

Registered Charity No.1142113

Registered Company No.07597621

**FRIENDS OF BARHAM LIBRARY
(Company Limited by Guarantee)**

Report and Accounts

31 March 2023

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(Company Limited by Guarantee)**

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Contents

	Page
Company information	1
Trustee's Report	2
Statement of director/ trustees responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Movements in Accumulated Funds	8
Balance sheet	9
Notes to the accounts	10

FRIENDS OF BARHAM LIBRARY

Legal and Administrative information

Directors & Trustees	Paul Lorber Robert Wharton Francis Paul Henry
Secretary	Paul Lorber
Charity Number	1142113
Company Number	7597621
Registered Office	17 Stapenhill Road Wembley HA0 3JF
Independent Examiner	Mahendra Pattni M Pattni & Co Chartered Accountants 21 Kingshill Drive Kenton, Harrow Middlesex HA3 8TD
Bankers	Santander UK Plc 2 Triton Square London NW1 3AN

The trustees, who are also directors of the company for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31 March 2023.

The directors of the charitable company (the charity) are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees. Their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

The Charity had a busy and successful year undertaking many activities and raising sufficient funds to sustain its activities. There are sufficient funds to continue to pursue its objectives as a going concern.

Name, registered office and constitution of the charity

The full name of the charity is Friends of Barham Library. The charity is also known by the name Barham Community Library.

The legal registration details are :-

<i>Date of incorporation</i>	23/03/2011
<i>Company Registration Number</i>	7597621
<i>Charity Registration Number</i>	1142113
<i>The Registered Office is</i>	17 Stapenhil Road, Wembley HA0 3JF
<i>Email:</i>	barhamlibrary@hotmail.co.uk

Objectives and Activities of the Charity

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

The charity's object and its principal activity continues to be that of providing a community library in the Sudbury area of London Borough of Brent for people of all ages and backgrounds. As part of this the charity also undertakes book related activities with others and provides affordable access to its facilities in Barham Park.

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

The charity provides access to books and study space for children, young people and adults with the aim of providing life long learning opportunities to enable everyone to develop their individual potential by offering a range of activities, and opportunities for self-expression, skill development and extending their knowledge attitude and experience.

The Charity works in partnership with others to promote the love of books and reading.

Strategic Plan

The charity aims to support, extend and improve a wide range of services, facilities, and opportunities to encourage children and adults to read more and to develop their potential.

Alongside this, the charity continues to participate in local activities and initiatives that contribute to positive cohesion of local neighbourhoods and communities.

The charity considers the needs and interests of members of the local community in developing new activities to ensure as wide ranging participation from the diverse local population.

The trustees monitor and evaluate the work of the charity, against local and national standards in order to ensure that the maximum support and benefits are offered to individuals and groups in the community, that all relevant legislation is met, and guidelines are adhered to. This includes all safeguarding, health and safety, and other mandatory and advisory policies.

The charity also liaises with other relevant and interested parties to work where possible in partnership and for the mutual benefit of all concerned.

The charity aims to provide interesting volunteering opportunities to local people.

Public Benefit

In setting our objectives and planning future activities the Trustees gave careful consideration to the Charity Commission's general guidelines on public benefit. The Charity looks to promote our library and the value of reading and all the related activities for the benefit of local people living and working in the area close to Barham Community Library. Our objective is to help improve the well being and quality of life of local people.

An explanation of the charity's main objectives for the year.

The charity operates a community library and undertakes a variety of activities from its library premises in Barham Park and shop in Sudbury Town Station. It also undertakes book related activities including live theatre, history talks, celebrations and provision of public accessible art.

All our projects offer safe and stimulating environment for people of all ages encouraging them to participate and develop by trying something new.

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

The stated objectives are achieved by working in partnership with local people and other community organisations providing similar facilities.

Details of significant activities (including its main programmes, projects, or services provided that contribute to the achievement of the stated objectives.

In terms of our activities the year 2022/23 we worked very hard to get back to normal. As a result we managed to resume most of our activities in the year and start some new ones.

Our Library and Shop resumed their normal opening hours and activities.

Our biggest challenge in 2022/23 was the recruitment of volunteers. Recruitment will continue in 2023/24 as our continuing success is down to our dedicated group of volunteers and the support of our local community.

Financially, as a result of hard work by our team and continuing growth in activities 2022/23 was a satisfactory year.

