

FRINTON-ON-SEA COMMUNITY ASSOCIATION

Registered Charity - Registration Number: - 274134

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2020

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FRINTON-ON-SEA COMMUNITY ASSOCIATION

Report of the Management Committee for the year to 31 December 2020

The Management Committee present their Report and Financial Statements for the year ended 31st December 2020.

Reference and Administrative information

Charity name;	Frinton-on-Sea Community Association
Charity registration number	274134
Principal address	Soken House, The Triangle Shopping Centre, Rochford Way, Frinton-on-Sea, Essex, CO13 0AU

Management Committee

Due to the Coronavirus lockdown, the A.G.M could not take place in March 2020. The elected committee from 2019 therefore served another year. The following were members of the Management Committee during all or part of the year:

Jeffrey Hoare	Elected 30 th March 2019	
Peter Jackson	Elected 30 th March 2019	
Lesley Phipps	Elected 30 th March 2019	
Rosemary Hebborn	Elected 30 th March 2019	Resigned 17 th November 2020
Mary Clarke	Co-opted 15 th January 2020	
Thomas Peacock	Elected 30 th March 2019	
Frances Dewey	Co-opted 20 th November 2019	
Dorothy Siggers	Co-opted 20 th November 2019	

Senior Management Team

Gill Nash	President	Elected 30 th March 2019
Susan Treglohan	Hon. Treasurer	Elected 30 th March 2019
Susan Small	Hon. Secretary	Elected 30 th March 2019

Independent Examiner for the year

GMS FC Ltd, 1 London Road, Ipswich, Suffolk, IP1 2HA.

Bankers

The main bankers to the Association are The Cooperative Bank, Colchester branch

Structure, Governance and Management

Governing document

The Association was constituted at a public meeting held on the 21st April 1977 and is registered with the Charity Commission, No. 274134

Recruitment and appointment of the Management Committee

The Officers of the Association and the other Full Members of the Management Committee are elected annually at the Annual General Meeting which is held at Soken House on a convenient Saturday in March/April each year. As detailed above, this has not been possible in 2020 and 2021.

The members of the Management Committee are charity trustees for the purposes of charity law.

Structure, Governance and Management (continued)

Trustee's induction and training.

The first meeting of the newly elected Management Committee each year is treated as a training period, when their responsibilities as Charity Trustees are thoroughly explained.

Organisational structure

The operation of the Association and of the Community Centre is carried out largely by the Management Committee, assisted by some 40 unpaid volunteers. Administration is in the hands of 1 paid Office Manager.

Related parties

The Charity owns all of the issued share capital of a trading company incorporated in the UK. (Frinton Community Services Limited – Registration number 2551086). This company provides refreshment facilities at the Centre, paying over its surplus profits to the Association as a donation. The details of the transactions between the Association and the trading company are more fully described in the notes to the Financial Statements that accompany this report.

Objectives and activities for the public and community benefit

The charity is established to benefit the residents of Frinton-on-Sea and its neighbourhood, currently interpreted as the area covered by the postcode areas of CO13, CO14 and CO15.

The charity is organised as an independent unincorporated association of local residents with an elected managing committee. The main activities of the charity are:

- Providing and managing a Community Centre based in the Association's freehold premises known as Soken House.

The charity makes available meeting rooms in Soken House to individuals and organisations in Frinton-on-Sea and its neighbourhood. Additionally it provides refreshment facilities for individuals and organisations using Soken House. The charity has over 900 individual local members and was used by many local organisations on a regular basis throughout the year. The Management Committee consists of individuals living locally who thus are well placed to identify initiatives to meet the needs of the local community.

Achievements and performance

Facilities available

Five rooms are available at the Centre for hire by any individual or organisation in accordance with the standard hiring agreement and scale of charges adopted for the year.

FRINTON-ON-SEA COMMUNITY ASSOCIATION

Report of the Management Committee for the year to 31 December 2020 (continued)

Achievements and performance (continued)

Review of the year

Due to the Coronavirus pandemic, the centre was closed for approximately 6 months of the year and only limited activities could take place for the remaining months.

Activities organised at or through the Centre by Association members during the year included:

Art Workshops (3)	
Ballroom & Sequence Dancing	
Bingo (2)	
Bridge	Poetry Reading
Carpet Bowls	Recorded Music
Darts	Scrabble
Folk Dancing	Community Singers
Apex Club (Holidays & Outings)	Table Tennis
Matinee Club (Holidays & Outings)	Whist
Learn to Play Bridge	Chess
Needlecraft	Cribbage
Quilting	

The following organisations use the Centre regularly for their meetings:

Carers First	N E Essex Adult Community Learning
Essex Aikido Club	Pilates
Frinton Residents' Association	Slimming World
Frinton Art Society	Specsavers
Frinton Philatelic Society	Tai Chi
Hartbeeps Baby & Toddler Classes	Walton Flower Club
Holy Trinity Church	Weightwatchers
Keep Fit Classes	West Water Country Music Club
Kirby Gardening Club	Yoga

Full Membership of the Association has understandably decreased this year ending at 907. Activity Clubs have remained steady at 23. Constituent groups affiliated to the Association – 6.

