleys Farm Business Centre  
Fornham All Saints  
Suffolk  
IP28 6JY

Dated: 7 June 2023

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b>Income from:</b>			
Donations, legacies and grants		738	42,574
Charitable activities	2	78,345	67,841
<b>Total income</b>		79,083	110,415
<b>Expenditure on:</b>			
Charitable activities	3	80,718	104,199
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(1,635)	6,216
Fund balances at 1 January 2022		13,547	7,331
<b>Fund balances at 31 December 2022</b>		11,912	13,547

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	6	2,293		150	
Cash at bank and in hand		9,619		14,920	
		<u>11,912</u>		<u>15,070</u>	
<b>Creditors: amounts falling due within one year</b>					
	7	-		(1,523)	
Net current assets			11,912		13,547
			<u>11,912</u>		<u>13,547</u>
<b>Income funds</b>					
Unrestricted funds			11,912		13,547
			<u>11,912</u>		<u>13,547</u>

The financial statements were approved by the Trustees on 7 June 2023

J Thurlow  
Trustee

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Charity information

Harwich & District Community Association is a registered charity in the UK under charity number 1159697. The charity operates in and around Essex and its operational location is Park Pavilion, 2 Barrack Lane, Dovercourt, Harwich, Essex, CO12 3NS.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Charitable activities

	2022	2021
	£	£
Fundraising events	8,053	7,203
Room hire	62,244	43,270
Meals	8,048	17,368
	<u>78,345</u>	<u>67,841</u>

### 3 Charitable activities

	2022	2021
	£	£
Purchases	7,085	16,888
Wages	34,347	29,586
Rates and water	1,413	3,281
Light and heat	12,615	13,936
Telephone	1,193	1,536
Postage and stationery	160	1,122
Sundries	5,914	7,310
Entertainment	1,515	444
Repairs and renewals	15,536	28,278
Accountancy and legal fees	940	1,818
	<u>80,718</u>	<u>104,199</u>

### 4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# HARWICH & DISTRICT COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 5 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
3	4
==	==

There were no employees whose annual remuneration was more than £60,000.

### 6 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	2,293	150
	==	==

### 7 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	158
Accruals and deferred income	-	1,365
	==	==
	-	1,523
	==	==

**HARWICH & DISTRICT COMMUNITY ASSOCIATION**

England & Wales - Charity number 1159697

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# Accounts

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## Trustees Report 2021

A very difficult start to the year like most Community Buildings we have furlough our staff all but the Manager to who is maintaining both buildings and working within the Community to deliver shopping and cooked meals, which are cooked from our kitchen served by volunteers and delivered to those in need.

It was one way of utilising the building during COVID

The Clubs returned slowly as all were very weary of the continuing COVID threat, once back they have had to work hard to get their numbers up, even today it's not at the highest as people are still scared.

The Trustees are very grateful to all staff especially the General Manger who during this time, got improvements completed ready for reopening.

Bookings are on the up so looking forward to 2023

On behalf of Trustees

25/05/2022

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2021  
for  
Harwich & District Community Association**

Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

**Contents of the Financial Statements  
for the Year Ended 31 December 2021**

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**Harwich & District Community Association**

**Report of the Trustees  
for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1159697

**Principal address**

Park Pavilion  
2 Barrack Lane  
Dovercourt  
Harwich  
Essex  
CO12 3NS

**Trustees**

J Thurlow  
N Cory

**Independent Examiner**

Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

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

.....  
Trustee

**Independent Examiner's Report to the Trustees of  
Harwich & District Community Association**

**Independent examiner's report to the trustees of Harwich & District Community Association**

I report to the charity trustees on my examination of the accounts of Harwich & District Community Association (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr P Finnigan  
FCCA  
Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

Date: .....

