

DARTMOUTH COMMUNITY CHEST

ANNUAL REPORT AND FINANCIAL STATEMENT

FOR THE YEAR FROM 1ST January 2021 TO 31ST December 2021

Dash Accountancy
Unit 6
The Palladium Arcade
Duke Street
Dartmouth
Devon
TQ5 9PY

DARMOUTH COMMUNITY CHEST

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DARTMOUTH COMMUNITY CHEST

Reference and Administrative Details

		Appointed	Resigned
Chair Person	Graham	Webb	
Treasurer	Jane	Hammoudh	
Secretary			
Committee Members	Dawn	Sherherd	
Principle Office	175 Victoria Road Dartmouth Devon TQ6 9EG		
Charity Number	1181605		
Accountants	Dash Accountancy Limited Unit 6 The Palladium Arcade Duke Street Dartmouth Devon TQ6 9PY		

Approved by order of the board of trustees on

Signed  (Trustee)

Treasurer's Report 2021

Moving out of covid restrictions we quickly adapted to support the community with the 'new normal.'

Working with Youth Genesis we help 'Holiday activities and food' programmes. Every child in our community had access to a nutritional meal and activities to entertain them.

We had uniform swap rails and bring a coat, take a coat, to help the community with the high costs of these items.

We delivered food parcels, topped up fuel cards and repurposed unwanted furniture and white goods to help families avoid high interest debt.

We had a collection in the community for clothes, sleeping bags etc and delivered them to the homeless shelters locally.

Working with the hygiene bank, we helped locals access hygiene products and nappies.

We moved into the community café, a place where locals could reconnect after covid, have good food, help and support. We started groups. 'knit and natter, book clubs, youth nights etc and had support days where local services could come into town and provide help and support to local people.

When we heard that locals couldn't access the covid vaccinations, we invited Public Health to use the café as a covid vaccination centre, where they helped hundreds of local people who would not have been able to get to a centre.

We ran 'Get ready for winter' events where locals could find the right tariffs and payment programmes for fuel and water bills.

We held our annual Halloween and Christmas parties where local children could attend a free, safe event.

We delivered 132 Christmas hampers and 197 toy parcels to local families.

On Christmas day we cooked and shared a three-course lunch together, with food donated from our local shops and businesses.

Our amazing team of volunteers spent many hours supporting our community and raising funds doing raffles, fetes, markets, car boots and collections.

A handwritten signature in dark ink, appearing to be 'H. B. [unclear]', with a horizontal line drawn underneath.

DARTMOUTH COMMUNITY CHEST

Accountants' Report

On the Accounts for the year ended 31st December 2021

Charity Number 1181605

Set out on Pages 4-10

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's consider that an audit is not required for this year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

- * examine the accounts under section 145 of the Charities Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act
- * to state whether particular matters have come to my attention

Basis of Independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in, any material respect, the requirements.

- * to keep accounting records in accordance with Section 130 of the Charities Act; and
- * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

H. Hemsley 18th October 2022

Hilary Hemsley ACPA, AAT
Unit 6
The Palladium Arcade
Duke Street
Dartmouth
TQ6 9PY

DARTMOUTH COMMUNITY CHEST

Statement of Financial Activities for the Year from 1st January 2021 to 31st December 2021

	Unrestricted Year Ended 31st December Funds 2021 £	Unrestricted Year End 31st December Funds 2020 £
Income from:		
Donations	15,255	30,565
Charitable Activities		
Fundraising	26,886	24,333
 Total Income	 <u>42,141</u>	 <u>54,898</u>
 Expenditure		
Charitable Activities		
Charity Activities Expenditure	27,076	25,537
Other Expenditure	9,817	8,709
TOTAL	 <u>36,893</u>	 <u>34,246</u>
 NET INCOME/EXPENDITURE	 <u>5,248</u>	 <u>20,652</u>
 Total Funds Brought Forward	 19,918	 (734)
 TOTAL FUNDS CARRIED FORWARD	 <u>25,166</u>	 <u>19,918</u>

All of the charity's activities derive from continuing operations during the above year.

DARTMOUTH COMMUNITY CHEST

(Registration Number :1181605)

Balance Sheet at 31st DECEMBER 2021

	Note	31 December 2021 £
Current Assets		
Cash at Bank and in Hand		9624
Debtors: Amounts falling due within one year	6	
Debtors		15892
		<u>25516</u>
Creditors: Amounts falling due within one year	7	<u>350</u>
Net Current Assets		
Net Assets		<u>25,166</u>
Funds of the Charity		
Unrestricted Income Funds		
Unrestricted Funds	4	<u>25,166</u>
Total Funds		

Signed..........(Trustee)

DARTMOUTH COMMUNITY CHEST

Notes to the Financial Statements for the year to 31st December 2021

1. Accounting Policies

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011

Basis of Preparation

Dartmouth Community Chest meets the definition of a public benefit entity under FRS 102, Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing cashflow statement

The charity opted to early adopt Bulletin 1 published on 2nd February 2016 and have therefore not included a cashflow statement in these financial statements.

