

Registered Charity Number  
1090701

Registered Company Number  
04190545

**FRIEND IN NEED COMMUNITY CENTRE**  
[A company limited by guarantee]

Trustee Report and Financial Statements  
for the year ended 31 March 2025



**FRIEND IN NEED**  
CENTRE FOR POSITIVE AGEING

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## **Introduction**

The Trustees present their annual report and accounts for the year ended  
31 March 2025

The Trustees are satisfied with the performance of the charity during the year in question.

The full name of the charity is Friend in Need Community Centre and is also known by the acronym: FIN.

The legal registration details:

Date of incorporation: 29 March 2001

Charity registration number: 1090701

The registered office is:

East Barnet Baptist Church

Crescent Road

East Barnet

Herts

EN4 8PS

Company registration number: 04190545

## **Bankers:**

NatWest

120 High Street

Barnet

Herts.

EN5 5FF

## **Auditors:**

Alexander & Associates

5 Braemore Court

Cockfosters Road

Cockfosters

Herts

EN4 0AE

## **Management Committee and Governance**

**The members of the Board of Trustees during the year ended 31 March 2025 were:**

### **East Barnet Baptist Church**

Revd Rupert Lazar  
Vicky SmallKeith Nipps

### **Local Voluntary Organisation**

Vacancy

### **Volunteer Representative**

Sharmini Mani

Vacancy

### **User Representative**

Jeffrey Pettett

### **Churches Together**

Richard Murray

### **Representative nominated**

Cllr Philip Cohen

### **Local Business Owner**

Marie Sauka

The directors of the company are also trustees of the charity and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act. Not all trustees are directors.

At the Annual General Meeting all retire, but are eligible for reappointment. The appointment is for one year.

## **Nature of the governing document and the constitution of the charity**

The organisation is a charitable company limited by guarantee, incorporated on 29 March 2001 and registered as a charity on 19 February 2002. The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

## **The methods and procedures for the recruitment and appointment of new trustees**

New trustees are recruited through networking with local partners and from users and volunteers. Appointments are the decision of the serving trustees or the Annual General Meeting.

The Management Committee comprises:

The Chairman;

Eight nominated members who shall be three members of East Barnet Baptist Church nominated by members of the Church in General Meeting ("The Church Members"); up to three persons nominated from churches who are in membership of Churches Together in New and East Barnet; one person nominated by a voluntary organisation working within our catchment area and one nominated by LBB.

The Right to Co-opt as stated in the Constitution is as follows:

The Secretary and Treasurer of FIN shall be appointed annually by the Management Committee, which shall give preference in making such appointments to its own members, but if none shall be willing to accept, it may co-opt any person or persons in sympathy with the aims of FIN.

Not more than two persons co-opted pursuant to sub-rule (c) of this clause.

Not more than three persons, who shall be users or volunteers, may be co-opted by a two-thirds majority of the Management Committee present and voting.

### **The policies and procedures adopted for the induction and training of trustees**

Induction at FIN is generic and training of trustees occurs under the umbrella of various support organisations e.g. the Charity Commission and Stewardship.

### **The organisational structure of the charity and how decisions are made**

General management is the responsibility of the Charity Co-ordinator in consultation with the Chairman. Strategy and the fulfilment of the charitable objectives is vested in the Management Committee and decisions needing to be made are discussed in committee, with each trustee having a single vote, the Chairman having a casting vote. In order to achieve the Aims and Objectives of the charity, the Charity Co-ordinator delegates responsibility to other staff members for the successful management of their departments.

**Statement of Public Benefit****Objectives, aims and activities of the charity**

**A summary of the objectives of the charity as set out in its governing document.**

The primary purpose is to relieve poverty, distress and sickness; in particular, by providing activity services for the elderly and housebound, neighbourhood care, support for carers, and community schemes, and to develop other services as deemed necessary from time to time.

**The charity's aims including the changes or differences it seeks to make through its activities.**

The aims are very much the same as the objectives. Some of the changes and differences that we aim to achieve include, but are not exclusively limited to, prolonged habitation of clients in their own homes, as part of continued independent living and maintenance of as high a standard of living as possible; reduction in social isolation. The activities such as yoga and Tai Chi and seated exercise are to encourage a more active life style.

