

COMMUNITY AID LIMITED

(A Company Limited by Guarantee)
No: 8269237

REGISTERED CHARITY NUMBER 1165373

TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 JANUARY 2021

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COMMUNITY AID LIMITED
(A Company limited by guarantee)

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COMMUNITY AID LIMITED
(A Company limited by guarantee)

Directors and Trustees :	-	Najrul Khasru (Chairman) Nigar Sultana (Treasurer) George Prow Salma Ahmed Hamida Ali Mohammed Alom Begum Aleya Khan Alamara Shah Lorraine Eytel Rushanara Ahmed
Company Secretary:		Rahana Hassan
Company Registration Number	-	8269237
Charity Registration Number	-	1165373
Registered Office	-	Curlew House 4 Napier Road Enfield Middlesex EN3 4QW
Independent Examiner	-	S. Francis-Joseph FCCA Anthony Joseph & Co. Limited Chartered Certified Accountants & Registered Auditors Business & Technology Centre Bessemer Drive Stevenage Herts. SG1 2DX
Bankers	-	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ

COMMUNITY AID LIMITED
(A company limited by guarantee)

Directors' and Trustees' Report for the year ended 31 January 2021

The Trustees present their report and financial statements for the year ended 31 January 2021. The Trustees, who are also directors for the purposes of company law and who served during the year and up to the date of this report are set out on page 1. Community Aid operates as both a registered charity and a company limited by guarantee.

Structure, Governance and Management

Community Aid is a charitable company limited by guarantee, incorporated on 1 October 2012 and commenced its operations on 1 February 2018. Prior to this date the activities of the organisation were carried out by an unincorporated charity. On the commencement of the charitable company's operations, all of the assets, liabilities and activities of the unincorporated charity were transferred to this charitable company to enable the organisation to carry out its objectives.

The charitable company is governed by its Memorandum and Articles of Association. The Trustees are appointed or reappointed annually at the Annual General Meeting. Appointment and retirement of Trustees is in accordance with the Articles of Association. All Trustees give their time voluntarily and receive no benefits from the charity.

The overall management of finance is the responsibility of all the Trustees, acting on the recommendation of the Chairman and Treasurer. The Trustees form the management committee and meet regularly to oversee the running of the organisation.

The organisation appoints them on recommendation. Trustees with the appropriate skill sets are appointed and training is given to the incoming Trustees.

Aims and Objectives

The charity purpose as set out in the objects contained in the Articles of Association is as follows:

To promote any charitable purposes for the benefit of the community and in particular for the benefit of the general public in the London Borough of Enfield, by providing or assisting in the provision of services to reduce the need, hardship or distress of such persons.

Main Activities and Achievements

Advocacy project - partnership funding, providing 21 hours of advocacy and support.

ESOL - running English as a second language classes for the local community

Employability Project - This is to provide advisory services on employment matters.

Keep fit - customised classes for the local women

Drop-in sessions - a place for women to meet and socialise. Provided various workshops on health and wellbeing.

Administration - funding to maintain the administration and day to day running of the office.

Future Plans

The future plans of the organisation is to continue the Advocacy Project, Health and Keep Fit Projects and the Drop In Sessions.

The organisation will also continue its efforts to secure funding for the ESOL Classes and the Employability Workshops. This is in furtherance of the organisation's objectives.

How activities deliver public benefit

Our main activities are described above. All our charitable activities focus on the provision of advice to the general public and are undertaken to further our charitable purpose for the public benefit.

Financial Review

This is the organisation's third year of its operations after incorporation.

The Statement of Financial Activities shows the total Incoming Resources for the year of £32,937, which includes income from grants of £31,473. Other income received in the year totaled £1,464.

COMMUNITY AID ENFIELD
(A company limited by guarantee)
Directors' and Trustees Report for the year ended 31 January 2021 (continued)

Financial Review (Continued)

The Resources Expended in the year totals £30,380. This represents amounts spent in continuance of the organisation's objectives. The net result for the year is net incoming resources of £2,557.

The board continues to strive to procure funding to enable its operations to be carried out in order to meet its objectives.

Reserves

The Board has assessed the Charity's requirements for reserves in the light of the main risks to the organisation. As a result, the Board has approved a policy whereby the unrestricted fund is not committed, should be held in reserve and maintained at a level which ensures that core activity could continue during a period of unforeseen difficulty. The target reserve is to be six months of expenditure and this is subject to an annual review.