**Harwich & District Community Association**

**Statement of Financial Activities  
for the Year Ended 31 December 2021**

		31.12.21 Unrestricted fund £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		42,574	41,641
Other trading activities	2	67,841	70,317
<b>Total</b>		110,415	111,958
<b>EXPENDITURE ON</b>			
Raising funds	3	104,199	104,231
Other		-	600
<b>Total</b>		104,199	104,831
<b>NET INCOME</b>		6,216	7,127
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		7,331	204
<b>TOTAL FUNDS CARRIED FORWARD</b>		13,547	7,331

The notes form part of these financial statements

**Harwich & District Community Association**

**Balance Sheet  
31 December 2021**

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	7	150	-
Cash at bank		14,920	8,696
		<u>15,070</u>	<u>8,696</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,523)	(1,365)
		<u>13,547</u>	<u>7,331</u>
<b>NET CURRENT ASSETS</b>			
		<u>13,547</u>	<u>7,331</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>13,547</u>	<u>7,331</u>
<b>NET ASSETS</b>		<u>13,547</u>	<u>7,331</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>13,547</u>	<u>7,331</u>
<b>TOTAL FUNDS</b>		<u>13,547</u>	<u>7,331</u>

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

.....  
Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 December 2021

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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

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

2. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Fundraising events	7,203	2,090
Room hire	43,270	32,537
Meals	17,368	35,690
	<u>67,841</u>	<u>70,317</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

3. RAISING FUNDS

Raising donations and legacies

	31.12.21	31.12.20
	£	£
Support costs	87,311	69,558
	<u>          </u>	<u>          </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Total staff	4	3
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	41,641
Other trading activities	70,317
<b>Total</b>	<u>111,958</u>
<b>EXPENDITURE ON</b>	
Raising funds	104,231
Other	600
<b>Total</b>	<u>104,831</u>
<b>NET INCOME</b>	<u>7,127</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	204
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>7,331</u></u>

**Harwich & District Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade debtors	150	-
	<u>150</u>	<u>-</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade creditors	158	-
Other creditors	1,365	1,365
	<u>1,523</u>	<u>1,365</u>

**9. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	7,331	6,216	13,547
	<u>7,331</u>	<u>6,216</u>	<u>13,547</u>
<b>TOTAL FUNDS</b>	<u>7,331</u>	<u>6,216</u>	<u>13,547</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	110,415	(104,199)	6,216
	<u>110,415</u>	<u>(104,199)</u>	<u>6,216</u>
<b>TOTAL FUNDS</b>	<u>110,415</u>	<u>(104,199)</u>	<u>6,216</u>

**Comparatives for movement in funds**

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	204	7,127	7,331
	<u>204</u>	<u>7,127</u>	<u>7,331</u>
<b>TOTAL FUNDS</b>	<u>204</u>	<u>7,127</u>	<u>7,331</u>

## Harwich & District Community Association

### Notes to the Financial Statements - continued for the Year Ended 31 December 2021

#### 9. MOVEMENT IN FUNDS - continued

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	111,958	(104,831)	7,127
<b>TOTAL FUNDS</b>	<u>111,958</u>	<u>(104,831)</u>	<u>7,127</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	204	13,343	13,547
<b>TOTAL FUNDS</b>	<u>204</u>	<u>13,343</u>	<u>13,547</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	222,373	(209,030)	13,343
<b>TOTAL FUNDS</b>	<u>222,373</u>	<u>(209,030)</u>	<u>13,343</u>

#### 10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

**Harwich & District Community Association****Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	42,574	41,641
<b>Other trading activities</b>		
Fundraising events	7,203	2,090
Room hire	43,270	32,537
Meals	17,368	35,690
	<u>67,841</u>	<u>70,317</u>
<b>Total incoming resources</b>	110,415	111,958
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	16,888	34,673
<b>Other</b>		
Other operating leases	-	600
<b>Support costs</b>		
<b>Management</b>		
Wages	29,586	30,222
Rates and water	3,281	4,220
Insurance	-	856
Light and heat	13,936	12,173
Telephone	1,536	1,410
Postage and stationery	1,122	575
Sundries	7,310	4,352
Entertainment	444	362
	<u>57,215</u>	<u>54,170</u>
<b>Finance</b>		
Bank charges	-	499
Loss on sale of tangible fixed assets	-	60
	<u>-</u>	<u>559</u>
<b>Information technology</b>		
Repairs and renewals	28,278	11,889
<b>Governance costs</b>		
Accountancy and legal fees	1,818	2,940
<b>Total resources expended</b>	<u>104,199</u>	<u>104,831</u>
<b>Net income</b>	<u>6,216</u>	<u>7,127</u>

This page does not form part of the statutory financial statements

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2021  
for  
Harwich & District Community Association**

Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

**Contents of the Financial Statements  
for the Year Ended 31 December 2021**

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**Harwich & District Community Association**

**Report of the Trustees  
for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1159697

**Principal address**

Park Pavilion  
2 Barrack Lane  
Dovercourt  
Harwich  
Essex  
CO12 3NS

**Trustees**

J Thurlow  
N Cory

**Independent Examiner**

Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

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

.....  
Trustee

**Independent Examiner's Report to the Trustees of  
Harwich & District Community Association**

**Independent examiner's report to the trustees of Harwich & District Community Association**

I report to the charity trustees on my examination of the accounts of Harwich & District Community Association (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr P Finnigan  
FCCA  
Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

Date: .....

**Harwich & District Community Association**

**Statement of Financial Activities  
for the Year Ended 31 December 2021**

		31.12.21 Unrestricted fund £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		42,574	41,641
Other trading activities	2	67,841	70,317
<b>Total</b>		110,415	111,958
<b>EXPENDITURE ON</b>			
Raising funds	3	104,199	104,231
Other		-	600
<b>Total</b>		104,199	104,831
<b>NET INCOME</b>		6,216	7,127
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		7,331	204
<b>TOTAL FUNDS CARRIED FORWARD</b>		13,547	7,331

The notes form part of these financial statements

**Harwich & District Community Association**

**Balance Sheet  
31 December 2021**

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	7	150	-
Cash at bank		14,920	8,696
		<u>15,070</u>	<u>8,696</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,523)	(1,365)
		<u>13,547</u>	<u>7,331</u>
<b>NET CURRENT ASSETS</b>			
		<u>13,547</u>	<u>7,331</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>13,547</u>	<u>7,331</u>
<b>NET ASSETS</b>		<u>13,547</u>	<u>7,331</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>13,547</u>	<u>7,331</u>
<b>TOTAL FUNDS</b>		<u>13,547</u>	<u>7,331</u>

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

.....  
Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 December 2021

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.

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**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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

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

2. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Fundraising events	7,203	2,090
Room hire	43,270	32,537
Meals	17,368	35,690
	<u>67,841</u>	<u>70,317</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

3. RAISING FUNDS

Raising donations and legacies

	31.12.21	31.12.20
	£	£
Support costs	87,311	69,558
	<u>          </u>	<u>          </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Total staff	4	3
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	41,641
Other trading activities	70,317
<b>Total</b>	<u>111,958</u>
<b>EXPENDITURE ON</b>	
Raising funds	104,231
Other	600
<b>Total</b>	<u>104,831</u>
<b>NET INCOME</b>	<u>7,127</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	204
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>7,331</u></u>

**Harwich & District Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade debtors	150	-
	<u>150</u>	<u>-</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
Trade creditors	158	-
Other creditors	1,365	1,365
	<u>1,523</u>	<u>1,365</u>

**9. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	7,331	6,216	13,547
	<u>7,331</u>	<u>6,216</u>	<u>13,547</u>
<b>TOTAL FUNDS</b>	<u>7,331</u>	<u>6,216</u>	<u>13,547</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	110,415	(104,199)	6,216
	<u>110,415</u>	<u>(104,199)</u>	<u>6,216</u>
<b>TOTAL FUNDS</b>	<u>110,415</u>	<u>(104,199)</u>	<u>6,216</u>

**Comparatives for movement in funds**

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	204	7,127	7,331
	<u>204</u>	<u>7,127</u>	<u>7,331</u>
<b>TOTAL FUNDS</b>	<u>204</u>	<u>7,127</u>	<u>7,331</u>

## Harwich & District Community Association

### Notes to the Financial Statements - continued for the Year Ended 31 December 2021

#### 9. MOVEMENT IN FUNDS - continued

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	111,958	(104,831)	7,127
<b>TOTAL FUNDS</b>	<u>111,958</u>	<u>(104,831)</u>	<u>7,127</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	204	13,343	13,547
<b>TOTAL FUNDS</b>	<u>204</u>	<u>13,343</u>	<u>13,547</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	222,373	(209,030)	13,343
<b>TOTAL FUNDS</b>	<u>222,373</u>	<u>(209,030)</u>	<u>13,343</u>

