

Charity number: 303069

**Harold Hill & District Community
Association**

**Trustees' report and financial statements
for the year ended 31 December 2022**

**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 2022

The trustees present their report and the financial statements for the year ended 31 December 2022. 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 2022**

On behalf of the board

**J Swift
Trustee**

J 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 2022 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 2022**

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
Activities for generating funds	2	147,137	147,137	123,113
Investment income		-	-	-
Total incoming resources		<u>147,137</u>	<u>147,137</u>	<u>123,113</u>
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income	3	133,850	133,850	96,881
Governance costs	4	1,500	1,500	1,500
Total resources expended		<u>135,350</u>	<u>135,350</u>	<u>98,381</u>
 Total funds brought forward		<u>210,966</u>	<u>210,966</u>	<u>186,234</u>
Total funds carried forward		<u>222,753</u>	<u>222,753</u>	<u>210,966</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 2022**

	Notes	2022	2021
		£	£
Current assets			
Debtors	6	170,381	169,927
Investments	7	11,205	11,205
Cash at bank and in hand		49,073	33,951
Creditors: amounts falling due within one year	8	(7,906)	(4,117)
Net current assets		222,753	210,966
Net assets		222,753	210,966
Funds	9		
Unrestricted income funds		222,753	210,966
Total funds		222,753	210,966

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

John Swift
Trustee

John Swift 29.10.24.

Harold Hill & District Community Association

Notes to financial statements for the year ended 31 December 2022

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

	2022 Total £	2021 Total £
Activities	22,302	5,738
Membership fees	3,302	575
Grants & awards	4,000	25,573
Bar Management	42,500	20,000
Rent: External bodies	74,928	43,573
HMRC job retention funding	-	27,598
Confectionery	105	56
	<u>147,137</u>	<u>123,113</u>

Harold Hill & District Community Association

Notes to financial statements for the year ended 31 December 2022

3. Cost of generating voluntary income

	2022 Total £	2021 Total £
Costs of generating funds	133,850	96,881
	<u>133,850</u>	<u>96,881</u>

4. Governance costs

	2022 Total £	2021 Total £
Accountancy fees	1,500	1,500
	<u>1,500</u>	<u>1,500</u>

5. Employees

Employment costs	2022 £	2021 £
Wages and salaries	65,570	55,446
No employee received emoluments of more than £60,000 (2019 : None).		

6. Debtors

	2022 £	2021 £
Trade debtors	164,217	164,217
Other debtors	6,164	5,710
	<u>170,381</u>	<u>169,927</u>

7. Current asset investments

	2022 £	2021 £
Other unlisted investments	11,205	11,205

Harold Hill & District Community Association

Notes to financial statements for the year ended 31 December 2022

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	-	-
Other taxes and social security	3,406	1,117
Accruals and deferred income	4,500	3,000
	<u>7,906</u>	<u>4,117</u>

9. Analysis of net assets between funds

	Total funds £
Fund balances at 31 December 2022 as represented by:	
Current assets	222,752
	<u>222,752</u>

10. Unrestricted funds

	At 1 January 2022 £	Incoming resources £	Outgoing resources £	At 31 December 2022 £
Unrestricted Fund	<u>210,966</u>	<u>147,137</u>	<u>(135,350)</u>	<u>222,753</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 2022**

	2022		2021	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Activities for generating funds</i>				
Activities	22,302		5,738	
Membership fees	3,302		575	
Grants & awards	4,000		25,573	
Bar Management	42,500		20,000	
Rent: External bodies	74,928		43,573	
HMRC job retention funding	-		27,598	
Confectionery	105		56	
	<u>147,137</u>		<u>123,113</u>	
Total incoming resources from generating funds	<u>147,137</u>		<u>123,113</u>	
Total incoming resources	<u>147,137</u>		<u>123,113</u>	
Resources expended				
Costs of generating funds:				
<i>Activity 1</i>				
Activities	16,817		3,677	
Wages	65,570		55,446	
Rent	19,062		17,801	
Water rates	1,589		1,276	
Light & heat	12,832		7,433	
Repairs, maintenance & security costs	10,771		8,583	
Insurance	1,011		883	
Sundries (incl. cleaning & laundry)	4,293		341	
Telephone	596		503	
Printing, postage, stationery & IT1,	1,309		938	
	<u>133,850</u>		<u>96,881</u>	
Total cost of generating voluntary income	<u>133,850</u>		<u>96,881</u>	
Fundraising trading:				
cost of goods sold and other costs				
Total costs of generating funds	<u>133,850</u>		<u>96,881</u>	

Harold Hill & District Community Association

Detailed statement of financial activities

For the year ended 31 December 2022

	2022 £	2021 £
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>11,787</u>	<u>24,732</u>