Risk Management

The Trustees have worked to identify the major risks which impact upon our work and have ranked these by likelihood and impact. The risks include matters relating to retention of key management staff, ensuring that the board has the requisite number of Trustees with the appropriate skill sets and future sustainability of payments. The Trustees are confident that adequate procedures are in place to mitigate this.

Statement of Trustees Responsibilities

The Trustees (who are also the directors of Community Aid for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that they have properly discharged their responsibilities in accordance with the above.

This report has been approved in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approval

This report was approved by the board of Directors and Trustees on 14 October 2021 and signed on its behalf by:



N Khasru
Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY AID LIMITED

(A company limited by guarantee)

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Community Aid ('the charitable company') for the year ended 31 January 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As trustees of the charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act')

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COMMUNITY AID LIMITED**

**(A company limited by guarantee)
(Continued)**

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 financial statements to be reached.



S. Francis-Joseph FCCA
Anthony Joseph & Co. Limited
Chartered Certified Accountants
Business & Technology Centre
Bessemer Drive
Stevenage
Herts. SG1 2 DX

Date: 14 October 2021

COMMUNITY AID ENFIELD
(A company limited by guarantee)

Statement of Financial Activities
For the year ended 31 January 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources					
Donations and Legacies	2	-	-	-	-
Charitable Activities	3	-	31,473	31,473	37,572
Investment income	4	-	-	-	-
Other Income	5	1,464	-	1,464	4,684
Total incoming resources		1,464	31,473	32,937	42,256
Resources Expended:					
Charitable activities	6	4,299	26,081	30,380	35,401
Total resources expended		4,299	26,081	30,380	35,401
Net Income/(Outgoing) Resources before transfers		(2,835)	5,392	2,557	6,855
Transfers between funds	13	-	-	-	-
Net movement in funds/Net income/ (expenditure) for the year					
Balance brought forward at 1 February 2020		41,402	8,215	49,617	42,762
Balance Carried Forward	13	38,567	13,607	52,174	49,617

The notes on pages 8 to 12 form part of these accounts

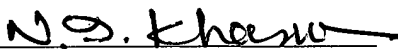
COMMUNITY AID LIMITED
(A company limited by guarantee)
Balance Sheet at 31 January 2021


	Notes	2021	2020
		£	£
Fixed Assets			
Tangible assets	10	128	171
Current Assets			
Debtors	11	10,374	-
Cash at bank and in hand		<u>47,936</u>	<u>55,710</u>
		58,310	55,710
Less Creditors: amounts falling due within one year	12	<u>(6,264)</u>	<u>(6,264)</u>
		52,046	49,446
Net Assets		<u>52,174</u>	<u>49,617</u>
Funds			
Unrestricted funds	13	38,567	41,402
Restricted funds	13	13,607	8,215
Total Funds	13	<u>52,174</u>	<u>49,617</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the board on 14 October 2021 and signed on its behalf by:


Najrul Khasru
Chairman/Trustee


Nigar Sultana
Trustee

The notes on pages 8 to 12 form part of these accounts

COMMUNITY AID LIMITED
(A company limited by guarantee)
Notes to the accounts for the year ended 31 January 2021

1) Accounting Policies

(a) Basis of preparation

These financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the 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 (FRS102) (effective 1 January 2015)-(Charities SORP (FRS102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102), and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note(s)

In preparing the financial statements the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102, the restatement of comparative items was required. After due consideration, it was concluded that no restatement of the comparatives was required.

The financial statements have been prepared on a going concern basis. In arriving at this conclusion the trustees have taken into account any material uncertainties that may affect the charity's ability to continue as a going concern. The period covered by this assessment is at a minimum level of 12 months from the date of the approval of the accounts.

The charity has taken advantage of the exemption, not to prepare a Statement of Cash Flows as conferred by FRS102 (September 2015 version) and Bulletin 1.

(b) Incoming resources

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

(c) Resources expended

Resources expended are included in the Statement of Financial Activities on the accruals basis inclusive of VAT which cannot be recovered. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

(d) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

Fixtures, fittings and equipment - 25% on reducing balance basis.

(e) Funds structure

The charity has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

All other funds are unrestricted funds.

COMMUNITY AID LIMITED
(A company limited by guarantee)
Notes to the Accounts for the year ended 31 January 2021

(f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(g) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments in deposits or similar accounts.

