

BARNHILL COMMUNITY ASSOCIATION

England & Wales · Charity number 1044033

Details

Other names BCA

Status Registered

Legal form Charitable company

Company number [02921710](#)

Registered 1995-02-09

Register [View on the Charity Commission register](#)

Contact

Address Barnhill Community Centre
Ayles Road
Hayes
Middlesex
UB4 9HG

Phone 07831224870

Email barnhillca@yahoo.co.uk

Website www.barnhillcommunitycentre.com

Activities

Objects: (A) TO PROVIDE FACILITIES FOR RECREATION WITH THE OBJECTS OF IMPROVING THE CONDITIONS OF LIFE AND SOCIAL WELFARE OF THE INHABITANTS OF BARNHILL AND DISTRICT (B) TO ADVANCE EDUCATION FOR THOSE LIVING IN BARNHILL AND DISTRICT (C) TO PROVIDE A COMMUNITY CENTRE FOR THE BENEFIT OF THOSE LIVING IN BARNHILL AND DISTRICT

Activities: THE CHARITY CONTINUED IN ITS OBJECTIVES TO PROVIDE RECREATIONAL FACILITIES, EDUCATION AND A COMMUNITY CENTRE FOR THE INHABITANTS OF BARNHILL AND SURROUNDING AREAS. THE USE OF FACILITIES FOR LOCAL COMMUNITY GROUPS IS PROVIDED FREE OF CHARGE AS REFERRED TO IN THE PREVIOUS YEAR'S REPORT. OTHER LETTINGS INCOME WAS HIGHER THAN LAST YEAR, AND WE ARE WORKING HARD TO MAINTAIN THIS.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** BARNHILL AND DISTRICT
- Hillingdon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£73,374	£76,168	-	-
2024-03-31	£63,878	£63,554	-	-
2023-03-31	£57,643	£66,391	-	-
2022-03-31	£62,924	£64,865	-	-
2021-03-31	£54,455	£41,177	-	-

Trustees

Name	Role	Appointed
BRENDAN MCGERTY		2016-11-30
MARK GRITT		
PAT THURLEY		

BARNHILL COMMUNITY ASSOCIATION

England & Wales - Charity number 1044033

Accounts

BARNHILL COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 MARCH 2025

BARNHILL COMMUNITY ASSOCIATION

COMPANY REGISTRATION	02921710
CHAIRMAN	Brenden McGerty
VICE CHAIRMAN	Pat Thurley
TREASURER	Pat Thurley
SECRETARY	Mark Gritt
REGISTERED OFFICE	Barnhill Community Centre Ayles Road Hayes Middlesex UB4 9HG
ACCOUNTANTS	Rockett & Co. Accountants 16 Rickmansworth Road Northwood Middlesex HA6 IHA

INDEX

	Page
Report of the Management Committee	1-3
Report of the Accountants	4
Statement of Financial Activities	5
Balance Sheet	6-7
Notes to the Accounts	8-11

BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

The management committee present their Report and the charity's Financial Statements for the year ended 31 March 2025.

Status

The company is limited by guarantee, not having a share capital.

Statement of Purpose

The Barnhill Community Association provides recreational facilities, education and a community centre for the inhabitants of Barnhill and surrounding districts.

Management Committee

The following were members of the management committee during all or part of the year under review:

Brendan McGerty	chairman
Pat Thurley	vice chairman and treasurer
Mark Gritt	secretary

Gerald Langley (died October 2024)

Review of the Charity Activities

The charity operated throughout the year and continued to provide recreational facilities, education and a community centre for the inhabitants of the Barnhill and surrounding areas.

Income from lettings for charitable and recreational purposes in the area as well as private engagements for local inhabitants increased to £69,000 from £61,000 in the previous year, but utility costs remain very high, also the cost of maintaining the premises, all of which negated the benefit of the higher income. These increasing costs are a serious concern facing the charity in its endeavour to provide for the needs of the local community at as low a charge as possible.

The use of facilities for local community groups continues to be provided free of charge, in relation to which £1,250 was received in the form of grants to assist with expenditure on outings and events held for the elderly and young children.

The requirements to maintain the charity is undertaken by our staff and the committee members and the Committee would like to thank all those involved in supporting the Community Centre and the Social Club.

Financial Statements

Committee members provide their time and organise meetings on a voluntary basis, without charge or cost to the charity, and all staff time is considered to be attributable to the running of the charity's activities and not to governance.

BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Risk Management

The management committee actively review the major risks which the charity faces on a regular basis and have established systems to identify and mitigate any significant risks. The charity has an established financial reporting procedure, which the management committee regularly review to monitor and control its assets.

In the opinion of the management committee the main risk that the charity faces is obtaining sufficient income to cover the level of expenditure required to maintain the charity's activities.

Stated Reserves Policy

The management committee have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission. The management committee believe that the reserves need to be generated to a level where they would cover three month's of the charity's running costs and have determined that its aim should be to establish a level of unrestricted reserves of some £20,000.

Appointment of Committee Members

Members of the management committee are elected each year at the Annual General Meeting by the membership of the community centre.

Management Committee's Responsibilities for the Financial Statements

Company law in the United Kingdom requires the management committee, who are also directors, 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 profit or loss of the charity for that period. Under company law the management committee must not approve the financial statements unless they are satisfied they give a true and fair view of the state of affairs and of the profit or loss of the company for that period. In preparing those financial statements, the management committee are required to:

- 1 Select suitable accounting policies and then apply them consistently.
- 2 Make judgements and estimates that are reasonable and prudent.
- 3 State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 4 Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The management committee are responsible for keeping adequate 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 Companies Act 2006. 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.

BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

This report has been prepared in accordance with the exemptions provided by Section 415A of the Companies Act 2006.

Mark Gritt
Secretary

23rd December 2025

**ACCOUNTANTS' REPORT TO THE MANAGEMENT COMMITTEE ON THE FINANCIAL STATEMENTS OF
BARNHILL COMMUNITY ASSOCIATION**

We have examined the financial statements for the year ended 31 March 2025 set out on pages 5 to 11 which have been prepared under the historical cost convention.

Respective responsibilities of management committee and reporting accountants

The management committee, who are also the trustees of Barnhill Community Association for the purposes of the Charities Act and the directors for the purposes of company law, are responsible for the preparation of the financial statements. The management committee consider that an audit is not required under section 144 of the Charities Act 2011 and have taken advantage of the exemption conferred by section 477 of the Companies Act 2006 not to have these financial statements audited.

It is our responsibility to:

- * examine the financial statements under section 145 of the Charities Act,
- * to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- * to state whether particular matters have come to our attention.

Basis of opinion


Our examination was carried out in accordance with general Directions given by the Charity Commission and 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 the management committee 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.

Opinion

In connection with our examination, no material matters have come to our attention which give cause to believe that, in any material respect,:

- * the accounting records were not kept in accordance with section 130 of the Charities Act; or
- * the financial statements do not accord with the accounting records; or
- * the financial statements do not comply with applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of our review.

We have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable proper understanding of the financial statements to be reached.



ROCKETT & CO
Accountants
16 Rickmansworth Road
Northwood
Middlesex
HA6 1HA

23rd December 2025

BARNHILL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	2024 £
Incoming Resources					
Lettings		68,924	-	68,924	61,258
Government and local authority grants		-	1,250	1,250	1,120
Donations		3,200	-	3,200	1,500
Total Incoming Resources		<u>72,124</u>	<u>1,250</u>	<u>73,374</u>	<u>63,878</u>
Resources Expended					
Fundraising	2	-	-	-	-
Charitable activities	3	69,479	1,250	70,729	59,334
Governance costs	4	4,643	-	4,643	3,778
Other resources expended	5	796	-	796	442
Total Resources Expended		<u>74,918</u>	<u>1,250</u>	<u>76,168</u>	<u>63,554</u>
Net Outgoing Resources for the Year		(2,794)	-	(2,794)	324
Balances at 31 March 2024		14,147	-	14,147	13,823
Balances at 31 March 2025		<u>11,353</u>	<u>-</u>	<u>11,353</u>	<u>14,147</u>

The notes on pages 8 to 11 form part of these accounts.

