

# Eden Nature Garden, at St Paul's Clapham

England & Wales · Charity number 1055769

## Details

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**Other names** ST PAULS COMMUNITY CENTRE

**Status** Registered

**Legal form** Other

**Registered** 1996-06-01

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

## Contact

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**Address** 81 Bromfelde Road  
London  
SW4 6PP

**Phone** 02076222128

**Email** [edennaturegarden@gmail.com](mailto:edennaturegarden@gmail.com)

**Website** [www.edennaturegarden.org](http://www.edennaturegarden.org)

## Activities

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**Objects:** 3.1) TO MAINTAIN AND IMPROVE A COMMUNITY GARDEN AS A GREEN TRANQUIL INNER-CITY SPACE IN THE CHURCHYARD OF ST PAUL'S CLAPHAM SW4 ODX AS A FREELY ACCESSED PUBLIC AMENITY FOR THE BENEFIT OF THE INHABITANTS OF THE ENVIRONS OF CLAPHAM AND ITS NEIGHBOURHOOD WITHOUT DISTINCTION OF RACE, SEX, SEXUAL ORIENTATION, OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS. 3.2) TO SUPPORT THE USE OF THE GARDEN FOR MEMBERS OF THE COMMUNITY THROUGH GARDEN BASED ACTIVITIES SUCH AS VOLUNTEER GARDENING, EDUCATION AND CREATIVE PROJECTS TO ENHANCE THEIR MENTAL HEALTH AND WELLBEING AND TO IMPROVE THEIR AWARENESS AND UNDERSTANDING OF BIODIVERSITY AND GARDENING PRACTICES TO PROMOTE WILDLIFE. 3.3) TO MAINTAIN A SUSTAINABLE HABITAT FOR WILDLIFE WITHIN THE INNER CITY ENVIRONMENT OF THE CLAPHAM AREA AND TO STRIVE TO BE A CENTRE OF EXCELLENCE IN THIS FIELD.

**Activities:** Eden Nature Garden is a community garden, established in 2000. Its aim is to create and maintain a sustainable habitat for wildlife and promote biodiversity by planting British native species and through organic gardening.

## Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Environment/conservation/heritage
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** CLAPHAM AND IT'S NEIGHBOURHOOD
- Lambeth
- Wandsworth

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£23,004	£18,229	-	-
2024-03-31	£18,639	£13,857	-	-
2023-03-31	£46,740	£44,265	-	-
2022-03-31	£69,407	£56,915	-	-
2021-03-31	£35,229	£49,092	-	-

## Trustees

Name	Role	Appointed
<b>Philippa Bridge</b>	Chair	2022-01-18
ANNA FERRIS HUTSON		2024-04-22
Charlotte Wendy Hollinshead		2024-04-22
Katherine Dominique Paul		2024-04-22
Mary Allison Clark		2022-01-18
Rev Jonathan Boardman		2018-09-18

**Eden Nature Garden, at St Paul-s Clapham**

England & Wales - Charity number 1055769

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# Accounts

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## **EDEN NATURE GARDEN, AT ST PAUL'S CLAPHAM (formerly ST PAUL'S COMMUNITY CENTRE)**

### **REPORT OF THE TRUSTEES - 2023**

#### **STRUCTURE**

Eden Nature Garden, at St Paul's Clapham (formerly St Paul's Community Centre) (the "Charity") is an association registered with the Charity Commission with charity number 1055769. This report covers the year ended 31st March 2023.

#### **OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

The Charity was originally formed in 1996 to succeed to the administration of a licence put into trust in 1984 for the use of part of the parish church of St Paul, Clapham, London, as a youth club and community centre. On 19th March 2023 the Trustees met to consider the future of the Charity and resolved from 1st April 2023 to hand back administration of that part of St Paul's church to the PCC of St Paul's church, Clapham. At that same meeting the Trustees also resolved to amend the constitution of the Charity and change the name of the Charity to "Eden Nature Garden, at St Paul's Clapham", subject to all necessary approvals.

#### **ACHIEVEMENTS, PERFORMANCE AND FUTURE PLANS**

During the year the Charity continued to operate the community centre and (as a restricted activity) assist a community garden project at St Paul's church, Clapham, known as Eden Nature Garden. Both long term and one-off lettings of parts of the community centre continued at a high level and the centre continued to be well managed and maintained. One of Eden's proudest moments this year has been a visit by BBC's Gardeners' World and the filming of our head gardener, Benny Hawksbee, highlighting his achievements in gardening for wildlife. The programme was aired in September 2022. Completion of the church roof rainwater capture project and the installation of three 2,000 litre tanks helped the garden to stay green and survive the hot summer months. In January 2023, a grill style walkway around the pond was built, creating a haven for frogs while allowing plants to grow through and give safe access for visitors to the pond. Educational signage was also erected illustrating aspects of the garden's flora and fauna and two successful composting workshops were held as part of St Paul's Big Green Day in September 2022.