#### 10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

**Harwich & District Community Association****Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	42,574	41,641
<b>Other trading activities</b>		
Fundraising events	7,203	2,090
Room hire	43,270	32,537
Meals	17,368	35,690
	<u>67,841</u>	<u>70,317</u>
<b>Total incoming resources</b>	<b>110,415</b>	<b>111,958</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	16,888	34,673
<b>Other</b>		
Other operating leases	-	600
<b>Support costs</b>		
<b>Management</b>		
Wages	29,586	30,222
Rates and water	3,281	4,220
Insurance	-	856
Light and heat	13,936	12,173
Telephone	1,536	1,410
Postage and stationery	1,122	575
Sundries	7,310	4,352
Entertainment	444	362
	<u>57,215</u>	<u>54,170</u>
<b>Finance</b>		
Bank charges	-	499
Loss on sale of tangible fixed assets	-	60
	<u>-</u>	<u>559</u>
<b>Information technology</b>		
Repairs and renewals	28,278	11,889
<b>Governance costs</b>		
Accountancy and legal fees	1,818	2,940
<b>Total resources expended</b>	<b>104,199</b>	<b>104,831</b>
<b>Net income</b>	<b>6,216</b>	<b>7,127</b>

This page does not form part of the statutory financial statements

**HARWICH & DISTRICT COMMUNITY ASSOCIATION**

England & Wales - Charity number 1159697

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# Accounts

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## Trustee's Report 2020

While this has had a difficult end to the year where COVID has affected bookings are up on past years, clubs have been showing an increase in members joining, sadly our busiest time will now be lost, hoping that we can re-open as soon as possible in 2021.

On behalf of Trustees

D L Cheesman

General Manager

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2020  
for  
Harwich & District Community Association**

Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

**Contents of the Financial Statements  
for the Year Ended 31 December 2020**

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**Harwich & District Community Association**

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

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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1159697

**Principal address**

Park Pavilion  
2 Barrack Lane  
Dovercourt  
Harwich  
Essex  
CO12 3NS

**Trustees**

J Thurlow  
N Cory

**Independent Examiner**

Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

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

.....  
Trustee

**Independent Examiner's Report to the Trustees of  
Harwich & District Community Association**

**Independent examiner's report to the trustees of Harwich & District Community Association**

I report to the charity trustees on my examination of the accounts of Harwich & District Community Association (the Trust) for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr P Finnigan  
FCCA  
Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

Date: .....

**Harwich & District Community Association**

**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		41,641	-
Other trading activities	2	70,317	60,656
<b>Total</b>		111,958	60,656
<b>EXPENDITURE ON</b>			
Raising funds	3	104,231	61,781
Other		600	800
<b>Total</b>		104,831	62,581
<b>NET INCOME/(EXPENDITURE)</b>		7,127	(1,925)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		204	2,129
<b>TOTAL FUNDS CARRIED FORWARD</b>		7,331	204

The notes form part of these financial statements

**Harwich & District Community Association**

**Balance Sheet  
31 December 2020**

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	-	59
<b>CURRENT ASSETS</b>			
Debtors	8	-	400
Cash at bank		8,696	2,665
		<u>8,696</u>	<u>3,065</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(1,365)	(2,920)
		<u>7,331</u>	<u>145</u>
<b>NET CURRENT ASSETS</b>			
		<u>7,331</u>	<u>204</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>7,331</u>	<u>204</u>
<b>NET ASSETS/(LIABILITIES)</b>			
		<u>7,331</u>	<u>204</u>
<b>FUNDS</b>			
Unrestricted funds	10	7,331	204
		<u>7,331</u>	<u>204</u>
<b>TOTAL FUNDS</b>			
		<u>7,331</u>	<u>204</u>

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

.....  
Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 December 2020**

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

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

## Harwich & District Community Association

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

#### 2. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Fundraising events	2,090	3,152
Room hire	32,537	57,504
Meals	35,690	-
	<u>70,317</u>	<u>60,656</u>

#### 3. RAISING FUNDS

##### Raising donations and legacies

	31.12.20	31.12.19
	£	£
Support costs	<u>69,558</u>	<u>61,781</u>

#### 4. 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.

#### 5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Total staff	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	60,656
<b>EXPENDITURE ON</b>	
Raising funds	61,781
Other	800
<b>Total</b>	<u>62,581</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(1,925)</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	2,129
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>          </u> <u>          </u> <u>          </u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 January 2020	8,187
Disposals	(8,187)
	<u>          </u>
At 31 December 2020	<u>          </u> -
<b>DEPRECIATION</b>	
At 1 January 2020	8,127
Eliminated on disposal	(8,127)
	<u>          </u>
At 31 December 2020	<u>          </u> -
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u>          </u> <u>          </u> -
At 31 December 2019	<u>          </u> <u>          </u> 60