We continued to receive steady income throughout the year, especially from donations and Ebay and shop sales. The Charity is therefore financially secure. We expect to generate sufficient income in 2023/24.

Future Developments

The Trustees will continue to seek additional funding from other sources to sustain and expand the activities of the community library and related activities.

Structure, Governance and Management

Nature of the Governing Document and constitution of the charity

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity, and membership of the board of trustees is governed by the memorandum and articles of association. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

The organisational structure of the charity and how decisions are made.

Trustees' of the charity meet on a regular basis and agree the broad strategy and areas of activity for the charity, including consideration of investment, reserves and risk management policies and performance.

Volunteers of the charity have delegated authority to carry out day to day work within policies and direction agreed by the board.

Membership of a wider network

The charity works in partnership with other community libraries in Brent and has ongoing relationship with Brent Council's library service. We also work in close collaboration with other local groups.

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2023

The major risks to which the charity is exposed and reviews and systems to mitigate risks

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks which have been identified, and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks which have been so identified and reviewed.

Financial Review

The financial results for the period are set out on pages 9 to 10.

Investment and Management Powers

These are vested in the Trustees' and are governed by the memorandum and articles of association of the charity.

Reserves

The Trustees have examined the charitable company's requirements for reserves in light of the main risks to the organisation and are satisfied that the level of current reserves are sufficient to give the charity a secure future and meet its future obligations.

Transactions and Financial position

The financial statements are set out on pages 9 to 15. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (effective April 2005) and in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net surplus resources for the year of a revenue nature of £29,508 (2022 £ 62,583) .

The total reserves at the year end of £317,832 which are well above the charity's current annual level of expenditure.

Specific changes in fixed assets

There were no specific changes to the fixed assets during the year.

Share Capital

The company is limited by guarantee and therefore has no share capital.

The Directors and Trustees of the Charity during the Year Ending 31st March 2023

All the directors of the company are also trustees of the charity, and there are no other trustees. All of the trustees who served during the year are named on page 1.

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2023

The board has 3 local trustees who continue to be actively involved in the running of the Charity.

The directors are members of the company.

The members of the Board of Trustees of the Charity at the date the report and financial statements were approved were:-

Paul Lorber
Robert Wharton
Francis Paul Henry

Bankers and Independent Examiner

These are stated on page 1.

Directors and Trustees Responsibilities in relation to the financial statements

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

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

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors and Trustees' Responsibilities in relation to the financial statements

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the auditors in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

The trustees, in their capacity as directors, state that the accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies.

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2023

Independent Examiner

M Pattni & Co. Chartered Accounts of Harrow were appointed as Independent Examiner by the Board of Directors on 26 November 2018. A resolution proposing M Pattni & Co. be re-appointed as Independent Examiner of the charity will be put to the Annual General Meeting.

Approval

Approved by the board of Directors and Trustees on 17th December 2023 and signed on its behalf.

Paul Lorber - Director & Trustee

Independent Examiner's report to the Trustees of Friends of Barham Library

I report on the accounts for the year ended 31st March 2023 which are set out on pages 9 to 15.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the company are responsible for the preparation of the accounts. They 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.

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 Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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 the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mahendra M Pattni FCA
Independent Examiner
M Pattni & Co.
Chartered Accountants

21 Kingshill Drive,
Kenton, Harrow
Middlesex HA3 8TD

Date : 17th December 2023

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 MARCH 2023**

	Notes	Restricted	Unrestricted	Total	
		£	£	2023	2022
Incoming Resources		£	£	£	£
Incoming Resources from Charitable activities					
Donations inc. Gift Aid		0	25,345	25,345	26,093
Grants Received in cash	2(a)	2,830	1,723	4,553	36,159
Grants received in kind	2(b)	-	500	500	500
Other Incoming Resources					
Miscellaneous Income	3	-	9,636	9,636	22,426
Interest Receivable on Bank Deposit		-	5,837	5,837	3,468
Total Income		<u>2,830</u>	<u>43,041</u>	<u>45,871</u>	<u>88,646</u>
Resources Expended					
Direct Charitable Activity Costs	4	5,720	10,130	15,850	25,550
Other Expenditure					
Management and Administration Expense	6	-	-	-	-
Governance Costs	7	-	513	513	513
Total Resources Expended		<u>5,720</u>	<u>10,643</u>	<u>16,363</u>	<u>26,063</u>
Net Movement of Funds		-2,890	32,398	29,508	62,583
Transfer between Funds		-	-	-	-
Total Funds Brought Forward		<u>34,568</u>	<u>253,756</u>	<u>288,324</u>	<u>225,741</u>
Total Funds at 31 March 2023		<u><u>31,678</u></u>	<u><u>286,154</u></u>	<u><u>317,832</u></u>	<u><u>288,324</u></u>

