

JOHN TROTTER TRUST

England & Wales · Charity number 1141414

Details

Status	Registered
Legal form	Charitable company
Company number	04709100
Registered	2011-04-13
Register	View on the Charity Commission register

Contact

Address	Open Door Centre St Albans Road Barnet Herts EN5 4LA
Phone	02084498272
Email	richardlawson034@gmail.com
Website	www.barnetopendoor.com

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC BY SUCH CHARITABLE ACTIVITIES AS THE DIRECTORS DEEM FIT.

Activities: Activities related to purchasing a property adjacent to Christ Church, Barnet and redeveloping it to extend the ministry of Christ Church for the benefit, in particular, but not exclusively, of older members of the community. The building was purchased in 2012 and has formally operated as the Open Door Centre since 2017. Fundraising continues with a view to further redevelopment of the building.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Barnet

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£128,589	£122,321	-	-
2023-12-31	£186,191	£118,323	-	-
2022-12-31	£115,965	£96,560	-	-
2021-12-31	£229,582	£83,994	-	-
2020-12-31	£73,239	£75,625	-	-

Trustees

Name	Role	Appointed
Christopher John Dixon		2015-07-24
JEAN MARY CORNEY		2011-04-14
Lois Virginia Burgess		2026-04-29
Nicole Kostic Brook		2022-06-15
PAUL BORIS JACKSON		
RICHARD DAVID LAWSON		2020-12-15
Rev ANDREW MALCOLM RIMMER		2017-09-04

JOHN TROTTER TRUST

England & Wales - Charity number 1141414

Accounts

Registered number - 04709100

Charity number - 1141414

JOHN TROTTER TRUST

(a company limited by guarantee and not having a share capital)

DIRECTORS 'ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

JOHN TROTTER TRUST

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**JOHN TROTTER TRUST
DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Company Registered Number:

04709100

Charity Registered Number:

1141414

Registered Office:

St Albans Road, Barnet, EN5 4LA

Independent examiner:

Griffin Stone Moscrop & Co

Chartered Accountants

21-27 Lamb's Conduit Street

London

WC1N 3GS

Bankers:

Barclays Bank Plc

Whetstone Branch

1250 High Road

London

N20 0PB

JOHN TROTTER TRUST
DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The directors present their report with the accounts for the year ended 31 December 2024.

Structure, management, and governance

1. The company was incorporated on 24 March 2003. Previously known as The John Trotter Hall Trust the company changed its name on 10 January 2011 to the John Trotter Trust. The Memorandum and Articles of Association were amended on 1 April 2011 and the main object in the amended Articles of Association were changed to the advancement of the Christian religion for the benefit of the public by such charitable activities as the directors deem fit. It was registered as a charity with the Charity Commission on 13 April 2011.
2. The directors who served during the year were:

Mr Simon Andrew Wright (Chair) – until 18 July 2024

Mrs Nicole Brook

Mrs Jean Corney (Acting Chairperson)

Mr Chris Dixon (Treasurer)

Mr Paul Jackson

Mr Richard Lawson

Mr Graham Paddon

Rev'd Andy Rimmer
3. New directors are appointed from time to time, being persons who have an interest in the objectives of the company. The directors met 10 times during the year. At each of their regular monthly meetings, the directors received a financial update from the Trust's Treasurer.

Objectives and activities

4. The John Trotter Trust is the registered charity for the Open Door Centre (ODC). The Trust was originally established at the request of the Christ Church Barnet Parochial Church Council (PCC) to negotiate the purchase and consider the use of the former Victorian school adjacent to Christ Church. The Open Door Appeal, launched formally in 2010, raised funds initially to enable the purchase of the former school (in 2012) and with the particular aim of using the building to increase the frequency and range of activities for older members of the local community in particular, but by no means exclusively, offered by Christ Church. The building was purchased in early 2012 and opened formally as the Open Door Centre in May 2017.

Highlights of the year

5. Building on the previous year, 2024 was a busy and productive time for the Open Door Centre with good progress made on many fronts.
6. The continuing inflation throughout 2024 impacted the Centre through higher costs of the food supplies bought in and also the utility costs. It continued to respond well under the leadership and guidance of the Management Sub-Committee and Board of Trustees. The ongoing financial support of local grant-making trusts and individual supporters remained important for the organisation and is very much appreciated.

JOHN TROTTER TRUST
DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

7. Alongside the café operation, room letting activity remained solid throughout 2024 and the Centre would like to thank all customers for their continued support and usage of the facility.
8. The Centre can still call on a group of active volunteers from within and beyond the Christ Church Barnet congregation with an increase in numbers at c.25. We remain extremely grateful to all volunteers for their support and commitment and would welcome any further applications from new or aspiring volunteers who would like to get involved.

Public benefit statement

9. The directors (as trustees of the charity), are responsible for directing the policy and general management of the affairs of the company. In doing so they have complied with their duty to have due regard to the guidance provided by the Charity Commission on public benefit and in particular, the specific guidance on charities for the advancement of religion.

Achievements of the Trust

10. Purchase of the former British Red Cross Centre was completed on 28 March 2012. This was made possible by the support of the members of Christ Church, Barnet and members of the local community. During 2014, as a result of the continued generosity of the members of Christ Church, Barnet, members of the local community and local grant-making organisations, sufficient additional funds were raised to enable preliminary internal reconfiguration and development work to be undertaken. During 2016, following receipt of significant additional funds from individual donors and national grant-making trusts and the offer of a loan facility from Kingdom Bank, the Trustees invited tenders for building work to renovate and redevelop the whole of the ground floor. Caldera Construction was awarded the tender and began work at the end of July 2016.
11. The redevelopment of the ground floor of the Open Door Centre was completed in January 2017 and the Trust formally took possession of the Centre in February of that year. The Centre was formally opened by the Bishop of Stepney, the Rt Revd Adrian Newman in May 2017.
12. The work involved renovating and redeveloping the ground floor of the building to provide a facility where older members of the community in particular can socialise, access support services and advice, participate in a variety of activities and meet and share their day with others. The Open Door Centre has a welcoming 'lounge-style' reception and coffee bar along with a café area offering breakfasts and lunches enhanced by a permanent exhibition of art works by members of the Barnet Guild of Artists. The Centre also has: a dedicated meeting room with projection facilities; a modern, well-equipped kitchen; toilets (including accessible toilet); energy-efficient heating and lighting; a fire and intruder alarm system and free wi-fi throughout.
13. In 2018, the Trust received the Outstanding Service to the Community Civic Award from Barnet Council in recognition of the '... outstanding dedication and contribution (of the Centre) to the community by providing a resource centre to the senior population of Barnet ...'. By March 2020, when the Centre had to close as a result of the Covid 19 pandemic, there had been some 40,000 visits to the Centre since its formal opening less than three years previously in 2017.
14. No building work was carried out in 2024, although the toilet and rear area were fully overhauled and redecorated.
15. A paper and draft proposals were presented to the PCC in January 2024 which were unanimously approved. One of the key proposals is to formally lay down the first-floor development for at least

JOHN TROTTER TRUST
DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

2024/2025. Whilst the development plans are not being cancelled, it has become evident through the review that now would seem to be not the right time.

16. It was decided that the focus for the next two years (2024 & 2025) will be on using what we have already been blessed with to support the local community and focusing on paying off the loan as soon as possible and before any further development of the building. In this respect the trustees took a decision in January 2024 to reduce the outstanding loan balance through a capital repayment from available funds and to increase monthly repayments to shorten the residual term.
17. The trustees and PCC alike remain fully committed to the Open Door Centre and are excited about the opportunities and role it can play in ministry of CCB and the local community in Barnet.

Financial review

18. The accounts for the year show a surplus on the General Fund of £4,714 in accounting terms after deduction of depreciation of £27,719. This compares with a deficit of £12,021 after depreciation in the previous year. A surplus of £1,553 is shown on the Restricted Fund for 2024 against a surplus of £79,889 in 2023. After taking account of net transfers of £48,621 from the Restricted Fund into the General Fund (see note 12 in the Financial Statements for details), the total balance on the General Fund at the 31 December 2024 was £1,348,223 (£1,294,888 in 2023) and the Restricted Fund had a year-end balance fund of £18,091 (£65,159 in 2023).
19. The Trustees have agreed that the Trust should aim to retain free reserves equivalent to three months' expenditure (excluding depreciation) equating to approximately £23,000 in 2024 compared with c.£22,000 in 2023. At the balance sheet date, the charity had net total funds of £1,366,314, made up of fixed assets of £1,344,130, current assets of £55,920 (which includes restricted funds of £33,736), with current liabilities of £33,736 (including restricted liabilities of £18,091) and longer-term liabilities of £nil. Accordingly free reserves amounted to £4,165, and were therefore below the target level.
20. The Trustees remain mindful of the need to manage the liquidity of the charity carefully to ensure that its obligations continue to be met when they fall due which includes a monthly review of the Trust's financial position in cashflow terms.

JOHN TROTTER TRUST
DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Directors' responsibilities

21. The trustees (who are also directors of the company for the purposes of company law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
22. Company and charity law requires the Directors 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 these financial statements the Directors are required to:
- select suitable accounting policies and the 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 charitable company will continue in operation.
23. The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
24. In preparing this report, the Directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.
25. Approved by the board of directors on and signed on its behalf by:

Jean Corney

JEAN CORNEY (Acting Chairperson)

Date: 22/8/2025

Independent Examiner's Report to the Trustees of John Trotter Trust

I report on the financial statements of the company for the year ended 31 December 2024 which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
 - follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. 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

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.

Richard Hill FCA *Richard Hill*
Griffin Stone Moscrop & Co
21-27 Lamb's Conduit Street
London WC1N 3GS

Date: 1/9/2025

JOHN TROTTER TRUST**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Year ended 31 December 2024			2023
		unrestricted £	restricted £	total £	£
Income from:					
Donations and legacies	2	38,832	1,133	39,965	102,067
Charitable activities	3	87,707	-	87,707	82,327
Investments	4	497	420	917	1,798
Total income		127,036	1,553	128,589	186,191
Expenditure on:					
Charitable activities - depreciation		27,719	-	27,719	27,428
Charitable activities	5-6	94,603	-	94,603	90,895
Total expenditure		122,321	-	122,321	118,323
Net Income		4,714	1,553	6,267	67,868
Transfers	12	48,621	(48,621)	-	-
Net movement in funds		53,335	(47,068)	6,267	67,868
Reconciliation of funds:					
Total funds brought forward		1,294,888	65,159	1,360,047	1,292,179
Total funds carried forward		1,348,223	18,091	1,366,314	1,360,047

All activities relate to continuing operations.

The attached notes form part of these accounts

JOHN TROTTER TRUST
Company Registration Number: 04709100

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	8	1,344,130	1,360,353
Current assets			
Debtors	9	4,266	-
Stock		1,800	1,250
Cash at bank and in hand		49,854	96,964
		55,920	98,214
Current liabilities			
Creditors: Amounts falling due within one year	10	33,736	36,028
Net current assets		22,184	62,186
Total assets less current liabilities		1,366,314	1,422,538
Creditors: Amounts falling due after one year	11	-	62,491
Net assets		1,366,314	1,360,047
Fund			
General fund	12	1,348,223	1,294,888
Restricted funds	12	18,091	65,159
		1,366,314	1,360,047

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2024 and of its net incoming resources for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

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

The Financial statements were approved by the Directors and signed on their behalf by:

Jean Corney

Jean Corney
(Acting Chairperson)

Date: 22/8/2025

The attached notes form part of these accounts.

JOHN TROTTER TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities Act 2011 and the Companies Act 2006.

1.2 Company Status

The company is a company limited by guarantee. The members of the company are the directors named on page 2. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the members in furtherance of the general objectives of the Charity. Restricted funds represent money that has been given to only be applied for a specific purpose.

1.4 Income

Recognition of income:

Income is included in the Statement of Financial Activities (SOFA) when:

- a. the company becomes entitled to the resources;
- b. it is probable that the company will receive the resources; and
- c. the monetary value can be measured with sufficient reliability.

Grants and donations:

Grants and donations are only included in the SOFA when the company has unconditional entitlement to the resources.

Tax reclaims on donations and gifts:

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate and amounts owed to the charity at the balance sheet date in this regard are shown as debtors.

Income from charitable activities

Sales from the charitable use of the buildings includes the operation of the café and hall hire.

1.5. Expenditure

Resources expended are disclosed inclusive of VAT where applicable.

Expenditure incurred in connection with freehold land and building which are not of capital nature are allocated as charitable activities in SOFA on the basis that all charitable activities of the company will be carried out from it. Direct costs of operations as shown in note 6 include salary costs and costs of food, drink and consumables related to the operation of the cafe. Support costs within charitable activities are those costs incurred indirectly in support of expenditure on the objects of the charity or in connection with the management and administration of the charity. Governance costs reflect the costs of complying with constitutional and statutory requirements.

JOHN TROTTER TRUST**NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 31 DECEMBER 2024****1.6. Tangible fixed assets and depreciation**

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the costs of each asset over its expected useful life:

Land - not depreciated

Freehold Buildings - 50 years

Fixtures and Fittings - 10 years

Freehold land and building and professional fees and fixtures and fittings associated with the redevelopment of the building are stated at cost.

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.8 Debtors

Debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes bank current accounts and deposit accounts with a short maturity of three months or less from the date of opening of the account. The bank balance as at 31 December 2024 is split between restricted and unrestricted funds as analysed in Note 13.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments (including debtors and creditors) are initially recognised at transaction value and subsequently measured at their settlement value.