#### **FINANCIAL REVIEW AND RESERVES POLICY**

Following the effects of the pandemic felt in the previous two years, the year was a more "normal" one for the Charity. Community centre lettings income rose to £41,612 from £40,707 in 2021/22, although centre expenses fell to £26,984, from £29,421 in 2021/22. Together with a small amount of investment income, this meant that the centre recorded a surplus of £14,672 in the year, compared to £11,287 in 2021/22. The community garden generated income of £5,085 in the year, compared to £18,966 in 2021/22 (which included some one-off grants and donations), with garden expenses (mainly a gardener's fees) totalling £17,281 in the year, compared to £17,762 in 2021/22. The resulting community garden deficit for the year was more than funded by transfers from the community centre fund totalling £12,887.

Hence in overall terms, the Charity generated a surplus of £2,476 in the year, compared to £12,492 for 2021/22. This surplus resulted in an increase in the Charity's Net Funds to £62,188 at 31 March 2023, from £59,712 at 31 March 2022. Of the total Net Funds, £48,722 is held in the community centre Designated Fund and £13,466 in the community garden Restricted Fund. Given that all the Charity's Net Funds are held in cash or other liquid assets, the Charity continues to be in a resilient financial position to continue its future work.

#### **RISK MANAGEMENT**

The Charity seeks to identify and to mitigate the key risks that it encounters in all aspects of its activities. This includes risks to its financial position, meeting statutory and legal requirements, operations and reputation.

#### **GOVERNANCE AND MANAGEMENT**

The trustees who acted during the year were as follows -

Rev. Canon Jonathan Boardman (ex officio) (Vicar of St Paul's, Clapham)  
Elisabeth Robinson (ex officio) (Churchwarden of St Paul's, Clapham)  
Rod Clark (ex officio) (Churchwarden of St Paul's, Clapham) - from 15 May 2022  
Sarah Barton - to 26 January 2023

Philippa Bridge  
Rosalind Bowles  
Lorene Cameron - from 26 January 2023  
Michelle Cameron-Knox - from 5 December 2022  
Patricia Carter - from 26 January 2023  
Allison Clark  
Robert Cowley - from 5 December 2022  
Michael McNish - from 5 December 2022  
Nicholas Strachan - from 5 December 2022

Certain trustees are appointed ex-officio (e.g. the Vicar and Churchwardens of St Paul's, Clapham). Other trustees are appointed by the PCC of St Paul's, Clapham or at an annual meeting of users of the community centre. All trustees are inducted informally by the existing and past trustees. Strategic decisions are made by trustees at trustee meetings and policy is carried out by individual trustees and by volunteers. The Charity maintains working links with St Paul's, Clapham and with certain other local charitable and other organisations.

#### **KEY MANAGEMENT PERSONNEL REMUNERATION**

The trustees consider that they represent the key management personnel of the Charity, in charge of directing and controlling, running and operating the Charity on a day to day basis. All trustees give of their time freely and no trustee received any remuneration from the Charity during the year, in respect of their trustee duties. One trustee is the co-owner of a nursery school which is the major long term tenant of part of the community centre.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing this report of and these Financial Statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing those Financial Statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed in the accounts and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations. 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.

The trustees are also responsible for the maintenance and integrity of the charity and financial information included on the website of the Charity.

Address for correspondence  
St Paul's Community Centre  
St Paul's Church  
Rectory Grove  
London SW4 0DZ

28th January 2024

Rev. Canon Jonathan Boardman  
Chair of the trustees

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF EDEN NATURE GARDEN, AT ST PAUL'S CLAPHAM (formerly ST PAUL'S COMMUNITY CENTRE)**

I report to the trustees on my examination of the financial statements of Eden Nature Garden, at St Paul's Clapham (formerly St Paul's Community Centre) ("the Charity"), for the year ended 31 March 2023, set out on pages 4 to 10.

#### **Responsibilities and basis of report**

As the trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent Examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of 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 an independent examination.

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

#### **SIMON MARSH**

For and on behalf of  
WSM Advisers Limited  
Chartered Accountants  
Connect House  
133-137 Alexandra Road Wimbledon  
London SW19 7JY

29th January 2024

EDEN NATURE GARDEN, AT ST PAUL'S CLAPHAM (formerly ST PAUL'S COMMUNITY CENTRE)

STATEMENT OF FINANCIAL ACTIVITIES

YEAR TO 31ST MARCH 2023

		2023 Community Centre Fund (Designated) £	2023 Community Garden Fund (Restricted) £	2023 Total £	2022 (restated - Note 6) Total £
Notes					
<b>INCOME</b>					
Voluntary income	2.1	-	2,933	2,933	17,184
Activities for generating funds	2.2	-	2,152	2,152	1,782
Lettings income	2.3	41,612	-	41,612	40,707
Income from investments	2.4	43	-	43	1
		<u>41,655</u>	<u>5,085</u>	<u>46,740</u>	<u>59,674</u>
<b>EXPENDITURE</b>					
Cost of generating funds	3.1	-	714	714	143
Community garden operating costs	3.2	-	16,567	16,567	17,619
Community centre operating costs	3.3	15,831	-	15,831	19,086
Administration costs	3.4	11,153	-	11,153	10,335
		<u>26,984</u>	<u>17,281</u>	<u>44,265</u>	<u>47,182</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>14,672</u>	<u>(12,196)</u>	<u>2,476</u>	<u>12,492</u>
<b>TRANSFERS BETWEEN FUNDS</b>					
Transfer to support gardener's fees		(11,440)	11,440	-	-
Transfer of garden security costs recharged		(1,447)	1,447	-	-
<b>FUNDS BROUGHT FORWARD</b>		<u>46,937</u>	<u>12,775</u>	<u>59,712</u>	<u>47,220</u>
<b>FUNDS CARRIED FORWARD</b>		<u>48,722</u>	<u>13,466</u>	<u>62,188</u>	<u>59,712</u>

All transactions are derived from continuing activities.

