

REGISTERED COMPANY NUMBER: 04488546 (England and Wales)

REGISTERED CHARITY NUMBER: 1094316

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022
for
Balham Community Centre

ARCHER WISE

Chartered Certified Accountants &
Registered Auditors
UK & International Tax Specialist



Balham Community Centre

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for the Year Ended 31 March 2022

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Balham Community Centre

Report of the Trustees/Directors
for the Year Ended 31 March 2022

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 2022. The trustees/directors 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)(October 2020).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04488546 (England and Wales)

Registered Charity number
1094316

Registered office
91 Bedford Hill
London
SW12 9HE

Trustees
J Vyvyan
P Barter
A Duizend
C Ross
S Kline
A Cummings
S Cheeseman

Company Secretary
M Jones

Bankers
CAF Bank
25 Kings Hill Avenue
Kings Hill, West Malling,
Kent
ME19 4JQ

Lloyds Bank plc
125 Balham High Road
London
SW12 9AT

Auditors
Archer Wise Accountants & Auditors Limited
Statutory Auditors
61 Bridge Street
Kington
HR5 3DJ

Balham Community Centre

Report of the Trustees/Directors **for the Year Ended 31 March 2022**

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.

Objective

The objective of the charity is to provide flexible and supportive services to all sectors of the local community in response to the local community's changing needs.

Organisation

The Charity is managed by a Board of Trustees/Directors meeting on a bi-monthly basis taking all major decisions regarding the management and direction of the Charity. The daily management of the charity is delegated to the Centre Manager who manages a team of 36 staff and 33 volunteers.

Directors/Trustees

One third of the Trustees is liable to retire by rotation at every annual meeting and may be reappointed. Any person wishing to become trustee must be recommended by an existing Trustee or be proposed by a member with minimum 14 days' notice, and then elected by vote. The number of trustees must be at most 15 at all times. The list of directors/trustees having held office since the 1st April 2021 or appointed in the year is shown on page one. Where no date of appointment is listed, the said director/trustee was in office as at the 1st of April 2021. Any trustee who has been appointed for the first time and has never been a trustee in a charitable organisation is required to complete a Trustee's induction course.

PERFORMANCE AND FINANCIAL OVERVIEW

Review of Activities and Future Activities

In furtherance of the objectives, the charity aims to provide culturally sensitive services for children aged 3-11 years with their breakfast, after school and holiday provision. The charity now has thirteen clubs providing services for twelve local primary schools. The long-established adult counselling service continues to provide low-cost counselling to a diverse local community. The Centre continues English for speakers of other Languages [E.S.O.L.] courses, which have running successfully for several years, courses are funded from the reserves of the organisation. The Charity also works in partnership with The Challenge a major N.C.S. [National Citizen Service] programme to provide volunteering opportunities for young people. The Charity further facilitates the provision of community self-help groups, such as Alcoholics Anonymous which has increased from two weekly meetings to four, the local Baptist church, Muslim prayer group and local charities Deaf Hope and Deaf Health. The charity is to continue on its current activities in its current form.

Financial Review

The Financial Statements are shown from page 6-14. The charity has provided the services in accordance with its objectives and has recorded a deficit due to the still partial Covid-19 lockdown until Spring 2022. The charity has no investment policy and only holds its cash in a bank account.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. In the light of this the Trustees have given consideration to the risks faced by the charity after experiencing the Covid-19 lockdown. In view of this risk, the trustees are aiming to continue to build up free reserves to a level that would provide security to cover periods when there are shortfalls of income receivable. Detailed comments are provided in the Reserves Policy.

Reserves Policy

Cash reserves are the only assets held by the charity during the period. The total amount held at the end of the period is £292,362 made up of Unrestricted Funds only. None of these amounts have been designated or committed at the year-end for any purposes.