BARNHILL COMMUNITY ASSOCIATION
Company no. 02921710

BALANCE SHEET AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	7	-	16
Current Assets			
Debtors	8	19,395	15,645
Cash at bank and in hand		4,744	8,023
		<u>24,139</u>	<u>23,668</u>
Liabilities: amounts falling due within one year	9	<u>12,786</u>	<u>9,537</u>
Net Current Assets		11,353	14,131
		<u>11,353</u>	<u>14,147</u>
Funds			
Unrestricted		11,353	14,147
Restricted	10	-	-
		<u>11,353</u>	<u>14,147</u>

The notes on pages 8 to 11 form part of these accounts.

The statements required to be made by the company's directors and the signatures required by the Companies Act 2006 are given on the following page.

BARNHILL COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2025 (CONT)

The management committee have taken advantage of the exemption conferred by section 477 not to have these financial statements audited and confirm that no notice has been deposited under section 476 of the Companies Act 2006.

The management committee acknowledge their responsibility for ensuring that:

- i) The company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006.
- ii) The financial statements give a true and fair view of the state of affairs of the company at 31 March 2025 and of its profit or loss for the period then ended in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 section 1A - small entities.

Approved by the Management Committee on 23rd December 2025 and signed on its behalf by

Mark Gritt

Secretary

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company is exempt from the requirement of Financial Reporting Standard No. 3 to produce a cash flow.

Incoming resources

Donations, gifts and grants are credited to income when received. Income from recurring sources such as lettings and subscriptions from members is recorded as and when it becomes due.

Expenditure

All expenditure is included on an accruals basis and all costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities.

Tangible fixed assets

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

Equipment	20% on cost
Furniture and fittings	15% on cost

Fund Accounting

The nature of each fund is set out in note 10 to the financial statements.

Donations for capital expenditure

Donations received for capital expenditure are credited to income when received. The difference between the total donated and the cumulative depreciation charge relating to the relevant assets is carried forward under restricted funds.

Financial Instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors. They are initially recognised at transaction value and subsequently measured at their settlement value.

Entity of the Charity

The charity is a public benefit entity.

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2024 £	
2 Fundraising					
Fundraising event	-	-	-	-	
3 Charitable activities					
Staff costs	19,747	-	19,747	18,835	
Ground rent and water rates	1,965	-	1,965	378	
Light and heat	17,252	-	17,252	15,525	
Premises and ground maintenance and repairs	13,761	-	13,761	9,488	
Cleaning, sanitary and refuse	2,023	-	2,023	2,892	
Insurance	8,185	-	8,185	6,200	
Telephone and internet	2,618	-	2,618	1,859	
Music royalties and TV costs	169	-	169	159	
Catering, events and outings	1,974	1,250	3,224	2,929	
Postage, stationery and computer costs	703	-	703	176	
Travel costs	300	-	300	360	
Sundry expenses	170	-	170	-	
Subscriptions, licences and fees	596	-	596	516	
Donations	-	-	-	-	
Depreciation	16	-	16	17	
	<u>69,479</u>	<u>1,250</u>	<u>70,729</u>	<u>59,334</u>	
4 Governance costs					
Professional fees	2,771	-	2,771	2,293	
Accountancy and bookkeeping	1,872	-	1,872	1,485	
	<u>4,643</u>	<u>-</u>	<u>4,643</u>	<u>3,778</u>	
5 Other resources expended					
Bank charges and interest	796	-	796	442	
6 Total Resources Expended					
	Staff Costs £	Depreciation £	Other Costs £	Total £	Total £
Fundraising	-	-	-	-	-
Charitable activities	19,747	16	50,966	70,729	59,334
Governance costs	-	-	4,643	4,643	3,778
Other resources expended	-	-	796	796	442
	<u>19,747</u>	<u>16</u>	<u>56,405</u>	<u>76,168</u>	<u>63,554</u>

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

6 Total Resources Expended (Continued)	2025	2024
	£	£
Staff costs:-		
Wages and salaries	<u>19,747</u>	<u>18,835</u>
Average number of employees	<u>1</u>	<u>1</u>
7 Tangible Fixed Assets		Furniture and equipment
		£
Cost		
At 1 April 2024 and at 31 March 2025		<u>11,811</u>
Accumulated depreciation		
At 1 April 2024		11,795
Charge for year		<u>16</u>
At 31 March 2025		<u>11,811</u>
Net book values		
At 31 March 2025		<u>-</u>
At 31 March 2024		<u>16</u>
8 Debtors	2025	2024
	£	£
Barnhill Community Association Social Club	15,645	15,645
Other	<u>3,750</u>	<u>-</u>
	<u>19,395</u>	<u>15,645</u>
9 Liabilities: Amounts falling due within one year	2025	2024
	£	£
Creditors and accruals	<u>12,786</u>	<u>9,537</u>

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

10 Restricted Funds	Balances At 1.4.2024 £	Movement in Incoming £	Resources Outgoing £	Balances At 31.3.2025 £
Funding for events for the elderly	-	1,250	1,250	-
	<u>-</u>	<u>1,250</u>	<u>1,250</u>	<u>-</u>

11 Analysis of Net Assets Between Funds	Tangible Fixed Assets £	Net Current Assets £	Total £	2024 £
Restricted Funds	-	-	-	-
Unrestricted Funds	-	11,103	11,103	14,147
	<u>-</u>	<u>11,103</u>	<u>11,103</u>	<u>14,147</u>

12 Company status

The company is limited by guarantee. Each guarantor has agreed to contribute £1 in the event of the company being wound up.

13 Capital Commitments

There were no capital commitments at the balance sheet date.

14 Related Party Transactions

Mr. M Gritt is a member of the management committee and is employed by the Barnhill Community Association Social Club.

BARNHILL COMMUNITY ASSOCIATION

England & Wales - Charity number 1044033

Accounts

BARNHILL COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 MARCH 2024



BARNHILL COMMUNITY ASSOCIATION

COMPANY REGISTRATION 02921710
CHAIRMAN Brenden McGerty
VICE CHAIRMAN Pat Thurléy
TREASURER Pat Thurléy
SECRETARY Mark Gritt

REGISTERED OFFICE Barnhill Community Centre
 Ayles Road
 Hayes
 Middlesex UB4 9HG

ACCOUNTANTS Rockett & Co.
 Accountants
 16 Rickmansworth Road
 Northwood
 Middlesex HA6 IHA

INDEX

	Page
Report of the Management Committee	1-3
Report of the Accountants	4
Statement of Financial Activities	5
Balance Sheet	6-7
Notes to the Accounts	8-11

BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

The management committee present their Report and the charity's Financial Statements for the year ended 31 March 2024.

Status

The company is limited by guarantee, not having a share capital.

Statement of Purpose

The Barnhill Community Association provides recreational facilities, education and a community centre for the inhabitants of Barnhill and surrounding districts.

Management Committee

The following were members of the management committee during all or part of the year under review:

Brendan McGerty	chairman
Pat Thurley	vice chairman and treasurer
Mark Gritt	secretary

Gerald Langley (died October 2024)

Review of the Charity Activities

The charity operated throughout the year and continued to provide recreational facilities, education and a community centre for the inhabitants of the Barnhill and surrounding areas.

Income from lettings for the year increased to £61,000 from £55,000 in the previous year, but utility costs remain very high.

The use of facilities for local community groups continues to be provided free of charge, in relation to which £2,620 was received in the form of grants and donations to assist with expenditure on outings and events held for the elderly and young children.

The increasing cost of maintaining the premises is nevertheless a matter of concern facing the charity in its endeavour to provide for the needs of the local community at as low a charge as possible.