EDEN NATURE GARDEN, AT ST PAUL'S CLAPHAM (formerly ST PAUL'S COMMUNITY CENTRE)

BALANCE SHEET AS AT 31ST MARCH 2023

	Notes	2023 Community Centre Fund (Designated) £	2023 Community Garden Fund (Restricted) £	2023 Total £	2022 Total £
<b>FIXED ASSETS</b>					
Fixtures and fittings	4	-	-	-	889
<b>CURRENT ASSETS</b>					
Lettings income due		-	-	-	9,015
Wages advanced		667	-	667	1,100
Tax recovered on donations		-	1,047	1,047	684
Due from PCC of St Paul's, Clapham		7,380	-	7,380	2,445
Cash at bank - NatWest current accounts		2,153	12,419	14,572	41,356
Cash at bank - NatWest reserve account		40,023	-	40,023	5,491
		<u>50,222</u>	<u>13,466</u>	<u>63,688</u>	<u>60,091</u>
<b>LIABILITIES</b>					
Creditors: Amounts falling due in one year		1,500	-	1,500	1,268
<b>TOTAL NET FUNDS</b>		<u>48,722</u>	<u>13,466</u>	<u>62,188</u>	<u>59,712</u>
<b>Represented by:</b>					
<b>Designated</b> - Community Centre Fund		48,722		48,722	46,937
<b>Restricted</b> - Community Garden Fund			13,466	13,466	12,775
		<u>48,722</u>	<u>13,466</u>	<u>62,188</u>	<u>59,712</u>

These Financial Statements were approved by the Trustees on 28th January 2024 and signed on its behalf by:

**Michael R McNish**  
Treasurer

Notes 1 to 6 form part of these Financial Statements.

NOTES TO THE FINANCIAL STATEMENTS -

YEAR TO 31ST MARCH 2023

**1 ACCOUNTING POLICIES**

**Basis of Accounting**

The Charity is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and with the Regulations' "true and fair view" provisions, together with FRS102 (2022) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)). The financial statements have been prepared under the historical cost convention.

**Designated Funds** are those which the Charity has received or generated and which have been designated by the Charity to be applied over time to a specific object. Any balance remaining unspent over time may be redesignated by the Charity to a General Fund.

**Income Recognition**

Regular giving and similar donations are recognized when received. Tax reclaimed on giving is recognized at the same time as the donations to which it relates. Grants are accounted for when the Charity is legally entitled to the amounts due. Dividends and interest are accounted for when receivable. All other income is recognized when it is receivable. All incoming resources are accounted for gross.

**Expenditure Recognition**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the Charity. All other expenditure is generally recognized when it is incurred and is accounted for gross.

**Fixed Assets**

Equipment used within the community centre and certain renovations to the centre are depreciated on a straight line basis over four years. Individual items of equipment with a purchase price of under £1,500 are expensed when acquired.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously

**Going concern**

At the time of approving the financial statements, the Trustees have undertaken an assessment of the adequacy of the resources available to the Charity.

The Trustees have a reasonable expectation the Charity has adequate resources to continue in operational existence for the foreseeable future and accordingly continue to adopt the going concern basis of accounting in preparing the financial statements.

EDEN NATURE GARDEN, AT ST PAUL'S CLAPHAM (formerly ST PAUL'S COMMUNITY CENTRE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR TO 31ST MARCH 2023

	2023 Community Centre Fund (Designated) £	2023 Community Garden Fund (Restricted) £	2023 Total £	2022 (restated - Note 6) Total £
<b>2 INCOME</b>				
<b>2.1 Voluntary income</b>				
Major grants and donations	-	1,000	1,000	14,401
Individual donations	-	1,088	1,088	2,198
Website donations	-	482	482	586
Tax recovered on donations	-	363	363	-
	-	2,933	2,933	17,184
<b>2.2 Activities for generating funds</b>				
Plant sales and honey money	-	2,152	2,152	1,782
<b>2.3 Lettings income</b>				
Clapham Montessori	21,375	-	21,375	21,370
Baby Ballet	3,330	-	3,330	3,240
Perform	2,925	-	2,925	3,000
Arty Party	6,900	-	6,900	6,480
Rainbows, Brownies and Guides	2,606	-	2,606	705
Other regular lettings	970	-	970	2,238
One-off lettings income	3,506	-	3,506	3,674
	41,612	-	41,612	40,707
<b>2.4 Income from investments</b>				
Bank and other interest	43	-	43	1
<b>TOTAL INCOME</b>	41,655	5,085	46,740	59,674

EDEN NATURE GARDEN, AT ST PAUL'S CLAPHAM (formerly ST PAUL'S COMMUNITY CENTRE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR TO 31ST MARCH 2023

