

TRUSTEES' REPORT AND  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
WITHAM COMMUNITY ASSOCIATION

THP Limited  
Chartered Accountants  
and Statutory Auditors  
34-40 High Street  
Wanstead  
London  
E11 2RJ

	Page
Trustees' Report	1 to 3
Report of the Independent Auditors	4 to 6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15 to 16

---

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

The objects of the charity are:

"To promote the benefit of inhabitants of Witham in particular and the wider area of Essex in general (here and after called "area of benefit") without distinction of sex or political, religious or other opinions by associating with local authorities, voluntary organisation and inhabitants a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants".

"To establish or secure the establishment of a community centre (here and after called the "centre") and to maintain and manage, or to co-operate with any local statutory authority in maintenance and management of such a centre for activities promoted by association and its constituent bodies in furtherance of the above objects."

"To promote such other charitable purposes as made from time to time be determined."

In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit.

#### ACHIEVEMENT AND PERFORMANCE

The main areas of charitable activity are the provision of pre-school facilities for children and the support of community activities.

The main achievement during the year, despite the ongoing impact of the Coronavirus pandemic, has been to maintain the activities carried out at the Community Centre.

#### FINANCIAL REVIEW

Financial position and performance

The management committee are continuing to seek to reduce costs and maximise income. The accounts show a surplus for the year of £12,943 (2020: 791).

The trustees report that the charity has a surplus of funds of £19,828 (2020: £6,885).

The results of the Charity's trading subsidiary are recorded in note 8 of these financial statements which indicate that subsidiary undertaking has a balance sheet deficit. As the result of the 3 national lockdowns imposed during 2020 and 2021, the trading subsidiary was not able to trade for the majority of the year. The trustees are hopeful that subsidiary undertaking's deficit position will be rectified in the coming years.

#### Reserves policy

The management committee's aims are to build reserves up to maintain sufficient liquid balance to cover 6 months unrestricted expenditure.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The management committee are appointed at an annual general meeting together with honorary officers for the positions of Chairman and Treasurer.

Organisational structure

The policy and general management of the affairs of the charity is the responsibility of the management committee.

TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2021

---

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are examining the major strategic business and operational risks which their charity faces so that the necessary steps to mitigate these risks are taken.

Coronavirus Pandemic

The Covid-19 pandemic has presented a unique, unprecedented and uncertain risk to the services, operations, and finances of the Charity. Service delivery and staffing arrangements were rapidly adapted to enable us to fulfil our mission to the best of our ability during the crisis, while protecting the charity's financial position and its ability to recover when the situation improved. The Charity was able to utilise the furlough scheme and secured a Government supported Bounce Back loan. The trustees will continue intensive monitoring and action planning to respond to changing circumstances resulting from Covid-19 for as long as is necessary during 2021/22 and beyond.

The Trustees are satisfied that the above risks are being consistently and effectively managed and mitigated and consider that the resultant risk profile is acceptable and appropriate in relation to the Charity's objectives and responsibilities. The nature of the services which the Charity provides to service users, and the environment within which the charity operates, mean that we will inevitably face risks due to factors beyond our control. We are willing to tolerate higher risks if they can be justified by the potential benefits for children and other service users.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
301438

Principal address

Powers Hall End  
Witham  
Essex  
CM8 2HE

Trustees

T A Voice  
P Ellis  
D Jenkins

Auditors

THP Limited  
Chartered Accountants  
and Statutory Auditors  
34-40 High Street  
Wanstead  
London  
E11 2RJ

Bankers

Lloyds TSB  
77-81 High street  
Chelmsford  
Essex  
CM1 1DU

PLANS FOR FUTURE PERIODS

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding. The charity will also focus on rebuilding activity post Covid-19.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

TRUSTEES' RESPONSIBILITY STATEMENT - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charity 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 Charity (Accounts and Reports) Regulations 2008 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 and other irregularities.

Approved by order of the board of trustees on 14 January 2022 and signed on its behalf by:



T A Voice - Trustee

#### Opinion

We have audited the financial statements of Witham Community Association (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Charity through discussions with trustees and other management, and from our knowledge and experience of the sector in which the Charity operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity, Charities Act and SORP requirements, General Data Protection Regulations (GDPR), Safeguarding, Employment and Health and Safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with the Charities Commission and any other relevant regulators as required.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

THP Limited

THP Limited  
Chartered Accountants  
and Statutory Auditors  
34-40 High Street  
Wanstead  
London  
E11 2RJ