There are many statutory bodies and requirements to satisfy which is undertaken by our staff and by the committee members and the Committee would like to thank all those involved in supporting the Community Centre and the Social Club.

Financial Statements

Committee members provide their time and organise meetings on a voluntary basis, without charge or cost to the charity, and all staff time is considered to be attributable to the running of the charity's activities and not to governance.

BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Risk Management

The management committee actively review the major risks which the charity faces on a regular basis and have established systems to identify and mitigate any significant risks. The charity has an established financial reporting procedure, which the management committee regularly review to monitor and control its assets.

In the opinion of the management committee the main risk that the charity faces is obtaining sufficient income to cover the level of expenditure required to maintain the charity's activities.

Stated Reserves Policy

The management committee have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission. The management committee believe that the reserves need to be generated to a level where they would cover three month's of the charity's running costs and have determined that its aim should be to establish a level of unrestricted reserves of some £20,000.

Appointment of Committee Members

Members of the management committee are elected each year at the Annual General Meeting by the membership of the community centre.

Management Committee's Responsibilities for the Financial Statements

Company law in the United Kingdom requires the management committee, who are also directors, 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 profit or loss of the charity for that period. Under company law the management committee must not approve the financial statements unless they are satisfied they give a true and fair view of the state of affairs and of the profit or loss of the company for that period. In preparing those financial statements, the management committee are required to:

- 1 Select suitable accounting policies and then apply them consistently.
- 2 Make judgements and estimates that are reasonable and prudent.
- 3 State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 4 Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The management committee are responsible for keeping adequate 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 Companies Act 2006. 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.

BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

This report has been prepared in accordance with the exemptions provided by Section 415A of the Companies Act 2006.

Mark Gritt
Secretary



19th December 2024

**ACCOUNTANTS' REPORT TO THE MANAGEMENT COMMITTEE ON THE FINANCIAL STATEMENTS OF
BARNHILL COMMUNITY ASSOCIATION**

We have examined the financial statements for the year ended 31 March 2024 set out on pages 5 to 11 which have been prepared under the historical cost convention.

Respective responsibilities of management committee and reporting accountants

The management committee, who are also the trustees of Barnhill Community Association for the purposes of the Charities Act and the directors for the purposes of company law, are responsible for the preparation of the financial statements. The management committee consider that an audit is not required under section 144 of the Charities Act 2011 and have taken advantage of the exemption conferred by section 477 of the Companies Act 2006 not to have these financial statements audited.

It is our responsibility to:

- * examine the financial statements under section 145 of the Charities Act,
- * to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- * to state whether particular matters have come to our attention.

Basis of opinion

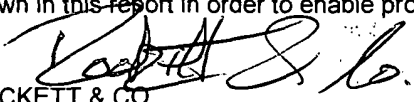
Our examination was carried out in accordance with general Directions given by the Charity Commission and includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee 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.

Opinion

In connection with our examination, no material matters have come to our attention which give cause to believe that, in any material respect,

- * the accounting records were not kept in accordance with section 130 of the Charities Act; or
- * the financial statements do not accord with the accounting records; or
- * the financial statements do not comply with applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of our review.

We have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable proper understanding of the financial statements to be reached.


ROCKETT & CO
Accountants
16 Rickmansworth Road
Northwood
Middlesex
HA6 1HA

19th December 2024

BARNHILL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted	Restricted	Total	2023
	Note	Funds	Funds	Funds
		£	£	£
Incoming Resources				
Lettings		61,258	-	61,258
Government and local authority grants		-	1,120	1,250
Donations		-	1,500	1,150
Total Incoming Resources		<u>61,258</u>	<u>2,620</u>	<u>63,878</u>
Resources Expended				
Fundraising	2	-	-	-
Charitable activities	3	56,714	2,620	60,897
Governance costs	4	3,778	-	5,494
Other resources expended	5	442	-	-
Total Resources Expended		<u>60,934</u>	<u>2,620</u>	<u>66,391</u>
Net Outgoing Resources for the Year		324	-	(8,748)
Balances at 31 March 2023		13,823	-	22,571
Balances at 31 March 2024		<u>14,147</u>	<u>-</u>	<u>13,823</u>

The notes on pages 8 to 11 form part of these accounts.

BARNHILL COMMUNITY ASSOCIATION
Company no. 02921710

BALANCE SHEET AT 31 MARCH 2024

	Note	2024 £	£	2023 £
Fixed Assets				
Tangible fixed assets	7		16	33
Current Assets				
Debtors	8	15,645		14,606
Cash at bank and in hand		8,023		8,868
		<u>23,668</u>		<u>23,474</u>
Liabilities: amounts falling due within one year	9	<u>9,537</u>		<u>9,684</u>
Net Current Assets			14,131	13,790
			<u>14,147</u>	<u>13,823</u>
Funds				
Unrestricted			14,147	13,823
Restricted	10		-	-
			<u>14,147</u>	<u>13,823</u>

The notes on pages 8 to 11 form part of these accounts.

The statements required to be made by the company's directors and the signatures required by the Companies Act 2006 are given on the following page.

BARNHILL COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2024 (CONT)

The management committee have taken advantage of the exemption conferred by section 477 not to have these financial statements audited and confirm that no notice has been deposited under section 476 of the Companies Act 2006.

The management committee acknowledge their responsibility for ensuring that:

- i) The company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006.
- ii) The financial statements give a true and fair view of the state of affairs of the company at 31 March 2024 and of its profit or loss for the period then ended in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 section 1A - small entities.

Approved by the Management Committee on 19th December 2024 and signed on its behalf by

Mark Gritt



Secretary

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company is exempt from the requirement of Financial Reporting Standard No. 3 to produce a cash flow.

Incoming resources

Donations, gifts and grants are credited to income when received. Income from recurring sources such as lettings and subscriptions from members is recorded as and when it becomes due.

Expenditure

All expenditure is included on an accruals basis and all costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities.

Tangible fixed assets

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

Equipment	20% on cost
Furniture and fittings	15% on cost

Fund Accounting

The nature of each fund is set out in note 10 to the financial statements.

Donations for capital expenditure

Donations received for capital expenditure are credited to income when received. The difference between the total donated and the cumulative depreciation charge relating to the relevant assets is carried forward under restricted funds.

Financial Instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors. They are initially recognised at transaction value and subsequently measured at their settlement value.

Entity of the Charity

The charity is a public benefit entity.

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2023 £	
2 Fundraising					
Fundraising event	-	-	-	-	
3 Charitable activities					
Staff costs	18,835	-	18,835	15,955	
Ground rent and water rates	378	-	378	981	
Light and heat	15,525	-	15,525	13,384	
Premises and ground maintenance and repairs	9,488	-	9,488	12,521	
Cleaning, sanitary and refuse	2,892	-	2,892	2,421	
Insurance	6,200	-	6,200	7,215	
Telephone and internet	1,859	-	1,859	1,880	
Music royalties and TV costs	159	-	159	159	
Catering, events and outings	309	2,620	2,929	3,922	
Postage, stationery and computer costs	176	-	176	780	
Travel costs	360	-	360	340	
Sundry expenses	-	-	-	373	
Subscriptions, licences and fees	516	-	516	465	
Donations	-	-	-	30	
Depreciation	17	-	17	471	
	<u>56,714</u>	<u>2,620</u>	<u>59,334</u>	<u>60,897</u>	
4 Governance costs					
Professional fees	2,293	-	2,293	2,717	
Accountancy and bookkeeping	1,485	-	1,485	2,777	
	<u>3,778</u>	<u>-</u>	<u>3,778</u>	<u>5,494</u>	
5 Other resources expended					
Bank charges and interest	442	-	442	-	
6 Total Resources Expended					
	Staff Costs £	Depreciation £	Other Costs £	Total £	Total £
Fundraising	-	-	-	-	-
Charitable activities	18,835	17	40,482	59,334	60,897
Governance costs	-	-	3,778	3,778	5,494
Other resources expended	-	-	442	442	-
	<u>18,835</u>	<u>17</u>	<u>44,702</u>	<u>63,554</u>	<u>66,391</u>