	2023 Community Centre Fund (Designated) £	2023 Community Garden Fund (Restricted) £	2023 Total £	2022 (restated - Note 6) Total £
<b>3 EXPENDITURE</b>				
<b>3.1 Cost of generating funds</b>				
Purchase of honey	-	714	714	143
<b>3.2 Community garden operating costs</b>				
Garden improvements	-	4,693	4,693	7,000
Gardener fees	-	11,440	11,440	9,175
Garden security costs	-	-	-	924
Other	-	434	434	519
	-	16,567	16,567	17,619
<b>3.3 Community centre operating costs</b>				
Cleaning and security costs	7,759	-	7,759	7,750
Repairs and maintenance	843	-	843	2,786
Gas	2,428	-	2,428	2,026
Electricity	1,389	-	1,389	1,171
Water	368	-	368	97
Fire prevention	417	-	417	505
Cleaning materials	1,738	-	1,738	420
Depreciation	889	-	889	4,330
	15,831	-	15,831	19,086
<b>3.4 Administration costs</b>				
Staff costs	7,628	-	7,628	7,393
Communications	501	-	501	431
Insurance	2,109	-	2,109	2,032
Professional fees	914	-	914	478
	11,153	-	11,153	10,335
<b>TOTAL EXPENDITURE</b>	<b>26,984</b>	<b>17,281</b>	<b>44,265</b>	<b>47,182</b>

EDEN NATURE GARDEN, AT ST PAUL'S CLAPHAM (formerly ST PAUL'S COMMUNITY CENTRE)

NOTES TO THE FINANCIAL STATEMENTS

YEAR TO 31ST MARCH 2023

**4 FIXED ASSETS - COMMUNITY CENTRE FIXTURES AND FITTINGS**

**Cost**

1 April 2022	24,655
Additions	-
31 March 2023	<u>24,655</u>

**Depreciation**

1 April 2022	23,766
Charge for year	889
31 March 2023	<u>24,655</u>

**Net book value**

31 March 2022	<u>889</u>
31 March 2023	<u>-</u>

**5 RELATED PARTY TRANSACTIONS**

There were no related party transactions in the course of the year (2022 none).

**6 RESTATEMENT OF PRIOR YEAR RESULTS**

The total of Voluntary Income for the prior year ended 31 March 2022 has been restated and reduced by £9,733 more properly to reflect a transfer in that year of that amount from the Community Centre Fund to the Community Garden Fund. The corresponding total of Community centre operating costs for the prior year has also been restated and reduced by £9,733. This restatement does not have any effect on the Net Income reported for the prior year.

**Eden Nature Garden, at St Paul-s Clapham**

England & Wales - Charity number 1055769

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# Accounts

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**ST PAUL'S COMMUNITY CENTRE**  
**REPORT AND ACCOUNTS**  
**31 MARCH 2022**

Registered charity

1055769

## ST PAUL'S COMMUNITY CENTRE

### LEGAL AND ADMINISTRATIVE INFORMATION

#### **Status**

The centre is a registered charity, number 1055769, governed by a constitution adopted on 30 April 1996. It was previously known as St Paul's Youth Management Council.

#### **Trustees**

Jonathan Boardman  
Sarah Barton  
Lise Robinson

#### **Registered office**

Parish Office  
St Pauls Church  
Rectory Grove  
London SW4 0DX

#### **Independent examiners**

WSM Advisors Ltd  
Chartered Accountants  
Connect House  
133-137 Alexandra Road  
London  
SW19 7JY

#### **Bankers**

NatWest Bank plc  
145 Clapham High Street  
London  
SW4 7SZ

## ST PAUL'S COMMUNITY CENTRE

### REPORT OF THE TRUSTEES

31 MARCH 2022

The centre is a registered charity, number 1055769, governed by a constitution adopted on 30 April 1996. It was previously known as St Paul's Youth Management Council. This report covers the year ended 31 March 2022.

Reference and administrative information set out on page 1 forms part of this report.

#### **Objectives and activities for the public benefit**

The charity exists to run the centre for the benefit of the community.

2021 was a significant year for fundraising. The co-ordinated effort of the newly formed Eden committee members raised £5,000 from local donations to renovate the pond and complete the water capture project. Charitable grants were also secured to allow work to start on erecting educational signage in the garden. The London Beekeepers Association awarded Eden a grant to provide more forage sites for the bees and Eden's regular volunteers created three new flower beds in the churchyard.

#### **Achievements and performance**

Visitor numbers to Eden remained high and it was once again awarded a Green Pennant. It was again awarded 'outstanding' in its 8th London in Bloom awards.

#### **Future plans**

The trustees are committed to maintaining the St Paul's hall building in good repair so that it remains available to users from the local community and to run it as a community centre. As at the balance sheet date the Eden community garden is still planned to continue, and new funding applications will continue to be made.

#### **Financial review, reserves policy and risk management**

The trustees aim to hold reserves sufficient to enable the centre to settle its affairs at any time in a controlled way and to meet the cost of major repairs to the hall in the short to medium term. At the balance sheet date unrestricted reserves stood at £46,938. The Eden community garden held reserves of £12,774.