JOHN TROTTER TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

2. Income from donations, grants and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donations	19,010	1,133	20,143	14,005
Income tax recoverable on gift aid	4,822	-	4,822	3,062
Grants	15,000	-	15,000	85,000
Total donations, grants and legacies	<u>38,832</u>	<u>1,133</u>	<u>39,965</u>	<u>102,067</u>

3. Income from charitable activities

	Unrestricted	Restricted	Total 2024	2023
	£	£	£	£
Fundraising	2,211	-	2,211	2,077
Income from renting car parking spaces	2,190	-	2,190	2,181
Income from charitable activities	83,306	-	83,306	78,069
Total fundraising income	<u>87,707</u>	<u>-</u>	<u>87,707</u>	<u>82,327</u>

Income from charitable activities represents sales from drop-in cafe and room hires.

4. Investment income

	Unrestricted	Restricted	Total 2024	2023
	£	£	£	£
Dividends and interest	<u>497</u>	<u>420</u>	<u>917</u>	<u>1,798</u>

5. Charitable activities (excluding depreciation)

	Unrestricted	Restricted	Total 2024	2023
	£	£	£	£
Direct costs				
Cost of operations - drop-in cafe and room hires	<u>71,740</u>	<u>-</u>	<u>71,740</u>	<u>66,309</u>
Support costs				
Maintenance of land and building	4,947	-	4,947	2,344
Public liability and building insurance	1,009	-	1,009	743
Banking fees	2,341	-	2,341	2,047
Building utility costs	7,724	-	7,724	8,799
	<u>16,021</u>	<u>-</u>	<u>16,021</u>	<u>13,933</u>
Charitable activities (excluding depreciation)	<u>87,761</u>	<u>-</u>	<u>87,761</u>	<u>80,241</u>

6. Charitable activities - governance costs

	Unrestricted	Restricted	Total 2024	2023
	£	£	£	£
Independent examination fee	2,310	-	2,310	2,475
Interest paid on secured loan	4,532	-	4,532	8,179
	<u>6,842</u>	<u>-</u>	<u>6,842</u>	<u>10,654</u>

JOHN TROTTER TRUST**NOTES TO THE FINANCIAL STATEMENTS(Continued)****FOR THE YEAR ENDED 31 DECEMBER 2024****7. Total Expenditure**

During the year, no Trustees received any remuneration (2023 - £NIL).

During the year, no Trustees received any benefits in kind (2023 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2023 - £NIL).

Included in the direct costs (note 5) are £30,385 of staff costs for two employees (2023 - £26,340 for three employees).

8. Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings £	Total £
Cost as at 1 January 2024	1,468,781	38,688	1,507,469
Additions during the year	10,740	756	11,496
Cost as at 31 December 2024	<u>1,479,521</u>	<u>39,444</u>	<u>1,518,965</u>
Depreciation as at 1 January 2024	125,625	21,491	147,116
Depreciation	22,591	5,128	27,719
Depreciation as at 31 December 2024	<u>148,216</u>	<u>26,619</u>	<u>174,835</u>
Net book value as at 31 December 2024	<u>1,331,305</u>	<u>12,825</u>	<u>1,344,130</u>
Net book value as at 31 December 2023	<u>1,343,156</u>	<u>17,197</u>	<u>1,360,353</u>

9. Debtors

	2024 £	2023 £
Other debtors	<u>4,266</u>	<u>-</u>

10. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	6,200	6,267
Retention relating to building improvements	-	3,064
Secured Loan	<u>27,536</u>	<u>26,697</u>
	<u>33,736</u>	<u>36,028</u>

Secured Loan, refer to Note 11.

JOHN TROTTER TRUST**NOTES TO THE FINANCIAL STATEMENTS(Continued)****FOR THE YEAR ENDED 31 DECEMBER 2024****11. Creditors: Amounts falling due after one year**

	2024 £	2023 £
Secured loan	<u>-</u>	<u>62,491</u>

The Trust has a long-term loan taken out to fund the development of the freehold property known as the Open Door Centre (formerly known as the Red Cross Centre). This loan is secured on the freehold property.

Of the balance repayable by contractual installments in respect of the secured loan, £nil (2023: £39,265) is repayable after 5 years. Whilst the loan is not due for full repayment until after 31 December 2025, the trustees' intention is to repay the remaining liability before this date and therefore have taken the view that it is more appropriate to present the full creditor within the 2024 financial statements as being repayable within one year of 31 December 2024.

12. Statement of funds

	Brought Forward	Income	Expenditure	Transfers	Carried Forward
	£	£	£	£	£
General funds	1,294,888	127,036	122,321	48,621	1,348,222
Restricted funds - Phase II Open Door Project	65,159	1,553	-	(48,621)	18,091
Total Funds	<u>1,360,047</u>	<u>128,589</u>	<u>122,321</u>	<u>-</u>	<u>1,366,314</u>

The transfer of £51,685 (2023 £208,326) represents additions to Land & Buildings in the year expended from restricted funds to finance a ground floor extension of £13,804, a secured loan repayment of £19,300 and a transfer of funds of £18,581 incorrectly posted to the restricted bank account.

13. Analysis of net assets between funds

	Restricted Funds	Unrestricted Funds	Total Funds
Tangible fixed assets	-	1,344,130	1,344,130
Stock & debtors	-	6,066	6,066
Cash at bank	18,091	31,763	49,854
Creditors due within 1 year	-	(33,736)	(33,736)
	<u>18,091</u>	<u>1,348,223</u>	<u>1,366,314</u>

14. Related party transactions

The Rev'd A Rimmer who was a director of the company during the year was also a member of the PCC of Christ Church Barnet.

During the year total donations of £11,580 (2023 - £5,820) were received from the Trustees.

JOHN TROTTER TRUST

England & Wales - Charity number 1141414

Accounts

Registered number - 04709100

Charity number - 1141414

JOHN TROTTER TRUST

(a company limited by guarantee and not having a share capital)

DIRECTORS 'ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Company Registered Number:

04709100

Charity Registered Number:

1141414

Registered Office:

St Albans Road, Barnet, EN5 4LA

Independent examiner:

Griffin Stone Moscrop & Co
Chartered Accountants
21-27 Lamb's Conduit Street
London
WC1N 3GS

Bankers:

Barclays Bank Plc
Whetstone Branch
1250 High Road
London
N20 0PB

JOHN TROTTER TRUST

(a company limited by guarantee and not having a share capital)

Company Registration Number: 4709100

Charity Commission Registered Number: 1141414

Registered Office: 56 St Albans Road, Barnet, EN5 4LA

REPORT OF THE DIRECTORS

The directors present their report with the accounts for the year ended 31 December 2023.

Structure, management, and governance

1 The company was incorporated on 24 March 2003. Previously known as The John Trotter Hall Trust the company changed its name on 10 January 2011 to the John Trotter Trust. The Memorandum and Articles of Association were amended on 1 April 2011 and the main object in the amended Articles of Association were changed to the advancement of the Christian religion for the benefit of the public by such charitable activities as the directors deem fit. It was registered as a charity with the Charity Commission on 13 April 2011.

2 The directors who served during the year were:

Mr Simon Andrew Wright (Chair)
Mrs Jean Corney
Mr Chris Dixon (Treasurer)
Mr Paul Jackson
Mr Richard Lawson
Mr Graham Paddon
Rev'd Andy Rimmer
Nicole Brook

3 New directors are appointed from time to time, being persons who have an interest in the objectives of the company. The directors met eleven times during the year. At each of their regular monthly meetings, the directors received a financial update from the Trust's Treasurer.

Objectives and activities

4 The John Trotter Trust is the registered charity for the Open Door Centre (ODC). The Trust was originally established at the request of the Christ Church Barnet Parochial Church Council (PCC) to negotiate the purchase and consider the use of the former Victorian school adjacent to Christ Church. The Open Door Appeal, launched formally in 2010, raised funds initially to enable the purchase of the former school (in 2012) and with the particular aim of using the building to increase the frequency and range of activities for older members of the local community in particular, but by no means exclusively, offered by Christ Church. The building was purchased in early 2012 and opened formally as the Open Door Centre in May 2017.

Highlights of the year

5 Building on the previous year, 2023 was a busy and productive time for the Open Door Centre with good progress made on many fronts.

6 Operationally, the activity of the drop-in café continued to strengthen and ended the year back at, if not finally exceeding, the levels seen pre-pandemic which is encouraging.

7 Notwithstanding the cost-of-living crisis continued to escalate throughout 2023 and impact the Centre, and indeed the wider economy and society, through higher food prices and utility costs it continued to respond well under the leadership and guidance of the Management Sub-Committee and Board of Trustees. The ongoing financial support of local grant-making trusts and individual supporters remained important for the organisation and is very much appreciated.

8 Alongside the café operation, room letting activity remained solid throughout 2023 and the Centre would like to thank all customers for their continued support and usage of the facility.

9 From a strategic perspective, excellent progress was made in mobilising the plans for the ground-floor extension to the building. Specifically, and after a thorough review process, the trustees were delighted to appoint a local contractor to build a ground-floor extension to the kitchen as part of a phased approach adopted to the development of the building. The extension was largely completed by year-end and the new opportunities this will afford for community outreach are a particular highlight and area of focus.

10 Overall, the building project went well, and the trustees are pleased with the result which is already making a positive difference. That said, and due to some additional work that was required on the main chimney, the project took a few weeks longer than originally envisaged. This primarily impacted income generated from the café which operated a reduced menu and shorter opening hours whilst the building work was underway. The team and customers alike were delighted to welcome back 'business as usual' from early November with the Centre very busy and thriving.

11 The Centre can still call on a group of active volunteers from within and beyond the CCB congregation albeit numbers were slightly lower than the c.20 seen in previous years. We remain extremely grateful to all volunteers for their support and commitment and would welcome any further applications from new or aspiring volunteers who would like to get involved.

Public benefit statement

12 The directors (as trustees of the charity), are responsible for directing the policy and general management of the affairs of the company. In doing so they have complied with their duty to have due regard to the guidance provided by the Charity Commission on public benefit and in particular, the specific guidance on charities for the advancement of religion.

13 The Trustees' response through the Covid 19 pandemic and more recent cost-of-living crisis, together with the strong support of the local community in using the Centre since it re-opened, are testimony to the high regard in which the Centre is held by the local community and the value it places on the services provided. One measure of this remains the level of unrestricted donations and grants received by the trust which amounted to c.£26,000 (including associated Gift Aid) in 2023 compared with approximately £29,000 in 2022. Another is the success of the trust in raising significant funds for development of the building with restricted donations and cash grants received during the year totalling c.£75,000 (c.£16,000 in 2022).

Achievements of the Trust

14 Purchase of the former British Red Cross Centre was completed on 28 March **2012**. This was made possible by the support of the members of Christ Church, Barnet and members of the local community. During **2014**, as a result of the continued generosity of the members of Christ Church, Barnet, members of the local community and local grant-making organisations, sufficient additional funds were raised to enable preliminary internal reconfiguration and development work to be

undertaken. During **2016**, following receipt of significant additional funds from individual donors and national grant-making trusts and the offer of a loan facility from Kingdom Bank, the Trustees invited tenders for building work to renovate and redevelop the whole of the ground floor. Caldera Construction was awarded the tender and began work at the end of July 2016.

15 The redevelopment of the ground floor of the Open Door Centre was completed in January **2017** and the Trust formally took possession of the Centre in February of that year. The Centre was formally opened by the Bishop of Stepney, the Rt Revd Adrian Newman in May 2017.

16 The work involved renovating and redeveloping the ground floor of the building to provide a facility where older members of the community in particular can socialise, access support services and advice, participate in a variety of activities and meet and share their day with others. The Open Door Centre has a welcoming 'lounge-style' reception and coffee bar along with a café area offering breakfasts and lunches enhanced by a permanent exhibition of art works by members of the Barnet Guild of Artists. The Centre also has: a dedicated meeting room with projection facilities; a modern, well-equipped kitchen; toilets (including accessible toilet); energy-efficient heating and lighting; an intruder-alarm system; a 55" TV; and free wi-fi throughout.

17 In **2018**, the Trust received the Outstanding Service to the Community Civic Award from Barnet Council in recognition of the '*... outstanding dedication and contribution (of the Centre) to the community by providing a resource centre to the senior population of Barnet ...*'. By March **2020**, when the Centre had to close as a result of the Covid 19 pandemic, there had been some 40,000 visits to the Centre since its formal opening less than three years previously in 2017.

18 Alongside completion of the ground-floor extension, **2023** was also an important year in terms of revisiting and reviewing the missional objectives of the Centre in the context of Christ Church Barnet (CCB). Specifically, and further to agreement of the PCC in May, a joint ODC/PCC Working Group was established to prayerfully review how best to use the Centre to help deliver the vision and mission of the church.

19 The Working Group met on six occasions and the approach adopted combined: Two weeks of prayer focus in June for the ODC; a detailed questionnaire about the Centre for church members and customers that were completed in September; the completion of several meetings with key stakeholder groups, and; visits by Working Group members to several local church-affiliated community centres in the Barnet area to understand and learn from similar organisations.

20 A paper and draft proposals were presented to the PCC in January 2024 which were unanimously approved. One of the key proposals is to formally lay down the first-floor development for at least 2024/2025. Whilst the development plans are not being cancelled, it has become evident through the review that now would seem to be not the right time.

21 Rather, the focus for the next two years will be on using what we have already been blessed with to support the local community and focusing on paying off the loan as soon as possible and before any further development of the building. In this respect the trustees took a decision in January 2024 to reduce the outstanding loan balance through a capital repayment from available funds and to increase monthly repayments to shorten the residual term.

