

# BARNET AFRICAN CARIBBEAN ASSOCIATION LTD

England & Wales · Charity number 1151068

## Details

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**Other names** BACA

**Status** Registered

**Legal form** Charitable company

**Company number** [08130713](#)

**Registered** 2013-03-05

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Barnet Multicultural Community Cent  
Algernon Road  
London  
NW4 3TA

**Phone** 02082020095

**Email** [baca@barnetmcc.org](mailto:baca@barnetmcc.org)

**Website** [www.barnetmcc.moonfruit.com](http://www.barnetmcc.moonfruit.com)

## Activities

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**Objects:** TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE LONDON BOROUGHS (HEREINAFTER CALLED THE 'AREA OF BENEFIT'), IN PARTICULAR BUT NOT EXCLUSIVELY PEOPLE OF AFRICAN AND CARIBBEAN HERITAGE, WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND THE INHABITANTS IN A COMMON EFFORT TO RELIEVE POVERTY, PRESERVE AND PROTECT GOOD HEALTH, ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING CONDITIONS OF THE SAID INHABITANTS.

**Activities:** Service users benefit from hot lunches, manicures, massages, opticians visits, health checks, advice and information on healthy living, keep-fit classes and support from a social worker and a nurse. Service users take part in activities including singing, pottery, drawing and painting, arts and crafts, puzzles, scrabble, dominoes and bingo.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Recreation
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£96,989	£69,054	-	-
2024-03-31	£66,163	£67,619	-	-
2023-03-31	£46,937	£41,732	-	-
2022-03-31	£25,728	£22,533	-	-
2021-03-31	£23,013	£17,493	-	-

## Trustees

Name	Role	Appointed
Alesia Melanie Carrington		2022-07-13
Caroline Viola Mitcham		2022-03-14
Linda Lusingu		2025-11-04
MAGDALENE AKOSUA FODA BAYIM-ADOMAKO		2015-04-17
TIMOTHY BLANC		2026-05-20

**BARNET AFRICAN CARIBBEAN ASSOCIATION LTD**

England & Wales - Charity number 1151068

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# Accounts

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**BARNET AFRICAN CARIBBEAN ASSOCIATION LTD**

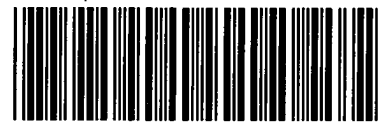
**REPORTS AND FINANCIAL STATEMENTS**

For the Year ended 31 March 2025

Charity number: 1151068

Company Number: 08130713

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**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

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**For the year ended 31 March 2025**

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## Trustees' Report For the year ended 31 March 2025

### Objectives and Activities

Barnet African Caribbean Association Ltd (BACA) works to improve the wellbeing of people living in the London boroughs, with a particular focus on African and Caribbean communities. Our mission is to reduce isolation, promote good health, support financial stability, and celebrate cultural heritage. We do this by offering day services, outreach support, community activities, and events rooted in the needs of older adults.

The trustees have continued to follow the Charity Commission's guidance on public benefit when shaping and delivering services. Our pricing policy aims to ensure that services remain accessible to all, and our work continues to rely on grants, fundraising, and modest service income.

We endeavour to encourage all within our community to take part in our activities and to attend day services with particular appeal to our older service users.

The strategies employed to achieve the charity's aims and objectives are to:

- Provide day centre services for older adults.
- Deliver outreach and off-site support.
- Create opportunities for volunteering.
- Provide health and wellbeing support.

Putting these strategies into action we have three major areas of activity which are: day centre services; outreach; and opportunities for volunteers.

### Achievements and Performance

#### Day Centre Services

During 2024–25 we worked with **110 service users**, which included direct support for individuals, their families, and carers, as well as members of the wider community. This included the delivery of our Peer Support Project, supported by National Lottery funding. We continued to expand day centre services with more specialist events and outings, including the Windrush Programme, theatre visits, and a wider range of cultural and wellbeing activities.

The majority of BACA's service users are from various African and Caribbean communities and live in areas of high deprivation across the London Borough of Barnet. They are part of an aging population that are disproportionately affected by long term, often chronic, health conditions. Many service users experience multiple chronic long term health challenges such as dementia, high blood pressure, diabetes and heart disease, respiratory conditions,

### **Day Centre Services (Cont.)**

cancers, and mobility issues. Many service users have been affected by the cost-of-living crisis, including rising energy bills, increased food prices, and limited incomes that often rely on fixed pensions, making it harder to afford basic necessities. The aim of the Day Centre Service is to reduce social isolation and loneliness; however, due to the needs of service users BACA has increased and improved the support to users for managing and improving physical and mental health and wellbeing.

We continue to see a rise in referrals for people with complex health and social care needs. Many are housebound, living with long-term conditions or facing increasing challenges linked to the cost of living. Our support includes advice, advocacy, and practical assistance, helping members manage daily life and remain as independent as possible.