The trustees confirm that a review of risks affecting the charity has been carried out. They consider these to be negligible since expenditure on the building or on other projects is only undertaken when funds are available. A system of prudent management is a sufficient safeguard.

#### **Structure, governance and management**

The trustees who acted during the year were as follows:

Nick Curtis	Resigned 18 January 2022
Jonathan Boardman	
Sarah Barton	
Lise Robinson	Appointed 18 January 2022

The trustees are recruited and appointed by the existing trustees by written resolution. They are inducted informally by the existing trustees.

Strategic decisions are made by the trustees in trustee meetings and policy is carried out by the trustees, the management committee, the Eden garden committee and volunteers. The Centre maintains links with other organisations, notably St Paul's Church and its user groups.

## ST PAUL'S COMMUNITY CENTRE

### REPORT OF THE TRUSTEES

31 MARCH 2022

#### **Key management personnel remuneration**

The board of trustees consider that they represent the key management personnel of the charity in charge of directing and controlling, running and operating the centre on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed in the accounts and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Address for correspondence

Parish Office  
St Pauls Church  
Rectory Grove  
London SW4 0DX

26 January 2023

**Jonathan Boardman**  
Chairman of the trustees

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF  
ST PAUL'S COMMUNITY CENTRE**

We report to the trustees on the accounts of St Paul's Community Centre for the year ended 31 March 2022 set out on pages 5 to 9.

**Responsibilities of trustees and examining accountants**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year, under S144(2) of the Act and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is our responsibility to:

- examine the accounts under S145 of the 2011 Act;
- follow procedures laid down in the General Directions given by the Charity Commissioner under S145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiners' report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts give a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with S130 of the Act; or
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
  - (c) the accounts did not comply with the applicable requirements concerning the form and content of 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 an independent examination.
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Simon Marsh**  
**WSM ADVISORS LIMITED**  
Chartered Accountants

26 January 2023  
London

**ST PAUL'S COMMUNITY CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**

**31 MARCH 2022**

	Notes	£	£	2022	2021
		Unrestricted	Restricted	£	£
				Total	Total
<b>Income</b>					
<b>Charitable activities</b>					
Grants received			1,000	1,000	-
Funding received from St Pauls Hall			9,733	9,733	6,100
Other donations			16,185	16,185	2,070
		-----	-----	-----	-----
		-	<b>26,918</b>	<b>26,918</b>	8,170
<b>Generated funds</b>					
Montessori School		21,370		21,370	17,813
Arty Party		6,480		6,480	4,720
Other hall hire	2	9,182		9,182	1,530
Parties		3,674		3,674	30
Eden Events & Plant/Honey sales		-	1,782	1,782	2,349
London Bee Keepers Association		-	-	-	615
Bank interest received (tax paid)		1		1	2
		-----	-----	-----	-----
<b>Total income</b>		<b>40,707</b>	<b>28,700</b>	<b>69,407</b>	35,229
		-----	-----	-----	-----
<b>Expenditure</b>					
<b>Charitable activities</b>					
Gardener salary			9,175	9,175	8,260
Garden outreach worker			-	-	-
Garden running expenses			8,587	8,587	3,338
<b>Generating funds</b>					
Cleaning and supplies		8,170		8,170	7,245
Contribution to Eden Garden		9,733		9,733	6,100
Electricity		1,171		1,171	1,159
Gas		2,026		2,026	1,908
Rates and water		97		97	58
Insurance		2,032		2,032	1,349
Fire prevention		505		505	529
Building repairs and maintenance		2,786		2,786	4,210
Support costs	3	7,871		7,871	7,906
Depreciation	4	4,330		4,330	6,440
Telephone		431		431	590
		-----	-----	-----	-----
<b>Total expenditure</b>		<b>39,153</b>	<b>17,762</b>	<b>56,915</b>	49,092
		-----	-----	-----	-----
<b>Surplus/(deficit) of income over expenditure</b>		<b>1,554</b>	<b>10,938</b>	<b>12,492</b>	(13,863)
Funds brought forward		45,384	1,836	47,220	61,083
		-----	-----	-----	-----
<b>Funds carried forward</b>		<b>£ 46,938</b>	<b>£ 12,774</b>	<b>£ 59,712</b>	£ 47,220
		-----	-----	-----	-----

**ST PAUL'S COMMUNITY CENTRE**

**BALANCE SHEET - 31 MARCH 2022**

	Notes	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible assets	4		889		5,219
 <b>Current assets</b>					
Rent due		9,015		7,125	
Other Debtors		1,100		-	
Gift aid / tax receivable		1,030		1,165	
Amounts owed from St Paul's PCC		2,100		2,100	
Bank deposit account		5,490		5,490	
Hall current account		27,818		25,555	
Eden current account		13,538		1,550	
		-----		-----	
			60,091		42,985
			-----		-----
<b>Creditors falling due within one year</b>					
Other creditors		1,268		984	
		-----		-----	
			1,268		984
			-----		-----
<b>Net current assets</b>			58,823		42,001
			-----		-----
<b>Total assets less current liabilities</b>			£ 59,712		£ 47,220
			-----		-----
 Represented by:					
<b>Restricted funds</b>					
Eden community garden	5		12,774		1,836
 <b>Unrestricted funds</b>					
General fund			46,938		45,384
			-----		-----
			£ 59,712		£ 47,220
			-----		-----

**Sarah Barton - Treasurer**

Approved by the trustees on 26 January 2023 and signed on their behalf.

