

Charity number: 303069

**Harold Hill & District Community
Association**

**Trustees' report and financial statements
for the year ended 31 December 2021**

**Harold Hill & District Community
Association**

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Harold Hill & District Community Association

Legal and administrative information

| | | |
|-------------------------|---|---|
| Charity number | 303069 | |
| Business address | Community Centre Gooshays Drive Harold Hill Romford, Essex RM3 9LB | |
| Trustees | D Pearton V O'Sullivan J Swift J Sparks | (Chairman) Appointed 30/09/2016 (Secretary) Appointed 30/09/2016 |
| Accountants | Plan A Financials Ltd Suite 17, Essex House Station Road Upminster RM14 2SJ | |
| Bankers | National Westminster Bank Plc Harold Hill Romford Essex | |

Harold Hill & District Community Association

Report of the trustees for the year ended 31 December 2021

The trustees present their report and the financial statements for the year ended 31 December 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The trustees who served during the year were: Mr D Pearton, Mr V.O'Sullivan, Mr J Swift and Mr J Sparks.

The trustees entrust the day to day management of the charity to the management council.

Objectives and activities

The principle objectives for the charity are to advance education and to provide facilities for welfare, recreation and leisure time occupation for local residents.

Continued interest in the Community Association is being generated through improved and constant communication with local residents.

Achievements and performance

The charity has maintained good rental levels and reasonable rental income levels from the hire of the main hall and other available rooms and will continue to drive for increased levels for the next 12 months.

Financial review

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. 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

Harold Hill & District Community Association

**Report of the trustees
for the year ended 31 December 2021**

On behalf of the board

**J Swift
Trustee**

J D Swift 29.10.24.

Harold Hill & District Community Association

Independent examiner's report to the trustees on the unaudited financial statements of Harold Hill & District Community Association.

I report on the accounts of Harold Hill & District Community Association for the year ended 31 December 2021 set out on pages 2 to 9.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 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:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ian Douglas

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Plan A Financials Ltd
Chartered Certified Accountants
Independent examiner
Suite 17
Essex House
Station Road
Upminster
Essex
RM14 2SJ

1/11/2024

Harold Hill & District Community Association

Statement of financial activities

For the year ended 31 December 2021

| | Notes | Unrestricted funds £ | 2021 Total £ | 2020 Total £ |
|-------------------------------------|-------|----------------------------|--------------------|--------------------|
| Incoming resources | | | | |
| Activities for generating funds | 2 | 123,113 | 123,113 | 82,040 |
| Investment income | | - | - | - |
| Total incoming resources | | <u>123,113</u> | <u>123,113</u> | <u>82,040</u> |
| Resources expended | | | | |
| Costs of generating funds: | | | | |
| Cost of generating voluntary income | 3 | 96,881 | 96,881 | 40,386 |
| Governance costs | 4 | 1,500 | 1,500 | 1,500 |
| Total resources expended | | <u>98,381</u> | <u>98,381</u> | <u>41,886</u> |
| Total funds brought forward | | <u>186,234</u> | <u>186,234</u> | <u>146,080</u> |
| Total funds carried forward | | <u>210,966</u> | <u>210,966</u> | <u>186,234</u> |

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Harold Hill & District Community Association**Balance sheet
as at 31 December 2021**

| | Notes | £ | 2021 £ | £ | 2020 £ |
|---|-------|---------|-----------|---------|-----------|
| Current assets | | | | | |
| Debtors | 6 | 169,927 | | 144,489 | |
| Investments | 7 | 11,205 | | 11,205 | |
| Cash at bank and in hand | | 33,951 | | 36,774 | |
| Creditors: amounts falling due within one year | 8 | (4,117) | | (5,534) | |
| Net current assets | | | 210,966 | | 186,234 |
| Net assets | | | 210,966 | | 186,234 |
| Funds | 9 | | | | |
| Unrestricted income funds | | | 210,966 | | 186,234 |
| Total funds | | | 210,966 | | 186,234 |

The financial statements were approved by the trustees on and signed on its behalf by

John Swift
Trustee

JSwift 29.10.24.

Harold Hill & District Community Association

Notes to financial statements for the year ended 31 December 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Resources expended

Expenditure is recognised 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.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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.

1.4. Investments

Current asset investments are at the lower of cost and net realisable value.