(h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2) Donations

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Donations	-	-	-	-
	-	-	-	-

3) Grants received

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Enfield Disability Action-Advocacy		20,748	20,748	31,941
CCLOR		10,000	10,000	-
The WEA		725	725	665
ESF London Council		-	-	4,966
	-	31,473	31,473	37,572

4) Investment income

	Unrestricted funds £	2021 Total £	2020 Total £
Bank interest receivable		-	-

5) Other incoming resources

	Unrestricted funds £	Restricted Funds £	2021 Total £	2020 Total £
Fees from classes held/trips	357		357	4,684
Job Retention Scheme Grants	1,107		1,107	-
	1,464	-	1,464	4,684

COMMUNITY AID LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JANUARY 2021

6) Resources Expended

Charitable Activities

	CCLOR Project	Advocacy Project	ESOL Project	ESF Project	Unrestricted Funds	Total 2021	Total 2020
	£	£	£	£	£	£	£
Direct Service provision costs-Outings,Activities etc						-	-
Volunteers Expenses		-	85	40		125	821
Courses for clients					180	180	1,500
Project Expenses					50	50	1,317
Direct Service provision Costs - Staff Costs		21,448		1,456	1,581	24,485	21,286
Donations							
Central Premises Costs					158	158	5,869
Depreciation		43				43	57
Education, Recruitment and Training						-	-
Advertising & Publicity						-	-
Materials and Equipment	1,676		67			1,743	71
Other direct costs	60	1,186		20		1,266	2,506
Governance Cost (Pg 11)					2,057	2,057	1,914
Management & Other Costs(Pg11)		-			273	273	60
	1,736	22,677	152	1,516	4,299	30,380	35,401

COMMUNITY AID LIMITED
(A company limited by guarantee)
Notes to the Accounts for the year ended 31 January 2021

7) Governance

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Independent examiners fee	1,770		1,770	1,620
Accountancy charges	287		287	294
	<u>2,057</u>	<u>-</u>	<u>2,057</u>	<u>1,914</u>

8) Management & Other Costs

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Telephone and Stationery			-	-
Bank Charges	63	-	63	60
Other Sundry Expenses	210	-	210	-
	<u>273</u>	<u>-</u>	<u>273</u>	<u>60</u>

9) Staff costs

	2021 Total £	2020 Total £
Wages and salaries	24,157	21,285
Social security costs	-	-
Pension costs	328	-
	<u>24,485</u>	<u>21,285</u>

No employee received emoluments of more than £60,000 (2020: Nil). No trustee received any remuneration in respect of their role as trustee. The average monthly number of employees who are the Project & Support staff was 4 (2020: 4).

The key management personnel of the charity are the Trustees.

10) Fixed Assets

	Fixtures, Fittings and Equipment £	Total £
Cost		
At 1 February 2020	304	304
Transfer of assets on incorporation	-	-
At 31 January 2021	<u>304</u>	<u>304</u>
Depreciation		
At 1 February 2020	133	133
Charge for the year	43	43
At 31 January 2021	<u>176</u>	<u>176</u>
Net book Value 31 January 2021	<u>128</u>	<u>128</u>
Net Book Value 31 January 2020	<u>171</u>	<u>171</u>

11) Debtors

	2021 £	2020 £
Trade Debtors	-	-
Other Debtors and Prepayments	10,374	-
	<u>10,374</u>	<u>-</u>

COMMUNITY AID LIMITED
(A company limited by guarantee)
Notes to the Accounts for the year ended 31 January 2021

12) Creditors: Amounts due within one year

	2021 £	2020 £
Trade Creditors	-	-
Other Creditors	290	290
Accruals and Deferred Income	5,974	5,974
	<u>6,264</u>	<u>6,264</u>

13) Restricted Funds

	Balance 01/02/2020 £	Movement of Resources Incoming £	Outgoing £	Transfers £	Balance 31/01/2021 £
Enfield Disability Action/ LB Enfield-Advocacy	3,917	20,748	22,677		1,988
CCLOR		10,000	1,736		8,264
The WEA		725	152		573
ESF London Council	4,298		1,516		2,782
	<u>8,215</u>	<u>31,473</u>	<u>26,081</u>	-	<u>13,607</u>

Analysis of Assets and Liabilities between Funds

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible Fixed Assets		128	128
Net Current Assets	38,567	13,479	52,046
	<u>38,567</u>	<u>13,607</u>	<u>52,174</u>

14) Details of funds

Unrestricted Funds

The Unrestricted Funds of the charity are for the provision of advice and support services to the local community in relation to their rights, responsibilities and services available to them.

Restricted Funds:

Enfield Disability Action

This is to fund the Advocacy Project of the organisation.

CCLOR

This is to fund the office and administration costs of the organisation.

The WEA

This is to fund the ESOL classes.

ESF London Council

This is to fund the employability advisory project.