## ST PAUL'S COMMUNITY CENTRE

### NOTES TO ACCOUNTS - 31 MARCH 2022

#### 1 Principal accounting policies

The accounting policies have remained materially unchanged from the previous year and are set out below.

##### **Basis of accounting**

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. They have been prepared under the historical cost convention. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

##### **Fund accounting**

There is a general fund for the designated purposes of the charity. This is to maintain St Paul's Church Hall as a centre for the community.

A restricted fund has been set up for grants received for the Eden community garden, which records income and expenditure relating to it.

##### **Incoming recognition**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from hall lettings is recognised when it has been earned, provided it can be quantified.

Investment income is recognised when receivable. Bank interest has been received net of income tax.

Grants are recognised when the charity becomes unconditionally entitled to them.

##### **Expenditure recognition**

Expenditure is recognised on an accruals basis as liabilities are incurred. Expenditure includes unrecoverable VAT, which is reported as part of the cost to which it relates. Costs relating to a particular activity are allocated directly, whereas support costs are apportioned in relation to usage as specified in note 3.

Charitable expenditure comprises the costs relating to the Eden community garden.

Costs of generating funds comprise costs associated with maintaining the hall and running it as a community centre.

##### **Depreciation**

Assets that are capable of being used for more than one year and which cost more than £1,000 are capitalised. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Fixtures & Fittings	- over 4 years
Plant & Machinery	- over 4 years

**ST PAUL'S COMMUNITY CENTRE**

**NOTES TO ACCOUNTS - 31 MARCH 2022**

**2 Incoming Resources - Generated Funds**

	2022		2021
	£		£
Montessori School	21,370		17,813
Arty Party	6,480		4,720
Other hall hire:			
Baby Ballet	3,240	810	
Perform	3,000	650	
Other	1,607	-	
Brownies / Guides	705	-	
Scottish Dancing	630	-	
WI	-	70	
	9,182		1,530
Parties	3,674		30
Eden Events & Plant/Honey sales	1,782		2,349
London Bee Keepers Association	-		615
Bank interest received (tax paid)	1		2
	£ 42,489		£ 27,059

**3 Governance and support costs**

	2022		2021
	£		£
Administration	7,393		7,462
Accountancy	478		444
	£ 7,871		£ 7,906

Support costs have been allocated as follows:

		2022		2021
		£		£
Activities to generate funds	100%	7,871		7,906
Charitable activities	0%	-		-
		£ 7,871		£ 7,906

ST PAUL'S COMMUNITY CENTRE

NOTES TO ACCOUNTS - 31 MARCH 2022

4 Tangible fixed assets

	Fixtures & Fittings £
<b>Cost</b>	
1 April 2021	24,654
Additions in year	-
Disposals in year	-
	-----
31 March 2022	£ 24,654
	-----
<b>Depreciation</b>	
1 April 2021	19,435
Provided in year	4,330
Disposals in year	-
	-----
31 March 2022	£ 23,765
	-----
<b>Net book value</b>	
31 March 2021	£ 5,219
	-----
31 March 2022	£ 889
	-----

5 Restricted funds

	Brought fwd 01.04.21 £	Received in year £	Expended in year £	Transferred in year £	Carried fwd 31.03.22 £
Eden community garden	1,836	28,700	(17,762)	-	12,774
	-----	-----	-----	-----	-----
	£ 1,836	£ 28,700	£ (17,762)	£ -	£ 12,774
	-----	-----	-----	-----	-----

6 Analysis of net assets by funds

	Fixed assets £	Current assets £	Current liabilities £	Net assets £
Restricted funds				
- Eden community garden	-	12,774	-	12,774
Unrestricted general fund	889	47,317	(1,268)	46,938
	-----	-----	-----	-----
	£ 889	£ 60,091	£ (1,268)	£ 59,712
	-----	-----	-----	-----

**Eden Nature Garden, at St Paul-s Clapham**

England & Wales - Charity number 1055769

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# Accounts

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**ST PAUL'S COMMUNITY CENTRE**  
**REPORT AND ACCOUNTS**  
**31 MARCH 2021**

Registered charity

1055769

## ST PAUL'S COMMUNITY CENTRE

### LEGAL AND ADMINISTRATIVE INFORMATION

#### **Status**

The centre is a registered charity, number 1055769, governed by a constitution adopted on 30 April 1996. It was previously known as St Paul's Youth Management Council.

#### **Trustees**

Nick Curtis  
Jonathan Boardman  
Sarah Barton

#### **Registered office**

Parish Office  
St Pauls Church  
Rectory Grove  
London SW4 0DX

#### **Independent examiners**

WSM Advisors Ltd  
Chartered Accountants  
Connect House  
133-137 Alexandra Road  
London  
SW19 7JY

#### **Bankers**

NatWest Bank plc  
145 Clapham High Street  
London  
SW4 7SZ

# ST PAUL'S COMMUNITY CENTRE

## REPORT OF THE TRUSTEES

31 MARCH 2021

The centre is a registered charity, number 1055769, governed by a constitution adopted on 30 April 1996. It was previously known as St Paul's Youth Management Council. This report covers the year ended 31 March 2021.