2. Activities for generating funds

| | 2021 | 2020 |
|----------------------------|----------------|---------------|
| | Total | Total |
| | £ | £ |
| Activities | 5,738 | 3,532 |
| Membership fees | 575 | 3,211 |
| Grants & awards | 25,573 | 31,180 |
| Bar Management | 20,000 | 16,750 |
| Rent: External bodies | 43,573 | 27,334 |
| HMRC job retention funding | 27,598 | - |
| Confectionery | 56 | 33 |
| | <u>123,113</u> | <u>82,040</u> |

Harold Hill & District Community Association

Notes to financial statements for the year ended 31 December 2021

3. Cost of generating voluntary income

| | 2021 Total £ | 2020 Total £ |
|---------------------------|--------------------|--------------------|
| Costs of generating funds | 96,881 | 40,386 |
| | <u>96,881</u> | <u>40,386</u> |

4. Governance costs

| | 2021 Total £ | 2020 Total £ |
|------------------|--------------------|--------------------|
| Accountancy fees | 1,500 | 1,500 |
| | <u>1,500</u> | <u>1,500</u> |

5. Employees

| Employment costs | 2021 £ | 2020 £ |
|---|---------------|--------------|
| Wages and salaries | <u>55,446</u> | <u>4,625</u> |
| No employee received emoluments of more than £60,000 (2019 : None). | | |

6. Debtors

| | 2021 £ | 2020 £ |
|---------------|----------------|----------------|
| Trade debtors | 164,217 | 143,204 |
| Other debtors | 5,710 | 1,285 |
| | <u>169,927</u> | <u>144,489</u> |

7. Current asset investments

| | 2021 £ | 2020 £ |
|----------------------------|---------------|---------------|
| Other unlisted investments | <u>11,205</u> | <u>11,205</u> |

Harold Hill & District Community Association

Notes to financial statements for the year ended 31 December 2021

8. Creditors: amounts falling due within one year

| | 2021 | 2020 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | - | 4,034 |
| Other taxes and social security | 1,117 | - |
| Accruals and deferred income | 3,000 | 1,500 |
| | <u>4,117</u> | <u>5,534</u> |

9. Analysis of net assets between funds

| | Total funds £ |
|--|---------------------|
| Fund balances at 31 December 2021 as represented by: | |
| Current assets | 210,966 |
| | <u>210,966</u> |

10. Unrestricted funds

| | At 1 January 2021 £ | Incoming resources £ | Outgoing resources £ | At 31 December 2021 £ |
|-------------------|------------------------------|----------------------------|----------------------------|--------------------------------|
| Unrestricted Fund | <u>186,234</u> | <u>123,113</u> | <u>(98,381)</u> | <u>210,966</u> |

Harold Hill & District Community Association

The following pages do not form part of the statutory accounts.

Harold Hill & District Community Association**Detailed statement of financial activities****For the year ended 31 December 2021**

| | 2021 | | 2020 | |
|---|-------------|---|-------------|---|
| | £ | £ | £ | £ |
| Incoming resources | | | | |
| Incoming resources from generating funds: | | | | |
| <i>Activities for generating funds</i> | | | | |
| Activities | 5,738 | | 3,532 | |
| Membership fees | 575 | | 3,211 | |
| Grants & awards | 25,573 | | 31,180 | |
| Bar Management | 20,000 | | 16,750 | |
| Rent: External bodies | 43,573 | | 27,334 | |
| HMRC job retention funding | 27,598 | | - | |
| Confectionery | 56 | | 33 | |
| | <hr/> | | <hr/> | |
| | 123,113 | | 82,040 | |
| | <hr/> | | <hr/> | |
| Total incoming resources from generating funds | 123,113 | | 82,040 | |
| | <hr/> | | <hr/> | |
| Total incoming resources | 123,113 | | 82,040 | |
| | <hr/> | | <hr/> | |
| Resources expended | | | | |
| Costs of generating funds: | | | | |
| <i>Activity 1</i> | | | | |
| Activities | 3,677 | | 2,492 | |
| Wages | 55,446 | | 4,625 | |
| Rent | 17,801 | | 13,276 | |
| Water rates | 1,276 | | 1,109 | |
| Light & heat | 7,433 | | 6,513 | |
| Repairs, maintenance & security costs | 8,583 | | 8,319 | |
| Insurance | 883 | | 1,489 | |
| Sundries (incl. cleaning & laundry) | 341 | | 1,310 | |
| Telephone | 503 | | 357 | |
| Printing, postage, stationery & IT1, | 938 | | 896 | |
| | <hr/> | | <hr/> | |
| | 96,881 | | 40,386 | |
| | <hr/> | | <hr/> | |
| Total cost of generating voluntary income | 96,881 | | 40,386 | |
| | <hr/> | | <hr/> | |
| Fundraising trading: | | | | |
| cost of goods sold and other costs | | | | |
| Total costs of generating funds | 96,881 | | 40,386 | |
| | <hr/> | | <hr/> | |

Harold Hill & District Community Association**Detailed statement of financial activities****For the year ended 31 December 2021**

| | 2021 | 2020 |
|---|---------------|---------------|
| | £ | £ |
| Charitable activities | | |
| Governance costs | | |
| <i>Activities undertaken directly</i> | | |
| Accountancy fees | 1,500 | 1,500 |
| | <u>1,500</u> | <u>1,500</u> |
| Total governance costs | <u>1,500</u> | <u>1,500</u> |
| Net incoming/(outgoing) resources for the year | <u>24,732</u> | <u>40,154</u> |