**An explanation of the charity's strategies for achieving its stated objectives.**

To keep in place adequate paid and volunteer staff to meet the needs of FIN clients in all areas of operation and for maintaining its fleet of vehicles to a standard that they are always available for use by our clients. Have a variety of services and activities to entice clientele to live more positively through participation in less sedentary pursuits.

Maintain working relationships with our partners and inform them of noticeable changes to the health and welfare of mutual clients.

Apply to grant making trusts for funding to enhance the services on offer.

**The Charity's grant making policies**

FIN Community Centre does not give grants.

**Social or programme related investment**

No direct financial investments are made, but investment in the lives of our clients is made through the services offered by FIN.

The activities offered by Friend in Need are designed to help people [it's clients] maintain a healthy lifestyle, through various forms of exercise, social activities around a cup of tea and a piece of cake, as well as cooked meals; the provision of information and advice concerning nutrition, financial affairs [benefits]etc. We refer to other organisations, when necessary.

## **The contribution of volunteers**

FIN would not be able to operate without its dedicated volunteers. FIN has approximately 35 volunteers working across all areas of service delivery, from cleaning up, to one to one interaction with clients, for example. Volunteers give as much time as they are able and even one hour per week is welcome, although we ask for a minimum commitment of 6 months. Moreover, like all voluntary organisations, we are constantly in need of new people. This is particularly so, as many of our long serving volunteers are inevitably ageing. Volunteers work as administrators, activity facilitators [play games, lead quizzes etc.] serve refreshments and meals, drivers, befrienders etc.

Volunteer drivers, on reaching the age of 70, cannot drive a minibus without undergoing a medical which is not available on the NHS.

## **Summary of the main activities of the charity in relation to its objectives**

Last year's annual report begun with the words, a: 'busy but challenging year' for FIN and this year's report begins with the same sentiments but unfortunately with a greater emphasis on 'challenging'.

The good work FIN does and its vital role it plays to so many has never been in doubt, but questions remain about its financial viability and how it can continue to provide its essential services, whilst finding a way to reduce its substantial, yearly loses.

For a small, local charity, FIN finds itself in a relatively lucky position; in that it holds healthy legacy funds in reserve, monies lovingly donated by past members and their families, for which we are so thankful. However, the Management Committee has been faced with the same dilemma for some time now; how long does FIN use this money to plug the deficit and what can be done to reduce these loses? So that the legacy money can help build a stronger, more productive, sustainable future for such a cherished organisation.

Last year the difficult decision was taken to make redundant the position of Transport Manager. When providing services 5 / 6 days per week this was an essential requirement for the charity but once FIN reduced its service hours, the responsibilities of Transport Manager could be easily absorbed elsewhere.

The Trustees thank Mr Sal Hussein for his work at FIN and he is missed by all staff and members, but FIN could no longer justify a Transport Manager as an essential role.

The Management Committee will now be considering further changes and restructuring, and difficult decisions again lie ahead but all with the future and success of FIN as a priority.

### **Staff as of 31 March 2025**

Rebecca Dickinson	Charity Co-ordinator
Maria Drury	Visiting Assistant
Hannah Giritharan	Activity Centre Assistant
Julie Gubby	Driver & Visiting Assistant
Geetha Katuwawala	Senior Activity Centre Organiser
Catherine Lloyd	Activity Centre Assistant

## **Financial Review**

FIN has legacy monies in reserve which provide a healthy-looking balance sheet, however the charity is once again posting a substantial operating loss.

Though the charity is indeed fortunate in that it has such monies in reserve, as the result of legacies bequeathed to it, FIN does not wish to be 'surviving' on this money as it should be used to grow and improve its services, rather than plugging an annual deficit. Therefore, the Board of Trustees will be looking to implement internal restructuring, further grant applications and more innovative fundraising activities.

### **Reserves Policy**

FIN will also be looking at ways at making its reserve funds 'work' harder for the charity through some low risk investment opportunity. Professional advice is currently being sought to fulfil this

### **Share Capital**

Friend in Need is a company Limited by Guarantee and therefore has no share capital.

### **Plans for future periods**

Continue to provide suitable services to the older population of Barnet;

### **Statement as to disclosure of information to auditors**

The Trustees, in their capacity as Directors, state that, as far as each of them, at the time of approving this report, is aware:

- there is no audit information of which the auditors are unaware;
- the Trustees have taken all steps necessary to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.