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

6 Total Resources Expended (Continued)	2024	2023
	£	£
Staff costs:-		
Wages and salaries	<u>18,835</u>	<u>15,955</u>
Average number of employees	<u>1</u>	<u>1</u>
7 Tangible Fixed Assets		Furniture and equipment £
Cost		
At 1 April 2023 and at 31 March 2024		<u>11,811</u>
Accumulated depreciation		
At 1 April 2023		11,778
Charge for year		17
At 31 March 2024		<u>11,795</u>
Net book values		
At 31 March 2024		<u>16</u>
At 31 March 2023		<u>33</u>
8 Debtors	2024	2023
	£	£
Barnhill Community Association Social Club	<u>15,645</u>	<u>14,606</u>
9 Liabilities: Amounts falling due within one year	2024	2023
	£	£
Creditors and accruals	<u>9,537</u>	<u>9,684</u>

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

10 Restricted Funds	Balances At 1.4.2023 £	Movement in Resources Incoming £	Outgoing £	Balances At 31.3.2024 £
Funding for events for the elderly	-	2,620	2,620	-
<hr/>				
11 Analysis of Net Assets Between Funds	Tangible Fixed Assets £	Net Current Assets £	Total £	2023 £
Restricted Funds	-	-	-	-
Unrestricted Funds	16	14,131	14,147	13,823
	<u>16</u>	<u>14,131</u>	<u>14,147</u>	<u>13,823</u>

12 Company status

The company is limited by guarantee. Each guarantor has agreed to contribute £1 in the event of the company being wound up.

13 Capital Commitments

There were no capital commitments at the balance sheet date.

14 Related Party Transactions

Mr. M Gritt is a member of the management committee and is employed by the Barnhill Community Association Social Club.

BARNHILL COMMUNITY ASSOCIATION

England & Wales - Charity number 1044033

Accounts

BARNHILL COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 MARCH 2023

CHARITY COMMISSION
FIRST CONTACT
04 JAN 2024
ACCOUNTS
RECEIVED

BARNHILL COMMUNITY ASSOCIATION

COMPANY REGISTRATION : 02921710

CHAIRMAN Brenden McGerty

VICE CHAIRMAN Pat Thurley

TREASURER Pat Thurley

SECRETARY Mark Gritt

OTHER COMMITTEE MEMBER Gerald Langley

REGISTERED OFFICE Barnhill Community Centre
Ayles Road
Hayes
Middlesex UB4 9HG

ACCOUNTANTS Rockett & Co.
Accountants
16 Rickmansworth Road
Northwood
Middlesex HA6 1HA

INDEX

Page

Report of the Management Committee

1-3

Report of the Accountants

4

Statement of Financial Activities

5

Balance Sheet

6-7

Notes to the Accounts

8-11

1947

...

...

...

...

...

...

...

...

...

...

...

...

...

BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

The management committee present their Report and the charity's Financial Statements for the year ended 31 March 2023.

Status

The company is limited by guarantee, not having a share capital.

Statement of Purpose

The Barnhill Community Association provides recreational facilities, education and a community centre for the inhabitants of Barnhill and surrounding districts.

Management Committee

The following were members of the management committee during all or part of the year under review:

Brendan McGerty	chairman
Pat Thurley	vice chairman and treasurer
Mark Gritt	secretary

Gerald Langley
Sarah Coleman (resigned May 2022)

Review of the Charity Activities

The charity was able to operate throughout the year and continued to provide recreational facilities, education and a community centre for the inhabitants of the Barnhill and surrounding areas. This was in spite of much higher utility costs largely brought about by the Government's decision to scrap the cap on utility charges that had previously been introduced. Insurance costs also increased by over 50% and Council Grants were substantially lower.

Income from lettings for the year amounted to slightly over £55,000, which is still below pre COVID levels.

Despite the higher running costs and reduced income levels, the use of facilities for local community groups continues to be provided free of charge, in relation to which £2,400 was received in the form of grants and donations to assist with expenditure on outings and events held for the elderly and young children.

The increasing cost of maintaining the premises is nevertheless a matter of concern facing the charity in its endeavour to provide for the needs of the local community at as low a charge as possible.

There are many statutory bodies and requirements to satisfy which is undertaken by our staff and by the committee members and the Committee would like to thank all those involved in supporting the Community Centre and the Social Club.

Financial Statements

Committee members provide their time and organise meetings on a voluntary basis, without charge or cost to the charity, and all staff time is considered to be attributable to the running of the charity's activities and not to governance.

1945

1946

1947

1948

1949

1950

1951

1952

1953

1954

BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Risk Management

The management committee actively review the major risks which the charity faces on a regular basis and have established systems to identify and mitigate any significant risks. The charity has an established financial reporting procedure, which the management committee regularly review to monitor and control its assets.

In the opinion of the management committee the main risk that the charity faces is obtaining sufficient income to cover the level of expenditure required to maintain the charity's activities.

Stated Reserves Policy

The management committee have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission. The management committee believe that the reserves need to be generated to a level where they would cover three month's of the charity's running costs and have determined that its aim should be to establish a level of unrestricted reserves of some £20,000.

Appointment of Committee Members

Members of the management committee are elected each year at the Annual General Meeting by the membership of the community centre.

Management Committee's Responsibilities for the Financial Statements

Company law in the United Kingdom requires the management committee, who are also directors, 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 profit or loss of the charity for that period. Under company law the management committee must not approve the financial statements unless they are satisfied they give a true and fair view of the state of affairs and of the profit or loss of the company for that period. In preparing those financial statements, the management committee are required to:

- 1 Select suitable accounting policies and then apply them consistently.
- 2 Make judgements and estimates that are reasonable and prudent.
- 3 State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 4 Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

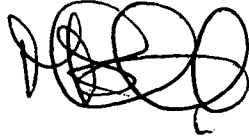
The management committee are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

This report has been prepared in accordance with the exemptions provided by Section 415A of the Companies Act 2006.

Mark Gritt
Secretary

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke, positioned to the right of the name 'Mark Gritt'.

20th December 2023

**ACCOUNTANTS' REPORT TO THE MANAGEMENT COMMITTEE ON THE FINANCIAL STATEMENTS OF
BARNHILL COMMUNITY ASSOCIATION**

We have examined the financial statements for the year ended 31 March 2023 set out on pages 5 to 11 which have been prepared under the historical cost convention.

Respective responsibilities of management committee and reporting accountants

The management committee, who are also the trustees of Barnhill Community Association for the purposes of the Charities Act and the directors for the purposes of company law, are responsible for the preparation of the financial statements. The management committee consider that an audit is not required under section 144 of the Charities Act 2011 and have taken advantage of the exemption conferred by section 477 of the Companies Act 2006 not to have these financial statements audited.

It is our responsibility to:

- * examine the financial statements under section 145 of the Charities Act,
- * to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- * to state whether particular matters have come to our attention.

Basis of opinion

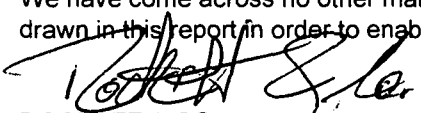
Our examination was carried out in accordance with general Directions given by the Charity Commission and includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee 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.

Opinion

In connection with our examination, no material matters have come to our attention which give cause to believe that, in any material respect,:

- * the accounting records were not kept in accordance with section 130 of the Charities Act; or
- * the financial statements do not accord with the accounting records; or
- * the financial statements do not comply with applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of our review.

We have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable proper understanding of the financial statements to be reached.