Reference and administrative information set out on page 1 forms part of this report.

### **Objectives and activities for the public benefit**

The charity exists to run the centre for the benefit of the community.

The increase in visitors created by the national Coronavirus lockdown has placed Eden firmly on the local map. While larger events were cancelled, the fine spring and summer weather brought many local residents into the garden, providing a haven especially for those without their own outside space. More regular volunteers joined, a committee was formed and serious efforts towards fund raising began. Plans were drawn up to renovate the pond, capture and store rainwater from the church roof and replace broken bench seating. The wild meadow flourished and honey sales increased.

### **Achievements and performance**

Eden continued to thrive during the year and won its 15th Green Pennant and 8th London in Bloom awards.

### **Future plans**

The trustees are committed to maintaining the St Paul's hall building in good repair so that it remains available to users from the local community and to run it as a community centre. As at the balance sheet date the Eden community garden is still planned to continue. Although there is no current funding in place, new funding applications will be made.

### **Financial review, reserves policy and risk management**

The trustees aim to hold reserves sufficient to enable the centre to settle its affairs at any time in a controlled way and to meet the cost of major repairs to the hall in the short to medium term. At the balance sheet date unrestricted reserves stood at £45,384. The Eden community garden held reserves of £1,836.

The trustees confirm that a review of risks affecting the charity has been carried out. They consider these to be negligible since expenditure on the building or on other projects is only undertaken when funds are available. A system of prudent management is a sufficient safeguard.

### **Structure, governance and management**

The trustees who acted during the year were as follows:

Nick Curtis  
Jonathan Boardman  
Sarah Barton

The trustees are recruited and appointed by the existing trustees by written resolution. They are inducted informally by the existing trustees.

Strategic decisions are made by the trustees in trustee meetings and policy is carried out by the trustees, the management committee, the Eden garden committee and volunteers. The Centre maintains links with other organisations, notably St Paul's Church and its user groups.

## ST PAUL'S COMMUNITY CENTRE

### REPORT OF THE TRUSTEES

31 MARCH 2021

#### **Key management personnel remuneration**

The board of trustees consider that they represent the key management personnel of the charity in charge of directing and controlling, running and operating the centre on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed in the accounts and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the trust deed. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Address for correspondence

Parish Office  
St Pauls Church  
Rectory Grove  
London SW4 0DX

26 January 2022

**Nick Curtis**  
Chairman of the trustees

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF  
ST PAUL'S COMMUNITY CENTRE**

We report on the accounts for the year ended 31 March 2021 set out on pages 5 to 9.

**Responsibilities of trustees and examining accountants**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year, under S144(2) of the Charities Act 2011 and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is our responsibility to:

- examine the accounts under S145 of the 2011 Act;
- follow procedures laid down in the General Directions given by the Charity Commissioner under S145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiners' report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts give a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with S130 of the Charities Act 2011; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

26 January 2022  
London

**S M Holborn**  
**WSM ADVISORS LIMITED**  
Chartered Accountants

**ST PAUL'S COMMUNITY CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**

**31 MARCH 2021**

	Notes	£ Unrestricted	£ Restricted	2021 £ Total	2020 £ Total
<b>Income</b>					
<b>Charitable activities</b>					
Grants received			-	-	-
Funding received from St Pauls Hall			6,100	6,100	2,773
Other donations			2,070	2,070	577
		-	8,170	8,170	3,350
<b>Generated funds</b>					
Montessori School		17,813		17,813	20,499
Arty Party		4,720		4,720	6,280
Other hall hire	2	1,530		1,530	7,225
Parties		30		30	4,233
Eden Events & Plant/Honey sales		-	2,349	2,349	1,620
London Bee Keepers Association		-	615	615	-
Bank interest received (tax paid)		2		2	11
		24,095	11,134	35,229	43,218
<b>Expenditure</b>					
<b>Charitable activities</b>					
Gardener salary			8,260	8,260	5,810
Garden outreach worker			-	-	-
Garden running expenses			3,338	3,338	2,220
<b>Generating funds</b>					
Cleaning and supplies		7,245		7,245	7,427
Contribution to St Paul's Church		-		-	-
Contribution to Eden Garden		6,100		6,100	2,773
Electricity		1,159		1,159	858
Gas		1,908		1,908	2,368
Rates and water		58		58	63
Insurance		1,349		1,349	1,300
Fire prevention		529		529	216
Building repairs and maintenance		4,210		4,210	3,659
Support costs	3	7,906		7,906	7,116
Depreciation	5	6,440		6,440	9,193
Telephone		590		590	-
		37,494	11,598	49,092	43,003
<b>Surplus/(deficit) of income over expenditure</b>		<b>(13,399)</b>	<b>(464)</b>	<b>(13,863)</b>	<b>215</b>
Funds brought forward		58,783	2,300	61,083	60,868
<b>Funds carried forward</b>		<b>£ 45,384</b>	<b>£ 1,836</b>	<b>£ 47,220</b>	<b>£ 61,083</b>

