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Chartered Accountants  
Charlton House  
Dour Street  
DOVER  
Kent  
CT16 1BL

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
DOVER COMMUNITY ASSOCIATION CIO**

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

Page	
1 to 2	Report of the Trustees
3	Independent Examiner's Report
4	Statement of Financial Activities
5	Balance Sheet
6 to 9	Notes to the Financial Statements
10	Detailed Statement of Financial Activities

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

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The charitable objects are to benefit the residents of Dover and the neighbourhood by bringing together the said residents, local authorities and other organisations in a common effort to advance education and to provide a real and/or virtual environment in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

In the furtherance of these objectives the trustees have the power to establish or secure a community centre and to maintain, manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity.

### Public benefit

The trustees have had regard to the Charity Commission guidance on public benefit.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities and future plans

The effects of the Covid-19 pandemic have had a significant impact on the achievements of the Association throughout the whole financial year, where during the three national lockdowns everyone had to stay at home, only being allowed out for exercise and essential travel. In between the lockdowns, social distancing regulations prevented indoor gatherings which meant that Biggin Hall had to be closed for most of the time. This prevented face to face meetings and wiped out all potential income raised through the letting of the Hall and put our tenant and managing agent, Future Foundry, in a precarious financial situation where they were unable to afford the rent. The Association provided grants for the organisation to continue to stay in the premises.

Hence Future Foundry, under the management of Lisa Oulton, has continued to occupy and manage Biggin Hall and has worked hard to provide training (much of which has taken place online) and facilities to both the young and older community. The Hall has also become a base for Dover Pride.

Except for necessary repairs, little further work has been carried out in the Hall, but now that the Covid-19 restrictions are being lifted and the pandemic possibly being a little under control, we can continue with our plans.

Business Rates were levied retrospectively on the space occupied by the public conveniences, dating back to when the premises were acquired from Dover District Council in April 2016 through to the present, even though the toilets were closed in 2017. The Association paid the backdated business rates on the public conveniences during the time that they were open and in our ownership. The Valuation Office Agency have acknowledged closure of the facilities and incorporated the space formerly occupied by them in a revised and increased rating valuation for Biggin Hall. Charitable rating relief was successfully granted on both rating accounts.

The Association's website has been updated to include the acknowledgement of the role of members of The Rotary Club of Dover in the formation of the original Dover Community Association and their contribution to the refurbishment of Biggin Hall. A new domain name, dovercommunity.org, has been purchased to make the website more accessible.

We can now re-open Biggin Hall and make its facilities available again to current occupants and wider community groups and also re-start work on our current plans for the building. The Association will look for future projects to further its aims within the town and local area and any suggestions that come forward will be discussed in full by the Trustees.

## FINANCIAL REVIEW

### Reserves policy

At the year end there were total funds of £232,753 (2020 - £249,340). Of these funds £192,900 (2020 - £208,622) were readily available income funds.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its constitution dated 21 December 2015 and is a Charitable Incorporated Organisation.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

There should be no less than 3 and no more than 7 elected trustees. Trustees are appointed by the members of the CIO.

Risk management

The trustees have complied with their duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1164957

Principal address

Redland

Back Street

Ringwood

DEAL

Kent

CT14 8HN

Trustees

A M Elcocks

J D Hunnisett (resigned 15.9.21)

N C Humphrey-Smith

S Crowley

J Nighthingale (appointed 15.9.21)

D J Smith (appointed 15.9.21)

Independent Examiner

Mr I D Pascall FCA

McCabe Ford Williams

Chartered Accountants

Charlton House

Dour Street

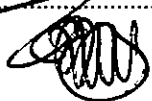
DOVER

Kent

CT16 1BL

Approved by order of the board of trustees on 16 November 2021 and signed on its behalf by:

A M Elcocks - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
DOVER COMMUNITY ASSOCIATION CIO**

**Independent examiner's report to the trustees of Dover Community Association CIO**  
I report to the charity trustees on my examination of the accounts of Dover Community Association CIO (the Trust) for the year ended 31 March 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 I D Pascall FCA  
McCabe Ford Williams  
Chartered Accountants

