

Company
Type
Method
Version
Copyright

Cleared

Hayling Island Community Centre Association CIO
Small company/FRS102
Amounts to be obtained automatically from VT Transaction+ or VT Cash Book
Last updated January 2021
VT Software Limited 2021

Notes/ Comments/ Outstanding points

For advice on using this workbook, click on the Template Instructions button at the right-hand end of the VT toolbar or choose the Topics command from the VT Final Accounts>Help menu.

Jan 2021

Apr 2020

Nov 2019

Sep 2017

Sep 2017

Sep 2017

May 2017

May 2017

May 2017

May 2017

Mar 2017

Mar 2017

Mar 2017

Mar 2017

Feb 2017

Feb 2017

Nov 2016

The audit report has been updated in accordance with the FRC Bulletin: *Illustrative auditor's reports on United Kingdom private sector financial statements* (March 2020). The changes apply to accounting periods commencing on or after 15 December 2019

Notes. Average number of employees. AutoHide has been removed from the note so that is always displays, even when zero

Audit report. Bannerman clause moved to end of audit report in accordance with ICAEW Technical Release 01/03AAF (Revised)

Creditors note. Corporation tax is now included under *Taxation and social security costs*. There is no requirement in the Small Company Accounts Regulations to show it separately.

Profit and loss account. The words *ordinary activities* have been removed from the profit and taxation rows.

Chartered Accountants' assurance report. The spelling of the word *responsibilities* has been corrected.

The audit report has been updated in accordance with the FRC Bulletin: *Compendium of illustrative auditor's reports on United Kingdom private sector financial statements for periods commencing on or after 17 June 2016*

Fixed asset investment note. Revaluation line added

Current asset investment note added

Chartered Accountants' reports. Web reference and reference to 07/16 AAF updated

Notes to the accounts. The audit information note has been reformatted and tagged. Companies House now accept the on-line filing of small company audited filleted accounts. These do not contain an audit report but instead have an audit information note.

Accounting policies - Basis of preparation. The words *as applied to small entities by section 1A of the standard* added.

Accounting policies - Investments. Wording expanded

Notes to the accounts. Other financial commitments note. The formula in the comparative column has been corrected

Tax computation. Expensive cars pool removed

Statement of changes in equity. *Profit for the financial year* text correctly automated

First release

Hayling Island Community Centre Association CIO**Data not obtained from trial balance****AutoHide is on***Enter data in the white spaces Enter numbers as + unless indicated*

Current year

Units (eg £ or £000) *include a trailing space*Company registration number Approval date of the accounts by the board Date of signing on the audit/accountants report Date of engagement letter (required for CA and ACCA reports)

Person signing directors' report:

Name of director Or, name of secretary Name of director signing balance sheet

Address of registered office:

Address line 1

Address line 2

City or town

County or region

Postcode

Name of senior statutory auditor Name of auditors/accountants Type of firm (eg Chartered Accountants)

Address of auditors/accountants

Address line 1

Address line 2

City or town

County or region

Postcode

Prior year adjustments (+ for a gain; - for a loss) Correction of prior year errors Effect of retrospective changes in accounting policies [More info on prior year adjustments](#)Average number of persons employed by the company

Freehold land & buildings if

revalued amounts shown in trial balance:

historical cost

£

Hayling Island Community Centre Association CIO**Data not obtained from trial balance****AutoHide is on***Enter data in the white spaces Enter numbers as + unless indicated*

Current year

cumulative depreciation based on cost	<input type="text"/>
Historical cost of fixed asset investments	£
Investments in subsidiaries	<input type="text"/>
Other investments	
	£
Amounts due after more than one year included in debtors	<input type="text"/>
Amounts included in creditors falling due for payment after more than five years:	£
Payable otherwise than by installment	<input type="text"/>
Payable by installment	
	£
Secured bank loans included in creditors	<input type="text"/>
Capital commitments:	£
contracted	<input type="text"/>
Total future payments due under non-cancellable operating leases	£
	<input type="text"/>

[illegible]

6

Comparative
£
£
£
£
£
£

Hayling Island Community Centre Association CIO

Report and Accounts

31 December 2020

Hayling Island Community Centre Association CIO

Filleled Accounts

31 December 2020

Hayling Island Community Centre Association CIO

Registered number: 1184759

Trustees Report

The trustees present their report and accounts for the period ended 31 December 2020.