22 The trustees and PCC alike remain fully committed to the Open Door Centre and are excited about the opportunities and role it can play in ministry of CCB and the local community in Barnet.

Financial review

23 The accounts for the year show a deficit on the General Fund of £12,021 in accounting terms and after deduction of depreciation that amounted to £27,428 in 2023. This compares with a surplus of £2,493 in the previous year. A surplus of £79,889 is shown on the Restricted Fund for the year.

After taking account of net transfers of £208,326 from the restricted fund into the general fund following the expenditure on the refurbishment of the property of monies given to fund Phase II of the Open Door Project, the total balance on the General Fund at the 31 December 2023 was £1,294,888 (£1,098,583 in 2022) and the Restricted fund had a year-end balance fund of £65,159 (£193,596 in 2022). As such, a positive net movement in funds of £67,868 was recorded on overall funds during the year (£19,405 in 2022) with a year-end combined fund total of £1,360,047 (£1,292,179 in 2022).

24 The deterioration in operating performance largely reflects the impact of the Centre offering a reduced service for two months longer than originally anticipated whilst the ground-floor extension was being finished. Notwithstanding, the trustees were encouraged to see a significant uplift in income from charitable activities for the year that more than covered the equivalent costs excluding depreciation.

25 The funding of the ground-floor extension had a material impact on the size and shape of the financial statements in 2023. Specifically, the cost incurred amounted to £208,326 during the year and is reflected in a transfer from the Restricted Fund to the General Fund.

26 The trustees have agreed that the Trust should aim to retain free reserves equivalent to three months' expenditure (excluding depreciation) equating to approximately £22,000 in 2023 compared with c.£18,000 in 2022. At the balance sheet date whilst the charity had net total funds of £1,360,047, this was made up of fixed assets of £1,360,354, current assets of £98,214 (which includes restricted funds of £68,223), with current liabilities of £36,028 (restricted liabilities of £3,064) and longer-term liabilities of £62,492. Whilst the charity had a net current assets position of £62,186 overall, this reduces to a deficit of £2,973 in respect of unrestricted net current liabilities when restricted funds of £65,159 are deducted. This means that the charity's free reserves as at the balance sheet date were about technically well below their target level, however please see point 28 below for further information on this.

27 The Trustees remain mindful of the need to manage the liquidity of the charity carefully to ensure that its obligations continue to be met when they fall due which includes a monthly review of the Trust's financial position in cashflow terms. Albeit a post balance-sheet date event, the receipt in February 2024 of a £15,000 cash donation from a local grant-making trust has bolstered the level of available cash balances that will remain under scrutiny going forwards as the charity continues to strengthen financial resilience in the context of a challenging operating environment.

28 A post balance-sheet event that reflects the refocused financial and strategic priorities for the trust over the next few years, the trustees took the decision in January 2024 to reduce the balance of the outstanding loan, shown at the balance sheet date as an unrestricted liability, by making a capital repayment of c.£19,000. This was financed from restricted funds with the prior and explicit approval of the relevant donors concerned and more information on this is given in note 14 to the financial statements.

Directors' responsibilities

29 The trustees (who are also directors of the company for the purposes of company law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

30 Company and charity law requires the Directors 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 these financial statements the Directors are required to:

- select suitable accounting policies and the 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 charitable company will continue in operation.

31 The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

32 In preparing this report, the Directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.

33 Approved by the board of directors on 12 June 2024 and signed on its behalf by:



SIMON ANDREW WRIGHT
CHAIRMAN

Independent Examiner's Report to the Trustees of John Trotter Trust

I report on the accounts of the company for the year ended 31 December 2023 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

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 accounts to be reached.

Richard Hill

Richard Hill FCA
Griffin Stone Moscrop & Co
Chartered Accountants
21-27 Lamb's Conduit Street
London WC1N 3GS

Date: 19/6/2024

JOHN TROTTER TRUST**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	year ended 31 December 2023			2022
		unrestricted £	restricted £	total £	£
Income from:					
Donations and legacies	2	26,303	75,765	102,067	44,811
Charitable activities	3	80,000	2,327	82,327	70,806
Investments	4	-	1,798	1,798	348
Total income		106,302	79,889	186,191	115,965
Expenditure on:					
Costs of raising funds	5	-	-	-	1,245
Charitable activities - depreciation		27,428	-	27,428	21,064
Charitable activities	6-7	90,896	-	90,896	74,251
Total expenditure		118,323	-	118,323	96,560
Net Income		(12,021)	79,889	67,868	19,405
Transfers	13	208,326	(208,326)	-	-
Net movement in funds		196,305	(128,437)	67,868	19,405
Reconciliation of funds:					
Total funds brought forward		1,098,583	193,596	1,292,179	1,272,774
Total funds carried forward		1,294,888	65,159	1,360,047	1,292,179

All activities relate to continuing operations.

The attached notes form part of these accounts

JOHN TROTTER TRUST
Company Registration Number: 04709100

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	9	1,360,354	1,169,315
		<hr/>	<hr/>
Current assets			
Debtors	10	-	911
Stock		1,250	800
Cash at bank and in hand		96,964	222,112
		<hr/>	<hr/>
		98,214	223,823
Current liabilities			
Creditors: Amounts falling due within one year	11	36,028	12,656
		<hr/>	<hr/>
Net current assets		62,186	211,168
Total assets less current liabilities		1,422,539	1,380,482
Creditors: Amounts falling due after one year	12	62,492	88,303
		<hr/>	<hr/>
Net assets		1,360,047	1,292,179
		<hr/> <hr/>	<hr/> <hr/>
Fund			
General fund	13	1,294,888	1,098,583
Restricted funds	13	65,159	193,596
		<hr/>	<hr/>
		1,360,047	1,292,179
		<hr/> <hr/>	<hr/> <hr/>

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2023 and of its net incoming resources for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

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

The Financial statements were approved by the Directors on 12 June 2024 and signed on their behalf by:



SIMON ANDREW WRIGHT
CHAIRMAN

The attached notes form part of these accounts.

JOHN TROTTER TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities Act 2011 and the Companies Act 2006.

1.2 Company Status

The company is a company limited by guarantee. The members of the company are the directors named on page 2. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the members in furtherance of the general objectives of the Charity. Restricted funds represent money that has been given to only be applied for a specific purpose.

1.4 Income

Recognition of income:

Income is included in the Statement of Financial Activities (SOFA) when:

- a. the company becomes entitled to the resources;
- b. it is probable that the company will receive the resources; and
- c. the monetary value can be measured with sufficient reliability.

Grants and donations:

Grants and donations are only included in the SOFA when the company has unconditional entitlement to the resources.

Tax reclaims on donations and gifts:

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate and amounts owed to the charity at the balance sheet date in this regard are shown as debtors.

Income from charitable activities

Sales from the charitable use of the buildings includes the operation of the café and hall hire.

1.5. Expenditure

Resources expended are disclosed inclusive of VAT where applicable.

Expenditure incurred in connection with freehold land and building which are not of capital nature are allocated as charitable activities in SOFA on the basis that all charitable activities of the company will be carried out from it. Direct costs of operations as shown in note 6 include salary costs and costs of food, drink and consumables related to the operation of the cafe. Support costs within charitable activities are those costs incurred indirectly in support of expenditure on the objects of the charity or in connection with the management and administration of the charity. Governance costs reflect the costs of complying with constitutional and statutory requirements.

JOHN TROTTER TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

1.6. Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the costs of each asset over its expected useful life.

Freehold land and building and professional fees associated with the redevelopment of the building are stated initially at cost. Fixtures and fittings are stated initially at cost.

Depreciation on fixture and fittings is being charged at 10% on cost
Depreciation on the building elements is being charged at 2% on cost

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.8 Debtors

Debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes bank current accounts and deposit accounts with a short maturity of three months or less from the date of opening of the account. The bank balance as at 31 December 2023 is split between restricted and unrestricted funds as analysed in note 14.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments (including debtors and creditors) are initially recognised at transaction value and subsequently measured at their settlement value.

JOHN TROTTER TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

2. Income from donations, grants and legacies

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Donations	8,240	5,765	14,005	25,469
Income tax recoverable on gift aid	3,063	-	3,063	4,343
Grants	15,000	70,000	85,000	15,000
Total donations, grants and legacies	<u>26,303</u>	<u>75,765</u>	<u>102,067</u>	<u>44,811</u>

3. Income from charitable activities

	Unrestricted	Restricted	Total 2023	2022
	£	£	£	£
Fundraising	-	2,077	2,077	1,789
Income from renting car parking spaces	2,181	-	2,181	2,100
Income from charitable activities	77,819	250	78,069	66,917
Total fundraising income	<u>80,000</u>	<u>2,327</u>	<u>82,327</u>	<u>70,806</u>

Income from charitable activities represents sales from drop-in cafe and room hires.

4. Investment income

	Unrestricted	Restricted	Total 2023	2022
	£	£	£	£
Dividends and interest	-	1,798	1,798	348

5. Costs of raising funds

	Unrestricted	Restricted	Total 2023	2022
	£	£	£	£
Other fundraising costs	-	-	-	1,245

All of the fundraising costs from 2022 were chargeable to restricted funds.

6. Charitable activities (excluding depreciation)

	Unrestricted	Restricted	Total 2023	2022
	£	£	£	£
Direct costs				
Cost of operations - drop-in cafe and room hires	<u>66,309</u>	-	<u>66,309</u>	<u>55,636</u>
Support costs				
Maintenance of land and building	2,344	-	2,344	1,325
Public liability and building insurance	743	-	743	1,982
Banking fees	2,047	-	2,047	260
Building utility costs	8,799	-	8,799	6,678
	<u>13,933</u>	-	<u>13,933</u>	<u>10,245</u>
Charitable activities (excluding depreciation)	<u>80,242</u>	-	<u>80,242</u>	<u>65,880</u>

7. Charitable activities - governance costs

	Unrestricted	Restricted	Total 2023	2022
	£	£	£	£
Independent examination fee	2,475	-	2,475	1,988
Interest paid on secured loan	8,179	-	8,179	6,383
	<u>10,654</u>	-	<u>10,654</u>	<u>8,371</u>

JOHN TROTTER TRUST**NOTES TO THE FINANCIAL STATEMENTS(Continued)****FOR THE YEAR ENDED 31 DECEMBER 2023****8. Total Expenditure**

During the year, no Trustees received any remuneration (2022 - £NIL).

During the year, no Trustees received any benefits in kind (2022 - £NIL).

During the year, no Trustee received any reimbursement of expenses (2022 - £NIL).

Included in the direct costs (note 6) are £26,340 of staff costs for three employees (2022 - £23,221 for two employees).

9. Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings £	Total £
Cost as at 1 January 2023	1,260,455	28,548	1,289,003
Additions during the year	208,326	10,140	218,466
Cost as at 31 December 2023	<u>1,468,781</u>	<u>38,688</u>	<u>1,507,469</u>
Depreciation as at 1 January 2023	103,249	16,439	119,688
Depreciation	22,376	5,052	27,428
Depreciation as at 31 December 2023	<u>125,625</u>	<u>21,491</u>	<u>147,115</u>
Net book value as at 31 December 2023	<u>1,343,157</u>	<u>17,197</u>	<u>1,360,354</u>
Net book value as at 31 December 2022	<u>1,157,206</u>	<u>12,109</u>	<u>1,169,315</u>

10. Debtors

	2023 £	2022 £
Other debtors	<u>-</u>	<u>911</u>

11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	6,267	4,044
Retention relating to Building improvements	3,064	-
Secured Loan	<u>26,697</u>	<u>8,612</u>
	<u>36,028</u>	<u>12,656</u>

Secured Loan, refer to Notes 12 and 14.

JOHN TROTTER TRUST**NOTES TO THE FINANCIAL STATEMENTS(Continued)****FOR THE YEAR ENDED 31 DECEMBER 2023****12. Creditors: Amounts falling due after one year**

	2023	2022
	£	£
Secured loan	<u>62,492</u>	<u>88,303</u>

The Trust has a long-term loan taken out to fund the development of the freehold property known as the Open Door Centre (formerly known as the Red Cross Centre). This loan is secured on the freehold property.

Of the balance repayable by contractual installments in respect of the secured loan, £39,265 (2022: £46,304) is repayable after 5 years.

13. Statement of funds

	Brought Forward	Income	Expenditure	Transfers	Carried Forward
	£	£	£	£	£
General funds	1,098,583	106,302	118,324	208,326	1,294,888
Restricted funds - Phase II Open Door Project	193,596	79,889	-	(208,326)	65,159
Total Funds	<u>1,292,179</u>	<u>186,191</u>	<u>118,324</u>	<u>-</u>	<u>1,360,047</u>

The transfer of £208,326 (2022 £10,140) represents additions to Land & Buildings in the year expended from restricted funds to finance a ground floor extension.

14. Analysis of net assets between funds

	Restricted Funds	Unrestricted Funds	Total Funds
Tangible fixed assets	-	1,360,354	1,360,354
Stock & debtors	-	1,250	1,250
Cash at bank	68,223	28,741	96,964
Creditors due within 1 year	(3,064)	(32,964)	(36,028)
Creditors due more than 1 year	-	(62,492)	(62,492)
	<u>65,159</u>	<u>1,294,888</u>	<u>1,360,047</u>

Whilst at 31 December 2023 most creditors were shown as obligations to be paid from unrestricted funds, £19,300 of the loan capital shown in note 11 as due to be repaid in 2024 will be covered from the restricted fund, with formal approval being received after the balance sheet date to use these monies for this particular purpose. Therefore a transfer of this amount from the restricted fund to the general fund will occur in the 24 accounts.

