

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**  
**FOR**  
**St John's And Spring Grove Community**  
**Association Limited**

MHR Consultancy Limited  
Minster House, 126a High St  
Whitton  
Twickenham  
Middlesex  
TW2 7LL

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for the Year Ended 31 March 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**  
**for the Year Ended 31 March 2021**

<b>TRUSTEES</b>	Mrs J Chapelow Ms J V Swann Ms M E Easton D Fairweather Rev D S Maclure
<b>COMPANY SECRETARY</b>	Ms J V Swann
<b>REGISTERED OFFICE</b>	80 St John'S Road Isleworth Middlesex TW7 6RU
<b>REGISTERED COMPANY NUMBER</b>	03398020 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1073825

**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Objectives - to run and let the Community Hall at 80 St Johns Road, Isleworth, Middlesex, TW7 6RU to advance education and to provide facilities in the interests of social welfare, recreation and leisure with the object of improving the conditions of life for the inhabitants of Isleworth and the neighbourhood.

The Charity renewed the lease on 80 St Johns Road in 2018 for a period of 20 years.

Activities - To organize and encourage local groups to use St Johns Community hall. These activities were curtailed during the year due to the Charity being required to close the Community hall for much of the year to comply with government Covid-19 restrictions.

The memorandum and Articles of Association are dated 3 July 1997. The Association shall be non-party in politics and non-sectarian in religion.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Community halls are let throughout the year and the benefits are appreciated by the users. The Trustees no longer let the Hall for one off bookings as it was becoming increasingly difficult to accommodate these bookings without the Charity employing staff.

**FINANCIAL REVIEW**

**Financial position**

The funds of the Charity are managed by the Trustees. The Trustees have introduced a formal risk management process to assess business risks and implement risk management strategies. This involved identifying the types of risks the Charity faces, prioritizing them in terms of potential impact and to identify where possible, a means of mitigating the risks.

The Charity is in a sound financial position and the Trustees' consider that its continuance as a going concern is well placed. Although the Charity's ability to let the Community Hall was restricted during the year, it benefited from government grants amounting to £25,000, a reduction of £4,000 in the rent payable, £12,000 instead of £16,000, but this only applies to the year ended 31 March 2021 and a rate rebate. The Charity took advantage of the Centre being closed to redecorate the main Hall, this cost has been split between income and capital expenditure in the Accounts. The net loss for the year was £8,595.

Although there is continued uncertainty regarding the ability of the Charity to let the community Hall due to the Covid-19 pandemic, the Charity has sufficient funds to cover expenditure during the next financial year. The Trustees will continue to monitor the financial position and will, if necessary take appropriate action.

The net assets of the Charity at the end of the year were £136,323. The Charity maintains these reserves to meet its obligations under the lease and any medium-term obligations that may arise should the Charity have to look at an alternative heat source, other than gas.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

Approved by order of the board of trustees on 14 December 2021 and signed on its behalf by:

Mrs J Chapelow - Trustee

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2021**

		31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		25,000	500
Other trading activities	2	861	42,818
Investment income	3	474	119
<b>Total</b>		<u>26,335</u>	<u>43,437</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Community Hall Management		34,930	37,395
<b>NET INCOME/(EXPENDITURE)</b>		<u>(8,595)</u>	<u>6,042</u>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		144,918	138,876
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>136,323</u></u>	<u><u>144,918</u></u>

**BALANCE SHEET**  
**31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	15,641	-
Investments	8	470	470
		<hr/>	<hr/>
		16,111	470
 <b>CURRENT ASSETS</b>			
Debtors	9	7,273	12,535
Cash at bank		124,624	144,134
		<hr/>	<hr/>
		131,897	156,669
 <b>CREDITORS</b>			
Amounts falling due within one year	10	(11,685)	(12,221)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		120,212	144,448
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		136,323	144,918
		<hr/>	<hr/>
<b>NET ASSETS</b>		136,323	144,918
		<hr/>	<hr/>
<b>FUNDS</b>	11		
Unrestricted funds		136,323	144,918
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		136,323	144,918
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2021 and were signed on its behalf by:

J Chapelow - Trustee

D Fairweather - Trustee

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', 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, with the exception of investments which are included at market value.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. OTHER TRADING ACTIVITIES**

	31.3.21	31.3.20
	£	£
Lettings income	861	42,818
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Interest receivable - trading	474	119
	<u>          </u>	<u>          </u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	3,609	-
	<u>          </u>	<u>          </u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2021**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	500
Other trading activities	42,818
Investment income	119
<b>Total</b>	<b>43,437</b>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Community Hall Management	37,395
<b>NET INCOME</b>	<b>6,042</b>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<b>138,876</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>144,918</b>

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
Additions	19,250
<b>DEPRECIATION</b>	
Charge for year	3,609
<b>NET BOOK VALUE</b>	
At 31 March 2021	15,641
At 31 March 2020	-



**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2021**

**8. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2020 and 31 March 2021	470
<b>NET BOOK VALUE</b>	
At 31 March 2021	470
At 31 March 2020	470

There were no investment assets outside the UK.

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Trade debtors	3,273	8,535
Prepayments	4,000	4,000
	<u>7,273</u>	<u>12,535</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Trade creditors	4,668	5,459
Accruals and deferred income	7,017	6,762
	<u>11,685</u>	<u>12,221</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	144,918	(8,595)	136,323
<b>TOTAL FUNDS</b>	<u>144,918</u>	<u>(8,595)</u>	<u>136,323</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	26,335	(34,930)	(8,595)
<b>TOTAL FUNDS</b>	<u>26,335</u>	<u>(34,930)</u>	<u>(8,595)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2021**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	138,876	6,042	144,918
<b>TOTAL FUNDS</b>	<u>138,876</u>	<u>6,042</u>	<u>144,918</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	43,437	(37,395)	6,042
<b>TOTAL FUNDS</b>	<u>43,437</u>	<u>(37,395)</u>	<u>6,042</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	138,876	(2,553)	136,323
<b>TOTAL FUNDS</b>	<u>138,876</u>	<u>(2,553)</u>	<u>136,323</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	69,772	(72,325)	(2,553)
<b>TOTAL FUNDS</b>	<u>69,772</u>	<u>(72,325)</u>	<u>(2,553)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
COVID Grants	25,000	-
Subscriptions	-	500
	<hr/> 25,000	<hr/> 500
<b>Other trading activities</b>		
Lettings income	861	42,818
<b>Investment income</b>		
Interest receivable - trading	474	119
	<hr/> 26,335	<hr/> 43,437
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	-	250
Rates and water	255	1,764
Insurance	764	615
Light and heat	-	4,069
Telephone	879	1,103
Postage and stationery	17	19
Rent Payable	12,000	16,000
Computer Costs	1,579	-
	<hr/> 15,494	<hr/> 23,820
<b>Support costs</b>		
<b>Management</b>		
Repairs and Renewals	12,143	9,493
<b>Information technology</b>		
Furniture & Fixtures Dep	3,609	-
<b>Governance costs</b>		
Accountancy	3,684	4,082
	<hr/> 34,930	<hr/> 37,395
<b>Total resources expended</b>		
<b>Net (expenditure)/income</b>	<hr/> (8,595)	<hr/> 6,042