

CITIZEN DEVELOPMENT COMMUNITY CENTRE

**DIRECTORS REPORT AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31st MARCH 2020**

Charity Registration No: 1099662
Company Registration No:04921969

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**CITIZEN DEVELOPMENT COMMUNITY CENTRE
DIRECTORS REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH
2020**

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YEAR ENDED 31st MARCH 2020**

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**CITIZEN DEVELOPMENT COMMUNITY CENTRE DIRECTORS REPORT AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31st MARCH 20120
CITIZEN DEVELOPMENT COMMUNITY CENTRE**

REFERENCE AND ADMINISTRATIVE INFORMATION

The directors who are the charity trustees in charity law and held office during the year were as follows:

Mrs Ruhena Begum Chair
Mr Sabbir Ahmed Chowdhury Treasurer
Mrs Farhana Pandor
Mr. Yasin Miah

Company Secretary: Rumi Begum
Registered Office
31 Church Road
Manor Park
London E12 6AD

Charity Registration No: 1099662
Company Registration No: 04921969

Bankers
HSBC
15 The Mall
Stratford
London E15 1X

Accountants
Sidney Milambo
25 Watershipdown House,
Cambridge Park Road,
London E11 2PY

**CITIZEN DEVELOPMENT COMMUNITY CENTRE DIRECTORS REPORT AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31st MARCH 2020**

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31st MARCH 2020

Introduction:

The Directors present the financial statements of the charitable company for the year ended 31st March 2020. The financial statements have been prepared in accordance with the accounting policies set out on page 11-12 and comply with the charity's applicable law and companies act 1985 as amended by the 2006 act

Aims & Objectives:

The principal aims and objectives are providing or assisting in the provision of facilities for the creation and other leisure time occupation for people living and/or working in London Borough of Newham and in the interest of social welfare and with the objectives of improving conditions of life; advancing education among the people living and/ or working in Newham; relieving poverty, sickness and disability among the living and/ or working in London Borough of Newham; promoting good race relationship and any other purposes which is charitable according to the laws of England.

Structure, Governance and Management

Governing Document:

The organisation is governed by its constitution and acts entirely as a non-profit making organization and has charitable status, charity number: 1099662; registered on 27th September 2003, and was incorporated on 6th October 2003 as a Company Limited by Guarantee (no: 04921969)

Organisation and Management:

The Directors are legally responsible for the overall management and control of Citizen Development Community Centre. The work of implementing most of their policies is carried out by themselves and the Chair meets with the manager monthly and before each full trustees meeting and on some occasions to deal with specific issues. Directors meet four times a year and are chaired by the Chair.

The day-to-day running of the charity is delegated to the respective Project Manager who also attends meetings of the directors.

Recruitment and appointment of director:

In accordance with the governing document, elections for the directors take place every year at the annual general meeting, if eligible, may offer themselves for re-election. Appointment is on the basis of nominations received from members concerning eligibility, personal competence, specialist skills and local availability

Induction and Training of Directors:

Directors are inducted through training days and through informal and formal meetings with established or outgoing trustees and are provided with an induction pack and other relevant materials to familiarise themselves with the charity's operations.

Trustees:

The directors consider the board of directors, who are the Trust's trustees, comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day to day basis. All directors give of their time freely and no director received remuneration in the year

Monitoring and Evaluation

Citizen Development Community Centre is committed to the robust monitoring and evaluation of its activities, so that we can effectively identify and measure the impact on the lives of those we support. We have embedded monitoring and evaluation processes throughout all our projects. Our evaluation processes include the monitoring of critical impact measurements, alongside monitoring of detailed operational and management information, which are reported back to our Board of Trustees on a quarterly basis. In addition, we seek to collect feedback from those using our services, which allows us to assess our impact in their lives and the varied issues that they face.

Public benefits

Charitable Activities of Public Benefit: Trustees have complied with their duty in section 17 of the Charities Act 2011 to have paid due regard to the Charity Commission's guidance on public benefit in deciding which activities the charity should undertake.

