

CITIZEN DEVELOPMENT COMMUNITY CENTRE

**DIRECTORS REPORT AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31st MARCH 2023**

Charity Registration No: 1099662
Company Registration No:04921969

Funded and supported by:



**CITIZEN DEVELOPMENT COMMUNITY CENTRE
DIRECTORS REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st MARCH 2023**

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YEAR ENDED 31st MARCH 2023**

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**CITIZEN DEVELOPMENT COMMUNITY CENTRE DIRECTORS REPORT AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31st MARCH 20123
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 Ruhera 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 Wilambo
25 Watershipdown House,
Cambridge Park Road,
London E11 2PY

CITIZEN DEVELOPMENT COMMUNITY CENTRE DIRECTORS REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2023

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31st MARCH 2023

Introduction:

The Directors present the financial statements of the charitable company for the year ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 12-13 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.

Tackling isolation

We've worked with the local community to improve practice, share learning, and identify areas for improvement in support for older people experiencing loneliness across the borough. This approach identified older people who are feeling lonely and exploring with them what their individual route out of loneliness via meaningful support could be. It was preventative in design and aimed to actively reach out to older people who may be seldom heard or traditionally hidden from services and offer them person centred support.

Helping older people taking part in physical activity

Generous funding allowed us to support older people to take part in mental and physical exercises

The group activities were a great way to help older adults participate in more physical activities. Once they had fun and felt as part of a community, they became more likely to keep up the momentum.

Delivery reached over 35 older people through high- and low-level exercise classes.

Evidence indicates that the programme had a positive impact on:

- Energy levels and fatigue
- Emotional wellbeing
- The level of unexpected healthcare appointments, saving the NHS as a result.

Cost-of-living crisis

Cost of living crisis with older people suggests that of all these unsettling events, the cost-of-living crisis has been the greatest concern of all. Such has been the scale of the energy price rises we have already seen, and those projected for the months to come, that even pensioners who believed their financial situation to be secure have been alarmed, with good cause. The position of those on low fixed incomes, and/or bearing higher fuel costs due to disability or illness, or because they live in homes that are expensive to heat, has appeared increasingly perilous. As the year went on and the news about inflation steadily worsened it became evident that without support older people who would be in serious difficulty. Our greatest fear was that if these older people were unable to make ends meet, this would threaten not only their standard of living but also their health and wellbeing if, for example, they had to skimp on essentials like food and fuel.

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 2023-2024 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.

Diversify our physical activity provision to incorporate more community based programmes

Develop a new approach in response to the cost-of-living crisis, aimed at those older people most impacted by changes in the economy

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 £24,139 ; (2021/22:: £12,679 and direct charitable expenditure and support costs of £18,156; (2021/22: £25,259;). There was a surplus of income over expenditure of £5,985; (2021/22:(£12,588).

Net assets were £6,2230; 2021/22: £246, represented by unrestricted: £179; Restricted: £6060

Funding

Charity received funding from the following funders

- Sports England)
- Voice4Change England
- YAPP TRUST

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 13th November 2023



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 2023 which are set out on pages 10 to 15

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.

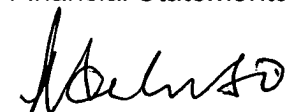
Basis of Independent Examiner's Report

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: ... **13th November 2023**

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2023

INCOME		Unrestricted Funds	Restricted Funds	Total Funds 2022/23	Total Funds 2021/22
	Note:	£	£	£	£
Grants & Donations and legacies		-	24,139	24,139	12,671
Income from charitable activities		-	-	-	-
Income from other trading activities:		-	-	-	-
Investment income		-	-	-	-
Other Income		-	-	-	-
Total income	2	-	24,139	24,139	12,671
Expenditure					
Costs of raising funds:					
Fundraising		-	-	-	-
Expenditure on charitable activities:					
Charitable Direct Operations		-	16,529	16,529	23,339
Charitable Support Costs		-	1,275	1,275	1,570
Governance Costs		75	275	350	350
Total expenditure	3	75	18,079	18,154	25,259
Net income/(expenditure) and net movement in funds for the year		(75)	6,060	5,985	(12,588)
Reconciliation of funds					
Total Funds brought forward		246	-	246	12,834
Total funds carried forward	13	171	6,060	6,230	246

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

Balance Sheet as at 31 March 2023

	Note	2022/23 Total £	2021/22 Total £
Fixed assets			
Tangible assets		-	-
Total Fixed Assets		-	-
Current assets			
Debtors & Prepayments	4	-	-
Cash at bank and in hand	5	13,949	246
Total Current Assets		13,949	246
Liabilities			
Creditors falling due within one year	6 & 9	7,720	-
Net Current assets		6,230	246
Total assets less current liabilities		6,230	246
Net assets		6,230	246
The funds of the charity:			
Unrestricted income funds		171	246
Restricted income funds		6,059	-
Total charity funds		6,230	246

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.