Due to the lockdowns and restrictions, there has been limited use of the Tea Bar and hall hire.

Financial review

As last year, this report and accompanying financial statements have been prepared in accordance with the recently introduced 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).

FRINTON-ON-SEA COMMUNITY ASSOCIATION

Report of the Management Committee for the year to 31 December 2020 (continued))

Overview of the year

The attached financial statements show the Association's current financial situation. It has been a very worrying year for the Association. Due to the Coronavirus pandemic, the centre had to close for approximately half of the year and had to follow government restrictions for the times it was allowed to re-open.

Grants received from the government totalled £29,150 and furlough payments received for F.C.A and F.C.S Ltd staff totalled £12,979.70 which has helped the centre stay afloat this year.

The expenditure on maintenance, refurbishment, hygiene etc. have totalled £6,756 a decrease of the figure for last year that totalled £12,954. The future major items of expenditure under consideration at the present time are the upgrade of our fire alarm system, the replacement of the flooring on the first floor and stairs and to replace our lift which is now very old and parts are difficult to obtain. Income from private lettings and income from F.C.A activities has understandably decreased greatly this year, but we continued to receive rental income from EE for the mast on our roof. All items of expenditure were approved by the management committee and where appropriate two or more estimates obtained.

The licensed bar and the tea bar are operated by Frinton Community Services Ltd, a wholly owned trading company. Profits not needed to be retained in the company are paid over at the year-end to the Association as a donation. The donation made to the Association by FCS this year amounts to £0 (2019-£0). Profits were affected this year by Coronavirus but more so last year by misappropriated funds. The decision not to donate this year was taken as losses are expected in 2021 because of the ongoing pandemic.

Income from the Tea Bar generated gross income of £6,690 (£21,973 in 2019).

The net effect of all factors is that the Association's total income for 2020 shows a loss of £16,873 (2019-loss £9,538).

There are two FCA activity groups operating independently but overseen by the FCA Management Committee, FCA Apex and FCA Matinee Club. Both these organisations have independent organisers and their own bank accounts. At the 31st December 2020 the Tendring Apex Club reported a bank balance of £4,256.61 with a cumulative excess profit of £4,313.61. At the 19th December 2019 the Matinee Club reported a bank balance of £3,073.54 with cumulative excess profits of £1,402.94. No figures have been provided for year to 31st December 2020.

Principal funding sources

The principal funding resources of the Association are from the hire of rooms to local organisations. It is intended that these hire charges be sufficient to cover all expenditure incurred in providing the Centre. The improvement of facilities is funded from subscriptions, donations, grants and fundraising. A full programme of fundraising activities is planned. As all running costs of the centre continue to rise and we have some large expenditure items needed, we will be reviewing the activity group attendance fee and the membership subscription fee.

Investment policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term and so there are few funds for long term investment. Any surplus funds are placed on deposit so that they are readily available to meet any funding requirements that may arise.

FRINTON-ON-SEA COMMUNITY ASSOCIATION

Report of the Management Committee for the year to 31 December 2020 (continued)

Reserves policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the Association. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between three and six months of the expenditure. Budgeted expenditure for 2020 is £100,000 (2019 - £100,000) and therefore the target for the reserves is £50,000 (2019 - £50,000) in general funds. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity if a significant drop in funding occurred until alternative sources of funding were obtained. December 2020 liquid reserves in unrestricted funds amount to £71,325 (2019 - £87,813).

Plans for future periods

The major items to be dealt with currently are the upgrade of the fire alarm system, flooring on the first floor and stairs and to look at the possibility of a new replacement lift in the future. Due to the loss that the centre has suffered due to the pandemic and the fact that the pandemic is ongoing, these items may have to be put on hold until profits can be generated in the future.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity and its subsidiary FCS Ltd face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimize or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for both the charity and its subsidiary. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of trade debtors and creditors balances to ensure sufficient working capital by the Association and its subsidiary company.

Attention has also been focused on non-financial risks arising from fire, health and safety matters and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff and volunteers working in these areas.

Insurance cover has been put in place where appropriate to cover the risks faced by the Association. The F.C.A has served the Community for 40 years and fulfils the demands required. There is no reason not to continue the facilities provided.