Volunteers

Without volunteers, Missing People could not be a lifeline when someone disappears. Volunteers gain new experiences within the voluntary sector, learn from highly-trained staff and gain and develop new skills that will stay with them forever. Volunteers can make a real difference to missing people and their families by giving their time at the charity's central office in London, or in any part of the UK through our local volunteer programme.

Achievements and performance:

The strategic goals are designed to work together. They have the greatest possible impact on children and older peoples lives when combined.

- Ensure that the policy changes needed to end social exclusion are adopted.
- Demonstrate that poor health outcomes can be ended in our priority areas.
- End the social exclusion of more people through our direct services.
- End inequalities for more people who are excluded from help or have complex needs.

This year, we have continued to prevent people from becoming excluded and to help CDCC service users to improve their independent living situation and have better mental health. Our impact data are broadly in line with those achieved in the prior year, despite a decrease in charitable expenditure. This reflects a number of factors. Our services have evolved over the year, guided by input from service users, as we move towards an approach whereby all service users have the support in areas they identify as a priority; these changes will take time to implement in full. Also, in line with our strategic goals, we are working with more people who have multiple and complex needs, which often requires more intensive support.

Going concern

COVID-19 is not expected to have a significant impact on the entity. Management has determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern. It expects that COVID-19 might have some impact, though not

significant, for example, in relation to expected future performance, or the effects on some future asset valuations.

Plans for future periods:

Our priorities for 2020-2021 reflect growing demand for our services and we aim to:

- Deliver high quality services that enable the charity stability, financial security, improved wellbeing and the development of positive relationships.
- Develop and deliver a range of educational and employment solutions.
- Develop and engage neighborhood source of knowledge on causes, effects and solutions for health and wellbeing.
- Raise funding to support existing activities and growth plans.

Financial review:

A major financial concern for the trust is on-going financial sustainability given the lower level of support from our donors with the reduction in grant funding over the past years.

Despite to the increasing pressure on public expenditure the trustees understand that the support from our funders will be kept at the current level of activity

The results of the charity for the year are shown in the annual financial statements set out on pages 10 and 11.

The charity had income of £4,577 ; (2018/19 : £12,440 and direct charitable expenditure and support costs of £4,852; (2018/19: £15,461;). There was a surplus/(loss) of income over expenditure of (£275); (2018/19: (£3,021);

Funding

Charity received funding from the following funders

- Groundwork-European Social Fund Agency (ESFA)
- W G EDWARDS

Reserves policy and going concern:

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees consider that the ideal level of reserves is three months of expenditure

Risk management:

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review;
- the implementation of procedures designed to minimise 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 the charity. 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 fundraising activities, and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

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

Director's responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the directors to prepare financial statement for each financial year, which give a true and fair view of the state of affairs of the charity for the period.

In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgment and estimates that are reasonable and prudent;
- State whether applicable accounting standards and Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statement and:
- Prepare the financial statements on a going concern basis.

The directors 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 applicable law. They are 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 and signed on behalf of the board on 29th October 2020



Mrs Rumi Begum-Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITIZEN DEVELOPMENT COMMUNITY CENTRE

I report on the accounts of Citizen Development Community Centre for the year ended 31 March 2020 which are set out on pages 9 to 10

Respective Responsibilities of Trustees and Independent Examiner

The trustees (who are also the Directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 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:

1. 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 Financial Statements which accord with the accounting records, comply with the accounting requirements of 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:
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the Financial Statements to be reached.