Key areas of support included:

- advice on benefits, blue badges, and carers support
- help with bills, debt, and financial worries
- health checks through Cherry Lodge Cancer Care
- preventative health education from Inclusion Barnet
- exercise sessions including chair-based movement and balance classes
- digital inclusion
- creative arts, crafts, digital skills, money management, and fraud awareness

### **Health and Wellbeing**

Members continue to report concerns about difficulties accessing healthcare and safe accommodation. Digital NHS systems, shorter appointment times, long waiting lists and inconsistent communication have all reduced access to essential services. These barriers make it harder for people to explain complex health issues, especially when treatments are multi-faceted, often increasing confusion, anxiety, and social isolation.

To address this, BACA continues to collaborate with specialist services and local initiatives to help reduce health inequalities and improve outcomes for members.

We have focused on engaging members in activities that help maintain physical health and wellbeing. Alongside regular bingo, crafts and games, each session includes time for members to catch up, listen to guest speakers and enjoy a hot meal. This year included themed events linked to our Windrush Programme and Black History Month.

### **Health and Wellbeing Partnerships**

We continued our partnership with Cherry Lodge Cancer Care, who provided one-to-one support to our members. This included physical and emotional wellbeing checks, help to manage long-term conditions and general health support clinics.

### **Exercise Programme**

We continued offering exercise sessions led by GLL, the council's leisure provider, and delivered by a specialist coach. These sessions included chair yoga, balance training and gentle exercises designed to improve strength, flexibility, and coordination, helping to prevent falls and promote overall wellbeing.

### **Community Programmes**

#### **Windrush Project**

This year saw considerable progress with BACA's Windrush Project, which has become a core part of our cultural programme. BACA started an oral history project to celebrate the lives and achievements of Barnet's Windrush generation. The project helped members reflect on their journeys, share personal histories, and pass these stories on to younger people. The theme of Black History Month in October 2024, Reclaiming Narratives, provided a strong framework for this work. Members used creative arts, storytelling and discussion to record experiences that illustrate both the challenges and achievements of the Windrush generation and their descendants.

#### **Windrush Stories Exhibition – February 2025**

In partnership with Middlesex University and Barnet Council, BACA delivered Barnet's Windrush Stories Exhibition. The nine-day exhibition featured artwork, portraits, audio interviews, poetry, and films exploring the lives of some of our service users and residents who are part of the Windrush generation.

Event highlights included:

- Artwork created by BACA members in workshops with Heritage Community Crafts
- Performances from local singers, a choir, and poets
- A free family photo area
- A curated collection of audio stories, photographs, and memorabilia
- Stalls from BACA and CB Plus.

The exhibition brought hidden Black history to the forefront and was well attended by residents, students, and community groups.

#### **Hayward Gallery Visit – March 2025**

In March 2025, members visited the Hayward Gallery on the South Bank to see the Mickalene Thomas exhibition. The trip was well received and encouraged discussion about identity, representation, and contemporary art. Following the exhibition, members took part in a craft workshop which offered a creative space to reflect on the themes of the artist's work.

### **Peer Support Programme**

In 2024 BACA launched its peer support to improve emotional wellbeing and build stronger personal connections. The programme helps participants identify their own wellbeing needs through guided self-assessment. Each person then develops a personal plan, supported by BACA, and is matched with a peer or small group to help put that plan into action.

This successful programme was extended to working in partnership with The Finchley Charities and examples of activities include regular park meet-ups, shared trips and weekly check-in calls. All participants undertake boundary training before joining so they understand how to support each other safely and appropriately.

Programme objectives:

- Improve emotional wellbeing for participants
- Build connections between Finchley Charities residents and BACA members to reduce isolation
- Introduce BACA members in need of housing to Finchley Charities sites and encourage applications where appropriate

The Peer Support programme, designed to complement the emotional health check initiative, has been highly successful. It has encouraged members to openly discuss their mental wellbeing and develop personalized plans to improve it. This initiative has helped to de-stigmatise mental health issues, support members in accessing tailored services, and explore new activities independently of BACA. Additionally, members have formed new friendships, fostering a stronger sense of community and mutual support.

Completion of emotional health checks have also helped members and BACA understand the impact of the cost-of-living crisis. For the second year in a row, we have seen another increase in the numbers of members and service user requests for financial assistance with essential items like utility bills, basic furniture, beds, sofas; bedding, carpets, white goods and hoovers. These needs have been realised through the food bank and Peer Support program and continue to support users with benefit and hardship fund applications.

### **Household Support Grants**

The BACA membership primarily consists of elderly individuals, with the largest proportion aged 85 and above (37.8%). This demographic composition indicates a significant gender imbalance, with 73% of members being female. Since all members are retired, their reliance on government benefits and social security programmes is substantial. A significant percentage of members depend on financial aid, with 67.6% receiving cost-of-living support and 59.5% relying on food banks. Through Barnet Council's Household Support Grant scheme, we supported residents of pensionable age and people aged 55+ with long-term health conditions. BACA distributed **£14,365** to **55 beneficiaries**, helping with:

- Utility bills
- Food costs

### **Household Support Grants (Cont.)**

- Essential household goods

Demand for financial support remains high due to the cost-of-living pressures felt across the community.