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Prepayments	-	400
	<u>          </u>	<u>          </u> <u>          </u>

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Other creditors	1,365	2,920
	<u>          </u>	<u>          </u>

10. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	204	7,127	7,331
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>204</u>	<u>7,127</u>	<u>7,331</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	111,958	(104,831)	7,127
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>111,958</u>	<u>(104,831)</u>	<u>7,127</u>

Comparatives for movement in funds

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
<b>Unrestricted funds</b>			
General fund	2,129	(1,925)	204
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>2,129</u>	<u>(1,925)</u>	<u>204</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	60,656	(62,581)	(1,925)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>60,656</u>	<u>(62,581)</u>	<u>(1,925)</u>

**Harwich & District Community Association**

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

**10. 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	2,129	5,202	7,331
<b>TOTAL FUNDS</b>	<u>2,129</u>	<u>5,202</u>	<u>7,331</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	172,614	(167,412)	5,202
<b>TOTAL FUNDS</b>	<u>172,614</u>	<u>(167,412)</u>	<u>5,202</u>

**11. RELATED PARTY DISCLOSURES**

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

**Harwich & District Community Association****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	41,641	-
<b>Other trading activities</b>		
Fundraising events	2,090	3,152
Room hire	32,537	57,504
Meals	35,690	-
	<u>70,317</u>	<u>60,656</u>
<b>Total incoming resources</b>	111,958	60,656
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	34,673	-
<b>Other</b>		
Other operating leases	600	800
<b>Support costs</b>		
<b>Management</b>		
Wages	30,222	26,765
Rates and water	4,220	6,096
Insurance	856	1,502
Light and heat	12,173	16,588
Telephone	1,410	1,536
Postage and stationery	575	961
Sundries	4,352	215
Entertainment	362	1,063
	<u>54,170</u>	<u>54,726</u>
<b>Finance</b>		
Bank charges	499	-
Loss on sale of tangible fixed assets	60	-
	<u>559</u>	<u>-</u>
<b>Information technology</b>		
Repairs and renewals	11,889	6,404
<b>Other</b>		
Plant and machinery	-	11
<b>Governance costs</b>		
Accountancy and legal fees	2,940	640

This page does not form part of the statutory financial statements

**Harwich & District Community Association**

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

	31.12.20 £	31.12.19 £
Total resources expended	104,831	62,581
<b>Net income/(expenditure)</b>	<u>7,127</u>	<u>(1,925)</u>

This page does not form part of the statutory financial statements

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2020  
for  
Harwich & District Community Association**

Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

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for the Year Ended 31 December 2020**

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**Harwich & District Community Association**

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

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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1159697

**Principal address**

Park Pavilion  
2 Barrack Lane  
Dovercourt  
Harwich  
Essex  
CO12 3NS

**Trustees**

J Thurlow  
N Cory

**Independent Examiner**

Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

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

.....  
Trustee

**Independent Examiner's Report to the Trustees of  
Harwich & District Community Association**

**Independent examiner's report to the trustees of Harwich & District Community Association**

I report to the charity trustees on my examination of the accounts of Harwich & District Community Association (the Trust) for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr P Finnigan  
FCCA  
Finnigan & Co  
37 Lower Brook Street  
Ipswich  
Suffolk  
IP4 1AQ

Date: .....