15. Related party transactions

'The Rev'd A Rimmer who was a director of the company during the year was also a member of the PCC of Christ Church Barnet.

During the year total donations of £5,780 (2022 - £5,820) were received from the Trustees.

JOHN TROTTER TRUST

England & Wales - Charity number 1141414

Accounts

Registered number - 04709100

Charity number - 1141414

JOHN TROTTER TRUST

(a company limited by guarantee and not having a share capital)

DIRECTORS 'ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

JOHN TROTTER TRUST
DIRECTORS 'ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
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JOHN TROTTER TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022

Company Registered Number:

04709100

Charity Registered Number:

1141414

Registered Office:

56 St Albans Road, Barnet, EN5 4LA

Independent examiner:

Griffin Stone Moscrop & Co

Chartered Accountants

21-27 Lamb's Conduit Street

London

WC1N 3GS

Bankers:

Barclays Bank Plc

Whetstone Branch

1250 High Road

London

N20 0PB

JOHN TROTTER TRUST

(a company limited by guarantee and not having a share capital)

Company Registration Number: 4709100

Charity Commission Registered Number: 1141414

Registered Office: 56 St Albans Road, Barnet, EN5 4LA

REPORT OF THE DIRECTORS

The directors present their report with the accounts for the year ended 31 December 2022.

Structure, management, and governance

1 The company was incorporated on 24 March 2003. Previously known as The John Trotter Hall Trust the company changed its name on 10 January 2011 to the John Trotter Trust. The Memorandum and Articles of Association were amended on 1 April 2011 and the main object in the amended Articles of Association were changed to the advancement of the Christian religion for the benefit of the public by such charitable activities as the directors deem fit. It was registered as a charity with the Charity Commission on 13 April 2011.

2 The directors who served during the year were:

Mr Simon Andrew Wright (Chair)
Mrs Jean Corney
Mr Chris Dixon (Treasurer)
Mr Paul Jackson
Mr Richard Lawson
Mr Graham Paddon
Rev'd Andy Rimmer
Yemisi Bakare (resigned 27 April 2022)
Nicole Brook (appointed 15 June 2022)

3 New directors are appointed from time to time, being persons who have an interest in the objectives of the company. The directors met eleven times during the year. At each of their regular monthly meetings, the directors received a financial update from the Trust's Treasurer.

Objectives and activities

4 The John Trotter Trust is the registered charity for the Open Door Centre. The Trust was originally established at the request of the Christ Church Barnet Parochial Church Council to negotiate the purchase and consider the use of the former Victorian school adjacent to Christ Church. The Open Door Appeal, launched formally in 2010, raised funds initially to enable the purchase of the former school (in 2012) and with the particular aim of using the building to increase the frequency and range of activities for older members of the local community in particular, but by no means exclusively, offered by Christ Church. The building was purchased in early 2012 and opened formally as the Open Door Centre in May 2017.

Highlights of the year

5 Continuing from last year, and in common with society in general, 2022 was another year for the Open Door Centre that was shaped by the challenge of major global events, but nevertheless

afforded precious opportunities to serve. Firstly, the lingering impacts of COVID-19 continued to be felt in terms of fluctuating customer numbers and footfall activity compared to the levels seen pre-pandemic, especially in the early months as the economy gradually recovered. More recently, the conflict in Ukraine has impacted through higher, and increasing, food and utility costs, a challenge that will be familiar to many organisations at the current time. Under the leadership and guidance of the Management Sub-Committee and Board of Trustees, and assisted by much appreciated grants and donations, the Centre was able to respond well and continued to strengthen during the year.

6 The team were delighted that, apart from planned holiday closures, the Centre remained open to visitors and room hire customers for the full year in 2022, a welcome improvement on 2020/2021, when the pandemic forced closure for several months. All of which was made possible by the wonderful and committed support of an amazing group of volunteers, and the outstanding talent and professionalism of the Catering Manager and café operation. The café was pleased to introduce a breakfast menu from early March which has been well received, and the Centre was delighted to host its first wedding reception during the year.

7 May 2022 marked the 5th anniversary of the Open Door Centre, and it was wonderful to celebrate the occasion with a special service at Christ Church on the 8th May, followed by refreshments in the Centre. It was a special opportunity to commemorate, reflect and give thanks to God for his amazing provision and blessing, and for the opportunity to serve.

8 From a strategic perspective, good progress was made in 2022 on refining plans to complete the development of the building. In conjunction with the architects, this included the decision to adopt a phased approach to allow an earlier start to the build commencing with the ground-floor kitchen extension in 2023. The Trustees consider this a sensible and prudent course of action against the backdrop of inflation and escalating costs, plus recognition that raising the full sum for the final phase in the current climate will take longer than originally envisaged. The decision also reflects a keen desire of the Trustees to accelerate development of the Centre's capabilities to support the evolving needs of the community post pandemic and amid the cost-of-living-crisis. Specifically, the Trustees are keen to use the Centre's skills and capabilities in the kitchen and drop-in café operation to provide outreach support that can assist. Detailed drawings have been finalised by the architects and firm costings will be sought during March. The Trustees plan to appoint a contractor in April with the building work scheduled to start in June and complete in September. Sufficient funding has already been granted to enable completion of the extension, with the planned insertion of a new first floor to follow in a subsequent phase when the funding is in place.

9 A key objective for early completion of the kitchen extension is to enable the Open Door Centre to use the enlarged and improved space as a training facility from time-to-time. This will include the Centre hosting practical courses, such as helping individuals in the community cook healthy and nutritional meals for their families on a limited budget. As early preparation, a session was successfully piloted with customers of Christ Church food bank in late November, with helpful insights and learnings for future classes that will run at the Centre in 2023.

10 Thanks to a very generous donation, the Open Door Centre is now offering meal vouchers to clients of Christ Church food bank and, more recently, clients of Barnet CAP Debt Centre that include any hot meal and hot drink in the drop-in café. Additionally, the Trustees have recently approved usage of the Centre as a warm space at Christ Church, Barnet which will now most likely be mobilised from Q4 for next winter.

11 The Centre can still call on around 20 active volunteers from within and beyond the CCB congregation. Several new volunteers were welcomed during the year whilst the Centre also thanked, and bid farewell to, those volunteers who decided to step down, many after years of service and support which is much appreciated. With new initiatives planned for 2023 and beyond, the Centre would still welcome any further applications from new or aspiring volunteers who would like to get

involved.

Public benefit statement

12 The directors (as trustees of the charity), are responsible for directing the policy and general management of the affairs of the company. In doing so they have complied with their duty to have due regard to the guidance provided by the Charity Commission on public benefit and in particular, the specific guidance on charities for the advancement of religion.

13 The Trustees' response through the Covid 19 pandemic and more recent cost-of-living crisis, together with the strong support of the local community in using the Centre since it re-opened, are testimony to the high regard in which the Centre is held by the local community and the value it places on the services provided. One measure of this is the donations totaling more than £29,000 (including associated Gift Aid) that were received during 2022 compared with approximately £21,000 in 2021. Another is the success of the trust in raising significant funds for the proposed first floor development from several grant-making trusts since 2021.

Achievements of the Trust

14 Purchase of the former British Red Cross Centre was completed on 28 March **2012**. This was made possible by the support of the members of Christ Church, Barnet and members of the local community. During **2014**, as a result of the continued generosity of the members of Christ Church, Barnet, members of the local community and local grant-making organisations, sufficient additional funds were raised to enable preliminary internal reconfiguration and development work to be undertaken. During **2016**, following receipt of significant additional funds from individual donors and national grant-making trusts and the offer of a loan facility from Kingdom Bank, the Trustees invited tenders for building work to renovate and redevelop the whole of the ground floor. Caldera Construction was awarded the tender and began work at the end of July 2016.

15 The redevelopment of the ground floor of the Open Door Centre was completed in January **2017** and the Trust formally took possession of the Centre in February of that year. The Centre was formally opened by the Bishop of Stepney, the Rt Revd Adrian Newman in May 2017.

16 The work involved renovating and redeveloping the ground floor of the building to provide a facility where older members of the community in particular can socialise, access support services and advice, participate in a variety of activities and meet and share their day with others. The Open Door Centre has a welcoming 'lounge-style' reception and coffee bar along with a café area offering breakfasts and lunches enhanced by a permanent exhibition of art works by members of the Barnet Guild of Artists. The Centre also has: a dedicated meeting room with projection facilities; a modern, well-equipped kitchen; toilets (including accessible toilet); energy-efficient heating and lighting; an intruder-alarm system; a 55" TV; and free wi-fi throughout.

17 In **2018**, the Trust received the Outstanding Service to the Community Civic Award from Barnet Council in recognition of the '*... outstanding dedication and contribution (of the Centre) to the community by providing a resource centre to the senior population of Barnet ...*'. By March **2020**, when the Centre had to close as a result of the Covid 19 pandemic, there had been some 40,000 visits to the Centre since its formal opening less than three years previously in 2017.

18 The Trust has planning permission for a side extension to the ground floor along with the insertion of a new first floor. The former will be used to relieve pressure on the kitchen and facilitate usage as a training facility periodically whilst also providing additional, and much needed, kitchen storage space. The first floor will also be used to support Christ Church's emerging 'compassion ministries', including an enhanced food bank facility, an area for activities, advice and services relevant to people in the local community, a larger space which might also serve as a winter night shelter and a welcoming reception area. Whilst substantial funding has successfully been raised for

the development since 2021, with the total amount received or pledged at year-end amounting to more than £320,000 against an original £700,000 target, no material new grant funding was raised in 2022 for the project. Against this backdrop, the decision was taken by the Trustees to adopt a phased approach to the build as outlined above in the report.

Financial review

19 The accounts for the year show a surplus on the General Fund of £2,493 in accounting terms (compared to a deficit of £18,923 in 2021), increased by a transfer from restricted funds of £10,140 in respect of expenditure on land & buildings in the year. This leads to a total balance on the General Fund at the end of the year of £1,098,583 (£1,085,950 in 2021). A surplus of £16,912 is shown on the Restricted Fund before the transfer out of £10,140 with a total year-end balance on this fund of £193,596 (£186,824 in 2021). As such, a positive net movement in funds of £19,405 was recorded on overall funds during the year (£145,588 in 2021) with a year-end combined fund total of £1,292,179 (£1,272,774 in 2021).

20 The improvement in operating performance reflects several factors including: the Centre being open for the full year in 2022 for the first time in two years which boosted income from charitable activities; gradually improving footfall activity seen in the drop-in café combined with a responsive and considered approach to pricing in the face of rapidly increasing input costs; and an increase in unrestricted donations and grants.

21 No restricted grants were received by the charity in 2022 which accounts for the lower Net Movement in Funds recorded of £6,772 for the year (£145,588 in 2021).

22 The trustees have agreed that the Trust should aim to retain free reserves equivalent to three months' expenditure (excluding depreciation) equating to approximately £18,000 in 2022 compared with £15,000 in 2021. At the balance sheet date whilst the charity had net total funds of £1,292,179 this was made up of fixed assets of £1,169,315, current assets of £223,823 (which includes restricted funds of £193,596), with current liabilities of £12,656 and longer-term liabilities of £88,803. Whilst the charity had a net current assets position of £211,168 overall, this reduces down to £17,572 in respect of unrestricted net current assets when restricted funds of £193,596 are deducted. This means that the charity's free reserves as at the balance sheet date are now just slightly below their target level.

23 The Trustees remain mindful of the need to manage the liquidity of the charity carefully to ensure that its obligations continue to be met when they fall due which includes a monthly review of the Trust's financial position in cashflow terms. Albeit a post balance-sheet date event, the receipt in February 2023 of a £15,000 cash donation from a local grant-making trust has bolstered the level of available cash balances that will remain under scrutiny going forwards as the charity seeks to strengthen financial resilience in the context of a challenging operating environment.

Directors' responsibilities

24 The trustees (who are also directors of the company for the purposes of company law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

25 Company and charity law requires the Directors 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 these financial statements the Directors are required to:

- select suitable accounting policies and the 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 charitable company will continue in operation.

26 The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

27 In preparing this report, the Directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.

28 Approved by the board of directors on 19 July 2023 and signed on its behalf by:



SIMON ANDREW WRIGHT
CHAIRMAN

Independent Examiner's Report to the Trustees of John Trotter Trust

I report on the accounts of the company for the year ended 31 December 2022 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

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 accounts to be reached.

Richard Hill

Richard Hill FCA
Griffin Stone Moscrop & Co
Chartered Accountants
21-27 Lamb's Conduit Street
London WC1N 3GS

Date: 20/7/2023

JOHN TROTTER TRUST**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31 DECEMBER 2022**

		year ended 31 December 2022			2021
	Notes	unrestricted £	restricted £	total £	£
Income from:					
Donations and legacies	2	28,791	16,020	44,811	188,375
Charitable activities	3	69,017	1,789	70,806	41,192
Investments	4	-	348	348	15
Total income		97,808	18,157	115,965	229,582
Expenditure on:					
Costs of raising funds	5	-	1,245	1,245	4,150
Charitable activities - depreciation		21,064	-	21,064	20,686
Charitable activities	6-7	74,251	-	74,251	59,158
Total expenditure		95,315	1,245	96,560	83,994
Net income		2,493	16,912	19,405	145,588
Transfers	13	10,140	(10,140)	-	-
Net movement in funds		12,633	6,772	19,405	145,588
Reconciliation of funds:					
Total funds brought forward		1,085,950	186,824	1,272,774	1,127,186
Total funds carried forward		1,098,583	193,596	1,292,179	1,272,774

All activities relate to continuing operations.