**Friend In Need Community Centre**  
**Independent Examiner's Report to the trustees of the charity**  
**Report of the Independent Examiner to the trustees**  
**on the accounts of the Charity for the year ended 31 March 2025**

I report to the trustees ( who are also Directors for the purpose of company law) on my examination of the financial statements of Friend In Need Community Centre (' the Charitable company') for the year ended 31 March 2025, which comprise the statements of Financial Activities, Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed

**Responsibilities and basis of report**

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Atul Daye  
The Examiner's relevant professional qualification or body: ICAEW

Alexander Dave  
Chartered Accountants  
5 Braemore Court  
Cockfosters Road  
Barnet  
Herts EN4 0AE

The date upon which my opinion is expressed is :- 16 / 3 / 2026

### **Statement of Directors' and Trustees' Responsibilities**

Charity Law and the Companies Acts require the Board to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements, the Board is required to:-

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

The Trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 1985 [and amendments]. 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 contents of the Trustees' Report. The responsibility of the auditors in relation to the Trustees' Report is limited to examining the report, and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Revd Rupert Lazar- Chair



**Date :**

**Friend In Need Community Centre**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
Notes	2025 £	2025 £	2025 £	2024 £
<b>Income</b>				
Donations and legacies	15,970	-	15,970	17,480
Other trading activities	1,457	-	1,457	2,595
Investment Income	4,419	-	4,419	3,832
Charitable activities	66,910	-	66,910	62,060
<b>Total income</b>	<b>88,756</b>	<b>-</b>	<b>88,756</b>	<b>85,967</b>
<b>Costs of charitable activities</b>	<b>114,117</b>	<b>-</b>	<b>114,117</b>	<b>116,366</b>
<b>Governance costs</b>	<b>3,300</b>	<b>-</b>	<b>3,300</b>	<b>3,260</b>
<b>Total expenditure</b>	<b>117,417</b>	<b>-</b>	<b>117,417</b>	<b>119,626</b>
<b>Net expenditure</b>	<b>(28,661)</b>	<b>-</b>	<b>(28,661)</b>	<b>(33,659)</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,690)</b>
<b>Net movement in funds</b>	<b>(28,661)</b>	<b>-</b>	<b>(28,661)</b>	<b>(35,349)</b>
<b>Total funds brought forward</b>	<b>381,593</b>	<b>-</b>	<b>381,593</b>	<b>415,252</b>
<b>Total Funds carried forward</b>	<b>352,932</b>	<b>-</b>	<b>352,932</b>	<b>379,903</b>

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 16 as required by the said statement.

**Friend In Need Community Centre  
Statement of Financial Activities  
for the year ended 31 March 2025**

**Designated revenue funds**

	<b>Total Funds</b>	<b>Last year Total Funds</b>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
At 1 April	3,188	3,188
At 31 March	3,188	3,188

**Fixed asset funds**

	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Last year Total Funds</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April	3,535	-	3,535	10,531
Transfer (to)/from revenue accumulated funds	(2,126)	-	(2,126)	(6,996)
At 31 March	1,409	-	1,409	3,535

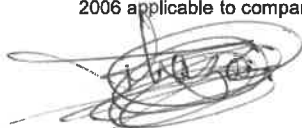
The purpose of the transfers between Revenue Reserves, Designated Funds and Fixed Asset Funds is described in the notes to the accounts.

The notes on pages 15 to 22 form an integral part of these accounts.

**Friend In Need Community Centre  
Balance Sheet  
as at 31 March 2025**

	Notes	2025 £	2024 £
<b>The assets and liabilities of the charity :</b>			
<b>Fixed assets</b>			
Tangible assets	8	1,409	3,535
<b>Total fixed assets</b>		1,409	3,535
<b>Current assets</b>			
Debtors	9	7,269	4,380
Cash at bank and in hand		351,849	376,978
<b>Total current assets</b>		359,118	381,358
<b>Creditors:-</b>			
amounts due within one year	10	(7,595)	(3,300)
<b>Net current assets</b>		351,523	378,058
<b>Total assets less current liabilities</b>		352,932	381,593
<b>Creditors:-</b>			
amounts due after more than one year		-	-
<b>Provisions for liabilities and charges</b>		-	-
<b>Net assets including pension asset / liability</b>		352,932	381,593
<b>The funds of the charity :</b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds		348,335	374,870
Designated revenue funds		3,188	3,188
<b>Unrestricted capital funds</b>			
Designated fixed asset funds		1,409	3,535
<b>Total unrestricted funds</b>		352,932	381,593
<b>Restricted income funds</b>			
<b>Restricted capital funds</b>			
<b>Total restricted funds</b>		-	-
<b>Total charity funds</b>		352,932	381,593

The Trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

  
Trustee

Victoria Small  
Trustee

Approved by the trustees on :

The notes on pages 15 to 22 form an integral part of these accounts.