Balham Community Centre

Report of the Trustees/Directors
for the Year Ended 31 March 2022

STATEMENT OF TRUSTEES/DIRECTORS RESPONSIBILITIES

The trustees (who are also the directors of Balham Community Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charitable company for that period. 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 Charity SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

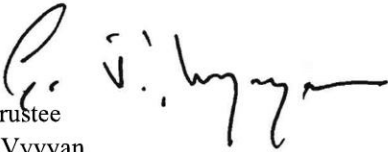
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Archer Wise Accountants & Auditors Limited have been re-appointed at the previous Annual General Meeting. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 16 December 2022 and signed on its behalf by:


Trustee
J Vyvyan

Report of the Independent Auditors to the Members of
Balham Community Centre

Opinion

We have audited the financial statements of Balham Community Centre (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees'/directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees'/directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees/directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees/Directors for the financial year for which the financial statements are prepared is inconsistent with the financial statements; and
- the Report of the Trustees/Directors has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees/Directors. We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees/directors were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees/directors

As explained more fully in the Statement of Trustees/Directors Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees/directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees/directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees/directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Siang Lin Choo FCCA (Senior Statutory Auditor)
for and on behalf of
Archer Wise Accountants & Auditors Limited
Statutory Auditors
61 Bridge Street
Kington
HR5 3DJ

Date: 20 December 2022

Balham Community Centre

Statement of Financial Activities
for the Year Ended 31 March 2022

		Un-Restricted	Restricted	31.03.2022 Total	31.03.2021 Total
	Notes	£		£	£
INCOME AND ENDOWMENTS FROM					
		-----	-----	-----	-----
Total		672,560	22,548	695,108	536,165
EXPENDITURE ON					
Charitable activities		442,323	22,548	743,569	694,400
		-----	-----	-----	-----
Total		721,021	22,548	743,569	694,400
NET (DEFICIT)/INCOME		-----	-----	-----	-----
		(48,461)	-	(48,461)	(158,235)
RECONCILIATION OF FUNDS					
Total funds brought forward		340,823	-	340,823	499,058
TOTAL FUNDS CARRIED FORWARD		-----	-----	-----	-----
		292,362	-	292,362	340,823
		=====	=====	=====	=====

The notes form part of these financial statements

Balham Community Centre

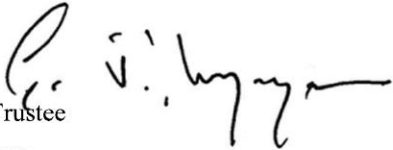
Statement of Financial Position

As at 31 March 2022

		Un-Restricted	31.03.2022 Total	31.03.2021 Total
	Notes	£	£	£
CURRENT ASSETS				
Debtors	10	782	782	4,239
Cash at bank and in hand		302,159	302,159	358,574
		-----	-----	-----
		302,941	302,941	362,813
CREDITORS				
Amounts due within one year	11	(10,579)	(10,579)	(21,990)
		-----	-----	-----
NET CURRENT ASSETS		292,362	292,362	340,823
		=====	=====	=====
TOTAL ASSETS LESS CURRENT LIABILITIES		292,362	292,362	340,823
		-----	-----	-----
NET ASSETS		292,362	292,362	340,823
		=====	=====	=====
FUNDS				
Unrestricted Funds: General Funds	12	292,362	292,362	340,823
		-----	-----	-----
TOTAL FUNDS		292,362	292,362	340,823
		=====	=====	=====

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on 16 December 2022 and were signed on its behalf by:


Trustee
J Vyvyan

The notes form part of these financial statements

Balham Community Centre

Statement of Cash Flow
for the year ended 31 March 2022

	Notes	31.03.2022 £	31.03.2021 £
Cash flows from operating activities			
Cash generated from activities	1	(56,431)	(164,500)
		-----	-----
Net cash from operating activities		(56,431)	(164,500)
		=====	=====
Cash flows from investing activities			
Investment income		16	143
		-----	-----
Net cash from investing activities		16	143
		=====	=====
Cash flows from financing activities			
Financing activities		-	-
		-----	-----
Net cash from financing activities		-	-
		=====	=====
Increase/(Decrease) in cash and cash equivalents		(56,415)	(164,358)
Cash and cash equivalents in the beginning of the year	2	358,574	522,932
		-----	-----
Cash and cash equivalents at the end of the year	2	302,159	358,574
		=====	=====