### **Transition from the LTO with CB Plus**

in April 2022, BACA entered a local trusted organisation (LTO) agreement with CB Plus. The role of the LTO was to provide support to BACA in:

- managing its finances
- employing and managing staff
- representing BACA at partnership meetings with partner organisations
- delivering BACA's contractual work, including monitoring and evaluation
- supporting and delivering BACA's plans.

In March 2025, BACA and CB Plus jointly agreed to end the LTO BACA has now fully transitioned its services back inhouse. Work during the transition has focused on:

- Recruiting a new Day Services Manager
- Installing new IT systems
- Reviewing policies and procedures
- Strengthening governance and operational processes
- Growing the volunteer base
- Increasing participation by new service users

This marks a key step in BACA's organisational development and long-term sustainability. The trustees continue to address major financial concerns for the charity and its ongoing financial sustainability given the continuing challenging grant and fundraising environment. The trustees continue to keep the cost base under review and to seek new sources of funding and new opportunities for income generation.

### **Financial Review**

The Statement of Financial Activities shows net income of £27,935 for the year ended 31 March 2025 compared to net expenditure of £1,456 for the year ended 31 March 2024, after receiving income of £96,989 (2024: £66,163) and expenditure of £69,054 (2024: £67,619)

Grant income from Age UK Barnet was increased from £9,775 to £27,775. BACA is a member of the Barnet Provider Group, which delivers Neighbourhood Services. Age UK Barnet is the lead contractor for Barnet Neighbourhood Services which provide older people with information, advice, and practical support, and help them to undertake activities or simply spend time together. BACA received increased service income in the year ended 31

### **Financial Review (Cont.)**

March 2025 of £ 7,632 compared to £7,013 in the year ended 31 March 2024. BACA's reserves were £71,181 as at 31 March 2025 (2024: £43,246).

The fall in core funding in real terms means that BACA is expected to generate a larger proportion of funds from service charges, fundraising, and donations. BACA received restricted grant funding of £83,775 to support its day-to-day operations comprised of £27,775 from Age UK Barnet (2024 - £9,775), CB Plus £26,000 (2024 – 15,000), City Bridge £10,000 (2024 – nil), the National Lottery £20,000 (2024 - £nil). BACA also received restricted funding of £2,200 Windrush Funding (2024 – £2,085), £2,000 from Silkstream (2024: £nil) and £370 from other fundraising.

BACA would like to give special thanks to its funders and patrons including the London Borough of Barnet, Age UK Barnet, City Bridge, The Stroke Association, Cherry Lodge Cancer Care, Middlesex University, CB Plus, the National Lottery, local churches and the users of our day services, who have supported the charity during this financial year.

### **Our pricing policy**

Our pricing policy reflects our strategy of enabling all within our community, whatever their means, to take part in our activities. Our day services, events and excursions offer an opportunity for the public to participate in a range of low-cost activities.

To enable BACA to continue to provide services to those who need them the trustees reviewed the charging structure and agreed to increase the daily charge to £17.50. This includes exercise, a hot meal, and activities. We also offer an exercise only session for £5.00.

Service	2024/25 Charge	2023/24 Charge
Day service	£17.50	£10.00
Exercise only	£5.00	£5.00

The trustees believe that the charges still represent excellent value for money and is less than the charges made by other similar services.

### **Investment powers and policy**

The trustees, having regard to the liquidity requirements of operating the services, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. Due to wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year.

The invested funds held on deposit achieved an average rate of 3.1% against the RPI of 3.2% in March 2025.

**Barnet African Caribbean Association Ltd**

**Charity No. 1151068**

**Company No. 0813713**

**Reserves policy and Going Concern**

BACA aims to have reserves equal to six months operating expenditure and continues to seek funding to support its activities and reduce deprivation. The trustees consider that the ideal level of reserves would be £34,527. Reserves as of 31 March 2025 were £71,181.

BACA will also need the ongoing support of its trustees, members, volunteers, friends, colleagues, and partners if it is to continue to support its service users. The trustees are confident that the charity continues to be a going concern, if it receives continued funding from Age UK Barnet, although there is increased risk due to the greater dependence on fundraising income as opposed to service income as in previous years. The continuing cost of living crisis and challenging fundraising environment continues to pose a major risk to the charity being a going concern, since if BACA is unable to generate service income, it would be overly dependent on grant income from Age UK Barnet and other funders.