All the charity's operations are classed as continuing. Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 10 to 14 form an integral part of these accounts

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Assets	8	-	-
Current Assets			
Debtors	9	4,189	1,012
Cash at Bank and in Hand		326,677	305,846
		<u>330,866</u>	<u>306,858</u>
Creditors: Amounts Falling Due Within twelve months	10	(3,034)	(8,534)
Net Current Assets		327,832	298,324
Provisions for liabilities and charges	11	(10,000)	(10,000)
Net assets		<u>317,832</u>	<u>288,324</u>
Funds :			
Unrestricted Funds	12	286,154	253,756
Restricted Funds	12	31,678	34,568
Total Charity Funds		<u>317,832</u>	<u>288,324</u>

The directors are satisfied that the charitable company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the charitable company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the board of Directors and Trustees on 17th December 2023 and signed on its behalf.

Paul Lorber
Director and Trustee

The notes on pages 10 to 14 form an integral part of these accounts

FRIENDS OF BARHAM LIBRARY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023

1. Accounting Policies

a) Accounting Bases

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and all other applicable accounting standards, as modified by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005. The accounts have been drawn up in accordance with the provisions of the Charities Act 2011 and the Companies Act.

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

b) Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention as modified by the revaluation of freehold land and buildings and fixed asset investments.

The charity is dependent on its ability to generate income from donations, grants and rental contributions and as a consequence the going concern basis is also dependent on its ability to continue to generate income from these sources..

c) Incoming Resources

All income from grants, donations, subscriptions are shown in the accounts in the period in which they are receivable. All income from fund raising activities is shown gross, with the associated costs included in fundraising costs.

d) Investment Income

Bank Interest received is included on an accrued basis

e) Resources Expended

Resources expended are included in the Statement of Financial Activities on an accrual basis., inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

f) Fundraising Costs

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special fundraising events.

FRIENDS OF BARHAM LIBRARY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023

1. Accounting Policies continued

g) Taxation

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

h) Governance Costs

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity including cost of running the charity, renting and running office premises, salaries for administrative staff, legal fees, accountancy and audit fees and costs linked to the strategic management of the charity.

i) Tangible fixed assets

Depreciation is provided on the tangible fixed assets at rates calculated to write off the cost of the asset over its expected useful life, at the following rates :

Furniture & Office Equipment	25% on reducing straight line basis
Computer Equipment	33.33% on reducing straight line basis

2. Grants Received in

	Restricted £	Unrestricted £	2023 Total £	2022 £
2(a) received in cash				
CAD Dementia Grant for Memory Lounge	-	-	-	-
Edward Harvist Fund	-	873	873	3,340
LB of Brent - Love Where You Live (LWYL)	-	850	850	1,500
LB of Brent - Warm Spaces	-	750	750	
Government Recovery Grants	-	-	-	21,334
National Lottery - Memory Lounge	-	-	-	9,985
Sports England - Memory Lounge	2,080	0	2,080	0
	<u>2,080</u>	<u>2,473</u>	<u>4,553</u>	<u>45,767</u>
2(a) received in kind				
M Pattni - Independent Examination	0	500	500	500
	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>

FRIENDS OF BARHAM LIBRARY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023

3. Miscellaneous Income

	2023	2022
	£	£
Rental contribution towards activities	7,636	4,578
Other - Reversal of provisions	2,000	17,848
	<u>9,636</u>	<u>22,426</u>

4. Resources Expended	Note	Restricted	Unrestricted	2023	2022
Direct Charitable Activity Costs		£	£	£	£
Operating Expenses	5	-	10,128	10,128	19,379
Commonwealth Lunch		-	-	-	-
Payment for Murals (from LWYL)		-	-	-	1,518
Barham Celebrations		375	-	375	165
Memory Lounge activities		5,339	-	5,339	4,465
Arts & Crafts activities		6	-	6	23
		<u>5,720</u>	<u>10,128</u>	<u>15,848</u>	<u>23,203</u>