ROCKETT & CO
Accountants
16 Rickmansworth Road
Northwood
Middlesex
HA6 1HA

20th December 2023

BARNHILL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	2022 £
Incoming Resources					
Lettings		55,243	-	55,243	37,028
Government and local authority grants		-	1,250	1,250	25,146
Donations		-	1,150	1,150	750
Total Incoming Resources		<u>55,243</u>	<u>2,400</u>	<u>57,643</u>	<u>62,924</u>
Resources Expended					
Fundraising	2	-	-	-	-
Charitable activities	3	58,143	2,754	60,897	60,398
Governance costs	4	5,494	-	5,494	4,296
Other resources expended	5	-	-	-	171
Total Resources Expended		<u>63,637</u>	<u>2,754</u>	<u>66,391</u>	<u>64,865</u>
Net Outgoing Resources for the Year		(8,394)	(354)	(8,748)	(1,941)
Balances at 31 March 2022		22,217	354	22,571	24,512
Balances at 31 March 2023		<u>13,823</u>	<u>-</u>	<u>13,823</u>	<u>22,571</u>

The notes on pages 8 to 11 form part of these accounts.

BARNHILL COMMUNITY ASSOCIATION
Company no. 02921710

BALANCE SHEET AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible fixed assets	7	33	504
Current Assets			
Debtors	8	14,606	14,606
Cash at bank and in hand		8,868	14,055
		<u>23,474</u>	<u>28,661</u>
Liabilities: amounts falling due within one year	9	<u>9,684</u>	<u>6,594</u>
Net Current Assets		13,790	22,067
		<u>13,823</u>	<u>22,571</u>
Funds			
Unrestricted		13,823	22,217
Restricted	10	-	354
		<u>13,823</u>	<u>22,571</u>

The notes on pages 8 to 11 form part of these accounts.

The statements required to be made by the company's directors and the signatures required by the Companies Act 2006 are given on the following page.

BARNHILL COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2023 (CONT)

The management committee have taken advantage of the exemption conferred by section 477 not to have these financial statements audited and confirm that no notice has been deposited under section 476 of the Companies Act 2006.

The management committee acknowledge their responsibility for ensuring that:

- i) The company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006.
- ii) The financial statements give a true and fair view of the state of affairs of the company at 31 March 2023 and of its profit or loss for the period then ended in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 section 1A - small entities.

Approved by the Management Committee on 20th Decenber 2023 and signed on its behalf by

Mark Gritt



Secretary

1974

1975

1976

1977

1978

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company is exempt from the requirement of Financial Reporting Standard No. 3 to produce a cash flow.

Incoming resources

Donations, gifts and grants are credited to income when received. Income from recurring sources such as lettings and subscriptions from members is recorded as and when it becomes due.

Expenditure

All expenditure is included on an accruals basis and all costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities.

Tangible fixed assets

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

Equipment	20% on cost
Furniture and fittings	15% on cost

Fund Accounting

The nature of each fund is set out in note 10 to the financial statements.

Donations for capital expenditure

Donations received for capital expenditure are credited to income when received. The difference between the total donated and the cumulative depreciation charge relating to the relevant assets is carried forward under restricted funds.

Financial Instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors. They are initially recognised at transaction value and subsequently measured at their settlement value.

Entity of the Charity

The charity is a public benefit entity.

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2022 £	
2 Fundraising					
Fundraising event	-	-	-	-	
3 Charitable activities					
Staff costs	15,955	-	15,955	15,207	
Ground rent and water rates	981	-	981	1,368	
Light and heat	13,384	-	13,384	8,773	
Premises and ground maintenance and repairs	12,521	-	12,521	21,111	
Cleaning, sanitary and refuse	2,421	-	2,421	2,758	
Insurance	7,215	-	7,215	4,582	
Telephone and internet	1,880	-	1,880	1,123	
Music royalties and TV costs	159	-	159	159	
Catering, events and outings	1,522	2,400	3,922	2,988	
Postage, stationery and computer costs	780	-	780	267	
Travel costs	340	-	340	280	
Sundry expenses	373	-	373	692	
Subscriptions, licences and fees	465	-	465	345	
Donations	30	-	30	50	
Depreciation	117	354	471	695	
	<u>58,143</u>	<u>2,754</u>	<u>60,897</u>	<u>60,398</u>	
4 Governance costs					
Professional fees	2,717	-	2,717	3,171	
Accountancy and bookkeeping	2,777	-	2,777	1,125	
	<u>5,494</u>	<u>-</u>	<u>5,494</u>	<u>4,296</u>	
5 Other resources expended					
Bank charges	-	-	-	171	
6 Total Resources Expended					
	Staff Costs £	Depreciation £	Other Costs £	Total £	Total £
Fundraising	-	-	-	-	-
Charitable activities	15,955	471	44,471	60,897	60,398
Governance costs	-	-	5,494	5,494	4,296
Other resources expended	-	-	-	-	171
	<u>15,955</u>	<u>471</u>	<u>49,965</u>	<u>66,391</u>	<u>64,865</u>

EARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

6 Total Resources Expended (Continued)	2023	2022
	£	£
Staff costs:-		
Wages and salaries	<u>15,955</u>	<u>15,207</u>
Average number of employees	<u>1</u>	<u>1</u>
7 Tangible Fixed Assets		Furniture and equipment £
Cost		
At 1 April 2022 and at 31 March 2023		<u>11,811</u>
Accumulated depreciation		
At 1 April 2022		11,307
Charge for year		471
At 31 March 2023		<u>11,778</u>
Net book values		
At 31 March 2023		<u>33</u>
At 31 March 2022		<u>504</u>
	2023	2022
	£	£
8 Debtors		
Barnhill Community Association Social Club	<u>14,606</u>	<u>14,606</u>
	2023	2022
	£	£
9 Liabilities: Amounts falling due within one year		
Creditors and accruals	<u>9,684</u>	<u>6,594</u>

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

10 Restricted Funds	Balances At 1.4.2022 £	Movement in Resources Incoming £	Outgoing £	Balances At 31.3.2023 £
Funding for equipment	<u>354</u>	<u>-</u>	<u>354</u>	<u>-</u>
11 Analysis of Net Assets Between Funds	Tangible Fixed Assets £	Net Current Assets £	Total £	2022 £
Restricted Funds	-	-	-	354
Unrestricted Funds	<u>33</u>	<u>17,977</u>	<u>18,010</u>	<u>22,217</u>
	<u>33</u>	<u>17,977</u>	<u>18,010</u>	<u>22,571</u>

12 Company status

The company is limited by guarantee. Each guarantor has agreed to contribute £1 in the event of the company being wound up.

13 Capital Commitments

There were no capital commitments at the balance sheet date.

14 Related Party Transactions

Mr. M Gritt is a member of the management committee and is employed by the Barnhill Community Association Social Club.

BARNHILL COMMUNITY ASSOCIATION

England & Wales - Charity number 1044033

Accounts

BARNHILL COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 MARCH 2022

BARNHILL COMMUNITY ASSOCIATION

COMPANY REGISTRATION 02921710

CHAIRMAN Brenden McGerty

VICE CHAIRMAN Pat Thurley

TREASURER Pat Thurley

SECRETARY Mark Gritt

OTHER COMMITTEE MEMBER Gerald Langley

REGISTERED OFFICE Barnhill Community Centre
 Ayles Road
 Hayes
 Middlesex UB4 9HG

ACCOUNTANTS Rockett & Co.
 Accountants
 16 Rickmansworth Road
 Northwood
 Middlesex HA6 IHA

INDEX

	Page
Report of the Management Committee	1-3
Report of the Accountants	4
Statement of Financial Activities	5
Balance Sheet	6-7
Notes to the Accounts	8-11

BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

The management committee present their Report and the charity's Financial Statements for the year ended 31 March 2022.

Status

The company is limited by guarantee, not having a share capital.

Statement of Purpose

The Barnhill Community Association provides recreational facilities, education and a community centre for the inhabitants of Barnhill and surrounding districts.