**Friend In Need Community Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**1 Accounting policies**

***Basis of preparation of the accounts***

- a) 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 2019) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company 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 or note.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

b)

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. Key judgements that the charitable company has made which have a significant effect on the accounts include estimating the liability from multi-year grant commitments. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) **Income**

Income is accounted for on a receivable basis when the charity is entitled to all the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full when receivable. Grants, where entitlement is not conditional on delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

d) **Investment Income**

Bank interest is included in the income and expenditure account on a receivable basis.

e) **Deferred income**

In accordance with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

**Friend In Need Community Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**f) Recognition of liabilities**

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

**g) Expenditure**

The policy for including items within the relevant activity categories of resources expended is on accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

In particular the policy for including items within costs of generating funds, charitable activities and governance costs is

**Costs of generating funds**

Costs of generating funds comprise of costs associated with attracting voluntary income and costs of trading for fundraising purposes.

**Charitable activities**

Charitable expenditure comprise of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

**Allocation of costs within types of resources expended**

The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are :-

Direct costs- Costs relating to a particular activity are allocated directly .

Support costs- These costs are allocated and apportioned as follows :

- Staff cost is based on staff time.
- Premises costs is based on floor areas
- Other costs are based on usage.

**h) Unrealised and realised gains**

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into.

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

**f) Fixed assets and depreciation**

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Items of less than £500 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value ) over their estimated useful economic lives.

Equipment	10% straight line
Vehicles	25% straight line
Photocopier & Computers	25% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

**Friend In Need Community Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**i) Capital grants**

The board of trustees consider that , in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the relevant fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

If the related assets are subject to restrictions by the grant making organisation on their use and disposal, then these restrictions are noted in the fixed asset section of these accounts. In such circumstances, the fixed asset fund created is treated as a restricted fixed asset fund. As the related assets are depreciated, then a transfer is made from restricted fixed asset funds to unrestricted revenue reserves to reflect the diminution in the asset subject to the restriction. In this year, a sum of Nil was transferred from restricted fixed asset funds to unrestricted revenue reserves.

If the related assets are not subject to restrictions by the grant making organisation on their use and disposal, then the fixed asset fund created is treated as a designated fixed asset fund. As the related assets are depreciated, then a transfer is made from designated fixed asset funds to unrestricted revenue reserves to reflect the diminution in the asset. In this year, a sum of Nil was transferred from designated fixed asset funds to unrestricted revenue reserves.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the Statement of Standard Accounting Practice Number 4, such departure is justified on the basis that it is in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

**j) Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities

**k) Finance and operating leases**

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Finance leases are accounted for in accordance with the requirements of the Financial Reporting Standard for Smaller Entities (FRS102 1A).

**l) Funds structure policy**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy ' Capital grants'. The charity also maintains a designated fixed asset fund which is an unrestricted fixed assets fund set aside to meet the future capital investments.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.



**Friend In Need Community Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**m) Accounting for Legacies**

Legacies are recognised when the charity becomes entitled to it. The income or assets received will be treated as restricted or unrestricted depending upon the exact nature and conditions of the legacy.

**n) Recognition of pension costs and pension assets and liabilities**

The Company operates a defined contribution pension scheme. Contributions are charged to the Income and Expenditure Account as they become payable in accordance with the rules of the

some other charitable body or bodies having similar objects to the charity.

**2 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

<b>3 Deficit for the financial year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>This is stated after crediting :-</b>		
<b>Revenue Turnover from ordinary activities</b>	<b>84,337</b>	<b>82,135</b>
<b>and after charging:-</b>		
Depreciation of owned fixed assets	2,126	8,686
Rentals under operating leases	13,230	12,600
Pension costs	523	456
Independent Examiner's Fees	3,300	3,260

Funds belonging to the charity have not been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part.

**4 Statement that no expenses were paid to trustees or connected persons**

No expenses were paid to trustees or persons connected with them.