**Reference and administrative details**

Charity Number: 1151068

Company number: 08130713

Registered office &

Business Address: Barnet Multicultural Community Centre, Algernon Road, London, NW4 3TA

**Our advisors**

**Bankers:** CAF BANK Ltd, 25 Kings Hill Avenue  
Kings Hill, West Malling  
Kent, ME19 4JQ

**Independent Examiner:** Issa Associates  
Chartered Certified Accountants  
80 Scrubs Lane  
116 Cumberland House  
London NW10 6RF

**Trustees**

Caroline Mitcham	Director
Magdalene Bayim- Adomako	Director
Alessia Carrington	Director
Brenda Jules	Director (resigned 6 May 2024)
Linda Lusingu	Director (appointed 4 November 2025)

## **Structure, Governance and Management**

### **Governing Document**

Barnet African Caribbean Association Ltd. is a company limited by guarantee governed by its Memorandum and Articles of Association dated 5 February 2013. It was incorporated as a company on 5 July 2012 and registered as a charity on 5 March 2013 with the Charity Commission in England & Wales. On 1 April 2013, the assets and liabilities of Barnet African Caribbean Association were transferred to Barnet African Caribbean Association Ltd. On 12 January 2015, the Charity Commission registered the merger of Barnet African Caribbean Association with Barnet African Caribbean Association Ltd. with a transfer date of 1 April 2013. Barnet African Caribbean Association has been removed from the Register of Charities.

### **Appointment of trustees**

As set out in the Articles of Association the charity may by ordinary resolution appoint a trustee and determine the rotation in which any additional trustees are to retire. All members are circulated with invitations to nominate trustees prior to the AGM requesting nominations for the AGM. The trustees may appoint a person who is willing to act to be a trustee, but a trustee appointed by a resolution of the other trustees must retire at the next annual general meeting and must not be considered in determining the directors who are to retire by rotation.

### **Trustee induction and training**

New trustees undergo an orientation to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the budget and recent financial performance of the charity. During the induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role, those provided by the National Council for Voluntary Organisations, of which the charity is a member.

### **Organisation**

The board of trustees, which has no maximum number of members, administers the charity. The trustees appoint a Day Services Manager to manage the day-to-day operations of the charity. To facilitate effective operations, the Day Services Manager has delegated authority for operational matters including finance and employment.

The trustees submit their trustees' report and financial statements for the year ended 31 March 2025.

### **Related Parties**

None of our trustees receive remuneration or other benefit from their work with the charity. Any conflict of interest or contractual relationship with a related party must be disclosed to the full board of trustees.

### **Pay Policy**

The trustees consider the Board of Trustees, and the Day Services Manager comprise the key management personnel of the charity in charge of directing, controlling, running, and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee received remuneration in the year.

Staff pay is reviewed annually. BACA has implemented the London Living Wage, a wage which meets everyday needs.

### **Risk Management**

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties the charity faces.
- the establishment of policies, systems, and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This review has identified the following risks:

- Changes within adult social care
- Adult protection and safeguarding
- The sustainability of incoming funds and in particular unrestricted funds
- The allocation of restricted funds
- Financial controls and approval of expenditure
- The proper collection and processing of data
- Compliance with fundraising regulation and the safeguarding of event attendees
- The impact of the cost-of-living crisis
- Health and safety
- Food hygiene

The trustees worked to ensure that those risks were understood, and that the organisation was prepared. Plans, training, policies, and procedures were put in place to deal with the challenges.

### **Trustees' responsibilities in relation to the financial statements**

The trustees, who are also directors of Barnet African Caribbean Association Ltd. for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

- observe the methods and principles in the Charities SORP
- make judgements 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 business

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

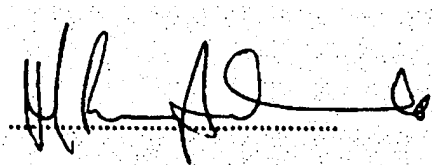
**Small Company Provisions**

This report has been prepared in accordance with the special provisions for small companies of the Companies Act 2006.

**Independent Examiner**

Issa Associates have been re-appointed as independent examiner for the ensuing year.

By order of the board of trustees

A handwritten signature in black ink, appearing to read 'Magdalene Bayim-Adomako', written over a horizontal dotted line.

Magdalene Bayim-Adomako

Trustee

Date: 29 December 2025

**Barnet African Caribbean Association Ltd  
Charity No. 1151068  
Company No. 0813713**

**Independent Examiners Report  
To The Trustees of  
Barnet African Caribbean Association Ltd.  
For the Year Ended 31 Mar 2025**

I have examined the accounts on pages 14 to 22.

**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 charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 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**

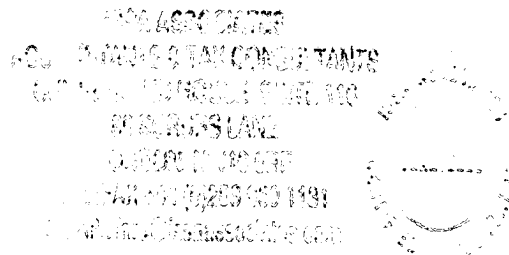
In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- The accounts do not accord with such records; or
- The accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

*Issa Associates*

Issa Associates  
Chartered Certified Accountants  
80 Scrubs Lane, 116 Cumberland Hse  
London, NW10 6RF



Date: 29 December 2025

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Statement of Financial Activities**

