

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
DOVER COMMUNITY ASSOCIATION CIO**

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

DOVER COMMUNITY ASSOCIATION CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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

Our plans for the year were adversely affected by the Covid-19 restrictions, particularly at the start of the reporting period. We continued to support our tenant and working partner, Future Foundry, by providing a grant to cover their rent. Future Foundry continue to manage Biggin Hall on a day-to-day basis and Dover Community Association maintain the services and the fabric of the building.

During the summer of 2021, as Covid restrictions and anxieties reduced, there was a cautious and slow opening of the building, with groups gradually coming back to use the hall.

We secured a Covid-19 support grant and Future Foundry secured funding from the Cultural Recovery Fund (Arts Council England), which contributed to preparing the hall for re-opening, including the fixed wiring certificate, fire risk assessment and boiler service. It also provided sound and lighting equipment for the stage - to support activities such as the Dover Pride Café and gazebos to provide outside space.

Since re-opening, many different workshops and community events have taken place with the hall being rented by over 20 different groups and associations, many at a zero cost.

We acknowledge and applaud all the great work Lisa Oulton, Director of Future Foundry, is doing in carrying out the obligations of the Dover Community Association (DCA). Their events, which include 'Walk with Amal', 'Dover's Winter Light Up', Dover Pride, Ceramic Art Dover and Square Pegs Art all acknowledge the fact that they are in partnership with Dover Community Association and other sponsors.

Through the work of Future Foundry, Biggin Hall has been adopted and become home to the young people and the groups that bring it to life.

Dover Community Association and its members provided high speed financial support that enabled Future Foundry to deliver the 'Walk with Amal' event despite cash flow issues.

FINANCIAL REVIEW

Reserves policy

At the year end there were total funds of £239,035 (2021 - £232,753). Of these funds £200,047 (2021 - £192,900) were readily available income funds.

DOVER COMMUNITY ASSOCIATION CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FUTURE PLANS

Working in partnership with Future Foundry, we will try to increase the use of our historic building through additional rentals.

To help achieve this, our aim, in the short term, is to develop the space previously occupied by the former toilets to provide more usable space in support of Future Foundry's plans which will involve the whole community.

- We will convert the wet area of the space occupied by the former toilets into two self-contained units, with separate sinks and water supplies, both with access to a new, single WC.
- We will secure external space for storage of equipment currently contained within this area.
- We will clean and paint the outside windows, gutters and down pipes.
- We will provide an ownership / notice of occupancy sign for the front door.

Our long-term aim is to look to secure additional premises. If it is decided that Biggin Hall is not sufficient for the community needs, then a further venue needs to be sought with requisite grant applications and funds applied for, to top up our current funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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
Ringwould
DEAL
Kent
CT14 8HN

Trustees

A M Elcocks
J D Hunnisett (resigned 15.9.21)
N C Humphery-Smith
S Crowley
J Nightingale (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

DOVER COMMUNITY ASSOCIATION CIO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Approved by order of the board of trustees on 27 January 2023 and signed on its behalf by:

A handwritten signature in blue ink, appearing to be 'A M Elcocks', written over a dotted line.

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 2022.

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
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

Date:27/01/23.....

DOVER COMMUNITY ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		12,122	-	12,122	-
Charitable activities					
Provision of facilities at Biggin Hall		15,000	-	15,000	15,000
Investment income	3	21	-	21	122
Total		<u>27,143</u>	<u>-</u>	<u>27,143</u>	<u>15,122</u>
EXPENDITURE ON					
Charitable activities					
Provision of facilities at Biggin Hall		19,631	-	19,631	30,611
Other		1,230	-	1,230	1,098
Total		<u>20,861</u>	<u>-</u>	<u>20,861</u>	<u>31,709</u>
NET INCOME/(EXPENDITURE)		6,282	-	6,282	(16,587)
RECONCILIATION OF FUNDS					
Total funds brought forward		232,753	-	232,753	249,340
TOTAL FUNDS CARRIED FORWARD		<u><u>239,035</u></u>	<u><u>-</u></u>	<u><u>239,035</u></u>	<u><u>232,753</u></u>