Responsibilities of the Trustees

The charity trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;

FRINTON-ON-SEA COMMUNITY ASSOCIATION

Report of the Management Committee for the year to 31 December 2020 (continued)

Responsibilities of the Trustees (continued)

State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Statement as to disclosure to our Independent Examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- There is no relevant information, being information needed by the examiner in connection with preparing their report, of which the group's examiner is unaware, and
- The trustees, having made enquiries of fellow trustees and the organisation's examiner that they ought to have individually taken, have each taken all steps they he/she is obliged to take as a trustee in order to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

Independent Examiner

GMS FC Ltd was appointed as the Association's Independent Examiner for the year.

This report has 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 (FRS 102) (effective 1 January 2015)

Approved by the Management Committee on _____ 2021 and signed on its behalf by

Treasurer Karen Carter

FRINTON ON SEA COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31 DECEMBER 2020

	Notes	2020 £	2019 £
INCOMING RESOURCES			
Charitable activities			
Charges for room hire		18,756	52,952
Other activities to generate funds			
Members subs and donations		18,105	18,529
Fundraising		2,721	6,032
Gift Aid from FCS Limited	4	0	0
Admin charge to FCS Ltd		12,240	12,240
Investment income		146	315
Coronavirus grants and furlough received		15,362	0
Other income resources		6,766	6,939
TOTAL INCOME RESOURCES		74,096	97,007
RESOURCES EXPANDED			
Costs of generating funds			
Fundraising and publicity		827	2,556
Printing, stationery and postage		598	1,293
Total non-charitable expenditure		1,425	3,849
Provision of Community Centre			
Admin staff wages		26,744	27,688
Admin pension costs		539	477
Contract cleaning and caretaking		30,482	33,253
Room hire, rates and water		3,098	4,450
Heating and lighting		6,393	8,783
Building service charge		6,630	5,335
Insurance		4,623	4,045
Maintenance including hygiene		6,756	12,954
Sundries		3,294	4,783
Depreciation		295	328
Total charitable expenditure		88,854	102,096
Governance costs			
Independent examiner's fees		600	600
Legal and professional fees		0	0
Reimbursed out of pocket expenses			
		600	600
TOTAL RESOURCES EXPENDED		90,879	106,545
NET INCOMING/(OUTGOING)		-16,783	-9,538
RESOURCES & MOVEMENT IN FUNDS			
Fund balances at 1 January 2020		241,611	251,149
Fund Balances at 31 December 2020		224,828	241,611

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derived from continuing activities.

The notes on pages 11 to 15 form part of these accounts

FRINTON ON SEA COMMUNITY ASSOCIATION

STATEMENT OF CASH FLOW FOR THE YEAR TO 31 DECEMBER 2020

	2020 £	2019 £
Cash used in operating activities (Note 6)	-10,553	-6,694
Cash flows from investing activities		
Interest income	146	315
Increase/(decrease) in cash and cash equivalents in the year	-10,407	-6,379
Cash and cash equivalents at the start of the year	85,076	91,455
Total cash and cash equivalents at the end of the year	<u>£74,669</u>	<u>£85,076</u>
Represented by:-		
Deposit account	55,837	55,691
Current account	18,671	28,536
Cash in hand	161	849
	<u>£74,669</u>	<u>£85,076</u>

The notes on pages 11 to 15 form part of these accounts

FRINTON ON SEA COMMUNITY ASSOCIATION
BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	5	153,501	153,796
Investments	4	2	2
		<u>153,503</u>	<u>153,798</u>
CURRENT ASSETS			
Debtors and prepayments		3,148	2,840
Due from Frinton Community Services Ltd		0	10,000
Deposit account		55,837	55,691
Current account		18,671	28,536
Cash in hand		162	849
		<u>77,818</u>	<u>97,916</u>
CREDITORS due within one year		6,493	10,103
NET CURRENT ASSETS		<u>71,325</u>	<u>87,813</u>
TOTAL NET ASSETS		<u>224,828</u>	<u>241,611</u>
Represented by:-			
FUNDS AVAILABLE		224,828	241,611
TOTAL FUNDS		<u>224,828</u>	<u>241,611</u>

For and on behalf of the Management Committee

..... Karen Carter

..... 2021

The notes on pages 11 to 15 form part of these accounts

FRINTON ON SEA COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2020

1 GENERAL INFORMATION

Frinton on Sea Community Association is a charity and is registered with the Charity Commission, No. 274134.

2 RESPONSIBILITIES

The Managing Committee are required to prepare an annual financial statement. The Managing Committee are also responsible for keeping proper books of account with respect to the affairs of the Association

3 ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Frinton on Sea Community Association 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 note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. The trustees have determined that no such restatement is required.

c) Preparation of the accounts on a going concern basis

The Association reported a cash outflow of £10,407 for the year. The trustees are of the view that the available cash and cash equivalents available at the year-end combined with measures planned to be taken mean that the Association has the funds available for at least the next 12 to 18 months and that on this basis the Association is a going concern.

d) Income

Income is recognised when the Association has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Association has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance it is deferred until the criteria for income recognition are met.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Association; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms on which the funds were made available to the Association.