Management Committee

The following were members of the management committee during all or part of the year under review:

Brendan McGerty	chairman
Pat Thurley	vice chairman and treasurer
Mark Gritt	secretary

Gerald Langley
Sarah Coleman (resigned May 2022)

Review of the Charity Activities

The charity was able to re-open in July 2021 to continue its objective to provide recreational facilities, education and a community centre for the inhabitants of the Barnhill and surrounding areas, following closure throughout the previous year due to Covid-19 and income from lettings for the remainder of the year to March 2022 amounted to £37,000.

The use of facilities for local community groups is provided free of charge, in relation to which £1,800 in the form of grants and donations was received towards expenditure on outings and events held for the elderly.

During the year, expenditure of approximately £10,000 was incurred on the premises which included upgrading to LED lighting, the benefits of which are being seen in much lower electricity charges than in the past. As previously, the cost of maintaining the premises still need to be balanced against the objectives of providing for the needs of the local community at as low a charge as possible.

There are many statutory bodies and requirements to satisfy which is undertaken by our staff and by the committee members and the Committee would like to thank all those involved in supporting the Community Centre and the Social Club.

Financial Statements

Committee members provide their time and organise meetings on a voluntary basis, without charge or cost to the charity, and all staff time is considered to be attributable to the running of the charity's activities and not to governance.

BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Risk Management

The management committee actively review the major risks which the charity faces on a regular basis and have established systems to identify and mitigate any significant risks. The charity has an established financial reporting procedure, which the management committee regularly review to monitor and control its assets.

In the opinion of the management committee the main risk that the charity faces is obtaining sufficient income to cover the level of expenditure required to maintain the charity's activities.

Stated Reserves Policy

The management committee have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission. The management committee believe that the reserves need to be generated to a level where they would cover three month's of the charity's running costs and have determined that its aim should be to establish a level of unrestricted reserves of some £20,000.

Appointment of Committee Members

Members of the management committee are elected each year at the Annual General Meeting by the membership of the community centre.

Management Committee's Responsibilities for the Financial Statements

Company law in the United Kingdom requires the management committee, who are also directors, 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 profit or loss of the charity for that period. Under company law the management committee must not approve the financial statements unless they are satisfied they give a true and fair view of the state of affairs and of the profit or loss of the company for that period. In preparing those financial statements, the management committee are required to:

- 1 Select suitable accounting policies and then apply them consistently.
- 2 Make judgements and estimates that are reasonable and prudent.
- 3 State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 4 Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

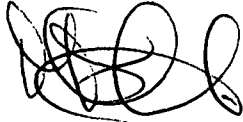
The management committee are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

This report has been prepared in accordance with the exemptions provided by Section 415A of the Companies Act 2006.

Mark Gritt
Secretary

A handwritten signature in black ink, appearing to be 'M Gritt', written in a cursive style.

13th January 2023

**ACCOUNTANTS' REPORT TO THE MANAGEMENT COMMITTEE ON THE FINANCIAL STATEMENTS OF
BARNHILL COMMUNITY ASSOCIATION**

We have examined the financial statements for the year ended 31 March 2022 set out on pages 5 to 11 which have been prepared under the historical cost convention.

Respective responsibilities of management committee and reporting accountants

The management committee, who are also the trustees of Barnhill Community Association for the purposes of the Charities Act and the directors for the purposes of company law, are responsible for the preparation of the financial statements. The management committee consider that an audit is not required under section 144 of the Charities Act 2011 and have taken advantage of the exemption conferred by section 477 of the Companies Act 2006 not to have these financial statements audited.

It is our responsibility to:

- * examine the financial statements under section 145 of the Charities Act,
- * to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- * to state whether particular matters have come to our attention.

Basis of opinion

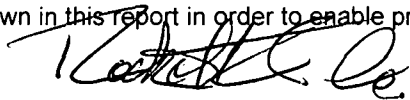
Our examination was carried out in accordance with general Directions given by the Charity Commission and includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee 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.

Opinion

In connection with our examination, no material matters have come to our attention which give cause to believe that, in any material respect,:

- * the accounting records were not kept in accordance with section 130 of the Charities Act; or
- * the financial statements do not accord with the accounting records; or
- * the financial statements do not comply with applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of our review.

We have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable proper understanding of the financial statements to be reached.



ROCKETT & CO
Accountants
16 Rickmansworth Road
Northwood
Middlesex
HA6 1HA

13th January 2023

BARNHILL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted	Restricted	Total	2021
	Note	Funds	Funds	Funds
		£	£	£
Incoming Resources				
Lettings		36,428	-	36,428
Rent - Barnhill Community Association Social Club		600	-	600
Government and local authority grants		24,096	1,050	25,146
Donations		-	750	750
		<u>61,124</u>	<u>1,800</u>	<u>62,924</u>
				<u>54,455</u>
Resources Expended				
Fundraising	2	-	-	-
Charitable activities	3	58,065	2,333	60,398
Governance costs	4	4,296	-	4,296
Other resources expended	5	171	-	171
		<u>62,532</u>	<u>2,333</u>	<u>64,865</u>
				<u>41,177</u>
Net (Outgoing)/Incoming Resources for the Year		(1,408)	(533)	(1,941)
Balances at 31 March 2021		23,625	887	24,512
Balances at 31 March 2022		<u>22,217</u>	<u>354</u>	<u>22,571</u>
				<u>24,512</u>

The notes on pages 8 to 11 form part of these accounts.

BARNHILL COMMUNITY ASSOCIATION
Company no. 02921710

BALANCE SHEET AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible fixed assets	7	504	1,198
Current Assets			
Debtors	8	14,606	15,805
Cash at bank and in hand		14,055	13,719
		<u>28,661</u>	<u>29,524</u>
Liabilities: amounts falling due within one year	9	<u>6,300</u>	<u>6,210</u>
Net Current Assets		22,361	23,314
		<u>22,865</u>	<u>24,512</u>
Funds			
Unrestricted		22,217	23,625
Restricted	10	354	887
		<u>22,571</u>	<u>24,512</u>

The notes on pages 8 to 11 form part of these accounts.

The statements required to be made by the company's directors and the signatures required by the Companies Act 2006 are given on the following page.

BARNHILL COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2022 (CONT)

The management committee have taken advantage of the exemption conferred by section 477 not to have these financial statements audited and confirm that no notice has been deposited under section 476 of the Companies Act 2006.

The management committee acknowledge their responsibility for ensuring that:

- i) The company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006.
- ii) The financial statements give a true and fair view of the state of affairs of the company at 31 March 2022 and of its profit or loss for the period then ended in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 section 1A - small entities.

Approved by the Management Committee on 13th January 2023 and signed on its behalf by

Mark Gritt



Secretary

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company is exempt from the requirement of Financial Reporting Standard No. 3 to produce a cash flow.

Incoming resources

Donations, gifts and grants are credited to income when received. Income from recurring sources such as lettings and subscriptions from members is recorded as and when it becomes due.

Expenditure

All expenditure is included on an accruals basis and all costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities.

Tangible fixed assets

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

Equipment	20% on cost
Furniture and fittings	15% on cost

Fund Accounting

The nature of each fund is set out in note 10 to the financial statements.

Donations for capital expenditure

Donations received for capital expenditure are credited to income when received. The difference between the total donated and the cumulative depreciation charge relating to the relevant assets is carried forward under restricted funds.

Financial Instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors. They are initially recognised at transaction value and subsequently measured at their settlement value.

Entity of the Charity

The charity is a public benefit entity.