Sidney Milambo, ACMA
25 Watershipdown House
Cambridge Park Road
London E11 2PY
Date: 29th October 2020

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2020

INCOME	Unrestricted Funds	Restricted Funds	Total Funds 2019/20 £'000	Total Funds 2018/19 £'000
	Note £'000	£'000	£'000	£'000
Grants & Donations and legacies	-	4,577	4,577	12,440
Income from charitable activities	-	-	-	-
Income from other trading activities:	-	-	-	-
Investment income	-	-	-	-
Other Income	-	-	-	-
Total income	2	-	4,577	12,440
Expenditure				
Costs of raising funds:				
Fundraising	-	-	-	-
Expenditure on charitable activities:				
Charitable Direct Operations	275	4,101	4,376	14,618
Charitable Support Costs	-	126	126	493
Governance Costs	-	350	350	350
Total expenditure	3	275	4,577	15,461
Net income/(expenditure) and net movement in funds for the year		(275)	(275)	(3,021)
Reconciliation of funds				
Total Funds brought forward		4,893	4,893	7,914
Total funds carried forward	13	4,618	4,618	4,893

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

CITIZEN DEVELOPMENT COMMUNITY CENTRE DIRECTOR'S REPORT AND ACCOUNTS FOR THE YEAR ENDED
31st MARCH 2020

Balance Sheet as at 31 March 2020

	Note	2019/20 Total £'000	2018/19 Total £'000
Fixed assets			
Tangible assets	4	-	-
Total Fixed Assets		-	-
Current assets			
Debtors		-	1,000
Cash at bank and in hand	5	6,789	4,243
Total Current Assets		6,789	5,243
Liabilities			
Creditors falling due within one year	8	2,171	350
Net Current assets		4,618	4,893
Total assets less current liabilities		4,618	4,893
Net assets		4,618	4,893
The funds of the charity:			
Unrestricted income funds		4,618	4,893
Restricted income funds		-	-
Total charity funds		4,618	4,893

These accounts have been prepared in accordance with the special provisions in Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

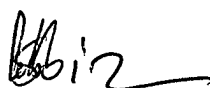
For the year ending 31st March 2020 the company was entitled to exemption from audit in accordance with sections 475 and 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under Section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The financial statements were approved by the Board of Directors on: 29th October 2020

SIGNED ON BEHALF OF THE BOARD



Mrs Rumi Begum (Secretary)



Mr Sabbir Ahmed Chowdhury (Treasurer)

Notes to the accounts.

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimates of uncertainty in the preparation of the financial statements are as follows:

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.

Arts Theatre Trust 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) Income

Income is recognised when the charity 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 grants, whether 'capital' grants or 'revenue' grants is recognised when the charity 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 of a theatrical performance or provision of other specific

c) Donated services and facilities

Donated recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised

d) Interest receivable

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

e) Fund accounting

Unrestricted- funds are available to spend on activities that further any of the purposes of charity.

Restricted funds: are donations which the donor has specified are to be solely used for particular areas of the donations which the donor has specified are to be solely

Designated funds- are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

CITIZEN DEVELOPMENT COMMUNITY CENTRE DIRECTOR'S REPORT AND ACCOUNTS FOR THE YEAR ENDED
31st MARCH 2020

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of raising charitable funds including grant applications and their associated support costs
- Expenditure on charitable activities includes the costs of educational and other charitable activities undertaken to further other the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

f) Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

g) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Furniture, Fittings and other Equipment	25% on cost
Computers	25% on cost

h) Debtors

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.

i) Creditors and provisions

Creditors and provisions are recognised where the charity 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 Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 INCOMING RESOURCES	Un restricted	Restricted	Total 2019/20	Total 2018/19
Grants & Donations				
GROUNDWORK LONDON	-	3,077	3,077	-
W G EDWARDS	-	1,500	1,500	-
PEOPLES HEALTH TRUST		-	-	12,440
	-	4,577	4,577	12,440
Donations	-	-	-	-
Total Grants & Donations	-	4,577	4,577	12,440
Activities for generating income				
Other Income	-	-	-	-
Total	-	-	-	-
Total incoming Resources	-	4,577	4,577	12,440

CITIZEN DEVELOPMENT COMMUNITY CENTRE DIRECTOR'S REPORT AND ACCOUNTS FOR THE YEAR ENDED
31st MARCH 2020

Notes to the accounts continued.....

