

**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

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## **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.

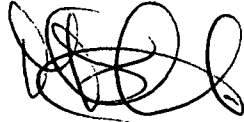
The management committee are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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 'Mark 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**

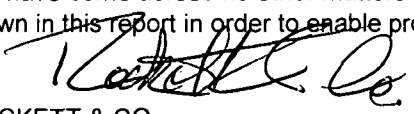
Our examination was carried out in accordance with general Directions given by the Charity Commission and includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in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

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>	<b>2021 £</b>
<b>Incoming Resources</b>					
Lettings		36,428	-	36,428	5,450
Rent - Barnhill Community Association Social Club		600	-	600	600
Government and local authority grants		24,096	1,050	25,146	39,474
Donations		-	750	750	8,931
<b>Total Incoming Resources</b>		<b>61,124</b>	<b>1,800</b>	<b>62,924</b>	<b>54,455</b>
<b>Resources Expended</b>					
Fundraising	2	-	-	-	-
Charitable activities	3	58,065	2,333	60,398	39,076
Governance costs	4	4,296	-	4,296	1,918
Other resources expended	5	171	-	171	183
<b>Total Resources Expended</b>		<b>62,532</b>	<b>2,333</b>	<b>64,865</b>	<b>41,177</b>
<b>Net (Outgoing)/Incoming Resources for the Year</b>		<b>(1,408)</b>	<b>(533)</b>	<b>(1,941)</b>	<b>13,278</b>
<b>Balances at 31 March 2021</b>		<b>23,625</b>	<b>887</b>	<b>24,512</b>	<b>11,234</b>
<b>Balances at 31 March 2022</b>		<b>22,217</b>	<b>354</b>	<b>22,571</b>	<b>24,512</b>

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 £
<b>Fixed Assets</b>			
Tangible fixed assets	7	504	1,198
<b>Current Assets</b>			
Debtors	8	14,606	15,805
Cash at bank and in hand		14,055	13,719
		<u>28,661</u>	<u>29,524</u>
<b>Liabilities: amounts falling due within one year</b>	9	<u>6,300</u>	<u>6,210</u>
<b>Net Current Assets</b>		22,361	23,314
		<u>22,865</u>	<u>24,512</u>
<b>Funds</b>			
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	
	58,065	2,333	60,398	39,076	
4 Governance costs					
Professional fees	3,171	-	3,171	1,175	
Accountancy and bookkeeping	1,125	-	1,125	743	
	4,296	-	4,296	1,918	
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
	15,207	695	48,963	64,865	41,177

# **BARNHILL COMMUNITY ASSOCIATION**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

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

<b>10 Restricted Funds</b>	<b>Balances At 1.4.2021 £</b>	<b>Movement in Resources Incoming £</b>	<b>Outgoing £</b>	<b>Balances At 31.3.2022 £</b>
Funding for equipment	<u>887</u>	<u>-</u>	<u>533</u>	<u>354</u>
<b>11 Analysis of Net Assets Between Funds</b>	<b>Tangible Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>Total £</b>	<b>2021 £</b>
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.