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2021 £	
2 Fundraising					
Fundraising event	-	-	-	-	
3 Charitable activities					
Staff costs	15,207	-	15,207	12,119	
Ground rent and water rates	1,368	-	1,368	1,777	
Light and heat	8,773	-	8,773	4,047	
Premises and ground maintenance and repairs	21,111	-	21,111	12,063	
Cleaning, sanitary and refuse	2,758	-	2,758	1,256	
Insurance	4,582	-	4,582	5,022	
Telephone	1,123	-	1,123	1,120	
Music royalties and TV costs	159	-	159	157	
Catering, events and outings	1,188	1,800	2,988	-	
Postage, stationery and computer costs	267	-	267	24	
Travel costs	280	-	280	-	
Sundry office expenses	692	-	692	-	
Subscriptions, licences and fees	345	-	345	746	
Donations	50	-	50	50	
Depreciation	162	533	695	695	
	<u>58,065</u>	<u>2,333</u>	<u>60,398</u>	<u>39,076</u>	
4 Governance costs					
Professional fees	3,171	-	3,171	1,175	
Accountancy and bookkeeping	1,125	-	1,125	743	
	<u>4,296</u>	<u>-</u>	<u>4,296</u>	<u>1,918</u>	
5 Other resources expended					
Bank charges	171	-	171	183	
6 Total Resources Expended					
	Staff Costs £	Depreciation £	Other Costs £	Total £	Total £
Fundraising	-	-	-	-	-
Charitable activities	15,207	695	44,496	60,398	39,076
Governance costs	-	-	4,296	4,296	1,918
Other resources expended	-	-	171	171	183
	<u>15,207</u>	<u>695</u>	<u>48,963</u>	<u>64,865</u>	<u>41,177</u>

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

6 Total Resources Expended (Continued)	2022	2021
	£	£
Staff costs:-		
Wages and salaries	<u>15,207</u>	<u>12,119</u>
Average number of employees	<u>1</u>	<u>1</u>
7 Tangible Fixed Assets		Furniture and equipment £
Cost		
At 1 April 2021 and at 31 March 2022		<u>11,811</u>
Accumulated depreciation		
At 1 April 2021		10,613
Charge for year		694
At 31 March 2022		<u>11,307</u>
Net book values		
At 31 March 2022		<u>504</u>
At 31 March 2021		<u>1,198</u>
8 Debtors	2022	2021
	£	£
Barnhill Community Association Social Club	14,606	15,805
Prepayments and accrued income		-
	<u>14,606</u>	<u>15,805</u>
9 Liabilities: Amounts falling due within one year	2022	2021
	£	£
Creditors and accruals	<u>6,300</u>	<u>6,210</u>

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

10 Restricted Funds	Balances At 1.4.2021 £	Movement in Resources Incoming £	Outgoing £	Balances At 31.3.2022 £
Funding for equipment	<u>887</u>	<u>-</u>	<u>533</u>	<u>354</u>
11 Analysis of Net Assets Between Funds	Tangible Fixed Assets £	Net Current Assets £	Total £	2021 £
Restricted Funds	354	-	354	887
Unrestricted Funds	<u>150</u>	<u>22,361</u>	<u>22,511</u>	<u>23,625</u>
	<u>504</u>	<u>22,361</u>	<u>22,865</u>	<u>24,512</u>

12 Company status

The company is limited by guarantee. Each guarantor has agreed to contribute £1 in the event of the company being wound up.

13 Capital Commitments

There were no capital commitments at the balance sheet date.

14 Related Party Transactions

Mr. M Gritt is a member of the management committee and is employed by the Barnhill Community Association Social Club.

The charity charged the Barnhill Community Association Social Club £600 (2021: £600) for the use of facilities during the year under review.

BARNHILL COMMUNITY ASSOCIATION

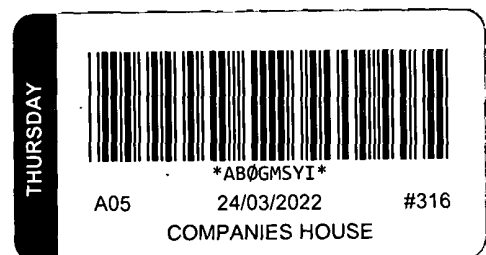
England & Wales - Charity number 1044033

Accounts

BARNHILL COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 MARCH 2021



BARNHILL COMMUNITY ASSOCIATION

COMPANY REGISTRATION 02921710

CHAIRMAN Brenden McGerty

VICE CHAIRMAN Pat Thurley

TREASURER Pat Thurley

SECRETARY Mark Gritt

OTHER COMMITTEE MEMBERS Gerald Langley
 Sarah Coleman

REGISTERED OFFICE Barnhill Community Centre
 Ayles Road
 Hayes
 Middlesex UB4 9HG

ACCOUNTANTS Rockett & Co.
 Accountants
 16 Rickmansworth Road
 Northwood
 Middlesex HA6 IHA

INDEX

	Page
Report of the Management Committee	1-3
Report of the Accountants	4
Statement of Financial Activities	5
Balance Sheet	6-7
Notes to the Accounts	8-11

BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

The management committee present their Report and the charity's Financial Statements for the year ended 31 March 2021.

Status

The company is limited by guarantee, not having a share capital.

Statement of Purpose

The Barnhill Community Association provides recreational facilities, education and a community centre for the inhabitants of Barnhill and surrounding districts.

Management Committee

The following were members of the management committee during all or part of the year under review:

Brendan McGerty	chairman
Pat Thurley	vice chairman and treasurer
Mark Gritt	secretary

Gerald Langley
Sarah Coleman

Review of the Charity Activities

During the year under review the only letting income arose from hire of car parking facilities as the halls were closed throughout the year due to Covid-19.

The charity received Government and Local Authority Grants, enabling the premises to be maintained. In addition the charity received donations from the Co-Op Carrier Bag Fund and the Jubilee Club.

The charity was able to re-open in July 2021 to continue its objective to provide recreational facilities, education and a community centre for the inhabitants of the Barnhill and surrounding areas.

The costs of maintaining the premises need to be balanced against the objectives of providing for the needs of the local community at as low a charge as possible.

There are many statutory bodies and requirements to satisfy which is undertaken by our staff and by the committee members and the Committee would like to thank all those involved in supporting the Community Centre and the Social Club.

Financial Statements

Committee members provide their time and organise meetings on a voluntary basis, without charge or cost to the charity, and all staff time is considered to be attributable to the running of the charity's activities and not to governance.

BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

Risk Management

The management committee actively review the major risks which the charity faces on a regular basis and have established systems to identify and mitigate any significant risks. The charity has an established financial reporting procedure, which the management committee regularly review to monitor and control its assets.

In the opinion of the management committee the main risk that the charity faces is obtaining sufficient income to cover the level of expenditure required to maintain the charity's activities.

Stated Reserves Policy

The management committee have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission. The management committee believe that the reserves need to be generated to a level where they would cover three month's of the charity's running costs and have determined that its aim should be to establish a level of unrestricted reserves of some £20,000.

Appointment of Committee Members

Members of the management committee are elected each year at the Annual General Meeting by the membership of the community centre.

Management Committee's Responsibilities for the Financial Statements

Company law in the United Kingdom requires the management committee, who are also directors, 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 profit or loss of the charity for that period. Under company law the management committee must not approve the financial statements unless they are satisfied they give a true and fair view of the state of affairs and of the profit or loss of the company for that period. In preparing those financial statements, the management committee are required to:

- 1 Select suitable accounting policies and then apply them consistently.
- 2 Make judgements and estimates that are reasonable and prudent.
- 3 State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 4 Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The management committee are responsible for keeping adequate 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 Companies Act 2006. 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.

BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

This report has been prepared in accordance with the exemptions provided by Section 415A of the Companies Act 2006.

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke at the end.

Mark Gritt
Secretary

23rd March 2022

**ACCOUNTANTS' REPORT TO THE MANAGEMENT COMMITTEE ON THE FINANCIAL STATEMENTS OF
BARNHILL COMMUNITY ASSOCIATION**

We have examined the financial statements for the year ended 31 March 2021 set out on pages 5 to 11 which have been prepared under the historical cost convention.