Governing Document

The organisation is a Charitable Incorporated Organisation and was registered on 5th / The charity is governed by a Constitution dated 5th August 2019.

Objectives and Activities

The Association manages and rents accommodation to local groups and clubs. The objects of the charity are to provide for the inhabitants of Hayling Island without distinction of sex, gender or political or religious or other opinions, authorities, voluntary organisations and inhabitants in a common effort to advance education and to promote the social welfare for recreation and leisure-time occupation with the object of improving the conditions of life. To establish or secure the establishment of a community centre (hereinafter called the centre), and to co-operate with any local statutory authority in the maintenance and management of such a centre for accommodation and its constituent bodies in furtherance of the above objects.

Trustees

The following persons served as Trustees during the period:

Mr A P Lenaghan
Mrs G M Bridgeman
Mr M R Standing
Mr W H Taylor
Mrs M C Rose
Mr I R Gray
Mrs A O'Hare
Mrs L M George
Mrs K A Dando
Mr B T Fuller
Mrs M E M Ingram
Mrs J R Radford

The Trustees have reassessed the future direction for the Association having reviewed environmental trends. The trustees are required to make judgements and assessments in the process of preparing the accounts. They are responsible for ensuring that the accounting records comply with accounting regulations. Financially, they are responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of irregularities.

The Trustees are responsible for reviewing and developing visions of the future, fundamental direction, Management's annual business plan, monitoring and supporting the management's execution of approved plans.

A Management Team led by a Centre Manager delivers a business plan approved by the Board, an offer of service to the local residents. It reports to the Board quarterly, as a minimum.

Achievements and Performance

2020 has been a difficult year with many enforced closures of the centre during the pandemic. This has reduced the income of the centre. A fundraising campaign was therefore set up to encourage local residents to help the centre with a target of £60,000. This has currently reached £50,000 although this was only £27,307 at 31 December 2020.

Financial Review

The charity's main source of income is from rents receivable. For the current year, the Income and Expenditure Account shows a net surplus of £67,703 and the assets and reserves stand at £ 67,703 in total. Assets are set out on the Balance Sheet.

Investment & Reserves Policy

Hayling Island Community Centre Association CIO
Registered number: 1184759
Trustees Report

The charity periodically reviews its investment policy to establish whether funds can be invested, reinvested, have typically been held in bank accounts. All interest earned is re-invested.

Monies have been invested in treasury deposits which earn interests.

Trustees Responsibilities

The trustees and directors are responsible for preparing the report and accounts in accordance with applicable UK Generally Accepted Accounting Practice.

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the affairs of the company and of the profit or loss for that period. In preparing those accounts, the directors

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the detection of fraud and other irregularities.

This report was approved by the board on 21 October 2021 and signed by its order.

Mrs L M George
Trustee
Secretary

August 2019.

arity are to promote the benefit
inions by associating the local
rovide facilities in the interest
of life for the said inhabitants.
maintain and manage or to co-
tivities promoted by the CIO

rends and opportunities. We
its periodically. Furthermore
illy they are responsible for
tion of fraud and other

for approving the
ved plans.

ing to the market and a

s had a dramatic effect on the
o support the centre for the
the period ended 31st

i total

invested or reallocated. Monies

plicable law and United

air view of the state of
rs are required to:

accuracy at any time the
panies Act 2006. They are
the prevention and

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

HAYLING ISLAND COMMUNITY CENTRE ASSOCIATION CIO

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 10 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees considered the requirements for this year (under section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examiner should be appointed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 146 of the 2011 Act); and
- to state whether particular matters have come to my attention.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical standards laid down by the Institute relating to the **Basis of independent examiner's report**.