The attached notes form part of these accounts

JOHN TROTTER TRUST
Company Registration Number: 04709100

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	9	1,169,315	1,178,487
Current assets			
Debtors	10	911	286
Stock		800	1,000
Cash at bank and in hand		222,112	201,993
		223,823	203,279
Current liabilities			
Creditors: Amounts falling due within one year	11	12,656	12,291
Net current assets		211,168	190,988
Total assets less current liabilities		1,380,482	1,369,475
Creditors: Amounts falling due after one year	12	88,303	96,701
Net assets		1,292,179	1,272,774
Fund			
General fund	13	1,098,583	1,085,950
Restricted funds	13	193,596	186,824
		1,292,179	1,272,774

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2022 and of its net incoming resources for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

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

The Financial statements were approved by the Directors on 19 July 2023 and signed on their behalf by:

SA Wright

SIMON ANDREW WRIGHT
CHAIRMAN

The attached notes form part of these accounts.

JOHN TROTTER TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities Act 2011 and the Companies Act 2006.

1.2 Company Status

The company is a company limited by guarantee. The members of the company are the directors named on page 2. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the members in furtherance of the general objectives of the Charity. Restricted funds represent money that has been given to only be applied for a specific purpose.

1.4 Income

Recognition of income:

Income is included in the Statement of Financial Activities (SOFA) when:

- a. the company becomes entitled to the resources;
- b. it is probable that the company will receive the resources; and
- c. the monetary value can be measured with sufficient reliability.

Grants and donations:

Grants and donations are only included in the SOFA when the company has unconditional entitlement to the resources.

Tax reclaims on donations and gifts:

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate and amounts owed to the charity at the balance sheet date in this regard are shown as debtors.

Income from charitable activities

Sales from the charitable use of the buildings includes the operation of the café and hall hire.

1.5. Expenditure

Resources expended are disclosed inclusive of VAT where applicable.

Expenditure incurred in connection with freehold land and building which are not of capital nature are allocated as charitable activities in SOFA on the basis that all charitable activities of the company will be carried out from it. Direct costs of operations as shown in note 6 include salary costs and costs of food, drink and consumables related to the operation of the cafe. Support costs within charitable activities are those costs incurred indirectly in support of expenditure on the objects of the charity or in connection with the management and administration of the charity. Governance costs reflect the costs of complying with constitutional and statutory requirements.

JOHN TROTTER TRUST**NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 31 DECEMBER 2022****1.6. Tangible fixed assets and depreciation**

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the costs of each asset over its expected useful life.

Freehold land and buildings	2% on cost
Fixtures & fittings	10% on cost

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.8 Debtors

Debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes bank current accounts and deposit accounts with a short maturity of three months or less from the date of opening of the account. The bank balance as at 31 December 2022 is split between restricted and unrestricted funds as analysed in note 14.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments (including debtors and creditors) are initially recognised at transaction value and subsequently measured at their settlement value.

JOHN TROTTER TRUST
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Income from donations, grants and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Donations	9,449	16,020	25,469	17,599
Income tax recoverable on gift aid	4,343	-	4,343	3,463
Grants	15,000	-	15,000	167,312
Total donations and legacies	28,791	16,020	44,811	188,374

Unrestricted Grants included furlough monies of £nil (2021 - £6,312).

3. Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	2021 £
Fundraising	-	1,789	1,789	2,583
Income from renting car parking spaces	2,100	-	2,100	2,130
Income from charitable activities	66,917	-	66,917	36,479
Total fundraising income	69,017	1,789	70,806	41,192

Income from charitable activities represents sales from drop-in cafe and room hires.

4. Investment income

	Unrestricted £	Restricted £	Total 2022 £	2021 £
Dividends and interest	-	348	348	15

5. Costs of raising funds

	Unrestricted £	Restricted £	Total 2022 £	2021 £
Other fundraising costs	-	1,245	1,245	4,150

All of the fundraising costs from 2021 were chargeable to restricted funds.

6. Charitable activities (excluding depreciation)

	Unrestricted £	Restricted £	Total 2022 £	2021 £
Direct costs				
Cost of operations - drop-in cafe and room hires	55,636	-	55,636	43,431
Support costs				
Maintenance of land and building	1,325	-	1,325	528
Public liability and building insurance	1,982	-	1,982	2,184
Banking fees	260	-	260	136
Building utility costs	6,678	-	6,678	5,249
	10,245	-	10,245	8,097
Charitable activities (excluding depreciation)	65,880	-	65,880	51,528

7. Charitable activities - governance costs

	Unrestricted £	Restricted £	Total 2022 £	2021 £
Independent examination fee	1,988	-	1,988	1,582
Interest paid on secured loan	6,383	-	6,383	6,047
	8,371	-	8,371	7,629

JOHN TROTTER TRUST**NOTES TO THE FINANCIAL STATEMENTS(Continued)****FOR THE YEAR ENDED 31 DECEMBER 2022****8. Total Expenditure**

During the year, no Trustees received any remuneration (2021 - £NIL).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, no Trustee received any reimbursement of expenses (2021 - £NIL).

Included in the direct costs (note 6) are £23,796 of staff costs for two employees (2021 - £18,120)

9. Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings £	Total £
Cost as at 1 January 2022	1,250,315	26,796	1,277,111
Additions during the year	10,140	1,752	11,892
Cost as at 31 December 2022	<u>1,260,455</u>	<u>28,548</u>	<u>1,289,003</u>
Depreciation as at 1 January 2022	85,040	13,584	98,624
Depreciation	18,209	2,855	21,064
Depreciation as at 31 December 2022	<u>103,249</u>	<u>16,439</u>	<u>119,688</u>
Net book value as at 31 December 2022	<u>1,157,206</u>	<u>12,109</u>	<u>1,169,315</u>
Net book value as at 31 December 2021	<u>1,165,275</u>	<u>13,212</u>	<u>1,178,487</u>

10. Debtors

	2022 £	2021 £
Other debtors	<u>911</u>	<u>286</u>

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	4,044	4,380
Secured Loan	8,612	7,911
	<u>12,656</u>	<u>12,291</u>

Secured Loan, refer to Note 12.

JOHN TROTTER TRUST

NOTES TO THE FINANCIAL STATEMENTS(Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

12. Creditors: Amounts falling due after one year

	2022	2021
	£	£
Secured loan	<u>88,303</u>	<u>96,701</u>

The Trust has a long-term loan taken out to fund the development of the freehold property known as the Open Door Centre (formerly known as the Red Cross Centre). This loan is secured on the freehold property.

Of the balance repayable by instalments in respect of the secured loan, £46,304 is repayable after more than 5 years.

13. Statement of funds

	Brought Forward	Income	Expenditure	Transfers	Carried Forward
	£	£	£		£
General funds	1,085,950	97,808	95,315	10,140	1,098,583
Restricted funds - Phase II Open Door Project	186,824	18,157	1,245	(10,140)	193,596
Total Funds	<u>1,272,774</u>	<u>115,965</u>	<u>96,560</u>	-	<u>1,292,179</u>

The transfer of £10,140 represents additions to land & buildings in the year expended from restricted funds.

14. Analysis of net assets between funds

	Restricted Funds	Unrestricted Funds	Total Funds
Tangible fixed assets	-	1,169,315	1,169,315
Stock & debtors	-	1,711	1,711
Cash at bank	193,596	28,516	222,112
Creditors due within 1 year	-	(12,656)	(12,656)
Creditors due more than 1 year	-	(88,303)	(88,303)
	<u>193,596</u>	<u>1,098,583</u>	<u>1,292,179</u>

15. Related party transactions

'The Rev'd A Rimmer who was a director of the company during the year was also a member of the PCC of Christ Church Barnet.

During the year total donations of £5,820 (2021 - £7,033) were received from the Trustees.

JOHN TROTTER TRUST

England & Wales - Charity number 1141414

Accounts

Registered number - 04709100

Charity number - 1141414

JOHN TROTTER TRUST

(a company limited by guarantee and not having a share capital)

DIRECTORS 'ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

JOHN TROTTER TRUST

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JOHN TROTTER TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021

Company Registered Number:

04709100

Charity Registered Number:

1141414

Registered Office:

St Albans Road, Barnet, EN5 4LA

Independent examiner:

Griffin Stone Moscrop & Co
Chartered Accountants
21-27 Lamb's Conduit Street
London
WC1N 3GS

Bankers:

Barclays Bank Plc
Whetstone Branch
1250 High Road
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N20 0PB

JOHN TROTTER TRUST

(a company limited by guarantee and not having a share capital)

Company Registration Number: 4709100

Charity Commission Registered Number: 1141414

Registered Office: 56 St Albans Road, Barnet, EN5 4LA

REPORT OF THE DIRECTORS

The directors present their report with the accounts for the year ended 31 December 2021.

Structure, management and governance

1 The company was incorporated on 24 March 2003. Previously known as The John Trotter Hall Trust the company changed its name on 10 January 2011 to the John Trotter Trust. The Memorandum and Articles of Association were amended on 1 April 2011 and the main object in the amended Articles of Association were changed to the advancement of the Christian religion for the benefit of the public by such charitable activities as the directors deem fit. It was registered as a charity with the Charity Commission on 13 April 2011.

2 The directors who served during the year were:

Mr David Parry (Chair) (Resigned on 26 January 2021)

Yemisi Bakare

Mrs Jean Corney

Mr Chris Dixon (Treasurer)

Mr Paul Jackson

Mr Richard Lawson

Mr Graham Paddon

Rev'd Andy Rimmer

Mr Simon Andrew Wright (appointed 26 January 2021)

3 New directors are appointed from time to time, being persons who have an interest in the objectives of the company. The directors met eleven times during the year. At each of their regular monthly meetings, the directors received a financial update from the Trust's Treasurer.

Objectives and activities

4 The John Trotter Trust is the registered charity for the Open Door Centre. The Trust was originally established at the request of the Christ Church Barnet Parochial Church Council to negotiate the purchase and consider the use of the former Victorian school adjacent to Christ Church. The Open Door Appeal, launched formally in 2010, raised funds initially to enable the purchase of the former school (in 2012) and with the particular aim of using the building to increase the frequency and range of activities for older members of the local community in particular, but by no means exclusively, offered by Christ Church. The building was purchased in early 2012 and opened formally as the Open Door Centre in May 2017.

Highlights of the year

5 Andy Wright succeeded David Parry as Chair of the John Trotter Trust on the 26th January 2021 after a handover period. The Trustees would like to thank David for his invaluable contribution

to the Trust over many years both as Chair and also as an active volunteer.

6 Due to the impact of the COVID-19 pandemic, and in line with government guidelines and regulations, the Open Door Centre was closed for the first 19 weeks of 2021. Notwithstanding, and with support from a range of stakeholders, the Trust was delighted to continue offering the highly successful community lunches programme at reduced scale until Easter.

7 The Centre finally re-opened to the public on Tuesday 18th May 2021 and subsequently remained open for the rest of the year other than for normal holiday closure periods in August and December. Volunteers attended an accredited food hygiene re-fresher course as part of the preparations to re-open.

8 The Trustees and Management Sub-Committee decided to re-open the Centre with a new, and shorter, timetable of opening hours than previously was the case – namely to open weekly from Tuesday to Friday inclusive and from 0900 until 1400 each day. These arrangements have worked well in 2021 as the Centre emerged from the pandemic but will be kept under review in a forward-looking context to help ensure that the Centre's opening hours reflect the evolving demands and requirements of the community.

9 Trustees, volunteers, and employees alike were all united in their delight at the re-opening of the Centre and the opportunity it afforded to serve the local community again. The high levels of encouragement and enthusiasm received from customers have re-affirmed what a special place it represents in the community and what a privilege it is to support.

10 In line with experience seen elsewhere across some sectors of the UK economy, the initial resumption of activity began slowly at first but subsequently picked up quite quick after the first few weeks. This reflected the cautious approach being taken by the much of public in general, and especially those who are elderly and more vulnerable, to using hospitality venues and shared indoor spaces again following the easing of government restrictions.

11 This cautious approach was also evident in the Centre's room hire activities where some user charities that support the elderly in particular did not return to the Centre and resume their normal activities until mid-summer.

12 Whilst shorter opening hours and lower levels of footfall adversely impacted the financial performance of the Trust during the year it was encouraging to see that income from charitable activities had reached c.65-75% of pre-pandemic levels on a weekly basis by September. Notwithstanding emergence of the omnicron variant in late Q4 this performance trend further improved towards the end of the year and is hoped will continue through 2022 helping to strengthen financial resilience after the impacts of the pandemic.

13 The Centre was delighted to support several important events during the year thanks to the outstanding efforts of the team. These included the community launch in September of the Barnet CAP Debt Centre, a partnership between Christ Church Barnet and two other local churches with Christians Against Poverty. The Mayor of Barnet and the Rt Hon Member of Parliament for Chipping Barnet both supported and attended the launch which was a great success. In addition to hosting 'Welcome' meals for new members of Christ Church the Centre also helped cater for a large prophecy conference that was held at the church in October.