**ST PAUL'S COMMUNITY CENTRE**

**BALANCE SHEET - 31 MARCH 2021**

	Notes	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Tangible assets	4		5,219		11,659
<b>Current assets</b>					
Rent due		7,125		8,920	
Gift aid / tax receivable		1,165		537	
Amounts owed from St Paul's PCC		2,100		2,855	
Bank deposit account		5,490		5,488	
Hall current account		25,555		30,718	
Eden current account		1,550		1,683	
		-----		-----	
		42,985		50,201	
		-----		-----	
<b>Creditors falling due within one year</b>					
Other creditors		984		777	
		-----		-----	
		984		777	
		-----		-----	
<b>Net current assets</b>			42,001		49,424
			-----		-----
<b>Total assets less current liabilities</b>			£ 47,220		£ 61,083
			-----		-----
Represented by:					
<b>Restricted funds</b>					
Eden community garden	6		1,836		2,300
<b>Unrestricted funds</b>					
General fund			45,384		58,783
			-----		-----
			£ 47,220		£ 61,083
			-----		-----

**Sarah Barton - Treasurer**

Approved by the trustees on 26 January 2022 and signed on their behalf.

## ST PAUL'S COMMUNITY CENTRE

### NOTES TO ACCOUNTS - 31 MARCH 2021

#### 1 Principal accounting policies

The accounting policies have remained materially unchanged from the previous year and are set out below.

##### **Basis of accounting**

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. They have been prepared under the historical cost convention. The charity is a Public Benefit Entity as defined by FRS 102.

##### **Fund accounting**

There is a general fund for the designated purposes of the charity. This is to maintain St Paul's Church Hall as a centre for the community.

A restricted fund has been set up for grants received for the Eden community garden, which records income and expenditure relating to it.

##### **Incoming recognition**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from hall lettings is recognised when it has been earned, provided it can be quantified.

Investment income is recognised when receivable. Bank interest has been received net of income tax.

Grants are recognised when the charity becomes unconditionally entitled to them.

##### **Expenditure recognition**

Expenditure is recognised on an accruals basis as liabilities are incurred. Expenditure includes unrecoverable VAT, which is reported as part of the cost to which it relates. Costs relating to a particular activity are allocated directly, whereas support costs are apportioned in relation to usage as specified in note 3.

Charitable expenditure comprises the costs relating to the Eden community garden.

Costs of generating funds comprise costs associated with maintaining the hall and running it as a community centre.

##### **Depreciation**

Assets that are capable of being used for more than one year and which cost more than £1,000 are capitalised. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Fixtures & Fittings	- over 4 years
Plant & Machinery	- over 4 years

**ST PAUL'S COMMUNITY CENTRE**

**NOTES TO ACCOUNTS - 31 MARCH 2021**

**2 Incoming Resources**

	2021	2020
	£	£
Montessori School	17,813	20,499
Arty Party	4,720	6,280
Other hall hire:		
Perform	650	2,570
Baby Ballet	810	1,760
Choir	-	1,320
Scottish Dancing	-	1,000
Studio Voltaire	-	400
Other	-	175
WI	70	-
	1,530	7,225
Parties	30	4,233
Eden Events & Plant/Honey sales	2,349	1,620
London Bee Keepers Association	615	-
Bank interest received (tax paid)	2	11
	-----	-----
	£ 27,059	£ 39,868
	-----	-----

**3 Governance and support costs**

	2021	2020
	£	£
Administration	7,462	6,676
Accountancy	444	440
	-----	-----
	£ 7,906	£ 7,116
	-----	-----

Support costs have been allocated as follows:

		2021	2020
		£	£
Activities to generate funds	100%	7,906	7,116
Charitable activities	0%	-	-
		-----	-----
		£ 7,906	£ 7,116
		-----	-----

ST PAUL'S COMMUNITY CENTRE

NOTES TO ACCOUNTS - 31 MARCH 2021

5 Tangible fixed assets

	Fixtures & Fittings £
<b>Cost</b>	
1 April 2020	36,773
Additions in year	-
Disposals in year	(12,118)
	-----
31 March 2021	£ 24,655
	-----
<b>Depreciation</b>	
1 April 2020	25,113
Provided in year	6,440
Disposals in year	(12,118)
	-----
31 March 2021	£ 19,435
	-----
<b>Net book value</b>	
31 March 2020	£ 11,659
	-----
31 March 2021	£ 5,219
	-----

6 Restricted funds

	Brought fwd 01.04.20 £	Received in year £	Expended in year £	Transferred in year £	Carried fwd 31.03.21 £
Eden community garden	2,300	11,134	(11,598)	-	1,836
	-----	-----	-----	-----	-----
	£ 2,300	£ 11,134	£ (11,598)	£ -	£ 1,836
	-----	-----	-----	-----	-----

7 Analysis of net assets by funds

	Fixed assets £	Current assets £	Current liabilities £	Net assets £
Restricted funds				
- Eden community garden	-	1,836	-	1,836
Unrestricted general fund	5,219	41,149	(984)	45,384
	-----	-----	-----	-----
	£ 5,219	£ 42,985	£ (984)	£ 47,220
	-----	-----	-----	-----