14 January 2022



WITHAM COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

		2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		556	2,684
Other charitable activities	2	121,167	215,415
Other income	3	88,730	-
Total		210,453	218,099
EXPENDITURE ON			
Raising funds		45,703	69,598
Charitable activities			
Generating funds		38	-
Charitable Activities		143,221	138,497
Governance		8,548	9,213
Total		197,510	217,308
NET INCOME		12,943	791
RECONCILIATION OF FUNDS			
Total funds brought forward		6,885	6,094
TOTAL FUNDS CARRIED FORWARD		19,828	6,885

The notes form part of these financial statements

WITHAM COMMUNITY ASSOCIATION

BALANCE SHEET  
31 MARCH 2021

		2021 Unrestricted funds £	2020 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	7,090	8,597
Investments	8	1	1
		<u>7,091</u>	<u>8,598</u>
CURRENT ASSETS			
Stocks	9	938	938
Debtors	10	26,168	16,226
Cash at bank and in hand		58,107	3,841
		<u>85,213</u>	<u>21,005</u>
CREDITORS			
Amounts falling due within one year	11	(24,143)	(22,718)
		<u>61,070</u>	<u>(1,713)</u>
NET CURRENT ASSETS			
		<u>61,070</u>	<u>(1,713)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		68,161	6,885
CREDITORS			
Amounts falling due after more than one year	12	(48,333)	-
		<u>19,828</u>	<u>6,885</u>
NET ASSETS/(LIABILITIES)		<u>19,828</u>	<u>6,885</u>
FUNDS	14		
Unrestricted funds		19,828	6,885
TOTAL FUNDS		<u>19,828</u>	<u>6,885</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 January 2022 and were signed on its behalf by:



T A Voice - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and going concern

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

These financial statements are prepared on the going concern basis, which assumes the ability of the charity to continue its charitable activities for the foreseeable future, being a period of not less than twelve months from the approval of these accounts.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment and fixtures and fittings	- 25% on reducing balance
Bar equipment and fittings	- 10% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Government grants are accounted for on a receivable basis.

## 2. OTHER CHARITABLE ACTIVITIES

	2021 Unrestricted funds £	2020 Total funds £
Hall hire	33,524	88,131
Pool table	-	33
Vending machines	18	888
Fruit machines	-	368
Children's activities	82,384	106,181
Social events	-	619
Sundry income	5,241	13,629
Affiliation and membership fee	-	1,406
Rents received from Spring Lodge Centre Limited	-	4,160
	<u>121,167</u>	<u>215,415</u>

## 3. OTHER INCOME

	2021 Unrestricted funds £	2020 Total funds £
Government grants	<u>88,730</u>	<u>-</u>

Other income relates to Coronavirus Job Retention Scheme (CJRS) and other Covid related grants.

## 4. AUDITORS' REMUNERATION

	2021 £	2020 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>2,500</u>	<u>2,500</u>
Other non-audit services	<u>1,500</u>	<u>1,800</u>
Total fees payable	<u>4,000</u>	<u>4,300</u>

## 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

## 6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Total staff	12	16

No employees received emoluments in excess of £60,000.

## 7. TANGIBLE FIXED ASSETS

	Equipment and fixtures and fittings £	Bar equipment and fittings £	Totals £
<b>COST</b>			
At 1 April 2020	125,801	30,251	156,052
Additions	869	-	869
At 31 March 2021	126,670	30,251	156,921
<b>DEPRECIATION</b>			
At 1 April 2020	117,273	30,182	147,455
Charge for year	2,349	27	2,376
At 31 March 2021	119,622	30,209	149,831
<b>NET BOOK VALUE</b>			
At 31 March 2021	7,048	42	7,090
At 31 March 2020	8,528	69	8,597

## 8. FIXED ASSET INVESTMENTS

	Investments £
<b>MARKET VALUE</b>	
At 1 April 2020 and 31 March 2021	1
<b>NET BOOK VALUE</b>	
At 31 March 2021	1
At 31 March 2020	1

There were no investment assets outside the UK.