Volunteers

14 The Centre can currently call on around 20 active volunteers from within and beyond the Christ Church congregation. Whilst not all volunteers were able to return when the Centre re-opened, we have been delighted to welcome several new volunteers in recent months who are making a wonderful and much appreciated contribution with further applications in the pipeline. With fresh initiatives planned for 2022, the Trustees would still welcome further applications from new or aspiring volunteers who would like to get involved. Whilst the Centre was closed in early 2021, volunteers were informed of developments via periodic updates from the Chairman and other members of the team supplemented by regular Zoom calls.

Public benefit statement

15 The directors (as trustees of the charity), are responsible for directing the policy and general management of the affairs of the company. In doing so they have complied with their duty to have due regard to the guidance provided by the Charity Commission on public benefit and in particular, the specific guidance on charities for the advancement of religion.

16 The Trustees' ongoing response to the Covid 19 pandemic and the support of the local community in using the Centre since it re-opened in May are testimony to the high regard in which the Centre is held by the local community and the value it places on the services it provides both within the Centre itself and in the community at large. One measure of this is the donations totaling more than £21,000 (including associated Gift Aid) that were received during 2021 compared with £25,991 in 2020. Another is the success of the trust in raising significant funds for the proposed first floor development from several grant-making trusts during the year.

Achievements of the Trust

17 Purchase of the former British Red Cross Centre was completed on 28 March **2012**. This was made possible by the support of the members of Christ Church, Barnet and members of the local community. During **2014**, as a result of the continued generosity of the members of Christ Church, Barnet, members of the local community and local grant-making organisations, sufficient additional funds were raised to enable preliminary internal reconfiguration and development work to be undertaken. During **2016**, following receipt of significant additional funds from individual donors and national grant-making trusts and the offer of a loan facility from Kingdom Bank, the Trustees invited tenders for building work to renovate and redevelop the whole of the ground floor. Caldera Construction was awarded the tender and began work at the end of July 2016.

18 The redevelopment of the ground floor of the Open Door Centre was completed in January **2017** and the Trust formally took possession of the Centre in February of that year. The Centre was formally opened by the Bishop of Stepney, the Rt Revd Adrian Newman in May 2017.

19 The work involved renovating and redeveloping the ground floor of the building to provide a facility where older members of the community in particular can socialise, access support services and advice, participate in a variety of activities and meet and share their day with others. The Open Door Centre has a welcoming 'lounge-style' reception and coffee bar along with a café area offering breakfasts and lunches enhanced by a permanent exhibition of art works by members of the Barnet Guild of Artists. The Centre also has: a dedicated meeting room with projection facilities; a modern, well-equipped kitchen; toilets (including accessible toilet); energy-efficient heating and lighting; an intruder-alarm system; a 55" TV; and free wi-fi throughout.

20 In **2018**, the Trust received the Outstanding Service to the Community Civic Award from Barnet Council in recognition of the '*... outstanding dedication and contribution (of the Centre) to the community by providing a resource centre to the senior population of Barnet ...*'. By March **2020**, when the Centre had to close as a result of the Covid 19 pandemic, there had been some 40,000 visits

to the Centre since its formal opening less than three years previously in 2017.

21 The Trust has planning permission for a side extension to the ground floor along with the insertion of a new first floor. The former will be used to relieve pressure on the kitchen, and facilitate potential usage as a training facility whilst also providing additional, and much needed, kitchen storage space. The first floor will also be used to support Christ Church's emerging 'compassion ministries', including an enhanced food bank facility, an area for activities, advice and services relevant to people in the local community, a larger space which might also serve as a winter night shelter and a welcoming reception area. Substantial new funding was successfully raised for the development in 2021 with £168,661 being received in 2021, taking the total amount received or pledged by 31 December 2021 to more than £320,000 against a £700,000 target (£122,000 as at 31 December 2020). In conjunction with Christ Church, the Trustees are actively seeking to understand how community needs are evolving post pandemic with a view to adapting plans if/as appropriate. This includes reviewing whether the proposed development can be sensibly phased to allow an earlier start to the building work.

Financial review

22 The accounts for the year show a deficit on the General Fund of £18,923 in accounting terms making a total balance on the General Fund at the end of the year of £1,085,950. By contrast, a surplus of £164,511 is shown on the Restricted Fund with a total year-end balance on this fund of £186,824. As such, a positive net movement in funds of £145,588 was recorded on overall funds during the year with a year-end combined fund total of £1,272,774 (£1,112,843 in 2020).

23 The operating deficit in accounting terms on the General Fund for 2021 reflects a lower level of income received as the Centre experienced unplanned closure for 19 weeks (representing 36%) of the year. The operating loss also reflects the growing impact of inflation on food/ingredient prices and utility bills. If the c.£20,000 of depreciation is 'added back' as a non-cash item, then the Centre recorded a modest positive operating surplus in cash flow terms.

24 The significant net surplus of £164,511 on the Restricted Fund principally reflects the receipt of cash grants totaling £160,000 during the year less associated costs.

25 The trustees have agreed that the Trust should aim to retain free reserves equivalent to three months' expenditure (excluding depreciation), equating to approximately £15,000 in 2021 compared with £13,000 in 2020. At the balance sheet date whilst the charity had net total funds of £1,272,774 this was made up of fixed assets of £1,178,487, current assets of £203,280 (which includes restricted funds of £186,824), with current liabilities of £12,291 and longer-term liabilities of £96,701. Whilst the charity had a net current assets position of £190,989 overall, this reduces down to £4,165 in respect of unrestricted net current assets when restricted funds of £186,824 are deducted. This means that the charity's free reserves at the balance sheet date were £11,000 below their target level of £15,000.

26 The Trustees remain mindful of the need to manage the liquidity of the charity carefully to ensure that its obligations continue to be met when they fall due. This includes a monthly review of the Trust's financial position in cashflow terms and, in 2021, included the decision taken in conjunction with Kingdom Bank to recommence the repayment of interest and capital on the secured loan from June. Albeit a post balance-sheet date event, the receipt in February 2022 of a £15,000 cash donation from a local grant-making trust has bolstered the level of free reserves available that will remain under scrutiny over the coming months as the charity re-builds financial resilience following the pandemic.

Directors' responsibilities

27 The trustees (who are also directors of the company for the purposes of company law) are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

28 Company and charity law requires the Directors 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 these financial statements the Directors are required to:

- select suitable accounting policies and the 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 charitable company will continue in operation.

29 The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

30 In preparing this report, the Directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.

31 Approved by the board of directors and signed on its behalf by:

SAWright

SIMON ANDREW WRIGHT
CHAIRMAN

Date: 22/6/2022

Independent Examiner's Report to the Trustees of John Trotter Trust

I report on the accounts of the company for the year ended 31 December 2021 which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

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 accounts to be reached.

Richard Hill

Richard Hill FCA
Griffin Stone Moscrop & Co
Chartered Accountants
21-27 Lamb's Conduit Street
London WC1N 3GS

22/6/2022

Date: 2022

JOHN TROTTER TRUST**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	year ended 31 December 2021			2020
		unrestricted £	restricted £	total £	£
Income from:					
Donations and legacies	2	22,312	166,063	188,375	47,117
Charitable activities	3	38,609	2,583	41,192	26,109
Investments	4	-	15	15	13
Total income		60,921	168,661	229,582	73,239
Expenditure on:					
Costs of raising funds	5	-	4,150	4,150	3,320
Charitable activities - depreciation		20,686	-	20,686	20,686
Other charitable activities	6-7	59,158	-	59,158	51,619
Total expenditure		79,844	4,150	83,994	75,625
Net movement in funds		(18,923)	164,511	145,588	(2,386)
Reconciliation of funds:					
Total funds brought forward		1,104,873	22,313	1,127,186	1,115,229
Total funds carried forward		1,085,950	186,824	1,272,774	1,112,843

All activities relate to continuing operations.

The attached notes form part of these accounts

JOHN TROTTER TRUST
Company Registration Number: 04709100

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	9	1,178,487	1,199,173
Current assets			
Debtors	10	286	1,395
Stock		1,000	700
Cash at bank and in hand		201,994	40,762
		<u>203,280</u>	<u>42,857</u>
Current liabilities			
Creditors: Amounts falling due within one year	11	12,291	17,538
Net current assets/(liabilities)		<u>190,989</u>	<u>25,319</u>
Total assets less current liabilities		1,369,475	1,224,492
Creditors: Amounts falling due after one year	12	96,701	97,305
Net assets		<u><u>1,272,774</u></u>	<u><u>1,127,187</u></u>
Fund			
General fund	13	1,085,950	1,104,874
Restricted funds	13	<u>186,824</u>	<u>22,313</u>
		<u><u>1,272,774</u></u>	<u><u>1,127,187</u></u>

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2021 and of its net incoming resources for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

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

The Financial statements were approved by the Directors and signed on their behalf by:

SAWright

SIMON ANDREW WRIGHT

CHAIRMAN

Date: 22/6/2022

The attached notes form part of these accounts.

JOHN TROTTER TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities Act 2011 and the Companies Act 2006.

1.2 Company Status

The company is a company limited by guarantee. The members of the company are the directors named on page 2. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the members in furtherance of the general objectives of the Charity. Restricted funds represent money that has been given to only be applied for a specific purpose.

1.4 Income

Recognition of income:

Income is included in the Statement of Financial Activities (SOFA) when:

- a. the company becomes entitled to the resources;
- b. it is probable that the company will receive the resources; and
- c. the monetary value can be measured with sufficient reliability.

Grants and donations:

Grants and donations are only included in the SOFA when the company has unconditional entitlement to the resources.

Tax reclaims on donations and gifts:

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate and amounts owed to the charity at the balance sheet date in this regard are shown as debtors.

Income from charitable activities

Sales from the charitable use of the buildings includes the operation of the café and hall hire.

1.5. Expenditure

Resources expended are disclosed inclusive of VAT where applicable.

Expenditure incurred in connection with freehold land and building which are not of capital nature are allocated as charitable activities in SOFA on the basis that all charitable activities of the company will be carried out from it. Direct costs of operations as shown in note 6 include salary costs and costs of food, drinks and consumables related to the operation of the café. Support costs within charitable activities are those costs incurred indirectly in support of expenditure on the objects of the charity or in connection with the management and administration of the charity. Governance costs reflect the costs of complying with constitutional and statutory requirements.

JOHN TROTTER TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

1.6. Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the costs of each asset over its expected useful life.

Freehold land and building and professional fees and fixtures and fittings associated with the redevelopment of the building are stated at cost.

Depreciation on the building element has commenced.

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.8 Debtors

Debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes bank current accounts and deposit accounts with a short maturity of three months or less from the date of opening of the account. The bank balance at 31 December 2021 is split between restricted and unrestricted funds as analysed in note 13.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments (including debtors and creditors) are initially recognised at transaction value and subsequently measured at their settlement value.

JOHN TROTTER TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

2. Income from donations, grants and legacies

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Donations	11,537	6,063	17,599	22,357
Income tax recoverable on gift aid	3,463	-	3,463	3,634
Grants	7,312	160,000	167,312	21,127
Total donations and legacies	<u>22,312</u>	<u>166,063</u>	<u>188,375</u>	<u>47,118</u>

Unrestricted Grants includes furlough monies received of £6,312 (2020 - £9,430).

3. Income from charitable activities

	Unrestricted	Restricted	Total 2021	2020
	£	£	£	£
Fundraising	-	2,583	2,583	1,875
Income from renting car parking spaces	2,130	-	2,130	2,000
Income from charitable activities	36,479	-	36,479	22,234
Total fundraising income	<u>38,609</u>	<u>2,583</u>	<u>41,192</u>	<u>26,109</u>

Income from charitable activities represents sales from drop-in cafe and room hires. In 2020, the income of £1,875 was in respect of Restricted Funds.

4. Investment income

	Unrestricted	Restricted	Total 2021	2020
	£	£	£	£
Dividends and interest	<u>-</u>	<u>15</u>	<u>15</u>	<u>13</u>

5. Costs of raising funds

	Unrestricted	Restricted	Total 2021	2020
	£	£	£	£
Other fundraising costs	<u>-</u>	<u>4,150</u>	<u>4,150</u>	<u>3,320</u>

All of the fundraising costs from 2020 were chargeable to restricted funds.

6. Charitable activities (excluding depreciation)

	Unrestricted	Restricted	Total 2021	2020
	£	£	£	£
Direct costs				
Cost of operations - drop-in cafe and room hires	<u>43,431</u>	<u>-</u>	<u>43,431</u>	<u>38,363</u>
Support costs				
Maintenance of land and building	528	-	528	280
Public liability and building insurance	2,184	-	2,184	1,778
Banking fees	136	-	136	130
Building utility costs	5,249	-	5,249	3,405
	<u>8,098</u>	<u>-</u>	<u>8,098</u>	<u>5,593</u>
Charitable activities (excluding depreciation)	<u>51,529</u>	<u>-</u>	<u>51,529</u>	<u>43,956</u>

7. Charitable activities - governance costs

	Unrestricted	Restricted	Total 2021	2020
	£	£	£	£
Independent examination fee	1,582	-	1,582	1,609
Interest paid on secured loan	6,047	-	6,047	6,054
	<u>7,629</u>	<u>-</u>	<u>7,629</u>	<u>7,663</u>

JOHN TROTTER TRUST
NOTES TO THE FINANCIAL STATEMENTS(Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

8. Total Expenditure

During the year, no Trustees received any remuneration (2020 - £NIL).

During the year, no Trustees received any benefits in kind (2020 - £NIL).

During the year, no Trustee received any reimbursement of expenses (2020 - £NIL).

Included in the direct costs (note 6) are £18,120 of staff costs for two employees (2020 - £19,384 for two employees).

9. Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings £	Total £
Cost as at 1 January 2021	1,250,315	26,796	1,277,111
Additions during the year	-	-	-
Cost as at 31 December 2021	<u>1,250,315</u>	<u>26,796</u>	<u>1,277,111</u>
Depreciation as at 1 January 2021	67,034	10,904	77,938
Depreciation	<u>18,006</u>	<u>2,680</u>	<u>20,686</u>
Depreciation as at 31 December 2021	<u>85,040</u>	<u>13,584</u>	<u>98,624</u>
Net book value as at 31 December 2021	<u>1,165,275</u>	<u>13,212</u>	<u>1,178,487</u>
Net book value as at 31 December 2020	<u>1,183,281</u>	<u>15,892</u>	<u>1,199,173</u>

10. Debtors

	2021 £	2020 £
Other debtors	<u>286</u>	<u>1,395</u>

11. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	4,380	4,893
Secured Loan	<u>7,911</u>	<u>12,645</u>
	<u>12,291</u>	<u>17,538</u>

Secured Loan, refer to Note 12.

JOHN TROTTER TRUST

NOTES TO THE FINANCIAL STATEMENTS(Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

12. Creditors: Amounts falling due after one year

	2021	2020
	£	£
Secured loan	<u>96,701</u>	<u>97,306</u>

The Trust has a long-term loan taken out to fund the development of the freehold property known as the Open Door Centre (formerly known as the Red Cross Centre). This loan is secured on the freehold property.

Of the balance repayable by instalments on the secured loan, £41,386 (2020 - £46,725) was repayable after more than 5 years.

13. Statement of funds

	Brought Forward (restated)	Income	Expenditure	Carried Forward
	£	£	£	£
General funds	1,104,874	60,921	79,844	1,085,950
Restricted funds - Phase II Open Door Project	22,313	168,661	4,150	186,824
Total Funds	<u>1,127,187</u>	<u>229,582</u>	<u>83,994</u>	<u>1,272,774</u>

13. Analysis of net assets between funds

	Restricted funds	Unrestricted funds	Total funds
	£	£	2021 £
Tangible fixed assets	-	1,178,487	1,178,487
Stock & debtors	-	1,285	1,285
Cash at bank	186,824	15,170	201,994
Creditors due within one year	-	(12,291)	(12,291)
Creditors due after one year	-	(96,701)	(96,701)
	<u>186,824</u>	<u>1,085,950</u>	<u>1,272,774</u>

14. Related party transactions

Rev'd A Rimmer who was a director of the company during the year was also a member of the Parochial Church Council of Christ Church, Barnet. Mr R Lawson who was a director of the company was also a member of the Parochial Church Council of Christ Church until 21 April 2021.

During the year total donations of £7,033 (2020 - £10,650) were received from the Trustees.

In 2020 £39 was paid to a company of which a Trustee is a director and shareholder. This payment was in respect of the commissioning of equipment for the building and was supplied at cost price to the charity. There were no equivalent payments to related parties in 2021.

JOHN TROTTER TRUST

England & Wales - Charity number 1141414

Accounts

Registered number - 04709100

Charity number - 1141414

JOHN TROTTER TRUST

(a company limited by guarantee and not having a share capital)

DIRECTORS 'ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

JOHN TROTTER TRUST

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JOHN TROTTER TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020

Company Registered Number:

04709100

Charity Registered Number:

1141414

Registered Office:

The Open Door Centre, St. Albans Road, Barnet, EN5 4LA

Independent examiner:

Griffin Stone Moscrop & Co
Chartered Accountants
21-27 Lamb's Conduit Street
London
WC1N 3GS

Bankers:

Barclays Bank Plc
Whetstone Branch
1250 High Road
London
N20 0PB

JOHN TROTTER TRUST

REPORT OF THE DIRECTORS

The directors present their report with the accounts for the year ended 31 December 2020.

Structure, management and governance

1 The company was incorporated on 24 March 2003. Previously known as The John Trotter Hall Trust the company changed its name on 10 January 2011 to the John Trotter Trust. The Memorandum and Articles of Association were amended on 1 April 2011 and the main object in the amended Articles of Association were changed to the advancement of the Christian religion for the benefit of the public by such charitable of activities as the directors deem fit. It was registered as a charity with the Charity Commission on 13 April 2011.

2 The directors who served during the year were:

Mr David Parry (Chair) (Resigned on 26 January 2021)
Yemisi Bakare
Mrs Jean Corney
Mr Chris Dixon (Treasurer)
Mr Paul Jackson
Mr Richard Lawson (appointed 15 December 2020)
Mr Graham Paddon
Rev'd Andy Rimmer
Mr Simon Andrew Wright (appointed Trustee and Chair 26 January 2021)

3 New directors are appointed from time to time, being persons who have an interest in the objectives of the company. The directors met ten times during the year. At each of their meetings, the directors received a financial update from the Trust's Treasurer.

Objectives and activities

4 The John Trotter Trust is the registered charity for the Open Door Centre. The Trust was originally established at the request of the Christ Church Barnet Parochial Church Council to negotiate the purchase and consider the use of the former Victorian school adjacent to Christ Church. The Open Door Appeal, launched formally in 2010, raised funds initially to enable the purchase of the former school (in 2012) and with the particular aim of using the building to increase the frequency and range of activities for older members of the local community in particular, but by no means exclusively, offered by Christ Church. The building was purchased in early 2012 and opened formally as the Open Door Centre in May 2017.

Highlights of the year

5 On 17 March 2020 the Trustees took the painful decision to close the Centre to the public temporarily in view of increasing public concern over the prevalence and impact of Covid 19. This was all the more painful because it followed an exceptionally busy start to the year which, had circumstances been different, would almost certainly have seen a cumulative total of 50,000 visits to the Centre by the end of 2020. The fact that the Centre was closed to the public for 36 out of 52 weeks of the year because of Covid 19 compelled Trustees and Volunteers to look for new ways in which the Centre could continue to fulfil its mission to transform lives, build community and shape society. This resulted, inter alia, in:

- i. the establishment of a Community Lunch service for older, vulnerable members of the local community in April and the introduction of takeaway lunches towards the end of the year (see paragraphs 9-15);
- ii. hosting a free Christmas Market for families facing serious financial and other pressures over Christmas (see paragraphs 16-20); and
- iii. the introduction of regular Zoom ‘prayer and share’ meetings for Volunteers during lockdown - 21 in total over the year (see paragraph 21).

6 All this was achieved despite the significant reduction of Café and room hire income for the year as a result of Covid 19 and the temporary disabling of the Centre’s kitchen and other facilities in the Centre due to a power surge in July.

7 At the end of September the Café re-opened to the public for the first time since 18 March. During the five weeks that the Café was open there were 448 visits, 162 Café lunches were served, 159 Community lunches were delivered and there were gross takings of almost £2,000. More importantly, old friendships were renewed and new friendships established, encouraging conversations were enjoyed and there were opportunities to pray with and for others. We emerged enriched and renewed by the experience. ‘... *I’m so happy to be back in the Open Door ...*’ said one Volunteer, ‘... *It gives my week shape, purpose and structure ...*’.

8 At their November meeting the Trustees unanimously elected Andy Wright to be the new Chair of the Trust. Mr Wright’s election was the result of the prayerful consideration of possible candidates by a sub-group of two Trustees following the decision of the current Chair in May to stand down as Chair at the end of 2020. The election by all Trustees was unanimous. Mr Wright took over formally as Chair at the first meeting of the Trust on 26 January 2021.

Community lunches

9 As noted above, the Trustees authorised the establishment in April of a Community Lunch service aimed at older, vulnerable members of the community, in particular during the pandemic. The service began on Easter Monday, 13 April. At its height some 80 two-course lunches were being delivered to more than 40 people each week. The service continued until the end of January 2021 by which time almost 2,000 meals had been prepared and delivered.

10 Those receiving lunches included members of CCB’s Thursday Fellowship and the Chipping Barnet Day Centre. Others included people recommended by the Hope Corner Community Centre and Café in Mays Lane and the Jesus Hospital Charity, and yet others were recommended to or known by the co-ordinator of CCB’s Food Bank. In early June the Trust entered into an agreement with Hope Corner which undertook to deliver meals to people in the vicinity of Hope Corner to whom the Trust had been delivering meals up to that point.

11 The value of the lunch to those receiving it varied from individual to individual. For some the food was simply essential; for others it was an occasional, much-appreciated treat from time to time; yet others were finding it increasingly difficult to make a meal themselves as a result of, for example, decreasing mobility or failing eyesight; and some welcomed it at a moment of ‘crisis’, for example when a spouse was in hospital and needed visiting. For all, the contact with those delivering the meal was especially appreciated and those delivering the meals were blessed in the doing. At the beginning of July each lunch box went out with a small bunch of flowers made by a Volunteer. In mid-July the 1,000th lunch, which included a commemorative cup cake, was delivered.

12 At the heart of the service was a Volunteer who cooked all the lunches, some 17 volunteer drivers who delivered them and a Volunteer who co-ordinated their delivery. It was a remarkable, logistic and compassionate exercise.

13 The Open Door Centre in general and the lunch service in particular was generously blessed financially with grants from a range of national and community organisations and donations from many individuals, including a number of those receiving lunches.

14 It was a privilege to read the many letters of appreciation received from those receiving lunches, some of which appear below.

- ... *the meals are just the right portion size ...*
- ... *to know that help is at hand, a smile and a quick chat is much appreciated ...*
- ... *we have been enjoying your varied and delicious meals so kindly delivered to us by your team of volunteers ...*
- ... *it is so nice seeing two friendly faces at my door during lockdown, particularly as I have been recently widowed and only see 'faces at the door' ...*
- ... *it is nice to see a kind face at the door with your meal ...*
- ... *it was good to talk to old friends ...*
- *I have sent a small donation and will continue to do so ... until our 'troubles' are over .*
- ... *you are doing a grand job ...*
- *big thank you to you all so much for the lovely lunches much appreciated at this time, and the kindness of you all for making us feel cared about ...*
- ... *for weeks these dishes were the only thing that made my days ...*

15 The chief executive of a local charity, some of whose almshouses residents received lunches during lockdown wrote '*... to say a huge thank you for the amazingly successful Lunches in the Community. Not only have you been providing delicious meals but also a friendly face for the clients. It has made a huge difference to many ...*'.

Free Christmas Market

16 In December, the Centre hosted the first-ever, free Christmas Market for families facing significant financial and other pressures at Christmas. It was a remarkable experience! The Market was open for six days, three in the week before and three in the week after Christmas. In the first week 30 adults and 20 children came to the Market itself. In addition, food and presents were parcelled up and delivered to a further 27 adults and 30 children known to the Trust either from the Christ Church Food Bank or recommended by Barnet Social Services. In the week after Christmas the Market supported 102 people (41 adults and 61 children). Many, probably most, of those who came to the Market or to whom parcels were delivered in the second week were the same as the previous week which gives some indication of their need.

17 In total the Market reached more than 100 adults and children before and after Christmas.

18 All this was possible thanks to the extraordinary generosity of members of the Christ Church, Barnet congregation who donated food, gifts and cash donations to the Market and the band of dedicated Volunteers who acted as hosts, drivers and shelf-fillers. In addition to donations from the congregation, the Trust received gifts in cash or kind from a number of community organisations along with residents of nearby roads as well as individuals who simply turned up at the Open Door Centre with gifts of food and presents. Having a single location for the Market provided an invaluable focus for the project. It enabled those who came to the Market to enjoy a festive experience as well as providing a central point from which food and gifts were delivered to those unable to come, or perhaps uncomfortable about coming to the Market itself.

19 This meant that it was possible to stock and re-stock the Market stalls. As a result, it was possible to be generous hosts for those who came to the Market and fill to overflowing the parcels of

those to whom we delivered parcels. *'This is an absolute God-send'* was how the husband of one family of six described the parcels which were delivered. *'You are so generous'*.

20 It was a wonderful team effort involving some 20 Volunteers who provided much-needed support in a creative and generous way to more than 100 adults and children.

Volunteers

21 The Centre is able to call on around 20 active volunteers, most of whom are over 60, from within and beyond the Christ Church congregation. These were supplemented during 2020 by about ten volunteer drivers who delivered the Community Lunches. Volunteers were kept in touch with developments via a weekly Update information sheet produced by the Chairman and distributed to Volunteers and Trustees, and with each other during lockdown via a weekly Zoom meeting usually attended by about half of the Volunteers.

Public benefit statement

22 The directors (as trustees of the charity), are responsible for directing the policy and general management of the affairs of the company. In doing so they have complied with their duty to have due regard to the guidance provided by the Charity Commission on public benefit.

23 The Trustees' response to the Covid 19 pandemic described above and the generosity of the local community to the Trustees' various initiatives during the year are testimony to the high regard in which the Centre is held by the local community and the value it places on the services it provides both within the Centre itself and in the community at large. One measure of this is the donations totaling more than £37,500 (including associated Gift Aid and also grants) that were received during 2020 compared with c.£30,500 in 2019, another the number of people who, despite social distancing restrictions returned to the Centre when it re-opened in September.

Achievements of the Trust

24 Purchase of the former British Red Cross Centre was completed on 28 March **2012**. This was made possible by the support of the members of Christ Church, Barnet and members of the local community. During **2014**, as a result of the continued generosity of the members of Christ Church, Barnet, members of the local community and local grant-making organisations, sufficient additional funds were raised to enable preliminary internal reconfiguration and development work to be undertaken. During **2016**, following receipt of significant additional funds from individual donors and national grant-making trusts and the offer of a loan facility from Kingdom Bank, the Trustees invited tenders for building work to renovate and redevelop the whole of the ground floor. Caldera Construction was awarded the tender and began work at the end of July 2016.

