

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

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		41,641	-
Other trading activities	2	70,317	60,656
Total		111,958	60,656
EXPENDITURE ON			
Raising funds	3	104,231	61,781
Other		600	800
Total		104,831	62,581
NET INCOME/(EXPENDITURE)		7,127	(1,925)
RECONCILIATION OF FUNDS			
Total funds brought forward		204	2,129
TOTAL FUNDS CARRIED FORWARD		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 £
FIXED ASSETS			
Tangible assets	7	-	59
CURRENT ASSETS			
Debtors	8	-	400
Cash at bank		8,696	2,665
		<u>8,696</u>	<u>3,065</u>
CREDITORS			
Amounts falling due within one year	9	(1,365)	(2,920)
		<u>7,331</u>	<u>145</u>
NET CURRENT ASSETS			
		<u>7,331</u>	<u>145</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,331</u>	<u>204</u>
NET ASSETS/(LIABILITIES)		<u>7,331</u>	<u>204</u>
FUNDS	10		
Unrestricted funds		<u>7,331</u>	<u>204</u>
TOTAL FUNDS		<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.

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

RECONCILIATION OF FUNDS

Total funds brought forward

2,129

TOTAL FUNDS CARRIED FORWARD

204

7. TANGIBLE FIXED ASSETS

Plant and
machinery
£

COST

At 1 January 2020

8,187

Disposals

(8,187)

At 31 December 2020

-

DEPRECIATION

At 1 January 2020

8,127

Eliminated on disposal

(8,127)

At 31 December 2020

-

NET BOOK VALUE

At 31 December 2020

-

At 31 December 2019

60

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.20
£

31.12.19
£

Prepayments

-

400

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

10. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	204	7,127	7,331
TOTAL FUNDS	204	7,127	7,331

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,958	(104,831)	7,127
TOTAL FUNDS	111,958	(104,831)	7,127

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	2,129	(1,925)	204
TOTAL FUNDS	2,129	(1,925)	204

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,656	(62,581)	(1,925)
TOTAL FUNDS	60,656	(62,581)	(1,925)

**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 £
Unrestricted funds			
General fund	2,129	5,202	7,331
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	172,614	(167,412)	5,202
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	41,641	-
Other trading activities		
Fundraising events	2,090	3,152
Room hire	32,537	57,504
Meals	35,690	-
	<hr/>	<hr/>
	70,317	60,656
Total incoming resources	<hr/>	<hr/>
	111,958	60,656
EXPENDITURE		
Other trading activities		
Purchases	34,673	-
Other		
Other operating leases	600	800
Support costs		
Management		
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
	<hr/>	<hr/>
	54,170	54,726
Finance		
Bank charges	499	-
Loss on sale of tangible fixed assets	60	-
	<hr/>	<hr/>
	559	-
Information technology		
Repairs and renewals	11,889	6,404
Other		
Plant and machinery	-	11
Governance costs		
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
Net income/(expenditure)	7,127	(1,925)

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

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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Governing document

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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:

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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.

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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 £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		41,641	-
Other trading activities	2	70,317	60,656
Total		111,958	60,656
EXPENDITURE ON			
Raising funds	3	104,231	61,781
Other		600	800
Total		104,831	62,581
NET INCOME/(EXPENDITURE)		7,127	(1,925)
RECONCILIATION OF FUNDS			
Total funds brought forward		204	2,129
TOTAL FUNDS CARRIED FORWARD		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 £
FIXED ASSETS			
Tangible assets	7	-	59
CURRENT ASSETS			
Debtors	8	-	400
Cash at bank		8,696	2,665
		<u>8,696</u>	<u>3,065</u>
CREDITORS			
Amounts falling due within one year	9	(1,365)	(2,920)
		<u>7,331</u>	<u>145</u>
NET CURRENT ASSETS			
		<u>7,331</u>	<u>145</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,331</u>	<u>204</u>
NET ASSETS/(LIABILITIES)		<u>7,331</u>	<u>204</u>
FUNDS	10		
Unrestricted funds		<u>7,331</u>	<u>204</u>
TOTAL FUNDS		<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.

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

RECONCILIATION OF FUNDS

Total funds brought forward

2,129

TOTAL FUNDS CARRIED FORWARD

204

7. TANGIBLE FIXED ASSETS

Plant and
machinery
£

COST

At 1 January 2020

8,187

Disposals

(8,187)

At 31 December 2020

-

DEPRECIATION

At 1 January 2020

8,127

Eliminated on disposal

(8,127)

At 31 December 2020

-

NET BOOK VALUE

At 31 December 2020

-

At 31 December 2019

60

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.20

31.12.19

£

£

Prepayments

-

400

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

10. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	204	7,127	7,331
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	111,958	(104,831)	7,127
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	2,129	(1,925)	204
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	60,656	(62,581)	(1,925)
TOTAL FUNDS	<u>60,656</u>	<u>(62,581)</u>	<u>(1,925)</u>

**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 £
Unrestricted funds			
General fund	2,129	5,202	7,331
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	172,614	(167,412)	5,202
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	41,641	-
Other trading activities		
Fundraising events	2,090	3,152
Room hire	32,537	57,504
Meals	35,690	-
	<hr/>	<hr/>
	70,317	60,656
Total incoming resources	<hr/>	<hr/>
	111,958	60,656
EXPENDITURE		
Other trading activities		
Purchases	34,673	-
Other		
Other operating leases	600	800
Support costs		
Management		
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
	<hr/>	<hr/>
	54,170	54,726
Finance		
Bank charges	499	-
Loss on sale of tangible fixed assets	60	-
	<hr/>	<hr/>
	559	-
Information technology		
Repairs and renewals	11,889	6,404
Other		
Plant and machinery	-	11
Governance costs		
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
Net income/(expenditure)	7,127	(1,925)

This page does not form part of the statutory financial statements