FRINTON ON SEA COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2020 (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Cost of generating funds comprise the costs associated with attracting voluntary income and publicizing the activities of the Association

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the fees of the Independent Examiner.

h) Fixed assets

The freehold premises are not depreciated as the cost of improvements to the premises is written off. The cost of equipment is depreciated on the basis of 10% on written down value.

The tables and chairs and other similar moveable equipment owned by the Association is not capitalized and is written off to revenue as and when it is necessary to replace them.

i) Debtors and prepayments

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.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors and provisions

Creditors and provisions are recognised where the Association 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.

l) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

m) Pensions

The Association now operates a workplace pension scheme.

FRINTON ON SEA COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2020 (continued)

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INVESTMENTS AND INCOME EARNED FROM OTHER ACTIVITIES

The Association owns two £1 Ordinary shares in Frinton Community Services Limited (Registration number 2551086) which represents all of the issued share capital of that company. This company provides refreshment facilities at the Centre, paying over its surplus profits to the Association as Gift Aid. The Gift Aid payable in respect of the year ended 31st December 2020 amounted to £nil (2019-£nil).

A summary of its trading results is shown below. Accounts will soon be filed with the Registrar of Companies.

FRINTON COMMUNITY SERVICE LIMITED

Summarised Profit and Loss Account for the year to 31 December 2020

	2020	2019
	£	£
Turnover	42,096	129,694
Coronavirus and furlough received	26,768	0
Cost of sales	19,033	53,961
Other direct expenses	23,125	56,739
Gross Profit	26,706	18,994
Operating costs	18,150	28,475
Net Profit/(loss) before taxation	8,556	-9,481
Gift Aid to the Association	0	0
Profit/(loss) after taxation	£8,556	-£9,481

Summarised Balance Sheet at 31 December 2020

	2020	2019
	£	£
Fixed assets	825	1,098
Current assets	13,560	24,527
Current liabilities	1,852	21,647
Net current assets	11,708	2,880
Total assets	£12,533	£3,978
Represented by:-		
Called up share capital	2	2
Profit and Loss Account	12,531	3,976
	£12,533	£3,978

The trading company paid the Community Association £5,400 (2019 - £5,400) for the use of premises during the year and £4,800 (2019 - £4,800) as an administration charge.

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FRINTON ON SEA COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2020 (continued)

4 INVESTMENTS (continued)

The accounts of the trading company have not been consolidated with those of the Association as the Management Committee considers that the expense of so doing would not be justifiable.

5 TANGIBLE FIXED ASSETS USED BY THE ASSOCIATION

	Freehold Premises £	Equipment £	Total £
Cost			
At 1 January 2020	150,848	22,518	173,366
Additions	0	0	0
At 31 December 2020	<u>150,848</u>	<u>22,518</u>	<u>173,366</u>
Depreciation			
At 1 January 2020	0	19,570	19,570
Charge for the year	0	295	295
At 31 December 2020	<u>0</u>	<u>19,865</u>	<u>19,865</u>
Net book value			
At 1 January 2020	<u>£150,848</u>	<u>£2,948</u>	<u>£153,796</u>
At 31 December 2020	<u>£150,848</u>	<u>£2,653</u>	<u>£153,501</u>

Frinton and Walton Town Council are the Custodian Trustees of the Association's Freehold Property (Soken House) on behalf of the Association.

6 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net movement in funds	-8,227	-9,538
Add back depreciation charge	295	328
Deduct investment income	-146	-315
Decrease/(increase) in amount due from Frinton Community Service Ltd	1,444	4,821
Decrease/(increase) in debtors	-309	-978
Increase/(decrease) in creditors	-3,610	-1,012
Net cash used in operating activities	<u>-£10,553</u>	<u>-£6,694</u>

FRINTON ON SEA COMMUNITY ASSOCIATION
NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2020 (continued)

7 CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8 EMPLOYEES

The average number of employees during the year was 1 (2019 – 2).

INDEPENDENT EXAMINER'S UNQUALIFIED REPORT TO THE TRUSTEES OF THE FRINTON ON SEA COMMUNITY ASSOCIATION

I report on the accounts of the Association for the year to 31 December 2020, which are set out on pages 8 to 16.

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.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the Association for the purposes of company law) are responsible for the preparation of financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and although an independent examination is not needed (as gross income is less than £250,000) the trustees consider one necessary as control of the Association is not known.

Accordingly it is my responsibility to:
examine the accounts under Section 145 of the Act;
follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 items or disclosures in the accounts and seeking explanations from you as 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:

- a) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.
- Have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner
GMS FC Ltd
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C J Smith FCA

2021