

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
DOVER COMMUNITY ASSOCIATION CIO**

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

DOVER COMMUNITY ASSOCIATION CIO

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FOR THE YEAR ENDED 31 MARCH 2023**

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DOVER COMMUNITY ASSOCIATION CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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

At this year's Annual General Meeting (AGM), two new trustees were appointed and of the two trustees that retired by rotation, one of those trustees decided not to stand for re-election.

The trustees have met numerous times since our last AGM on an ad hoc basis.

We continue 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 fabric of the building.

Last year we planned to undertake some exterior building maintenance and to commence work on the conversion of the space previously occupied by the public toilets so it could be used as a separate facility when the main hall was in use. As this has not progressed at any speed, we now will be looking to add this to the list of works for 2023 - 2024.

We dealt with the accumulation of water in the basement area and Future Foundry undertook some interior re-decoration and the painting of the exterior doors. A small concrete slope was added at the main entrance to aide wheel chair access.

Future Foundry have continued to occupy and operate the Hall and their activities have fully engaged with the community. Closure of the adjacent Ladywell Car Park has affected the footfall and access around the Hall and had an impact on event bookings with one group cancelling all bookings for 2023.

We continue to acknowledge and applaud all the great work Lisa Oulton, director of Future Foundry, is doing in carrying out the obligations of Dover Community Association (DCA).

A lot has happened in Biggin Hall during the year:

- A total of thirteen creative, cultural, environmental, and diverse organisations or groups are using the Hall, including The Anxious Pickles Club, Dover Pride, Ceramic Art Dover, and the Forge (a free youth arts club for 11-16-year-olds) as well as four other organisations from the charity, council, and community sectors, who bring to life not only the use, but the immense importance of the Hall to the community.

- Biggin Hall represents a safe haven for many different seed groups. At the AGM it was asked what was needed for the community and overwhelmingly it was acknowledged that an additional larger Hall was now urgently needed.

- Arts Council England in its report on Future Foundry said "it (Future Foundry) is meeting its mission to nurture careers in the creative industries and has developed some regional and national connections to support this."

DOVER COMMUNITY ASSOCIATION CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Reserves policy

At the year end there were total funds of £240,209 (2022 - £239,035). Of these funds £202,086 (2022 - £200,047) were readily available income funds.

FUTURE PLANS

Now that the proposal for taking over the "Well Building" to provide new public toilet facilities and an additional Hall is no longer viable due to planning and other issues, we need to apply our attention to look after our funds and this will be one of the first tasks for the new Board.

We continue to explore the opportunity of sourcing additional premises to meet expanding space needs. We have expressed an interest to Kent County Council (KCC) in acquiring that part of the former White Cliffs Experience building that contains the Round House Theatre. Our plan would be to acquire and run that space in the same way as we did for Biggin Hall. Any success in this is likely to be in the medium to longer term as KCC must agree their plans for the building and if necessary, split the premises and its services into separate parts at their expense.

At Biggin Hall we will re-visit and try to progress the building maintenance work and changes to the former public toilet space we committed to last year.

Future Foundry have secured three years of funding from Arts Council England which will enable them to invest in Biggin Hall Programmes and to provide Open Access days for young creatives. The funding will also enable them to add additional lighting and sound facilities and to freshen up the studios. It is planned to re-start the monthly Student Makers Markets which will have training workshops taking place in Biggin Hall.

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
N C Humphery-Smith
S Crowley
J Nightingale
D J Smith (resigned 27.1.23)
L Oulton (appointed 27.1.23)
D Smet (appointed 27.1.23)

DOVER COMMUNITY ASSOCIATION CIO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

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 24 January 2024 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 2023.

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').

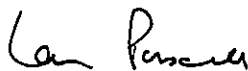
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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: 25 January 2024

DOVER COMMUNITY ASSOCIATION CIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	12,122
Charitable activities					
Provision of facilities at Biggin Hall		15,000	-	15,000	15,000
Investment income	3	817	-	817	21
Total		<u>15,817</u>	<u>-</u>	<u>15,817</u>	<u>27,143</u>
EXPENDITURE ON					
Charitable activities					
Provision of facilities at Biggin Hall		14,643	-	14,643	19,631
Other		-	-	-	1,230
Total		<u>14,643</u>	<u>-</u>	<u>14,643</u>	<u>20,861</u>
NET INCOME		1,174	-	1,174	6,282
RECONCILIATION OF FUNDS					
Total funds brought forward		239,035	-	239,035	232,753
TOTAL FUNDS CARRIED FORWARD		<u><u>240,209</u></u>	<u><u>-</u></u>	<u><u>240,209</u></u>	<u><u>239,035</u></u>