**For the year ended 31 March 2025**

Fundraising	Notes	2025 Unrestricted Funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
<i>Income</i>					
<i>Grants and Donations</i>					
Donations	3a	-	-	-	9,022
Service Income		7,632	-	7,632	7,012
Fundraising	3c	-	4,570	4,570	18,085
Grants	3b	-	83,775	83,775	30,475
Interest (Gross)		852	-	852	569
Membership income		160	-	160	-
Other income	3e	-	-	-	1,000
<b>Total incoming Resources</b>		<b>8,644</b>	<b>88,345</b>	<b>96,989</b>	<b>66,163</b>
<i>Expenditure on</i>					
<i>Raising funds</i>					
Fundraising events		-	-	-	-
<b>Total Expenditure on Raising Funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Charitable Activities</i>					
Wages and salaries	4	-	32,010	32,010	28,715
Rent		-	6,500	6,500	6,243
Supplies of food & provisions		-	4,845	4,845	6,636
Drivers, escorts & travel hire		-	868	868	1,672
Insurance		-	277	277	466
Printing and stationery		-	114	114	141
Telephone, fax, & internet		-	994	994	790
Training		-	504	504	-
Keep fit training		-	-	-	135
Cost of living payment		-	14,028	14,028	-
Legal & professional fees	3	-	34	34	13
Consultancy		-	332	332	10,521
Subscription		-	457	457	347
Bank charges		60	-	60	60
Depreciation charge for the year	3	-	-	-	-
LTO Fees		6,050	-	6,050	7,000
Independent Examination Fees		400	-	400	400
Exercise		-	1,059	1,059	2,110
Volunteer expenses		-	345	345	100
Office expenses		-	177	177	2,270
<b>Total Charitable Activities Expenditure</b>		<b>6,510</b>	<b>62,544</b>	<b>69,054</b>	<b>67,619</b>
<b>Total Expenditure</b>		<b>6,510</b>	<b>62,544</b>	<b>69,054</b>	<b>67,619</b>
<b>Net income/(expenditure) before transfers between funds</b>		<b>2,134</b>	<b>25,801</b>	<b>27,935</b>	<b>(1,456)</b>
Transfers between funds	10	-	-	-	-
<b>Net movement in funds</b>		<b>2,134</b>	<b>25,801</b>	<b>27,935</b>	<b>(1,456)</b>
Balance brought forward at 1 April 2024	10	21,659	21,587	43,246	44,702
<b>Balance carried forward at 31 March 2025</b>	<b>10</b>	<b>23,793</b>	<b>47,388</b>	<b>71,181</b>	<b>43,246</b>

All activities relate to continuing operations.

Movements in funds are disclosed in Note 10 to the financial statements.

The notes on pages 17 to 22 form part of these financial statements.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Balance Sheet**

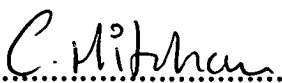
**For the year ended 31 March 2025**

	Notes	2025 Total funds £	2024 Total funds £
<i>Current Assets:</i>			
Debtors	5	34,931	25,876
Cash at bank and in hand		<u>99,933</u>	<u>85,030</u>
		134,864	110,906
<i>Current liabilities payable within 1 year:</i>			
Creditors & accruals	6	<u>(63,683)</u>	<u>(67,660)</u>
<i>Net Current Assets</i>		<u>71,181</u>	<u>43,246</u>
<i>Total Assets less current liabilities</i>		<u>71,181</u>	<u>43,246</u>
<i>Funds:</i>			
Unrestricted Funds	10	23,793	21,659
Restricted Funds	10	<u>47,388</u>	<u>21,587</u>
		<u>71,181</u>	<u>43,246</u>

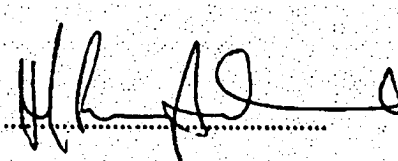
For the financial year ended 31 March 2022, the company was entitled to exemption from audit under s477 of the Companies Act 2006; and no notice has been deposited under s476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime. The financial statements on pages 14 to 22 were approved by the board and signed on their behalf by:

  
 .....

Caroline Mitcham  
 Director  
 29 December 2025

  
 .....

Magdalene Bayim-Adomako  
 Director

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Statement of Cash Flows**

**For the year ended 31 March 2025**

	Notes	2025 £	2024 £
<b>Cash provided by/ (used in) operating activities</b>	8	<u>14,051</u>	<u>15,362</u>
<b>Cash flows from investing activities</b>			
Interest income		852	569
<b>Cash provided by investing activities</b>		<u>852</u>	<u>569</u>
<b>Increase/(decrease) in cash and cash equivalents in the year</b>		<u>14,903</u>	<u>15,931</u>
<b>Cash and cash equivalents at the beginning of the year</b>		<u>85,030</u>	<u>69,099</u>
<b>Total cash and cash equivalents at the end of the year</b>		<u>99,933</u>	<u>85,030</u>

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**

**For the year ended 31 March 2025**

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) issued on 16 July 2014
  
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
  
- the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

**1.2 Going concern**

The charity is dependent upon grant funding from Age UK Barnet as part of the Neighbourhood Services Programme. The charity is awaiting confirmation of the funding receivable for the year ending 31 March 2026.