My examination was carried out in accordance with the General Directions given by the Charity Commission. It includes a review of the accounting records kept by the charity and a comparison of the accounts prepared with the accounting records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be available to the trustees. Consequently I do not express an audit opinion on the view given by the accounts.

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 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements.

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 obtained.

V J Rogers FCCA

Chartered Certified Accountant

AccountArt
5 St Thomas Avenue
Hayling Island
Hampshire
PO11 0ET

Date:

ages 2 to 9.

sider that an audit is not
ndent examination is needed.

ler section 145(5)(b) of the

of Chartered Accountants in
... ..

mission. An examination
resented with those records. It
tions from you as trustees
be required in an audit, and

quirements of the 2011 Act

he accounts to be reached.

Hayling Island Community Centre Association CIO

Report to the directors on the preparation of the unaudited statutory accounts Island Community Centre Association CIO for the period ended 31 December 2020

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared and approved the accounts of Hayling Island Community Centre Association CIO for the period ended 31 December 2020 which comprise of the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from the information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are bound by the ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

AccountArt Business Services Ltd
Chartered Certified Accountants
5 St Thomas Avenue
Hayling Island
Hampshire
PO11 0ET

21 October 2021

**of Hayling
20**

pared for your
iod ended 31
Statement of
m information

subject to its

of Chartered

Hayling Island Community Centre Association CIO
Income and Expenditure Account
for the period from 5 August 2019 to 31 December 2020

Turnover

Cost of sales

Gross surplus

Administrative expenses

Operating surplus

Interest receivable

Surplus before taxation

Tax on profit

Surplus for the period

2020
£
230,649
(31,622)
<hr/> 199,027
(131,813)
<hr/> 67,214
226
<hr/> 67,440
-
<hr/> 67,440
<hr/>

Hayling Island Community Centre Association CIO**Registered number:**

1184759

Balance Sheet**as at 31 December 2020**

	Notes	
Fixed assets		
Tangible assets	3	
Current assets		
Debtors	4	79,738
Cash at bank and in hand		18,916
		<hr/> 98,654
Creditors: amounts falling due within one year	5	(44,394)
Net current assets		<hr/>
Net assets		
Capital and reserves		
Net assets account		

Shareholder's funds

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs L M George

Director

Approved by the board on 21 October 2021

2020 9
£ £

13,180

54,260

67,440

67,440

67,440

e requirement

e with section

ements of the
accounts.

cial provisions
d loss account

Hayling Island Community Centre Association CIO
Notes to the Accounts
for the period from 5 August 2019 to 31 December 2020

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland for small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of value added taxes. Turnover includes revenue earned from the sale of goods and rendering of services. Turnover from the sale of goods is recognised when the significant rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The completion of a contract is measured by comparing the costs incurred for work performed to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	10% reducing balance
Fixtures, fittings, tools and equipment	10% reducing balance

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price) net of impairment losses for bad and doubtful debts. Loans and other financial assets are recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price) and other financial liabilities are initially recognised at transaction price net of arrangement costs and subsequently measured at amortised cost determined using the effective interest method.

Hayling Island Community Centre Association CIO
Notes to the Accounts
for the period from 5 August 2019 to 31 December 2020

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks incidental to ownership. All other leases are classified as operating leases. The right obligations under finance leases are initially recognised as assets and liabilities at a to the fair value of the leased assets or, if lower, the present value of the m payments. Minimum lease payments are apportioned between the finance cha reduction in the outstanding liability using the effective interest rate method. The fina allocated to each period during the lease so as to produce a constant periodic rate the remaining balance of the liability. Leased assets are depreciated in accorda company's policy for tangible fixed assets. If there is no reasonable certainty that own obtained at the end of the lease term, the asset is depreciated over the lower of the le its useful life. Operating lease payments are recognised as an expense on a straight l the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they r

2 Employees

**2020
Number**

Average number of persons employed by the company

6

Hayling Island Community Centre Association CIO
Notes to the Accounts
for the period from 5 August 2019 to 31 December 2020