The notes form part of these financial statements

DOVER COMMUNITY ASSOCIATION CIO

**BALANCE SHEET
31 MARCH 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	7	38,123	38,988
CURRENT ASSETS			
Debtors	8	2,196	2,141
Cash at bank		201,210	203,101
		<u>203,406</u>	<u>205,242</u>
CREDITORS			
Amounts falling due within one year	9	(1,320)	(5,195)
NET CURRENT ASSETS		<u>202,086</u>	<u>200,047</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>240,209</u>	<u>239,035</u>
NET ASSETS		<u>240,209</u>	<u>239,035</u>
FUNDS	11		
Unrestricted funds		240,209	239,035
TOTAL FUNDS		<u>240,209</u>	<u>239,035</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 January 2024 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 2023

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.

DOVER COMMUNITY ASSOCIATION CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. ACCOUNTING POLICIES - continued

Fund accounting

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.

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	817	21
	<u>817</u>	<u>21</u>

4. GRANTS PAYABLE

	2023	2022
	£	£
Provision of facilities at Biggin Hall	15,000	16,500
	<u>15,000</u>	<u>16,500</u>

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

	2023	2022
	£	£
Future Foundry	15,000	16,500
	<u>15,000</u>	<u>16,500</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year expenses totalling £10 (2022 - £19) were paid to one trustee.

6. GOVERNMENT GRANTS

During the prior year the charity 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 2022 and 31 March 2023	43,253
DEPRECIATION	
At 1 April 2022	4,265
Charge for year	865
	<u>5,130</u>
At 31 March 2023	5,130
NET BOOK VALUE	
At 31 March 2023	38,123
	<u>38,123</u>
At 31 March 2022	38,988
	<u>38,988</u>

DOVER COMMUNITY ASSOCIATION CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Debtors	841	905
Prepayments	1,355	1,236
	<u>2,196</u>	<u>2,141</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
VAT	-	3,935
Accrued expenses	1,320	1,260
	<u>1,320</u>	<u>5,195</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	38,123	-	38,123	38,988
Current assets	203,406	-	203,406	205,242
Current liabilities	(1,320)	-	(1,320)	(5,195)
	<u>240,209</u>	<u>-</u>	<u>240,209</u>	<u>239,035</u>

11. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	239,035	1,174	240,209
	<u>239,035</u>	<u>1,174</u>	<u>240,209</u>
TOTAL FUNDS	<u>239,035</u>	<u>1,174</u>	<u>240,209</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,817	(14,643)	1,174
	<u>15,817</u>	<u>(14,643)</u>	<u>1,174</u>
TOTAL FUNDS	<u>15,817</u>	<u>(14,643)</u>	<u>1,174</u>

DOVER COMMUNITY ASSOCIATION CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

11. MOVEMENT IN FUNDS - continued

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>232,753</u>	<u>6,282</u>	<u>239,035</u>

Comparative 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>27,143</u>	<u>(20,861)</u>	<u>6,282</u>

12. RELATED PARTY DISCLOSURES

L Oulton is a paid director of Future Foundry CIC. During the year the charity charged rent and utilities totalling £16,386 to Future Foundry CIC. At the year end £841 was outstanding. The charity also made a grant of £15,000 to Future Foundry CIC.

DOVER COMMUNITY ASSOCIATION CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	-	12,122
Investment income		
Deposit account interest	817	21
Charitable activities		
Rent receivable	15,000	15,000
Total incoming resources	15,817	27,143
EXPENDITURE		
Charitable activities		
Rates and water	(65)	333
Insurance	1,236	1,270
Telephone	-	360
Sundries	29	19
Repairs and maintenance	(3,802)	264
Bank charges	60	20
Freehold property depreciation	865	865
Grants to institutions	15,000	16,500
	13,323	19,631
Support costs		
Governance costs		
Independent examiners fee	1,320	1,230
Total resources expended	14,643	20,861
Net income	1,174	6,282

This page does not form part of the statutory financial statements