The notes form part of these financial statements

1. RECONCILIATION OF SURPLUS TO CASH GENERATED FROM ACTIVITIES

	31.03.2022	31.03.2021
	£	£
Surplus/(Deficits) from activities	(48,461)	(158,235)
Investment income	(16)	(143)
	-----	-----
	(48,477)	(158,378)
(Increase) / Decrease in debtors	3,456	(1,367)
Increase / (Decrease) in creditors	(11,410)	(4,756)
	-----	-----
Cash generated/(expended) from activities	(46,531)	(164,500)
	=====	=====

2. CASH AND CASH EQUIVALENTS

The amounts disclosed on the Statement of Cash Flow in respect of cash and cash equivalent are in respect of these
Balance Sheet amounts

Year ended 31 March 2022	31.03.2022	31.03.2021
	£	£
Cash and cash equivalents	302,159	358,574
	=====	=====
Year ended 31 March 2021	31.03.2021	31.03.2020
	£	£
Cash and cash equivalents	358,574	522,932
	=====	=====

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 2015)', 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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure. 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. There is no apportionment of costs for the various activities as the main site is used for all activities and members of staff inter-change between the services offered by the charity.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities in the period to which they relate.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Taxation

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

Tangible fixed assets

Depreciation is provided at an annual rate of 20% of cost in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Going concern

The financial statements have been prepared on a going concern basis and that there are no material uncertainties on the matter of the charity's ability to continue operations.

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 or the nature of the grants received.

Balham Community Centre

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. NET INCOME/(EXPENDITURE)

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

	31.03.2022	31.03.2021
	£	£
Auditor's remuneration	6,000	6,000
Hire of plant and machinery	6,002	5,423
Other operating leases	49,344	51,989

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for the year ended 31 March 2022 or for the year ended 31 March

2021. Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 or for the year ended 31 March 2021.

4. NUMBER OF EMPLOYEES AND ASSOCIATED BENEFITS

The average monthly number of employees during the year was as follows:

	31.03.2022	31.03.2021
All staff	36	36

No employees received emoluments in excess of £60,000.

No employees are provided with long term benefits.

Employees are not entitled to any termination benefits other than statutory redundancy pay if applicable.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.2022	31.03.2021
	£	£
Trade debtors	-	-
Other debtors	-	-
Prepayments	782	4,239
	<u>782</u>	<u>4,239</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.2022	31.03.2021
	£	£
Trade creditors	-	10,299
Social security and other taxes	6,979	7,659
Accrued expenses	3,600	4,031
	-----	-----
	10,579	21,989
	=====	=====

7. MOVEMENT IN FUNDS

	At 01.04.2021	Net movement in funds	At 31.03.2022
Unrestricted Funds			
General Fund	340,823	(48,461)	292,363
	-----	-----	-----
TOTAL FUNDS AT 31.03.2022	340,823	(48,461)	292,363
	-----	-----	-----

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

	Incoming Resources	Resources Expended	Movement in funds
Restricted Funds			
Grants received	22,548	22,548	-
Unrestricted Funds			
General Funds	672,560	721,021	(48,461)
	-----	-----	-----
TOTAL FUNDS	695,108	743,569	(48,461)
	-----	-----	-----

COMPARATIVES FOR MOVEMENT IN FUNDS

	At 01.04.2020	Net movement in funds	At 31.03.2021
Unrestricted Funds			
General Funds	499,058	(158,235)	340,823
	-----	-----	-----
TOTAL FUNDS AT 31.03.2021	499,058	(158,235)	340,823
	-----	-----	-----

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

8. ULTIMATE CONTROLLING

PARTY There is no ultimate

controlling party.