DOVER COMMUNITY ASSOCIATION CIO

BALANCE SHEET
31 MARCH 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	7	38,988	39,853
CURRENT ASSETS			
Debtors	8	2,141	3,390
Cash at bank		203,101	194,705
		205,242	198,095
CREDITORS			
Amounts falling due within one year	9	(5,195)	(5,195)
NET CURRENT ASSETS		200,047	192,900
TOTAL ASSETS LESS CURRENT LIABILITIES		239,035	232,753
NET ASSETS		239,035	232,753
FUNDS	11		
Unrestricted funds		239,035	232,753
TOTAL FUNDS		239,035	232,753

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2023 and were signed on its behalf by:



A M Elcocks - Trustee

DOVER COMMUNITY ASSOCIATION CIO

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

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.

Government grants

Grants for the purpose of giving immediate financial support with no related future costs are recognised as income when receivable.

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.

DOVER COMMUNITY ASSOCIATION CIO

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

2. ACCOUNTING POLICIES - continued

Fund accounting

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

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	21	122
	<u>21</u>	<u>122</u>

4. GRANTS PAYABLE

	2022	2021
	£	£
Provision of facilities at Biggin Hall	16,500	26,600
	<u>16,500</u>	<u>26,600</u>

The total grants paid to institutions during the year was as follows:

	2022	2021
	£	£
Future Foundry	16,500	26,600
	<u>16,500</u>	<u>26,600</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

During the year expenses totalling £19 (2021 - NIL) were paid to one trustee.

6. GOVERNMENT GRANTS

During the year the charity has received government grants due to the COVID-19 pandemic. The charity received the sum of £12,122 being compensatory grants to give immediate financial support to the charity.

7. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2021 and 31 March 2022	43,253
DEPRECIATION	
At 1 April 2021	3,400
Charge for year	865
	<u>4,265</u>
At 31 March 2022	<u>4,265</u>
NET BOOK VALUE	
At 31 March 2022	38,988
	<u>38,988</u>
At 31 March 2021	<u>39,853</u>

DOVER COMMUNITY ASSOCIATION CIO

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

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Debtors	905	1,393
Prepayments	1,236	1,997
	<u>2,141</u>	<u>3,390</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
VAT	3,935	3,935
Accrued expenses	1,260	1,260
	<u>5,195</u>	<u>5,195</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	38,988	-	38,988	39,853
Current assets	205,242	-	205,242	198,095
Current liabilities	(5,195)	-	(5,195)	(5,195)
	<u>239,035</u>	<u>-</u>	<u>239,035</u>	<u>232,753</u>

11. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	232,753	6,282	239,035
TOTAL FUNDS	<u>232,753</u>	<u>6,282</u>	<u>239,035</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,143	(20,861)	6,282
TOTAL FUNDS	<u>27,143</u>	<u>(20,861)</u>	<u>6,282</u>

DOVER COMMUNITY ASSOCIATION CIO

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

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	249,340	(16,587)	232,753
TOTAL FUNDS	<u>249,340</u>	<u>(16,587)</u>	<u>232,753</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,122	(31,709)	(16,587)
TOTAL FUNDS	<u>15,122</u>	<u>(31,709)</u>	<u>(16,587)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

DOVER COMMUNITY ASSOCIATION CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	12,122	-
Investment income		
Deposit account interest	21	122
Charitable activities		
Rent receivable	15,000	15,000
Total incoming resources	27,143	15,122
EXPENDITURE		
Charitable activities		
Rates and water	333	1,332
Insurance	1,270	1,385
Telephone	360	428
Sundries	19	1
Repairs and maintenance	264	-
Bank charges	20	-
Freehold property depreciation	865	865
Grants to institutions	16,500	26,600
	19,631	30,611
Support costs		
Governance costs		
Independent examiners fee	1,230	1,098
Total resources expended	20,861	31,709
Net income/(expenditure)	6,282	(16,587)