**1.3 Accounting policies**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

**2 Accounting Policies**

A summary of the principal accounting policies, all of which have been applied consistently throughout the year is set out below.

**2.1 Reconciliation with previous generally accepted accounting principles**

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required. There were no significant adjustments needed from the net income/(expenditure) under the previous Generally Accepted Accounting Practice ("GAAP").

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

## **2.2 Income**

### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

### **Contractual income and performance related grants**

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

### **Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

### **Contractual income and performance related grants**

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

### **Gifts in kind**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**

**For the year ended 31 March 2025**

**2.3 EXPENDITURE AND LIABILITIES**

**Support costs**

The charity has incurred expenditure on support costs.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Income from interest**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Income from membership subscriptions**

Membership subscriptions received in the nature of a gift are recognised in membership income.

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Redundancy and termination costs**

Redundancy and termination costs are recognised as an expense in the SoFA and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either: terminate the employment of an employee or group of employees before normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy. The charity is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

**Deferred income**

Deferred income has been included in the accounts.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

**2.4 ASSETS**

**Tangible fixed assets for use by charity**

Tangible assets for use by the charity are capitalised if they can be used for more than one year, and cost at They are valued at cost.

Equipment used within the Day Centre premises is depreciated on a straight line basis over 4 years.

Furniture used within the Day Centre premises is depreciated on a straight line basis over 10 Years.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**

For the year ended 31 March 2025

**3 Net income for the year**

	2025	2024
	£	£
This is stated after charging :		
Depreciation	-	-
Independent examiner's fees	400	400
	400	400

**3a. Donations**

	2025	2025	2025	2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
<b>Donations</b>	-	-	-	9,022
	-	-	-	9,022

**3b. Grant Income**

	2025	2025	2025	2024
	Unrestricted Funds	Restricted Funds	Total Grant Income	Total Grant Income
	£	£	£	£
Age UK	-	27,775	27,775	9,775
CB Plus - Barnet Wellbeing/ Cost of Living Uplift	-	23,500	23,500	15,000
Alpkit	-	-	-	200
West Hendon	-	-	-	5,000
City Bridge	-	10,000	10,000	-
National Lottery	-	20,000	20,000	-
CB Plus Barnet Navca	-	2,500	2,500	-
Total Restricted Grant Income	-	83,775	83,775	29,975
Total Unrestricted Grant Income	-	-	-	500
	-	83,775	83,775	30,475

**3c. Fundraising**

	2025	2025	2025	2024
	Unrestricted Funds	Restricted Funds	Total Fundraising Income	Total other income
	£	£	£	£
CB Plus	-	-	-	8,500
City Bridge	-	-	-	7,500
Windrush	-	2,200	2,200	2,085
Silkstream	-	2,000	2,000	-
Various	-	370	370	-
	-	4,570	4,570	18,085

**3d. Gifts in kind**

Gifts in Kind of £0 (2024: £10,900) were received during the year.

**3e. Other income includes the following:**

	2025	2025	2025	2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Community Barnet Grant	-	-	-	1,000
	-	-	-	1,000

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**

**For the year ended 31 March 2025**

**4.a Salaries and wages**

	2025	2024
	£	£
Salaries and wages	29,765	26,473
National Insurance	1,763	1,381
Pension	482	861
<b>Total staff costs</b>	<b>32,010</b>	<b>28,715</b>

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil). No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2024: £nil).

The key management personnel of the charity comprise the trustees and the LTO Development Manager.

**4.b. The average monthly headcount was 2 staff (2024: 2 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:**

	2025	2024
Average FTE in the year	0.5	0.5
Charitable Activities	0.5	0.5
<b>Total headcount in the year</b>	<b>0.5</b>	<b>0.5</b>

**5 Debtors**

	2025	2024
	£	£
Accrued Income	34,931	25,876
	<b>34,931</b>	<b>25,876</b>

**6 Current liabilities payable within 1 year:**

	2025	2024
	£	£
Trade creditors	50,856	57,716
Accruals	12,827	9,944
Taxation and social security	-	-
Deferred income (see note 7)	-	-
	<b>63,683</b>	<b>67,660</b>

**7 Deferred income**

	2025	2024
	£	£
Barnet Community Response Fund Grant	-	-
Brent Cross South Community Fund 2020 Grant	-	-
	<b>-</b>	<b>-</b>

**8 Reconciliation of net movement in funds to net cash**

	2025	2024
	£	£
Net movement in funds	27,935	(1,456)
Add back depreciation charge	-	-
Deduct interest income shown in investing activities	(852)	(569)
Decrease/(increase) in debtors	(9,055)	(25,400)
Increase/(decrease) in creditors	(3,977)	42,787
<b>Net cash raised by/(used in) operating activities</b>	<b>14,051</b>	<b>15,362</b>

**9 Taxation**

As a charity, Barnet African Caribbean Association is exempt from tax on income and gains falling within section 505 of the taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**