3 Tangible fixed assets

Cost

Transferred from HICCA charity

At 31 December 2020

Depreciation

Charge for the period

At 31 December 2020

Net book value

At 31 December 2020

4 Debtors	2020 £
Trade debtors	(3,540)
Project Funds	35,224
Tennis Account	35,530
Rates rewards	9,518
Other debtors	3,006
	<hr/>
	79,738

5 Creditors: amounts falling due within one year	2020 £
HPP	8,627
Trade creditors	13
Save our Centre fund	27,307
Taxation and social security costs	1,492
Other creditors	6,955
	<hr/>
	44,394

6 Other information

Hayling Island Community Centre Association CIO is a private company limited by guarantee incorporated in England. Its registered office is:

ance with FRS
(as applied to

et of discounts
and from the
cant risks and
e rendering of
The stage of
ormed to date

accumulative
ehold land, at
venly over its

rice), less any
s are initially
measured at
losses for bad

price). Loans
ny transaction
active interest

and rewards
its of use and
amounts equal
minimum lease
charge and the
finance charge is
of interest on
balance with the
ownership will be
lease term and
line basis over

elate.

**Plant and
machinery
etc
£**

14,645

14,645

1,465

1,465

13,180

by shares and

Hayling Island Community Centre Association CIO
Detailed profit and loss account
for the period from 5 August 2019 to 31 December 2020

This schedule does not form part of the statutory accounts

	2020
	£
Sales	230,649
Cost of sales	(31,622)
Gross profit	<u>199,027</u>
Administrative expenses	(131,813)
Operating profit	<u>67,214</u>
Interest receivable	226
Profit before tax	<u>67,440</u>

Hayling Island Community Centre Association CIO
Detailed profit and loss account
for the period from 5 August 2019 to 31 December 2020

This schedule does not form part of the statutory accounts

	2020
	£
Sales	
Room hire	61,267
Restricted donations	2,688
Hayling Helper	13,279
Government Grants	105,686
Donations	12,707
Subscriptions	1,909
Coach trips	7,690
Other income	25,423
	<hr/> 230,649
Cost of sales	
Card fees	3,493
Coach trip refunds	6,865
Cleaning and waste disposal	6,480
Function costs	293
Fundraising	1,652
Hayling Helper expense	3,662
T@the Park debt written off	9,177
	<hr/> 31,622
Administrative expenses	
Employee costs:	
Wages and salaries	82,691
Pensions	1,778
Employer's NI	3,547
Staff training and welfare	77
	<hr/> 88,093
Premises costs:	
Light and heat	15,180
	<hr/> 15,180
General administrative expenses:	
Telephone and internet	1,831
Postage	21
Stationery and printing	1,932
Office costs	845
Licenses and Professional fees	5,440
Bank charges	953
Insurance	2,091
Equipment expensed	198
Software	793
Repairs and maintenance	3,334
Depreciation	1,465
Sundry expenses	8,354
	<hr/> 27,257
Legal and professional costs:	
Advertising and PR	469

Hayling Island Community Centre Association CIO
Detailed profit and loss account
for the period from 5 August 2019 to 31 December 2020

This schedule does not form part of the statutory accounts

	2020
	£
Other legal and professional	814
	<hr/> 1,283 <hr/>

Hayling Island Community Centre Association CIO

Data for corporation tax computation

Please check the tax computation carefully. VT Software Limited accepts no responsibility or liability for the correctness of the numbers, assumptions, tax rates and calculations in this template. You use this template and associated software entirely at your own risk. If in doubt, please consult a professional tax advisor.

Please note that the capital allowances sheet (CapAllow) provides a template for your own work. It does not automatically calculate allowances.

You must click the Re-evaluate AutoHide button if any numbers in the tax computation are changed. Data on may remain hidden if you do not.