Fixed asset investments relate to charity's 100% ownership of Spring Lodge Centre Limited which is a trading company. The results of Spring Lodge Centre Limited are as follows:

	2021	2020
	£	£
Turnover	489	47,191
Profit/(Loss) for the year	(4,445)	1,769
Aggregate capital and reserves	(15,727)	(11,282)

9.	STOCKS	2021 £	2020 £
	Stocks	<u>938</u>	<u>938</u>
10.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021 £	2020 £
	Trade debtors	385	1,282
	Amount owed by group undertaking	14,355	12,481
	Other debtors	1,703	1,703
	VAT	1,605	660
	Prepayments	<u>8,120</u>	<u>100</u>
		<u>26,168</u>	<u>16,226</u>
11.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021 £	2020 £
	Bank loans and overdrafts (see note 13)	1,667	-
	Deferred income	2,767	5,252
	Trade creditors	10,251	4,896
	Social security and other taxes	2,989	4,124
	Accrued expenses	<u>6,469</u>	<u>8,446</u>
		<u>24,143</u>	<u>22,718</u>
12.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2021 £	2020 £
	Bank loans (see note 13)	<u>48,333</u>	<u>-</u>
13.	LOANS		
	An analysis of the maturity of loans is given below:		
		2021 £	2020 £
	Amounts falling due within one year on demand:		
	Bank loans	<u>1,667</u>	<u>-</u>
	Amounts falling between one and two years:		
	Bank loans - 1-2 years	<u>10,000</u>	<u>-</u>
	Amounts falling due between two and five years:		
	Bank loans - 2-5 years	<u>38,333</u>	<u>-</u>

The bank loan is supported and secured by the UK Government's Bounce Back Loan Scheme (BBLs). Interest will be charged at a fixed rate of 2.5% and the balance is repayable over 60 months with the first payment due 12 months after inception.

## 14. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	6,885	12,943	19,828
TOTAL FUNDS	<u>6,885</u>	<u>12,943</u>	<u>19,828</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	210,453	(197,510)	12,943
TOTAL FUNDS	<u>210,453</u>	<u>(197,510)</u>	<u>12,943</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	6,094	791	6,885
TOTAL FUNDS	<u>6,094</u>	<u>791</u>	<u>6,885</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	218,099	(217,308)	791
TOTAL FUNDS	<u>218,099</u>	<u>(217,308)</u>	<u>791</u>

## 15. RELATED PARTY DISCLOSURES

During the year the charity received rent of £nil (2020: £4,160) from the subsidiary undertaking for the use of charity premises.

Included in debtors is an amount due from the subsidiary undertaking of £14,355 (2020: £12,481).

16. LEASED PREMISES

The premises at Spring Lodge is held on a 50 years lease with Braintree District Council on a yearly rent of one peppercorn (if demanded).



WITHAM COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	556	2,684
Other charitable activities		
Hall hire	33,524	88,131
Pool table	-	33
Vending machines	18	888
Fruit machines	-	368
Children's activities	82,384	106,181
Social events	-	619
Sundry income	5,241	13,629
Affiliation and membership fee	-	1,406
Rents received from Spring Lodge Centre Limited	-	4,160
	<u>121,167</u>	<u>215,415</u>
Other income		
Government grants	88,730	-
	<u>88,730</u>	<u>-</u>
Total incoming resources	210,453	218,099
<b>EXPENDITURE</b>		
Raising donations and legacies		
Staff costs	40,947	62,753
Social security	755	1,593
Pensions	1,925	1,968
Events	40	165
Purchases and sunday market	636	1,469
Vending machine purchases	-	816
Fruit machines	-	1,192
Machine game duty	45	81
Consumables and provisions	1,455	2,241
	<u>45,803</u>	<u>72,278</u>
Other trading activities		
Bad debts	(100)	(2,680)
Charitable activities		
Wages	85,143	76,904
Social security	1,563	1,950
Equipment rental	722	2,049
Rates and water	3,632	229
Insurance	8,753	6,864
Light and heat	14,365	17,109
Telephone	5,147	4,843
Printing, postage ,stationery and computer costs	3,858	4,280
Advertising	54	-
Sundries	25	122
Training	378	175
Staff welfare	23	92
Trade waste fees	1,661	1,564
Carried forward	125,324	116,181

This page does not form part of the statutory financial statements

WITHAM COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Charitable activities		
Brought forward	125,324	116,181
Cleaning materials	677	2,071
Repairs and renewals	6,736	7,970
Service contracts	5,708	3,509
Travelling	363	500
Licences	158	605
Bank charges	645	1,063
Legal and professional	394	660
Clothing cost	14	-
Depn of equipment and fixtures	2,349	2,848
Depn of bar equipment and fittings	28	66
Financial costs- VAT	5,402	7,937
Other interest	9	-
	<u>147,807</u>	<u>143,410</u>
Support costs		
Governance costs		
Auditors' remuneration	2,500	2,500
Auditors' remuneration for non audit work	1,500	1,800
	<u>4,000</u>	<u>4,300</u>
Total resources expended	<u>197,510</u>	<u>217,308</u>
Net income	<u>12,943</u>	<u>791</u>

This page does not form part of the statutory financial statements