

BARNHILL COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 MARCH 2024

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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

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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

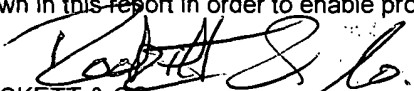
Our examination was carried out in accordance with general Directions given by the Charity Commission and includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in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

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	2023 £
Incoming Resources					
Lettings		61,258	-	61,258	55,243
Government and local authority grants		-	1,120	1,120	1,250
Donations		-	1,500	1,500	1,150
Total Incoming Resources		61,258	2,620	63,878	57,643
Resources Expended					
Fundraising	2	-	-	-	-
Charitable activities	3	56,714	2,620	59,334	60,897
Governance costs	4	3,778	-	3,778	5,494
Other resources expended	5	442	-	442	-
Total Resources Expended		60,934	2,620	63,554	66,391
Net Outgoing Resources for the Year		324	-	324	(8,748)
Balances at 31 March 2023		13,823	-	13,823	22,571
Balances at 31 March 2024		14,147	-	14,147	13,823

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	
	56,714	2,620	59,334	60,897	
4 Governance costs					
Professional fees	2,293	-	2,293	2,717	
Accountancy and bookkeeping	1,485	-	1,485	2,777	
	3,778	-	3,778	5,494	
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	-
	18,835	17	44,702	63,554	66,391

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		<u>17</u>
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	-

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
	16	14,131	14,147	13,823

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.