**5 Detailed analysis of certain transactions required by the 2019 the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective Jan 2019)**

Various items which are required by the 2015 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective Jan 2019) to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities

<b>6 Investment Income</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank deposit interest received	4,419	3,832

**Friend In Need Community Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

<b>7 Staff Costs and Emoluments</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Gross Salaries	53,719	59,171
Pension Contributions	523	456
	<u>54,242</u>	<u>59,627</u>
	<b>2025</b>	<b>2024</b>
Average number of employees	7	7

There were no fees or other remuneration paid to the trustees  
There were no employees with emoluments in excess of £60,000 per annum

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

**8 Tangible functional fixed assets**

	<b>Plant, Machinery &amp; Vehicles £</b>
<b>Asset cost, valuation or revalued amount</b>	
At 1 April 2024	99,115
Additions	-
At 31 March 2025	<u>99,115</u>
<b>Accumulated depreciation and impairment provisions</b>	
At 1 April 2024	95,580
Depreciation on revaluation	-
Charge for the year	2,126
At 31 March 2025	<u>97,706</u>
<b>Net book value</b>	
At 31 March 2025	<u>1,409</u>
At 31 March 2024	<u>3,535</u>

All assets are used for direct charitable purposes and there are no inalienable or heritage assets

**Friend In Need Community Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

<b>9 Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	3,224	518
Prepaid expenses	<u>3,602</u>	<u>3,862</u>
	<u>7,269</u>	<u>4,380</u>

<b>10 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accrued expenses	6,619	3,300

**11 Related party transactions**

Some of trustees are also members of East Barnet Baptist Church and Friend In Need operates from the church's property for which it pays rents and contributions towards repairs ,improvements, cleaning , light and heat. In 2025 it paid East Barnet Baptist Church the sum of £13,230 (2024: £12,600).

<b>12 Other financial commitments</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Total future payments under non-cancellable operating leases	13,676	17,491
	<u>13,676</u>	<u>17,491</u>

<b>13 Analysis of the Net Movement in Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net movement in funds from Statement of Financial Activities	(28,661)	(35,349)
Net resources applied on functional fixed assets	-	(1,690)
<b>Net movement in funds available for future activities</b>	<u>(28,661)</u>	<u>(37,039)</u>

The net resources applied on functional fixed assets and the net investment in programme related investments represents the cost of additions less proceeds of any disposals.

**Friend In Need Community Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**14 Particulars of Individual Funds and analysis of assets and liabilities representing funds**

<b>At 31 March 2025</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	-	1,409	-	1,409
Current Assets	355,930	3,188	-	359,118
Current Liabilities	(7,595)	-	-	(7,595)
	<u>348,335</u>	<u>4,597</u>	<u>-</u>	<u>352,932</u>
	£	£	£	£
<b>At 1 April 2024</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
Tangible Fixed Assets	-	3,535	-	3,535
Current Assets	378,170	3,188	-	381,358
Current Liabilities	(3,300)	-	-	(3,300)
	<u>374,870</u>	<u>6,723</u>	<u>-</u>	<u>381,593</u>

The individual funds included above are :-

	<b>Funds at 2024</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>	<b>Funds at 2025</b>
	£	£	£	£
Unrestricted Reserves	374,870	(28,661)	2,126	348,335
Designated Vehicle Funds	3,535	-	(2,126)	1,409
Designated Redundancy Fund	3,188	-	-	3,188
	<u>381,593</u>	<u>(28,661)</u>	<u>-</u>	<u>352,932</u>

Analysis of movements in funds as shown in the table above

	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Gains &amp; Losses</b>	<b>Movement in funds</b>
	£	£	£	£
Community Centre	88,756	117,417		(28,661)
	<u>88,756</u>	<u>117,417</u>	<u>-</u>	<u>(28,661)</u>

**15 Endowment Funds**

The charity had no endowment funds in the year ended 2025 or in the year ended 2024.