Respective responsibilities of management committee and reporting accountants

The management committee, who are also the trustees of Barnhill Community Association for the purposes of the Charities Act and the directors for the purposes of company law, are responsible for the preparation of the financial statements. The management committee consider that an audit is not required under section 144 of the Charities Act 2011 and have taken advantage of the exemption conferred by section 477 of the Companies Act 2006 not to have these financial statements audited.

It is our responsibility to:

- * examine the financial statements under section 145 of the Charities Act,
- * to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- * to state whether particular matters have come to our attention.

Basis of opinion

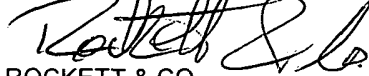
Our examination was carried out in accordance with general Directions given by the Charity Commission and includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee 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.

Opinion

In connection with our examination, no material matters have come to our attention which give cause to believe that, in any material respect,:

- * the accounting records were not kept in accordance with section 130 of the Charities Act; or
- * the financial statements do not accord with the accounting records; or
- * the financial statements do not comply with applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of our review.

We have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable proper understanding of the financial statements to be reached.



ROCKETT & CO
Accountants
16 Rickmansworth Road
Northwood
Middlesex
HA6 1HA

23rd March 2022

BARNHILL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	2020 £
Incoming Resources					
Memberships		-	-	-	625
Lettings		5,450	-	5,450	58,789
Rent - Barnhill Community Association Social Club		600	-	600	2,400
Government and local authority grants		39,474	-	39,474	425
Donations		8,931	-	8,931	750
Total Incoming Resources		54,455	-	54,455	62,989
Resources Expended					
Fundraising	2	-	-	-	-
Charitable activities	3	38,543	533	39,076	71,043
Governance costs	4	1,918	-	1,918	2,252
Other resources expended	5	183	-	183	296
Total Resources Expended		40,644	533	41,177	73,591
Net (Outgoing)/Incoming Resources for the Year		13,811	(533)	13,278	(10,602)
Balances at 31 March 2020		9,814	1,420	11,234	21,836
Balances at 31 March 2021		23,625	887	24,512	11,234

The notes on pages 8 to 11 form part of these accounts.

BARNHILL COMMUNITY ASSOCIATION
Company no. 02921710

BALANCE SHEET AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible fixed assets	7	1,198	1,808
Current Assets			
Debtors	8	15,805	19,835
Cash at bank and in hand		<u>13,719</u>	<u>4,796</u>
		<u>29,524</u>	<u>24,631</u>
Liabilities: amounts falling due within one year	9	<u>6,210</u>	<u>15,205</u>
Net Current Assets		23,314	9,426
		<u>24,512</u>	<u>11,234</u>
Funds			
Unrestricted		23,625	9,814
Restricted	10	887	1,420
		<u>24,512</u>	<u>11,234</u>

The notes on pages 8 to 11 form part of these accounts.

The statements required to be made by the company's directors and the signatures required by the Companies Act 2006 are given on the following page.

BARNHILL COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2021 (CONT)

The management committee have taken advantage of the exemption conferred by section 477 not to have these financial statements audited and confirm that no notice has been deposited under section 476 of the Companies Act 2006.

The management committee acknowledge their responsibility for ensuring that:

- i) The company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006.
- ii) The financial statements give a true and fair view of the state of affairs of the company at 31 March 2021 and of its profit or loss for the period then ended in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 section 1A - small entities.

Approved by the Management Committee on 23rd March 2022 and signed on its behalf by



Mark Gritt

Secretary

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company is exempt from the requirement of Financial Reporting Standard No. 3 to produce a cash flow.

Incoming resources

Donations, gifts and grants are credited to income when received. Income from recurring sources such as lettings and subscriptions from members is recorded as and when it becomes due.

Expenditure

All expenditure is included on an accruals basis and all costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities.

Tangible fixed assets

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

Equipment	20% on cost
Furniture and fittings	15% on cost

Fund Accounting

The nature of each fund is set out in note 10 to the financial statements.

Donations for capital expenditure

Donations received for capital expenditure are credited to income when received. The difference between the total donated and the cumulative depreciation charge relating to the relevant assets is carried forward under restricted funds.

Financial Instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors. They are initially recognised at transaction value and subsequently measured at their settlement value.

Entity of the Charity

The charity is a public benefit entity.

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2020 £	
2 Fundraising					
Fundraising event	-	-	-	-	
3 Charitable activities					
Staff costs	12,119	-	12,119	20,738	
Ground rent and water rates	1,777	-	1,777	1,405	
Light and heat	4,047	-	4,047	16,643	
Premises and ground maintenance and repairs	12,063	-	12,063	11,293	
Catering equipment replacement, health and safety	-	-	-	1,319	
Cleaning, sanitary and refuse	1,256	-	1,256	3,535	
Insurance	5,022	-	5,022	5,086	
Telephone	1,120	-	1,120	961	
Music royalties and TV costs	157	-	157	922	
Catering, events and outings	-	-	-	4,767	
Postage, stationery and computer costs	24	-	24	2,402	
Travel costs	-	-	-	208	
Sundry office expenses	-	-	-	204	
Subscriptions, licences and fees	746	-	746	405	
Donations	50	-	50	100	
Depreciation	162	533	695	1,055	
	<u>38,543</u>	<u>533</u>	<u>39,076</u>	<u>71,043</u>	
4 Governance costs					
Professional fees	1,175	-	1,175	1,433	
Accountancy and bookkeeping	743	-	743	819	
	<u>1,918</u>	<u>-</u>	<u>1,918</u>	<u>2,252</u>	
5 Other resources expended					
Bank charges	183	-	183	296	
6 Total Resources Expended					
	Staff Costs £	Depreciation £	Other Costs £	Total £	Total £
Fundraising	-	-	-	-	-
Charitable activities	12,119	695	26,262	39,076	71,043
Governance costs	-	-	1,918	1,918	2,252
Other resources expended	-	-	183	183	296
	<u>12,119</u>	<u>695</u>	<u>28,363</u>	<u>41,177</u>	<u>73,591</u>

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

6 Total Resources Expended (Continued)	2021	2020
	£	£
Staff costs:-		
Wages and salaries	<u>12,119</u>	<u>20,738</u>
Average number of employees	<u>1</u>	<u>1</u>
7 Tangible Fixed Assets		Furniture and equipment £
Cost		
At 1 April 2020		11,726
Additions		85
At 31 March 2021		<u>11,811</u>
Accumulated depreciation		
At 1 April 2020		9,918
Charge for year		695
At 31 March 2021		<u>10,613</u>
Net book values		
At 31 March 2021		<u>1,198</u>
At 31 March 2020		<u>1,808</u>
8 Debtors	2021	2020
	£	£
Barnhill Community Association Social Club	15,805	19,410
Prepayments and accrued income	-	425
	<u>15,805</u>	<u>19,835</u>
9 Liabilities: Amounts falling due within one year	2021	2020
	£	£
Creditors and accruals	<u>6,210</u>	<u>15,205</u>

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

10 Restricted Funds	Balances At 1.4.2020 £	Movement in Resources Incoming Outgoing £ £		Balances At 31.3.2021 £
Funding for equipment	1,420	-	533	887

11 Analysis of Net Assets Between Funds	Tangible Fixed Assets £	Net Current Assets £	Total £	2020 £
Restricted Funds	887	-	887	1,420
Unrestricted Funds	311	23,314	23,625	9,814
	1,198	23,314	24,512	11,234

12 Company status

The company is limited by guarantee. Each guarantor has agreed to contribute £1 in the event of the company being wound up.

13 Capital Commitments

There were no capital commitments at the balance sheet date.

14 Related Party Transactions

Mr. M Gritt is a member of the management committee and is employed by the Barnhill Community Association Social Club.

The charity charged the Barnhill Community Association Social Club £600 (2020: £2,400) for the use of facilities during the year under review.