*I D Pascall*

Charlton House  
Dour Street  
DOVER  
Kent  
CT16 1BL

Date: *16 November 2021*

**DOVER COMMUNITY ASSOCIATION CIO**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020			
	Total funds	Total funds	Unrestricted fund	Restricted fund	Notes
	£	£	£	£	
<b>INCOME AND ENDOWMENTS FROM</b>					
Charitable activities	15,000	15,000			
Provision of facilities at Biggin Hall	-	-			
Investment income	122	122			3
<b>Total</b>	<b>15,122</b>	<b>15,122</b>			
<b>EXPENDITURE ON</b>					
Charitable activities	30,611	30,611			
Provision of facilities at Biggin Hall	-	-			
Other	1,098	1,098			
<b>Total</b>	<b>31,709</b>	<b>31,709</b>			
<b>NET INCOME/(EXPENDITURE)</b>	<b>(16,587)</b>	<b>(16,587)</b>			
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	249,340	249,340			
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>232,753</b>	<b>232,753</b>			

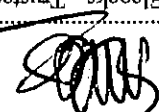
The notes form part of these financial statements

## DOVER COMMUNITY ASSOCIATION CIO

BALANCE SHEET  
31 MARCH 2021

	2021	2020	
<b>FIXED ASSETS</b>			Notes
Tangible assets	39,853	40,718	6
<b>CURRENT ASSETS</b>			
Debtors	3,390	12,623	7
Cash at bank	194,705	201,326	
<b>CREDITORS</b>			
Amounts falling due within one year	(5,195)	(5,327)	8
<b>NET CURRENT ASSETS</b>	192,900	208,622	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	232,753	249,340	
<b>NET ASSETS</b>	232,753	249,340	
<b>FUNDS</b>			10
Unrestricted funds	232,753	249,340	
<b>TOTAL FUNDS</b>	232,753	249,340	

The financial statements were approved by the Board of Trustees and authorised for issue on 16 November 2021, and were signed on its behalf by:

  
A M Elcock - Trustee

**DOVER COMMUNITY ASSOCIATION CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1. STATUTORY INFORMATION**

The Dover Community Association CIO is a Charitable Incorporated Organisation registered in England. The charity's registered number, principal address and nature of operations can be found in the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. 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.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

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

Freehold property - 2% on cost

**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.



DOVER COMMUNITY ASSOCIATION CIO

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

3.	INVESTMENT INCOME	2021	2020
	Deposit account interest	£ 122	£ 408
4.	GRANTS PAYABLE	2021	2020
	Provision of facilities at Biggin Hall	£ 26,600	£ -
	The total grants paid to institutions during the year was as follows:		
	Future Foundry	£ 26,600	£ -
5.	TRUSTEES' REMUNERATION AND BENEFITS		
	There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.		
	Trustees' expenses		
	There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.		
6.	TANGIBLE FIXED ASSETS		
	Freehold property	£ 43,253	£ -
	COST		
	At 1 April 2020 and 31 March 2021		
	DEPRECIATION		
	At 1 April 2020		
	Charge for year		
	At 31 March 2021		
	NET BOOK VALUE		
	At 31 March 2021		
	At 31 March 2020		
7.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	Debtors	£ 1,393	£ 9,490
	Prepayments	£ 1,997	£ 3,133
		£ 3,390	£ 12,623



**DOVER COMMUNITY ASSOCIATION CIO**

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

**10. MOVEMENT IN FUNDS - continued**

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

Unrestricted funds General fund	Incoming resources £	Resources expended £	Movement in funds £
13,328	13,328	(7,077)	6,251
<b>TOTAL FUNDS</b>	<b>13,328</b>	<b>(7,077)</b>	<b>6,251</b>

**11. RELATED PARTY DISCLOSURES**

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

**DOVER COMMUNITY ASSOCIATION CIO**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
<b>INCOME AND ENDOWMENTS</b>		
Investment income	122	408
Deposit account interest		
Charitable activities	15,000	12,920
Rent receivable		
Total incoming resources	15,122	13,328
<b>EXPENDITURE</b>		
Charitable activities	1,332	2,429
Rates and water		
Insurance	1,385	1,701
Telephone	428	618
Sundries	1	-
Repairs and maintenance	-	84
Freehold property depreciation	865	865
Grants to institutions	26,600	-
	30,611	5,697
Support costs		
Governance costs	1,098	1,380
Independent examiners fee		
Total resources expended	31,709	7,077
Net (expenditure)/income	(16,587)	6,251

This page does not form part of the statutory financial statements