Going Concern

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

Income and Endowments

Voluntary income including donation, gifts and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and Legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to the expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated on the spread of staff costs.

Charitable activities

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.

DARTMOUTH COMMUNITY CHEST

Notes to the Financial Statements for the Period 1st January 2021 to 31st December 2021

Governance Costs

These include the cost attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible Fixed Assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent impairment losses.

Depreciation and Amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows.

Trade Debtors

are amounts due from customers for merchandise sold or services performed in the ordinary course of business, are recognised initially at the transition price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment is established when there is objective evidence that will not be able to collect all amounts due according to the original terms of receivables.

Cash and Cash Equivalents

Cash and Cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change of value.

Trade Creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Liabilities are recognised initially at the transaction price and subsequently measured at amortised costs using the effective interest method.

DARTMOUTH Community chest

Notes to the Financial Statement for the Year to 31st December 2021

Fund Structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in the furtherance of the objectives of the charity.

Note 2 Trustees' Remuneration and Expenses

No Trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the Charity during the year.

Note 3 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Fund
INCOME FROM ENDOWMENTS FROM	£
Donations	30565
Charitable Activities	24333
Total	54898
Expenditure of	
Charitable Activities	25537
Other	8,709
NET INCOME/(EXPENDITURE)	20,652
RECONCILIATION OF FUNDS	(734)
Total funds brought forward	
TOTAL FUNDS CARRIED FORWARD	19,918

DARTMOUTH COMMUNITY CHEST

Notes to Financial Statements for the Year to 31st December 2021

Note 4 MOVEMENT IN FUNDS

	Period Ending At 31/12/2020 £	Net Movement in Funds £	As at 31/12/2021 £
Unrestricted Funds			
General Fund	19,918	5,248	25,166
TOTAL FUNDS	19,918	5,188	25,166

Net Movement in Funds, included in the above are as follows

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Funds	42,141	36,893	5,248
TOTAL FUNDS	42,141	36,893	5,248

Comparatives For Movement In Funds

	31/12/2019 £	Net Movement In Fund £	At 31/07/2020 £
Unrestricted Funds			
General Fund	(734)	20,652	19,918
TOTAL FUNDS	(734)	20,652	19,918

Comparative Net Movement In Funds, Included In the above are as follows

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Fund	54,898	34,246	20,652
TOTAL FUNDS	54,898	34,246	20,652

Note 5

RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2020

Notes to Financial Statements for the Year to 31st December 2021

Note 6

Debtors

	£
Rent Rebate	7492
Shop Rent Due	<u>8400</u>
	15892

Note 7

Creditors

	£
Accountancy	<u>350</u>
	350

DARTMOUTH COMMUNITY CHEST

Detailed Income and Expenditure

	Total 31st December 2021 £	Period to 31st December 2020 £
INCOME AND DONATIONS		
Donations and Legacies		
Donations	15,255	30,565
Charitable Activities		
Fundraising Events	948	1,095
Grants	20,655	18,700
Gift Aid	-	1,957
Raffle	275	262
Youth Genesis Trust	5,008	-
Luke Smith - Go Fund Me	-	2,319
	<u>42,141</u>	<u>54,898</u>
Total Incoming Resources		
EXPENDITURE		
Charitable Activities		
Hub/Shop Rent	8,473	6,592
Fuel Poverty	234	1,618
Emergency Food and Supplies	14,409	12,886
Charitable Events	2685	537
Equipment	708	972
Accommodation for covid Homless	567	2,932
	<u>27,076</u>	<u>25,537</u>
Supporting Costs		
Management		
Insurances	562	562
Office Costs	773	477
Electricity/Gas/Water	835	126
Storage	2832	2832
Motor - Community Van Costs	3909	4352
Sundry	556	110
Skip Hire	-	0
	<u>9467</u>	<u>8459</u>
Finance		
Bank Interest		
Governance Costs		
Accountancy and Legal Fees	350	250
	<u>350</u>	<u>250</u>
Total Resources Expended	36,893	34,246
Net (Expenditure)/Income	<u>5,248</u>	<u>20,652</u>