**Harwich & District Community Association**

**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		41,641	-
Other trading activities	2	70,317	60,656
<b>Total</b>		111,958	60,656
<b>EXPENDITURE ON</b>			
Raising funds	3	104,231	61,781
Other		600	800
<b>Total</b>		104,831	62,581
<b>NET INCOME/(EXPENDITURE)</b>		7,127	(1,925)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		204	2,129
<b>TOTAL FUNDS CARRIED FORWARD</b>		7,331	204

The notes form part of these financial statements

**Harwich & District Community Association**

**Balance Sheet  
31 December 2020**

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	-	59
<b>CURRENT ASSETS</b>			
Debtors	8	-	400
Cash at bank		8,696	2,665
		<u>8,696</u>	<u>3,065</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(1,365)	(2,920)
		<u>7,331</u>	<u>145</u>
<b>NET CURRENT ASSETS</b>			
		<u>7,331</u>	<u>204</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>7,331</u>	<u>204</u>
<b>NET ASSETS/(LIABILITIES)</b>			
		<u>7,331</u>	<u>204</u>
<b>FUNDS</b>			
Unrestricted funds	10	7,331	204
		<u>7,331</u>	<u>204</u>
<b>TOTAL FUNDS</b>			
		<u>7,331</u>	<u>204</u>

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

.....  
Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 December 2020**

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

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

## Harwich & District Community Association

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

#### 2. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Fundraising events	2,090	3,152
Room hire	32,537	57,504
Meals	35,690	-
	<u>70,317</u>	<u>60,656</u>

#### 3. RAISING FUNDS

##### Raising donations and legacies

	31.12.20	31.12.19
	£	£
Support costs	<u>69,558</u>	<u>61,781</u>

#### 4. 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.

#### 5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Total staff	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	60,656
<b>EXPENDITURE ON</b>	
Raising funds	61,781
Other	800
<b>Total</b>	<u>62,581</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(1,925)</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	2,129
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>          </u> <u>          </u> <u>          </u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 January 2020	8,187
Disposals	(8,187)
	<u>          </u>
At 31 December 2020	<u>          </u> -
<b>DEPRECIATION</b>	
At 1 January 2020	8,127
Eliminated on disposal	(8,127)
	<u>          </u>
At 31 December 2020	<u>          </u> -
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u>          </u> <u>          </u> -
At 31 December 2019	<u>          </u> <u>          </u> 60

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Prepayments	-	400
	<u>          </u>	<u>          </u> <u>          </u>

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Other creditors	1,365	2,920
	<u>          </u>	<u>          </u>

10. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	204	7,127	7,331
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>204</u>	<u>7,127</u>	<u>7,331</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	111,958	(104,831)	7,127
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>111,958</u>	<u>(104,831)</u>	<u>7,127</u>

Comparatives for movement in funds

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
<b>Unrestricted funds</b>			
General fund	2,129	(1,925)	204
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>2,129</u>	<u>(1,925)</u>	<u>204</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	60,656	(62,581)	(1,925)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>60,656</u>	<u>(62,581)</u>	<u>(1,925)</u>

**Harwich & District Community Association**

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

**10. 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	2,129	5,202	7,331
<b>TOTAL FUNDS</b>	<u>2,129</u>	<u>5,202</u>	<u>7,331</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	172,614	(167,412)	5,202
<b>TOTAL FUNDS</b>	<u>172,614</u>	<u>(167,412)</u>	<u>5,202</u>

**11. RELATED PARTY DISCLOSURES**

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

**Harwich & District Community Association****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	41,641	-
<b>Other trading activities</b>		
Fundraising events	2,090	3,152
Room hire	32,537	57,504
Meals	35,690	-
	<u>70,317</u>	<u>60,656</u>
<b>Total incoming resources</b>	111,958	60,656
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	34,673	-
<b>Other</b>		
Other operating leases	600	800
<b>Support costs</b>		
<b>Management</b>		
Wages	30,222	26,765
Rates and water	4,220	6,096
Insurance	856	1,502
Light and heat	12,173	16,588
Telephone	1,410	1,536
Postage and stationery	575	961
Sundries	4,352	215
Entertainment	362	1,063
	<u>54,170</u>	<u>54,726</u>
<b>Finance</b>		
Bank charges	499	-
Loss on sale of tangible fixed assets	60	-
	<u>559</u>	<u>-</u>
<b>Information technology</b>		
Repairs and renewals	11,889	6,404
<b>Other</b>		
Plant and machinery	-	11
<b>Governance costs</b>		
Accountancy and legal fees	2,940	640

This page does not form part of the statutory financial statements

**Harwich & District Community Association**

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

	31.12.20 £	31.12.19 £
Total resources expended	104,831	62,581
<b>Net income/(expenditure)</b>	<u>7,127</u>	<u>(1,925)</u>

This page does not form part of the statutory financial statements