The directors who are trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue

on 13th November 2023 and were signed on its behalf by:


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.

CDCC 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 is treated as **deferred income** and released in the following year.

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 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 2023**

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 2022/23	Total 2021/22
	£	£	£	£
Grants & Donations	-			
Voice4Change England	-	12,139	12,139	-
Sports England	-	10,000	10,000	-
YAPP Trust	-	2,000	2,000	-
	-	24,139	24,139	-
Donations	-	-	-	12,671
Total Grants & Donations	-	24,139	24,139	12,671
Activities for generating income		-	-	
Other Income	-	-	-	-
Total	-	-	-	-
Total incoming Resources	-	24,139	24,139	12,671

**CITIZEN DEVELOPMENT COMMUNITY CENTRE DIRECTOR'S REPORT AND ACCOUNTS FOR THE YEAR ENDED
31st MARCH 2023**

Notes to the accounts continued.....

	2022/23	2021/22
	£	£
3 (a) Charitable Direct Operations		
Sessional Staff	2,335	6,858
Project Management	2,033	7,700
Volunteers	1,467	974
Venue Hire/Rent	4,026	3,150
Activities/Training/Events/ Materials	4,449	400
Travel	-	555
Advertising & Publicity	-	-
Food Provisions and Dietary Materials and Sessions	2,220	3,700
Mental Health Activities and Sessions	-	-
Physical Health Activities and Sessions	-	-
Total Direct	16,530	23,337
3 (b) Charitable Support Costs		
Support Services	1,245	1,530
Professional Fees	-	-
Tel/Internet	-	-
Bank Charges	30	40
Total Support	1,275	1,570
3 (c) Governance		
Independent Examination	350	350
Total Governance	350	350
Total Expenditure	18,155	25,258
 4 Debtors & Prepayments	 -	 -
 Total Debtors & Prepayments	 -	 -
 5 Cash at Bank and in Hand		
Current Account-HSBC	13,949	246
Petty Cash	-	-
Total Cash	13,949	246
 6 Deffered Income		
Charles S French Charitable Trust	3,000	-
Total Deffered Income	3,000	-

Notes to the accounts continued.....

7 Net income/(expenditure) for the year

This is stated after charging:

2022/23	2021/22
£	£

8 Examiner's remuneration:

Examination Fees

350	350
350	350

9 Creditors: amounts falling due within one year

Creditors and accruals

Independent Examination

Accruals

350	350
4,370	12,321
4,720	12,671

10 Analysis of staff costs, trustee remuneration and expenses,

Salaries and wages

2,335	2,075
2,335	2,075

No employees had employee benefits in excess of £60,000 (2022 nil).

The charity trustees were not paid or received any other benefits from employment with the Trust in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil).

No charity trustee received payment for services supplied to the charity (2022: £nil)

11 Staff Numbers

The average monthly head count was nil staff (2022: 1 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

2022/23	2021/22
Number	Number

Education including others

-	-
-	-

11 Revenue funding

COVID-19 CRISIS

Mental & Physical Well Being

General

2022/23	2021/22
-	8216
24,139	4,455
-	-
24,139	12,671

All the above funding was received to provide services, of Health & well being activities has been included in the financial statements under incoming resources from charitable activities

Notes to the accounts continued.....

13 Analysis of charitable funds

	Balance				Funds As At
	01-Apr-22	Income	Expenditure	Transfers	31-Mar-23
	£	£	£	£	£
Restricted funds					
COVID-19 CRISIS	-	-	-	-	-
Mental & Physical Health	-	24,139	18,080	-	6,059
	-	24,139	18,080	-	6,059
Un Restricted funds					
General	246	-	75	-	171
	246	-	75	-	171
Total Funds	246	24,139	18,155	-	6,230

14 Analysis of group net assets between funds

	Un Restricted	Restricted	Total
	Fund	Fund	Funds
	£	£	£
Tangible fixed assets	-	-	-
Current Assets	171	13,778	13,949
Liabilities	-	(7,720)	(7,720)
Balance of Funds	171	6,059	6,230

15 Contingencies and contractual commitments

In the opinion of the Directors. At 31st March 2023, there were no contingent liabilities and contractual commitments