
NEW BARNET COMMUNITY ASSOCIATION

**FINANCIAL STATEMENTS AND TRUSTEES REPORTS
FOR THE YEAR ENDED 31ST MARCH 2022**

**New Barnet Community Association
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**New Barnet Community Association
Charity Information**

Organisation Name: New Barnet Community Association

Organisation Address: New Barnet Community Centre
48/50 Victoria Road
New Barnet
Hertfordshire
EN4 9PF

Company Number: 3564623

Charity Number: 1070455

Bankers: Barclays Bank Plc
Leicester
Leicestershire
LE87, 2BB

Independent Examiner: Community Barnet
SEIDs Hub,
Empire Way
Wembley
HA9 0RJ

**New Barnet Community Association
Trustees Report
For the Year ended 31st March 2022**

The Trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity for the year ending 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Chairperson's report

Our new Trustee Ross Chapman joined the Board in April 2021. His family have been involved with activities and in volunteer roles at the Centre for several years. My fellow Trustees welcome his expertise and interest in the work of the Association.

During two recent long dry summers, the building had started to show signs of distress and with help from the Hadley Trust a survey was conducted which indicated that the trees along the railings in Victoria Road needed to be removed. Their roots were causing damage to part of the front wall. We are grateful for help from the Hadley Trust who provided £10,500 to address this problem. They funded the survey and the removal of three trees, together with funds to employ an administrative assistant for a year, to help get the centre back on its feet. This post was filled from 1st November 2021. The extensive closure of the building last year meant significantly reduced income in 2020-2021. The encouraging turn around in activity this year together with the help from the Hadley Trust has enabled us to catch up with many routine maintenance jobs.

From April 2021 Allsorts Club was almost back to normal starting with an Easter playscheme followed by After School Club although still with some Covid restrictions in place. Attendance grew throughout this period and there was a small increase in fees. The staff group had remained in place due to government furlough payments and we managed to restart a process of essential training and complete required safeguarding and food hygiene certification.

We continued to do meal delivery to older people on Fridays and in November 2021, the Lunch Club reopened again on Tuesdays for those able to travel to the Centre.

The Young Adults group had a stop-start year but finally began a full programme of activities in the Autumn of 2021 which finished with a performance at the centre by the RahRah Theatre in early December. For these vulnerable young people with a disability the pandemic had caused considerable upheaval and they were pleased to leave their long period of isolation and get back with their friends again.

Some using groups had closed but most have restarted with some new activities being welcomed including tutorial classes for children on Saturday mornings and Woodcraft for children on Friday evenings. We have also seen a pent-up demand for family celebrations as most children had not been able to have birthday parties during the pandemic. It has been wonderful to see the centre being used for such events again.

The next challenge will be securing a new lease.

LYN FORSTER

**New Barnet Community Association
Trustees Report
For the year ended 31st March 2022**

Our purposes and activities

New Barnet Community Association's objectives are set out in the company's memorandum and articles of association. These are summarised as follows:

To promote the benefit and improve the conditions of the inhabitants of the area known as New Barnet by associating the local authorities, voluntary organisations ... in a common effort to advance education and provide facilities.... for recreation and leisure time occupation'

In practice, these objectives are achieved by the charitable company running and managing a community centre providing a range of services for local people particularly the elderly, children, and young people, including those with disabilities. The Trustees have due regard to the Charity Commission's public benefit guidance (PE2) published by the Commission in the Charities Act 2011.

The Community Centre remains the hub of the Association's activities providing a base for services directly run by the Association. The Allsorts Club provides a year-round service, which includes after school club and holiday play schemes for about 130 local children. The Victoria Luncheon Club offers hot meals on Tuesdays and Fridays each week to older people together with social activities. Dial a Ride provides transport for those unable to travel independently. Informal advice and information are available to all members and users on a range of issues. The Young Adults group (19 +) has around 20 members and welcome young people with special needs for social activities and outings.

The Centre also provides accommodation at an affordable rate to local self-help groups such as Alcoholics Anonymous and MDF Bipolar Group. Other user groups include keep fit and karate classes, family celebrations, Woodcraft Folk meetings and tutorial classes for children. In all our activities the aim is to provide services that are inclusive, accessible, affordable, healthy, and fun.

Financial Review

We received £10,500 from the Hadley Trust to address tree root damage and provide additional office support. With this support and increased post pandemic activity the financial future is looking better but it is still not possible to accumulate a reserve.

Fees for services provided by the Association are kept under review. Children's playscheme fees were increased during this year but after school fees will be increased in the next financial year.

Investment policy

The Trustees have a linked deposit account. There was no interest gained from this account.

Reserves policy and going concern

The Trustees consider the organisation to be a going concern.

**New Barnet Community Association
Trustees Report
For the year ended 31st March 2022**

Future Plans

The Community Centre lease renewal was delayed due to the pandemic. The local authority is assessing the value of the services provided which will be reflected in a rent review for the new lease.

