

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
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 2024**

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## **DOVER COMMUNITY ASSOCIATION CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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**

Dover Community Association owns and maintains the services and fabric of Biggin Hall which is used as a community, cultural venue and work space. Our working partner, Future Foundry, manage the building on a day-to-day basis. We have continued to support Future Foundry by providing a grant.

We acknowledge and applaud all the great work Lisa Oulton, Dover Community Association (DCA) trustee and director of Future Foundry is doing in carrying out the obligations of DCA through activities that have fully engaged with the local community, cultural and youth groups.

In 2023 Future Foundry became an Arts Council England National Portfolio Organisation and secured an award to deliver their work from Biggin Hall. Other funding awards were secured from Colyer Ferguson Community Trust, National Lottery Community Fund and the Art Fund.

Refurbishment work on the adjacent Maison Dieu (Town Hall) and the closure of the Ladywell Car Park continues to affect the footfall and access around the Hall and has had an impact on bookings for public events.

To improve Biggin Hall accessibility the front step was remodelled, doorways fixed and disability aids for tables were purchased, and more stable chairs were borrowed.

Gates have been added to the front and side of the building to improve security and deter anti-social behaviour.

Biggin Hall hosts a range of different groups and activities throughout each week, with a variety of key public events throughout the year including the Dover Youth Festival and Lantern Procession.

Through the Creative and Cultural Access Programme free, subsidised and targeted activities are provided to increase access and inclusion within underrepresented groups, to encourage grass roots community development.

The Hall provides free use to grass roots creative, cultural, environmental and community groups and free use to Future Foundry Creative Micro-Cluster groups for their meetings, production activities and events.

19 creative and environmental organisations involving over 3,700 participants have regularly used Biggin Hall this year as well as seven other organisations from the charity, council, and community sectors, demonstrating the immense importance of Biggin Hall to the community.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

At the year end there were total funds of £239,808 (2023 - £240,209). Of these funds £202,550 (2023 - £202,086) were readily available income funds.

## **DOVER COMMUNITY ASSOCIATION CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **FUTURE PLANS**

We continue to explore the opportunity of sourcing additional premises to meet expanding space needs. As this is a long-term goal and because of property cost inflation, it is becoming increasingly unlikely that DCA will be able to undertake this alone. Because of this, it is proposed to seek a safe, more lucrative investment opportunity for our reserve funds which were earmarked for a property purchase.

Plans are being formulated to increase the offer of Biggin Hall to the wider community by providing new opportunities for the many groups who use the hall, creating space for workshops, meetings, quiet working, events, production and relaxation.

There are plans to improve the landscape surrounding Biggin Hall through a garden design project to incorporate new planting and furniture using the making skills of participants from different groups that use the 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  
L Oulton  
D Smet

##### **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 2024

Approved by order of the board of trustees on 14 January 2025 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 2024.

**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 ID Pascall FCA

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

Date: 16 January 2025

**DOVER COMMUNITY ASSOCIATION CIO**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Provision of facilities at Biggin Hall		15,000	-	15,000	15,000
Investment income	3	3,491	-	3,491	817
<b>Total</b>		<u>18,491</u>	<u>-</u>	<u>18,491</u>	<u>15,817</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Provision of facilities at Biggin Hall		<u>18,892</u>	<u>-</u>	<u>18,892</u>	<u>14,643</u>
<b>NET INCOME/(EXPENDITURE)</b>		(401)	-	(401)	1,174
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		240,209	-	240,209	239,035
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>239,808</u></u>	<u><u>-</u></u>	<u><u>239,808</u></u>	<u><u>240,209</u></u>

The notes form part of these financial statements

**DOVER COMMUNITY ASSOCIATION CIO**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	6	37,258	38,123
<b>CURRENT ASSETS</b>			
Debtors	7	1,702	2,196
Cash at bank		202,168	201,210
		<u>203,870</u>	<u>203,406</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,320)	(1,320)
<b>NET CURRENT ASSETS</b>		<u>202,550</u>	<u>202,086</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		239,808	240,209
<b>NET ASSETS</b>		<u>239,808</u>	<u>240,209</u>
<b>FUNDS</b>	10		
Unrestricted funds		239,808	240,209
<b>TOTAL FUNDS</b>		<u>239,808</u>	<u>240,209</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~14 January 2025~~ 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 2024

#### 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 exemption 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 2024**

**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**

	2024	2023
	£	£
Deposit account interest	3,491	817
	<u>          </u>	<u>          </u>

**4. GRANTS PAYABLE**

	2024	2023
	£	£
Provision of facilities at Biggin Hall	15,000	15,000
	<u>          </u>	<u>          </u>

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

	2024	2023
	£	£
Future Foundry CIC	15,000	15,000
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

During the year expenses totalling £NIL (2023 - £10) were paid to one trustee.

**6. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	43,253
<b>DEPRECIATION</b>	
At 1 April 2023	5,130
Charge for year	865
	<u>          </u>
At 31 March 2024	5,995
	<u>          </u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	37,258
	<u>          </u>
At 31 March 2023	38,123
	<u>          </u>

**DOVER COMMUNITY ASSOCIATION CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

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

	2024	2023
	£	£
Debtors	220	841
Prepayments	1,482	1,355
	<u>1,702</u>	<u>2,196</u>

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

	2024	2023
	£	£
Accrued expenses	1,320	1,320
	<u>1,320</u>	<u>1,320</u>

**9. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund	Restricted fund	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	37,258	-	37,258	38,123
Current assets	203,870	-	203,870	203,406
Current liabilities	(1,320)	-	(1,320)	(1,320)
	<u>239,808</u>	<u>-</u>	<u>239,808</u>	<u>240,209</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	240,209	(401)	239,808
	<u>240,209</u>	<u>(401)</u>	<u>239,808</u>
<b>TOTAL FUNDS</b>	<u>240,209</u>	<u>(401)</u>	<u>239,808</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	18,491	(18,892)	(401)
	<u>18,491</u>	<u>(18,892)</u>	<u>(401)</u>
<b>TOTAL FUNDS</b>	<u>18,491</u>	<u>(18,892)</u>	<u>(401)</u>

**DOVER COMMUNITY ASSOCIATION CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	239,035	1,174	240,209
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>239,035</u>	<u>1,174</u>	<u>240,209</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	15,817	(14,643)	1,174
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>15,817</u>	<u>(14,643)</u>	<u>1,174</u>

**11. RELATED PARTY DISCLOSURES**

L Oulton is a paid director of Future Foundry CIC. During the year the charity charged rent and utilities totalling £16,177 (2023 - £16,386) to Future Foundry CIC. At the year end £220 (2023 - £841) was outstanding. The charity also made a grant of £15,000 (2023 - £15,000) to Future Foundry CIC.

**DOVER COMMUNITY ASSOCIATION CIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	3,491	817
<b>Charitable activities</b>		
Rent receivable	15,000	15,000
<b>Total incoming resources</b>	18,491	15,817
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	333	(65)
Insurance	1,355	1,236
Sundries	19	29
Repairs and maintenance	-	(3,802)
Bank charges	60	60
Freehold property depreciation	865	865
Grants to institutions	15,000	15,000
	17,632	13,323
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiners fee	1,260	1,320
<b>Total resources expended</b>	18,892	14,643
<b>Net (expenditure)/income</b>	(401)	1,174

This page does not form part of the statutory financial statements