**16 Share Capital**

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter

There are 5 members of the company ( 2024 - 7 members)

**Friend In Need Community Centre**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2025**  
**Status of this schedule to the Statement of Financial Activities**

This schedule is an intrinsic part of the accounts required to comply with the the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2025	2025	2025	2024
	£	£	£	£
<b>Income</b>				
Legacies receivable	11,442	-	11,442	12,788
Donations and grants	4,528	-	4,528	4,692
<b>Total</b>	<b>15,970</b>	<b>-</b>	<b>15,970</b>	<b>17,480</b>
<b>Total Grants, Legacies &amp; Donations Received</b>	<b>15,970</b>	<b>-</b>	<b>15,970</b>	<b>17,480</b>
<b>Total Voluntary Income</b>	<b>15,970</b>	<b>-</b>	<b>15,970</b>	<b>17,480</b>
<b>Other trading activities /generating funds</b>				
Fundraising activities	1,457	-	1,457	2,595
	<b>1,457</b>	<b>-</b>	<b>1,457</b>	<b>2,595</b>
<b>Investment Income</b>				
Bank deposit interest received	4,419	-	4,419	3,832
	<b>4,419</b>	<b>-</b>	<b>4,419</b>	<b>3,832</b>
<b>Charitable activities</b>				
Other ancillary trading to benefit beneficiaries	66,910	-	66,910	62,060
	<b>66,910</b>	<b>-</b>	<b>66,910</b>	<b>62,060</b>
<b>Total income</b>	<b>88,756</b>	<b>-</b>	<b>88,756</b>	<b>85,967</b>
<b>Charitable expenditure</b>				
<b>Support costs of charitable activities</b>				
<b>Direct support costs</b>				
Gross wages and salaries - charitable activities	53,719	-	53,719	59,171
Pension contributions charitable employees	523	-	523	456
Volunteers' and casual staff Costs	96	-	96	225
Staff training	570	-	570	-
Other costs of Activity Centre	4,421	-	4,421	573
	<b>59,329</b>	<b>-</b>	<b>59,329</b>	<b>60,425</b>

**Friend In Need Community Centre**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2025**  
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	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2025	2025	2025	2024
	£	£	£	£
<b>Management and administration costs in support of charitable activities</b>				
<b>Premises Costs</b>				
Rent payable	13,230	-	13,230	12,600
Insurance	1,552	-	1,552	3,174
Premises repairs and renewals	1,822	-	1,822	1,437
	<b>16,604</b>	<b>-</b>	<b>16,604</b>	<b>17,211</b>
<b>General administrative expenses:</b>				
Telephone and fax	5,212	-	5,212	2,562
Stationery and printing	3,366	-	3,366	2,209
Subscriptions	1,036	-	1,036	1,033
Computer Expenses	3,419	-	3,419	5,386
Bank charges	580	-	580	652
Sundry expenses	229	-	229	125
	<b>13,842</b>	<b>-</b>	<b>13,842</b>	<b>11,967</b>
<b>Professional fees in support of charitable activities</b>				
Payroll costs	1,042	-	1,042	906
Other professional fees	4,776	-	4,776	4,417
	<b>5,818</b>	<b>-</b>	<b>5,818</b>	<b>5,323</b>
<b>Other support costs</b>				
Depreciation of assets used for charitable purposes	2,126	-	2,126	8,686
Transport Expenses	6,361	-	6,361	6,104
Meals and Refreshments	4,531	-	4,531	2,524
Therapies and relief	5,506	-	5,506	4,126
	<b>18,524</b>	<b>-</b>	<b>18,524</b>	<b>21,440</b>
<b>Total Support costs</b>	<b>114,117</b>	<b>-</b>	<b>114,117</b>	<b>116,366</b>
<b>Support costs for grants paid</b>				
Costs reallocated from support costs	-	-	-	-
<b>Total Expended on Charitable Activities</b>	<b>114,117</b>	<b>-</b>	<b>114,117</b>	<b>116,366</b>

**Friend In Need Community Centre**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2025**  
**Status of this schedule to the Statement of Financial Activities**

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	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2025	2025	2025	2024
	£	£	£	£

***Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)***

***Specific governance costs***

Independent Examiner's Fees	3,300	-	3,300	3,260
<b>Total governance costs</b>	<b>3,300</b>	<b>-</b>	<b>3,300</b>	<b>3,260</b>

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts (delete all this text autohide)

***Analysis of transfers between funds***

Transfer to/(from) unrestricted to be analysed further	2,126		2,126	8,686
Transfer to/(from) des fix ass to be analysed further	(2,126)	-	(2,126)	(10,376)
	-	-	-	<b>1,690</b>

Transfer is made between fixed asset funds acquired by grants in respect of the depreciation charge on those assets.