5. Operating Expenses	Restricted	Unrestricted	2023	2022
	£	£	£	£
Rent - Library at 660 Harrow Road Wen	-	7,000	7,000	7,000
Premises reinstatement provision	-	-	-	2,000
Rent - Sudbury Town Station Shop	-	468	468	522
Light & Heat	-	-	-	3,000
Service Charges	-	-	-	1,500
Covid Cleaning (EHF grant)	-	900	900	3,339
Other expenses	-	191	191	120
Website & internet	-	313	313	230
Postage & Stationery	-	1,005	1,005	858
Companies House dispute	-	-	-	534
Insurance	-	251	251	276
	<u>-</u>	<u>10,128</u>	<u>10,128</u>	<u>15,748</u>

6. Management and Administration Costs

These include the general running costs of the charity

	2023	2022
	£	£
Accountancy	-	-
Bank Charges	-	-
Depreciation	-	-
	<u>-</u>	<u>-</u>

7. Governance Costs

	2023	2022
	£	£
Annual Return	13	13
Independent Examination	500	500
	<u>513</u>	<u>513</u>

FRIENDS OF BARHAM LIBRARY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023

8. Fixed Assets

As at 31 March 2022 the Charity did not own any fixed assets of material value.

9. Debtors

	2023	2022
	£	£
Interest due on Bank Deposits	2,120	1,012
Edward Harvist Trust - expenditure to be reimbursed	2,069	-
Gift Aid due from HMRC	-	-
	<u>4,189</u>	<u>1,012</u>

10. Creditors: Amounts Falling Due Within twelve months

	2023	2022
	£	£
Grants received in advance	-	-
Rent Received in Advance	-	-
Cash held for Library Group	-	-
Other Creditors and Accruals	3,034	8,534
	<u>3,034</u>	<u>18,708</u>

11. Provision for liabilities and charges

	2023	2022
	£	£
Reserve for utility costs	-	3000
Reserve for service charges	-	1500
Reserve for Premises Reinstatement	10,000	10,000
	<u>10,000</u>	<u>14,500</u>

12. Analysis of net assets between funds

	Restricted	Unrestricted	2023	2022
	£	£	£	£
Tangible fixed assets	-	-	-	-
Currents assets	31,677	299,189	330,866	306,858
Creditor: falling due within one year	-	(3,034)	(3,034)	(8,534)
Creditor: falling due after more than one year	-	(10,000)	(10,000)	(14,500)
Net Assets at 31 March 2023	<u>31,677</u>	<u>286,155</u>	<u>317,832</u>	<u>283,824</u>

FRIENDS OF BARHAM LIBRARY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023

13. Movement in funds	2022	Incoming Resources	Outgoing Resources	Transfers btw Funds	2023
	£	£	£		£
Restricted					
National Lottery - Celebrate Grant	1,977	-	-376		1,601
CAD Dementia Support Grant	1,510	-	-1,510		0
LB of Brent NCIL - Memory Lounge	14,150	-	-		14,150
LB of Brent VSIF Grant	383	-	-		383
National Lottery - Memory Lounge	16,158	-	-3,629		12,529
Love Where You Live - Arts & Crafts	135	-	-6		129
Brent Council Warm Spaces Grant	0	750	-		750
Sports England Grant	0	2,080	-		2,080
Wembley Stadium Trust - Memory Lounge	255	0	-200		55
Total restricted funds	<u>34,568</u>	<u>2,830</u>	<u>(5,721)</u>	-	<u>31,677</u>
Unrestricted					
General Funds	<u>253,756</u>	<u>43,041</u>	<u>(10,643)</u>		<u>286,154</u>
Total unrestricted funds	<u>253,756</u>	<u>43,041</u>	<u>(10,643)</u>	-	<u>286,154</u>
Total Funds	<u>288,324</u>	<u>45,871</u>	<u>(16,364)</u>	-	<u>317,831</u>

Purpose of Restricted Funds

The restricted funds will be utilised against specified activities for which the grant was provided for.

The Unrestricted reserves at the year end of £286,154 will be utilised for the purposes of the operating expenses, improvements to premises and purchase of additional equipment.

14. Trustees Donations, Remuneration and Expenses

During the period the charity entered into following transactions with members of the trustees:

a) Payments made:

No members of the trustees received fees or expenses in the year. The total amount of £ Nil (2022: £NIL) was paid in the period in respect of fees and expenses.

15. Share Capital

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

16. Winding up or dissolution of the charity

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