Reference and Administrative details

Charity Number	1070455
Company Number	3564623 Registered Office
Community Centre	48-50 Victoria Road, New Barnet EN4 9PF

Advisers

Bankers:	Barclays Leicester, Leicestershire LE87 2BB
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Independent Examiner:	Community Barnet, SEIDS, Empire Way, Wembley HA9 0RJ
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Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Lyn Forster	Chairperson
Richard Dixon	Trustee
Ross Chapman	Trustee

Management personnel: Barbara Howard
Centre Manager

**New Barnet Community Association
Trustees Report
For the year ended 31st March 2022**

Structure Governance and Management

New Barnet Community Association is a company limited by guarantee governed by its Memorandum and Articles of Association dated 14 May 1998. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member if they live or work in New Barnet or its environs. There are 143 families in membership, 20 young adult members, and 18 older members of the Association. In the event of the charity being wound up the Trustees each agree to contribute £10. The number of Trustees on 31st March 2022 was 3.

Appointment of Trustees

As set out in the Articles of Association, all members are circulated with invitations to nominate trustees prior to the Annual General Meeting advising them of those who are retiring. Trustees can remain in post for three years and can offer themselves for re-election when their term of office comes to an end.

Trustee Induction New Trustees will be provided with a briefing on the work of the Association, its history and the role and responsibilities of trustees in company and charity law. Trustees are encouraged to attend external trainings and events when relevant to their role.

Organisation

The board of trustees which can have up to 7 members administers the charity. The board normally meets three times a year. The Centre Manager is appointed by the trustees to manage the day to day operations of the charity.

Related parties and co-operation with other organisations

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, during the year 2021– 2022

Pay Policy

Staff pay is reviewed regularly. Living wage increases were implemented in April 2021. The Trustees have selected NEST as the Pension Provider for the Association's employees for the next renewal staging date 1 July 2022.

**New Barnet Community Association
Trustees Report
For the year ended 31st March 2022**

Risk Management

The Trustees actively review the major risks which the charity faces on a regular basis and believe where appropriate, systems and procedures have been established to mitigate the risks the charity faces.

Maintenance of tight financial controls and management of health and safety risks are the means by which risks are reduced. Renewal of certification for staff training and inspection of equipment has ensured that risks are kept at a low level.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of New Barnet Community Association for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires charity trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources for that period. In preparing the financial statements the trustees are required to: -


- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed 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 business.

The trustees are responsible for keeping proper accounting records that 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees declare that they have approved this report.

Full Name: Lyn Forster

Position: Chairperson

Signature: 

Date: 19/12/22

**New Barnet Community Association
Independent Examiner's Report
For the year ended 31st March 2022**

Respective responsibilities of trustees and examiner

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 section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts 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 matters have come to my attention.

Basis of independent examiner's statement


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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Signature:



Name: Keisha Chidziva

Date: 19/12/2022

Professional Qualification: BSc Applied Accounting

Address: Community Barnet
SEIDS, Empire Way, Wembley, HA9 0RJ

**New Barnet Community Association
Statement of Financial Activities
For the year ended 31st March 2022**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations	2	10,600	-	10,600	-
Charitable Activities	3	38,338	600	38,938	35,652
Other Trading Activities	4	5,457	-	5,457	650
Investments	5	-	-	-	1
Total Income		<u>54,394</u>	<u>600</u>	<u>54,994</u>	<u>36,303</u>
Expenditure on:					
Charitable Activities	6	<u>(52,566)</u>	<u>(600)</u>	<u>(53,166)</u>	<u>(36,393)</u>
Total Expenditure		<u>(52,566)</u>	<u>(600)</u>	<u>(53,166)</u>	<u>(36,393)</u>
Net Income and (Expenditure) before transfers		1,828	-	1,828	(91)
Transfers		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income and (Expenditure)		1,828	-	1,828	(91)
Reconciliation of Funds					
Total Funds Brought Forward		<u>2,965</u>	<u>-</u>	<u>2,965</u>	<u>3,056</u>
Total Funds Carried Forward		<u>4,793</u>	<u>-</u>	<u>4,793</u>	<u>2,965</u>

**New Barnet Community Association
Balance Sheet
as at 31st March 2022**

	Notes	2022 £	2021 £
Current Assets			
Cash at Bank		10,543	10,005
Debtors	7	<u>-</u>	<u>422</u>
		10,543	10,427
 Creditors: Amounts falling due within one year	 8	 <u>(5,749)</u>	 <u>(7,462)</u>
		<u>4,793</u>	<u>2,965</u>
 Restricted Funds	 9	 -	 -
Unrestricted Funds	10	<u>4,793</u>	<u>2,965</u>
		<u>4,793</u>	<u>2,965</u>

The trustees declare that they have approved the accounts above.

The Trustees declare that they have approved this report.