25 The redevelopment of the ground floor of the Open Door Centre was completed in January **2017** and the Trust formally took possession of the Centre in February of that year. The Centre was formally opened by the Bishop of Stepney, the Rt Revd Adrian Newman in May 2017.

26 The work involved renovating and redeveloping the ground floor of the building to provide a facility where older members of the community in particular can socialise, access support services and advice, participate in a variety of activities and meet and share their day with others. The Open Door Centre has a welcoming 'lounge-style' reception and coffee bar along with a café area offering breakfasts and lunches enhanced by a permanent exhibition of art works by members of the Barnet Guild of Artists. The Centre also has: a dedicated meeting room with projection facilities; a modern, well-equipped kitchen; toilets (including accessible toilets); energy-efficient heating and lighting; an intruder-alarm system; a 55" TV; and free wi-fi throughout.

27 In 2018, the Trust received the Outstanding Service to the Community Civic Award from Barnet Council in recognition of the ‘... *outstanding dedication and contribution (of the Centre) to the community by providing a resource centre to the senior population of Barnet ...*’. By March 2020, when the Centre had to close as a result of the Covid 19 pandemic, there had been some 40,000 visits to the Centre since its formal opening less than three years previously in 2017.

28 The Trust has planning permission for a side extension to the ground floor along with the insertion of a new first floor. The former will be used to relieve pressure on the kitchen, provide additional storage space and a small office for the Centre’s Catering Manager. The new first floor will be used to support CCB’s emerging ‘compassion ministries’, including an enhanced food bank facility, an area for activities, advice and services relevant to people coming to the food bank, an area for meetings which might also be used as a night shelter during the winter and a welcoming reception area at the top of the lift and stairs, including storage space. By the end of 2020, more than £122,000 had been received or pledged for this development.

Financial review

29 In preparing the 2020 financial statements the trustees have identified that there was income and expenditure incurred in 2019 which should have been classified as relating to a restricted fund. Accordingly the comparative information as at 31 December 2019 has been restated where applicable. The accounts for 2020 show a deficit on the general fund of £6,360 making a total balance on the general fund at the end of the year of £1,104,874. The deficit principally reflects the adverse impact of the Covid-19 pandemic on income from charitable activity notwithstanding a reduction in expenditure on charitable activities for the year. The charity made use of the Government’s furlough scheme with regard to funding the cost of employees whilst the Centre was closed due to the pandemic.

30 The trustees have agreed that the Trust should aim to retain free reserves equivalent to three months’ expenditure, equating to approximately £16,500 in 2020 compared with £25,000 in 2019. At the balance sheet date whilst the charity had net funds of £1,127,187, this was made up of fixed assets of £1,199,173, current assets of £42,857 with current liabilities of £17,538 and longer-term liabilities of £97,305. The charity had a net current asset position of £25,319, however of this £22,313 was tied up in restricted funds and only £3,006 related to unrestricted funds. This means that at the balance sheet date the charity fell short by £13,000 of its target of free reserves. The trustees remain mindful of the need to manage the liquidity of the charity carefully to ensure that its obligations continue to be met when they fell due. In the last year this has included the charity requesting, and receiving, some repayment forbearance on the secured loan from Kingdom Bank.

Directors’ responsibilities

31 The trustees (who are also directors of the company for the purposes of company law) are responsible for preparing the Directors’ report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

32 Company and charity law requires the Directors 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 these financial statements the Directors are required to:

- select suitable accounting policies and the 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 charitable company will continue in operation.

33 The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

34 In preparing this report, the Directors have taken advantage of the small companies exemption provided by section 415A of the Companies Act 2006.

35 Approved by the board of directors on 16 June 2021 and signed on its behalf by:

SIMON ANDREW WRIGHT
CHAIRMAN

Independent Examiner's Report to the Trustees of John Trotter Trust

I report on the accounts of the company for the year ended 31 December 2020 which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

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 accounts to be reached.

Richard Hill FCA
Griffin Stone Moscrop & Co
Chartered Accountants
21-27 Lamb's Conduit Street
London WC1N 3GS

Date: 24 June 2021

JOHN TROTTER TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31 DECEMBER 2020

		year ended 31 December 2020			2019 (as restated)
	Notes	unrestricted £	restricted £	total £	£
Income from:					
Donations and legacies	2	41,710	5,407	47,117	30,592
Charitable activities	3	24,234	1,875	26,109	85,514
Investments	4	-	13	13	84
Total income		65,944	7,295	73,239	116,190
Expenditure on:					
Costs of raising funds	5	-	3,320	3,320	3,013
Charitable activities	6-7	72,305	-	72,305	98,834
Total expenditure		72,305	3,320	75,625	101,847
Net movement in funds		(6,360)	3,975	(2,385)	14,343
Reconciliation of funds:					
Total funds brought forward		1,111,234	18,338	1,129,572	1,115,229
Total funds carried forward		1,104,874	22,313	1,127,187	1,129,572

All activities relate to continuing operations.

The attached notes form part of these accounts

JOHN TROTTER TRUST
Company Registration Number: 04709100

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 (as restated) £
Fixed assets			
Tangible assets	9	1,199,173	1,219,859
		<u> </u>	<u> </u>
Current assets			
Debtors	10	1,395	175
Stock		700	1,000
Cash at bank and in hand		40,762	22,934
		<u> </u>	<u> </u>
		42,857	24,109
Current liabilities			
Creditors: Amounts falling due within one year	11	17,538	10,906
		<u> </u>	<u> </u>
Net current assets/(liabilities)		25,319	13,203
Total assets less current liabilities		1,224,492	1,233,062
Creditors: Amounts falling due after one year	12	97,305	103,490
		<u> </u>	<u> </u>
Net assets		1,127,187	1,129,572
		<u> </u>	<u> </u>
Fund			
General fund	13	1,104,874	1,111,234
Restricted funds	13	22,313	18,338
		<u> </u>	<u> </u>
		1,127,187	1,129,572
		<u> </u>	<u> </u>

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2020 and of its net incoming resources for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

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

The Financial statements were approved by the Directors on 16 June 2021 and signed on their behalf by:

SIMON ANDREW WRIGHT
CHAIRMAN

The attached notes form part of these accounts.

JOHN TROTTER TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities Act 2011 and the Companies Act 2006.

1.2 Company Status

The company is a company limited by guarantee. The members of the company are the directors named on page 2. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the members in furtherance of the general objectives of the Charity. Restricted funds represent money that has been given to only be applied for a specific purpose.

1.4 Income

Recognition of income:

Income is included in the Statement of Financial Activities (SOFA) when:

- a. the company becomes entitled to the resources;
- b. it is probable that the company will receive the resources; and
- c. the monetary value can be measured with sufficient reliability.

Grants and donations:

Grants and donations are only included in the SOFA when the company has unconditional entitlement to the resources.

Tax reclaims on donations and gifts:

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate and amounts owed to the charity at the balance sheet date in this regard are shown as debtors.

Income from charitable activities

Sales from the charitable use of the buildings includes the operation of the café and hall hire.

1.5. Expenditure

Resources expended are disclosed inclusive of VAT where applicable.

Expenditure incurred in connection with freehold land and building which are not of capital nature are allocated as charitable activities in SOFA on the basis that all charitable activities of the company will be carried out from it. Support costs within charitable activities are those costs incurred indirectly in support of expenditure on the objects of the charity or in connection with the management and administration of the charity. Governance costs reflect the costs of complying with constitutional and statutory requirements.

JOHN TROTTER TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

1.6. Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the costs of each asset over its expected useful life.

Freehold land and building and professional fees and fixtures and fittings associated with the redevelopment of the building are stated at cost.

Depreciation on the building element has commenced.

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.8 Debtors

Debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes bank current accounts and deposit accounts with a short maturity of three months or less from the date of opening of the account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments (including debtors and creditors) are initially recognised at transaction value and subsequently measured at their settlement value.

JOHN TROTTER TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

2. Income from donations, grants and legacies

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Donations	16,975	5,382	22,357	24,403
Income tax recoverable on gift aid	3,609	25	3,634	6,189
Grants	21,127	-	21,127	-
Total donations and legacies	<u>41,710</u>	<u>5,407</u>	<u>47,117</u>	<u>30,592</u>

In 2019 £15,684 of the income from donations was in respect of restricted funds.

3. Income from charitable activities

	Unrestricted	Restricted	Total 2020	2019
	£	£	£	£
Fundraising	-	1,875	1,875	11,771
Income from renting car parking spaces	2,000	-	2,000	1,946
Income from charitable activities	22,234	-	22,234	71,797
Total fundraising income	<u>24,234</u>	<u>1,875</u>	<u>26,109</u>	<u>85,514</u>

Income from charitable activities represents sales from drop-in visits and room hires.

4. Investment income

	Unrestricted	Restricted	Total 2020	2019
	£	£	£	£
Dividends and interest	-	13	13	84

5. Costs of raising funds

	Unrestricted	Restricted	Total 2020	2019
	£	£	£	£
Other fundraising costs	-	3,320	3,320	3,013

All of the fundraising costs from 2019 were chargeable to restricted funds.

6. Charitable activities

	Unrestricted	Restricted	Total 2020	2019
	£	£	£	£
Direct costs				
Costs of operations - drop-in visits and room hires	<u>38,363</u>	-	<u>38,363</u>	<u>56,384</u>
Support costs				
Maintenance of land and building	280	-	280	4,584
Depreciation	20,686	-	20,686	20,686
Public liability and building insurance	1,778	-	1,778	1,845
Banking fees	130	-	130	363
Building utility costs	3,405	-	3,405	6,408
	<u>26,278</u>	-	<u>26,279</u>	<u>33,886</u>
	<u>64,641</u>	-	<u>64,642</u>	<u>90,270</u>

7. Charitable activities - governance costs

	Unrestricted	Restricted	Total 2020	2019
	£	£	£	£
Independent examination fee	1,609	-	1,609	1,453
Interest paid on secured loan	6,054	-	6,054	7,111
	<u>7,663</u>	-	<u>7,663</u>	<u>8,564</u>

JOHN TROTTER TRUST
NOTES TO THE FINANCIAL STATEMENTS(Continued)
FOR THE YEAR ENDED 31 DECEMBER 2020

8. Total Expenditure

During the year, no Trustees received any remuneration (2019 - £NIL).

During the year, no Trustees received any benefits in kind (2019 - £NIL).

During the year, no Trustee received any reimbursement of expenses (2019 - £NIL).

Included in the direct costs (note 6) are £19,384 of staff costs for two employees (2019 - £20,652)

9. Fixed Assets

	Freehold Land and Buildings £	Fixtures and Fittings £	Total £
Cost as at 1 January 2020	1,250,315	26,796	1,277,111
Additions during the year	-	-	-
Cost as at 31 December 2020	<u>1,250,315</u>	<u>26,796</u>	<u>1,277,111</u>
Depreciation as at 1 January 2020	49,027	8,225	57,252
Depreciation	18,006	2,680	20,686
Depreciation as at 31 December 2020	<u>67,034</u>	<u>10,904</u>	<u>77,938</u>
Net book value as at 31 December 2020	<u>1,183,281</u>	<u>15,892</u>	<u>1,199,173</u>
Net book value as at 31 December 2019	<u>1,201,288</u>	<u>18,571</u>	<u>1,219,859</u>

10. Debtors

	2020 £	2019 £
Other debtors	<u>1,395</u>	<u>175</u>

11. Creditors: Amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	4,893	4,315
Secured Loan	<u>12,645</u>	<u>6,591</u>
	<u>17,538</u>	<u>10,906</u>

Secured Loan, refer to Note 12.

JOHN TROTTER TRUST

NOTES TO THE FINANCIAL STATEMENTS(Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

12. Creditors: Amounts falling due after one year

	2020	2019
	£	£
Secured loan	<u>97,306</u>	<u>103,490</u>

The Trust has a long-term loan taken out to fund the development of the freehold property known as the Open Door Centre (formerly known as the Red Cross Centre). This loan is secured on the freehold property.

Of the balance repayable by instalments on the secured loan, £46,725 was repayable after more than 5 years.

13. Statement of funds

	Brought Forward (restated)	Income	Expenditure	Carried Forward
	£	£	£	£
General funds	1,111,234	65,945	72,305	1,104,874
Restricted funds - Phase II Open Door Project	18,338	7,295	3,320	22,313
Total Funds	<u>1,129,572</u>	<u>73,240</u>	<u>75,625</u>	<u>1,127,187</u>

In preparing the 2020 financial statements the trustees have identified that there was income and expenditure incurred in 2019 which should have been classified as relating to a restricted fund. Accordingly the comparative information as at 31 December 2019 has been restated where applicable, including the opening balance shown in the statement of funds above.

14. Related party transactions

Mrs J Corney, Mr R Lawson and Rev'd A Rimmer who were directors of the company during the year were also members of the PCC of Christ Church, Barnet.

During the year total donations of £10,650 (2019 - £16,096) were received from the Trustees.

An amount of £39 (2019 - £859) was paid to a company of which a Trustee is a director and shareholder. This payment was in respect of the commissioning of equipment for the building and was supplied at cost price to the charity.

15. Post balance sheet events

Since March 2020, the spread of COVID-19 has severely impacted many local economies around the globe. Measures taken to contain the spread of the virus, including quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses, resulting in an economic slowdown.

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration of severity of the consequences, as well as their impact on the financial position and results of the charity for future periods.