**For the year ended 31 March 2025**

**10 Statement of Funds**  
**10a Current Year Statement of Funds**

	Brought Forward	Income	Expenditure	Transfers	Carried Forward
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General funds	21,659	8,644	(6,510)	-	23,793
	<u>21,659</u>	<u>8,644</u>	<u>(6,510)</u>	<u>-</u>	<u>23,793</u>
<b>Restricted Funds</b>					
Age UK	-	27,775	(27,775)	-	-
CB Plus - Barnet Wellbeing	-	23,500	(23,500)	-	-
Day Centre	16,708	370	-	-	17,078
Alpkit	103	-	-	-	103
West Hendon	60	-	-	-	60
Windrush	4,716	2,200	(80)	-	6,836
Silkstream	-	2,000	-	-	2,000
National Lottery	-	20,000	(11,189)	-	8,811
City Bridge	-	10,000	-	-	10,000
CB Plus Navca	-	2,500	-	-	2,500
	<u>21,587</u>	<u>88,345</u>	<u>(62,544)</u>	<u>-</u>	<u>47,388</u>
	<u>43,246</u>	<u>96,989</u>	<u>(69,054)</u>	<u>-</u>	<u>71,181</u>

**10b Prior Year Statement of Funds**

	Brought Forward	Income	Expenditure	Transfers	Carried Forward
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General funds	19,924	10,402	(8,667)	-	21,659
	<u>19,924</u>	<u>10,402</u>	<u>(8,667)</u>	<u>-</u>	<u>21,659</u>
<b>Restricted Funds</b>					
Age UK	-	9,775	(9,775)	-	-
CB Plus - Barnet Wellbeing/ Cost of Living Uplift	-	23,500	(23,500)	-	-
Day Centre	24,778	-	(8,070)	-	16,708
Alpkit	-	200	(97)	-	103
West Hendon	-	5,000	(4,940)	-	60
Windrush	-	9,786	(5,070)	-	4,716
City Bridge	-	7,500	(7,500)	-	-
	<u>24,778</u>	<u>55,761</u>	<u>(58,952)</u>	<u>-</u>	<u>21,587</u>
	<u>44,702</u>	<u>66,163</u>	<u>(67,619)</u>	<u>-</u>	<u>43,246</u>

**BARNET AFRICAN CARIBBEAN ASSOCIATION LTD**

England & Wales - Charity number 1151068

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# Accounts

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**BARNET AFRICAN CARIBBEAN ASSOCIATION LTD**

**REPORTS AND FINANCIAL STATEMENTS**

For the Year ended 31st March 2024

Charity number: 1151068

Company Number: 08130713

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**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

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**For the Year Ended 31st March 2024**

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## **Barnet African Caribbean Association Ltd**

**Charity No. 1151068**

**Company No. 0813713**

### **Trustees Report**

**For the year ended 31 March 2024**

#### **Objectives and activities**

The objects of Barnet African Caribbean Association Ltd (BACA) are to promote the benefit of the inhabitants of the London boroughs, in particular but not exclusively people of African and Caribbean heritage, without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and the inhabitants in a common effort to relieve poverty, preserve and protect good health, advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving conditions of the said inhabitants.

The vision that shapes our annual activities remains the promotion and fostering of the health and well-being of the public by providing day centre sessions, outreach and wellbeing services. We also aim to improve the quality of life of the people of the London boroughs through the provision of accessible excursions, activities and events.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on grants and income from fees and charges to cover its operating costs. Affordability and access to our services is important to us and is reflected in our pricing policy set out in detail later in this report.

We endeavour to encourage all within our community to take part in our activities and to attend day services with particular appeal to our older residents.

The strategies employed to achieve the charity's aims and objectives are to:

- provide day centre services for older adults.
- provide outreach and off-site support to older people
- provide opportunities for volunteers
- provide health checks and welfare support
- celebrate the diversity of cultures in our society by arranging events

Putting these strategies into action we have three major areas of activity which are: day centre services; outreach; and opportunities for volunteers.

#### **Achievements and performance**

The majority of BACA's service users are from the various African and Caribbean communities and live in areas of high deprivation across the London Borough of Barnet. They are part of an aging population that are disproportionately affected by long term, often chronic, health conditions. African and Caribbean communities, and people living in areas of high deprivation, were disproportionately affected by the health crisis caused by the pandemic and this continues. Most users experience multiple chronic long term health challenges such as dementia, high blood pressure, diabetes and heart disease, respiratory conditions, cancers and mobility issues. Many service users have been affected by the cost of living crisis, including rising energy bills, increased food prices, and limited incomes that often rely on fixed pensions, making it harder to afford basic necessities.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Trustees Report**  
**For the year ended 31 March 2024**

**Day Centre Services Con'd**

The charity continued to respond to the specific issues faced by older people with chronic\_exceptional health needs, and the families caring for them - whilst also retaining a focus on the core work planned for the year wherever possible.