Full Name: Lyn Forster

Position: Chairperson

Signature: *Lyn Forster*

Date: 19/12/22

**New Barnet Community Association
Exemption of Audit**

Exemption from audit

For the year ending 31/03/2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

The Trustees declare that they have approved this report.

Full Name: Lyn Forster

Position: Chairperson

Signature: 

Date: 19/12/22

**New Barnet Community Association
Cash Flow Statement
For the year ended 31st March 2022**

		£	£
Net Cash inflow/(outflow) from Operating Activities	7	537	3,186
Cash flow from investing activities:			
Interest		0	1
Net Cash provided by investing activities		0	1
Cash Flow from financing activities:		-	-
Change in cash and cash equivalents in the year		537	3,187
Cash and Cash Equivalent brought forward		10,005	6,818
Cash and Cash Equivalent carried forward		<u>10,543</u>	<u>10,005</u>

**New Barnet Community Association
Notes to the Accounts
For the year ended 31st March 2022**

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

New Barnet Community Association meets the definition of a public benefit entity under FRS 102. Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. After due consideration, it was concluded that no restatement of the comparatives was required.

The financial statements have been prepared on a going concern basis. In arriving at this conclusion, the trustees have considered any material uncertainties that may affect the charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Funds Structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the funder.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources. Donations represent voluntary amounts received during the year.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

New Barnet Community Association
Notes to the Accounts
For the year ended 31st March 2022

1. ACCOUNTING POLICIES (continued)

Trade Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Trade Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Fixed Assets

The charity does not own any fixed assets.

2. Donations

	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Donated Services	<u>10,600</u>	<u>10,600</u>	<u>-</u>

3. Charitable Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
All Sorts Club	23,327	-	23,327	8,350
Youth	505	-	505	-
Luncheon Club	1,600	-	1,600	1,384
Fundraising	-	-	-	-
Holiday Play Scheme	12,906	-	12,906	6,737
Other	-	-	-	-
Age UK Barnet	-	-	-	3,400
London Borough of Barnet	-	-	-	3,500
HMRC	-	-	-	8,881
National Lottery	-	-	-	3,400
Young Barnet	-	600	600	-
	<u>38,338</u>	<u>600</u>	<u>38,938</u>	<u>35,652</u>

New Barnet Community Association
Notes to the Accounts
For the year ended 31st March 2022

4. Other Trading Activities

	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Lettings	5,457	5,457	650
	<u>5,457</u>	<u>5,457</u>	<u>650</u>

5. Investment Income

	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Bank Interest	-	-	1
	<u>-</u>	<u>-</u>	<u>1</u>

6. Expenditure on Charitable Activities

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Office Administration	3,120	-	3,120	-
Youth Club salary and cost	1,006	-	1,006	54
All sorts Club Salary	25,877	-	25,877	21,179
Lunch Club Salaries	4,401	600	5,001	5,984
All sorts & Lunch Costs	1,660	-	1,660	309
Water Rates	338	-	338	197
Telephone	1,010	-	1,010	830
Fuel	2,180	-	2,180	1,622
Rent	4,688	-	4,688	3,125
Car Mileage	-	-	-	-
Maintenance and Cleaning	3,611	-	3,611	818
Insurance	2,055	-	2,055	664
Admin	1,551	-	1,551	827
Bank and Credit Card Charges	116	-	116	83
Accountancy Fees	750	-	750	700
Training	203	-	203	-
	<u>52,566</u>	<u>600</u>	<u>53,166</u>	<u>36,393</u>

New Barnet Community Association
Notes to the Accounts
For the year ended 31st March 2022

7. Debtors

	2022	2021
	£	£
Debtors	<u>-</u>	<u>422</u>

8. Creditors

	2022	2021
	£	£
Accruals	<u>5,749</u>	<u>7,462</u>

9. Restricted Income Funds

10. Unrestricted Income Funds

	Balance at 1 April 2021	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Funds	<u>2,965</u>	<u>54,394</u>	<u>(52,566)</u>	<u>-</u>	<u>4,793</u>

11. Reconciliation of the Net Incoming / (Outgoing) Resources to Net Cash Inflow/(Outflow) from Operating Activities

	2022	2021
	£	£
Net (outgoing)/Incoming resources	1,828	(91)
Depreciation Charges	0	0
Interest Received	0	(1)
(Increase)/ decrease in debtors	422	145
Increase/ (decrease) in creditors	(1,713)	3,133
Net cash inflow/ (outflow) from operating activities	<u>537</u>	<u>3,186</u>

12. Employee Information

	2022	2021
	£	£
Total salaries	<u>31,884</u>	<u>27,217</u>

**New Barnet Community Association
Notes to the Accounts
For the year ended 31st March 2022**

Employee Information

The average number of employees during the year, calculated on the basis of full-time equivalents was as follows:

2022	2021
<u>6</u>	<u>6</u>

The Trustees did not receive any remuneration in respect of their role as Trustees.