Tax reference (10 digits no spaces)	<input type="text"/>
First day of return/accounting period	08/05/2019
Last day of return/accounting period	12/31/2020
First day of period covered by statutory accounts	08/05/2019
Last day of period covered by statutory accounts	12/31/2020

[An accounting period for corporation tax purposes cannot exceed 12 months. Click here for more](#)

Units	£ <input type="text"/>
	£
Profit /(loss) before tax per the accounts	67,440
Disallowable expenses	£
Entertainment	-
Legal & professional fees	
Parking fines	
Depreciation and profit/(loss) on sale of assets	1,465
Other	
<i>Enter any further items directly into the adjustment of profits section on the TaxComp sheet</i>	
Donations	£
Qualifying donations to UK charities	
Other donations	
Non-trading income	£
Interest receivable	226
Property income	
Gain/(loss) on revaluation of investments	-
Franked investment income	-
Other income not taxable	
Other adjustments	£
Finance lease adjustments	

Leased cars	
Other operating lease adjustments	
	£
Dividends payable on non-equity shares included in interest payable	-
	£
Losses utilised	

ility for the
u use this
essional tax

orkings but

nged. Rows

[e help.](#)

Hayling Island Community Centre Association CIO
Corporation tax computation
Tax reference
Period beginning
Period ending
Accounts period beginning
Accounts period ending

Adjustment of trading profits

Profit before tax per the accounts

Add back disallowable expenses

Depreciation and (profit)/loss on sale of assets

Deduct non-trading income

Interest receivable

Adjusted trading profit

Taxable profits

Trading profit	68,679
----------------	--------

Interest receivable

Taxable profit

Days in accounting period falling in each tax year

Tax year

#N/A

**Days falling
in tax year**

#N/A

-

Corporation tax payable

Tax year

#N/A

**Taxable
profit**

#VALUE!

68,905

Tax rate

#NAME?

Corporation tax payable

0
5/08/19
31/12/20
5/08/19
31/12/20

£

67,440

1,465

(226)

68,679

£

68,679
226

68,905

Days in year

365

Corp Tax
#NAME?

#NAME?

Hayling Island Community Centre Association CIO**Capital allowances****Tax reference****0****Period beginning****5/08/19****Period ending****31/12/20****Summary****£**

Total capital allowances

-

Hayling Island Community Centre Association CIO**Chargeable gains****Tax reference****0****Period beginning****5/08/19****Period ending****31/12/20****£**

Gross chargeable gains

-

Allowable losses

-

Net chargeable gains

-

A computation of each gain or loss can be included below. The amounts should be tagged Set Tag (Comprehensive) button. In the Set Tag (Comprehensive) dialog, select 'Chargeable' the drop down list at the top to see the available tags.

*l using the
le gains' in*

Formula driven text is placed here and then referred to by cells in the main body of the accounts

To indicate that the company has only one director, or that the sole director is female, click on the Workbook Properties button (second button on the VT toolbar)

Directors report and balance sheet

The trustees present their report and accounts for the period ended 31 December 2020.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

for the year ended 31 December 2020
for the period ended 31 December 2020
for the period from 5 August 2019 to 31 December 2020

for the period from 5 August 2019 to 31 December 2020
for the period ended 31 December 2020
period

s
s'
present
their
are

The trustees acknowledge their responsibilities for

complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

The following persons served as Trustees during the period:

for the information of the directors only

Statement of directors responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year.

Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Directors report and balance sheet

Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

In preparing these accounts, the directors are required to:

select suitable accounting policies and then apply them consistently;
make judgements and estimates that are reasonable and prudent;
prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the 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.

Accountants and auditors reports

We have audited the accounts of Hayling Island Community Centre Association CIO (the 'company') for the period ended 31 December 2020 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity

and the related notes

and notes to the accounts, including significant accounting policies

. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including

FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

give a true and fair view of the state of the company's affairs as at

31 December 2020 and of its profit for the period then ended;

As explained more fully in the Statement of Directors' Responsibilities, the directors are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' Report for the financial period for which the accounts are prepared is consistent with the accounts and has been prepared in accordance with applicable legal requirements.

In accordance with your instructions, we have prepared the accounts which comprise

from the accounting records of the company and on the basis of information and explanations you have given to us.

You consider that the company is exempt from an audit for the period ended 31 December 2020.

Directors report and balance sheet

You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial period and of its profit or loss for the financial period.

financial period
financial period.

In accordance with the engagement letter dated 0 January 1900
, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the accounts of the company which comprise
from the accounting records and information and explanations you have given to us.