	2019/20 £	2018/19 £
3 (a) Charitable Direct Operations		
Sessional Staff	2,746	3,875
Tutors	-	-
Project Management	-	6,118
Volunteers	200	1,275
Venue Hire/Rent	450	3,350
Activities/Training/Events/ Materials	605	-
Childcare	-	-
Outings	100	-
Advertising & Publicity	275	-
Total Direct	4,376	14,618
3 (b) Charitable Support Costs		
Stationery/Postage/Printing	126	93
Professional Fees	-	400
Tel/Internet	-	-
Admini/Filing	-	-
Total Support	126	493
3 (c) Governance		
Independent Examination	350	350
Total Governance	350	350
Total Expenditure	4,852	15,461
 4 Fixed Assets		
	Computers & Equipment	Total
As at 2/04/2019	6500	6,500
Additions		
As at 31/03/2020	6500	6,500
Dedpreciation		
As at 01/04/2019	6500	6,500
Charge for year		
As at 31/03/2020	6500	6,500
Net Book Values		
As at 31/03/2020	-	-
As at 31/03/2020	-	-
 5 Cash at Bank and in Hand		
Current Account-HSBC	6,789	4,243
Petty Cash	-	-
Total Cash	6,789	4,243

Notes to the accounts continued.....

6 Net income/(expenditure) for the year

This is stated after charging:

	2019/20	2018/19
	£'000	£'000
7 Examiner's remuneration:		
Examination Fees	350	550
	<u>350</u>	<u>550</u>
8 Creditors: amounts falling due within one year		
Ceditors and accruals		
Independent Examination	350	550
Accruals	1,821	939
	<u>2,171</u>	<u>1,489</u>
9 Analysis of staff costs, trustee remuneration and expenses,		
Salaries and wages	2,746	4,875
	<u>2,746</u>	<u>4,875</u>

No employees had employee benefits in excess of £60,000 (2019: nil).

The charity trustees were not paid or received any other benefits from employment with the Trust or its subsidiary in the year (2019: £nil) neither were they reimbursed expenses during the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil)

10 Staff Numbers

The average monthly head count was 1 staff (2019: 1 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2019/20	2018/19
	Number	Number
Education including others	1	1
	<u>0.5</u>	<u>0.5</u>

11 Government Grants

Income from government grants comprises performance related grants made by local authorities

12 Revenue funding	2019/20	2018/19
GROUNDWORK LONDON	3,077	-
W G EDWARDS	1,500	-
Peoples Health Trust	-	12,440
General	-	-
	<u>4,577</u>	<u>12,440</u>

All the above funding was received to provide services, e.g. tuition. out of school activities and Health & well being activtieshas been included in the financial statements under incoming resources from charitable activities.

Notes to the accounts continued.....

13 Analysis of charitable funds

	Balance				Funds
	01-Apr-19	Income	Expenditure	Transfers	31-Mar-20
	£'000	£'000	£'000	£'000	£'000
Restricted funds					
GROUNDWORK LONDON	-	3,077	3,077	-	-
W G EDWARDS	-	1,500	1,500	-	-
	-	4,577	4,577	-	-
Un Restricted funds					
General	4,893	-	275	-	4,618
	4,893	-	275	-	4,618
Total Funds	4,893	4,577	4,852	-	4,618

14 Analysis of group net assets between funds

	Un Restricted	Restricted	Total
	Fund	Fund	Funds
	£'000	£'00	
Tangible fixed assets	-	-	-
Current Assets	4,618	2,171	6,789
Liabilities	(275)	(1,896)	(2,171)
Balance of Funds	4,343	275	4,618

15 Contingencies and contractual commitments

In the opinion of the Directors. At 31st March 2020, there were no contingent liabilities and contractual commitments