You have acknowledged on the balance sheet as at 31 December 2020
your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

You consider that the company is exempt from the statutory requirement for an audit for the

period.

We have reviewed the accounts of Hayling Island Community Centre Association CIO for the period ended 31 December 2020, which comprise

This report is made solely to the Company's directors, as a body, in accordance with the terms of our engagement letter dated 0 January 1900.

Our review has been undertaken so that we might state to the company's directors those matters we have agreed with them in our engagement letter and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors as a body for our work, for this report or the conclusions we have formed.

so as to give a true and fair view of the state of the Company's affairs as at 31 December 2020, and of its profit for the period then ended;

ACCA report

This report is made solely to the Board of Directors of Hayling Island Community Centre Association CIO, as a body, in accordance with the terms of our engagement letter dated 0 January 1900.

Our work has been undertaken solely to prepare for your approval the accounts of Hayling Island Community Centre Association CIO and state those matters that we have agreed to state to the Board of Directors of Hayling Island Community Centre Association CIO, as a body, in this report.

in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

in accordance with ICAEW Technical Release 07/16 AAF.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Hayling Island Community Centre Association CIO and its Board of Directors as a body for our work or for this report.

Directors report and balance sheet

It is your duty to ensure that Hayling Island Community Centre Association CIO has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Hayling Island Community Centre Association CIO

You consider that Hayling Island Community Centre Association CIO is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Hayling Island Community Centre Association CIO.

For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the

Hayling Island Community Centre Association CIO
Workings
at 31 December 2020

Intangible fixed assets previous years

£

Goodwill:

Cost

B/fwd	-
Additions	-
Disposals	-
C/fwd	-

Amortisation

B/fwd	-
Provided during the year	-
On disposals	-
C/fwd	-

Net book value -

Net book value b/fwd per current year trial balance -

The workings below form the basis for the Fixed asset note. Whenever AutoHide is turned on or off the appropriate columns below are re-copied to the Notes sheet.

Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £
Cost			
B/fwd	-	-	-
Additions	-	14,645	-
Surplus on revaluation	-	-	-
Disposals	-	-	-
C/fwd	-	14,645	-
Depreciation			
B/fwd	-	-	-
Charge for the year	-	1,465	-
Surplus on revaluation	-	-	-
On disposals	-	-	-
C/fwd	-	1,465	-
Net book value			
C/fwd	-	13,180	-
B/fwd	-	-	-

Tangible fixed assets previous year

Land and buildings	Plant and machinery etc	Motor vehicles
-------------------------------	--	---------------------------

	£	£	£
Cost			
B/fwd	-	-	-
Additions	-	-	-
Surplus on revaluation	-	-	-
Disposals	-	-	-
C/fwd	-	-	-
Depreciation			
B/fwd	-	-	-
Charge for the year	-	-	-
Surplus on revaluation	-	-	-
On disposals	-	-	-
C/fwd	-	-	-
Net book value	-	-	-

The workings below form the basis for the Investments note. Whenever AutoHide is or off the appropriate columns below are re-copied to the Notes sheet.

Investments

	Investments in subsidiary undertakings £	Other investments £
Cost		
B/fwd	-	-
Additions	-	-
Revaluation	-	-
Disposals	-	-
C/fwd	-	-
Historic cost		
B/fwd	-	-
C/fwd	-	-

Investments previous year

	Investments in subsidiary undertakings £	Other investments £
Cost		
B/fwd	-	-
Additions	-	-
Revaluation	-	-
Disposals	-	-
C/fwd	-	-
Deferred tax		Current year £
B/fwd		-

Charged to profit and loss	-
Charged to other comprehensive income	-
	<hr/>
	-
	<hr/>

urned on

Total £
-
14,645
-
-
<hr/> 14,645
-
1,465
-
-
<hr/> 1,465
<hr/> 13,180
<hr/> -

Total

£

-
-
-
-

-

-
-
-
-

-

-

turned on

Total
£

-
-
-
-

-

Total
£

-
-
-
-

-

Comp year
£

-

[illegible]