BACA's day centre provides services for older people and is also an anchor project for the community. Members of local African and Caribbean communities know the project consistently runs on Tuesday's so will attend to enquire about services projects, bring in difficulties seek advice when they are experiencing with financial difficulties, family, legal issues, housing/welfare etc. and make contact about developing community projects.

We worked with 71 service users in the year, with additional support given to carers, family members and the wider community. This represents an increase of circa 15% We continued to expand the day centre services offer with more specialist events and outings such as Windrush Project Programme and visits to the local theatre.

We continue to see a growth in the number of people being referred to BACA with complex health and social care needs, some people are housebound and/or facing increasing daily challenges due to the cost of living and health needs as a result of Covid and long-term conditions. We support users with advice and assistance with:

- Claiming attendance and carers allowance
- Making applications for blue badges and Dial-a-ride
- Winter programme - heating, food, mobility, loneliness
- Helping carers and families with debt management and benefits applications
- Housing queries
- Finance management

An increasing concern is poor access to health care and safe accommodation experienced by our members. The digitalisation of the NHS appointments system, reduced time in appointments, waiting lists and poor communication from health services has led to reduced access to health services. This continues to affect members' ability to articulate their health problems, as treatments tend to be multi-layered, complex and for many, confusing leading to anxiety and social isolation. BACA has continued to work with specialist services and local initiatives to address health inequalities.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Trustees Report**  
**For the year ended 31 March 2024**

**Day Services contd**

We have focused on actively engaging our service users in activities to manage and promote physical health and wellbeing, in addition to the programme of Bingo, art and crafts and games etc. Each session includes the "daily discussion" This is a general catch-up, with all the members encouraged to share how they are feeling, raise concerns, successes and what they are looking forward to over the coming week/s. Alongside the daily discussion is "project planning", during which time members co-produce the day centre curriculum and special projects.

Each day care centre session includes a hot meal provided by the Allotmentz Cafe, a local social enterprise and charity that offers training and volunteering opportunities for young people. This community cafe also catered for BACA's special events, such as Black History Month and the Christmas party, creating meaningful experiences for attendees. Additionally, Allotmentz Cafe involves young volunteers in these events, providing them with valuable hands-on experience while fostering a sense of community.

We have provided a mixture of structured activities that supported members to stay safe, focus upon financial security and make new friends. This included scam awareness run by Age UK, sessions on digital inclusion session, benefit entitlement, money management, make and mend to update and repurpose clothing and craft sessions.

Where possible, activities are designed so that members could continue them at home, such as a very successful make and mend programme, tabletop gardening course, mind maps and quizzes.

**Health and Wellbeing** - We continued to work with Cherry Lodge Cancer Care, who provided 1-1 support to 32 people through physical and mental wellbeing health checks, support to manage their health conditions and general health support clinics for our service users. Additional awareness was provided by Inclusion Barnet, who delivered an early intervention project focussed on preventing Cardio-vascular disease. This helped members to increase their understanding of the African Caribbean diet, BACA introduced last year. Both projects helped us to deliver preventative health interventions for our members.

The recent introduction of our Peer Support programme, designed to complement the emotional health check initiative, has seen encouraging results so far. It has encouraged members to openly discuss their mental wellbeing and develop personalized plans to improve it. This initiative has helped to de-stigmatize mental health issues, support members in accessing tailored services, and explore new activities independently of BACA. Additionally, members have formed new friendships, fostering a stronger sense of community and mutual support.

Completion of emotional health checks have also helped members and BACA understand the impact of the cost-of-living crisis. For the second year in a row, we have seen another increase in the numbers of members and service user requests for financial assistance with essential items like utility bills, basic furniture like curtains, beds, sofas; bedding, carpets, white goods and hoovers. These needs have been realised through the food bank and supporting users with benefit and hardship fund applications.

**Exercise** -We continued to offer exercise classes provided by BETTER, the council's contract holder and a specialist coach. The exercise program for older people includes chair yoga, balance training, and other gentle exercises designed to improve flexibility, strength, and coordination, helping to prevent falls and promote overall wellbeing

## **Barnet African Caribbean Association Ltd**

**Charity No. 1151068**

**Company No. 0813713**

### **Trustees Report**

**For the year ended 31 March 2024**

**Specialist activities-** We are pleased to have been able to provide specialist activities and interactive creative arts projects for our members. This included:

-Jazzane Arts who brought their Windrush themed theatre production to BACA. The event brought together members from all three BMCC partners and people from the local community.

### **Health Inequalities**

Working with Community Barnet, Barnet Council Public Health Department and the Centre of Excellence, in October 2024 BACA organised and facilitated a community workshop that explored the experiences of Black communities and health, as part of Black History month celebrations.

### **Barnet's Windrush Project**

As part of the celebrations of 75 years since HMS Windrush arrived at Tilbury docks, BACA started an oral history project to celebrate the lives and achievements of Barnet's Windrush generation. We used;

1. **Personal stories:** The heart of the Windrush project is a collection of personal stories from members of the Windrush generation and their descendants. These stories have been collected through interviews, written submissions, and other means.
2. **Photographs:** In addition to personal stories, the project also will include a collection of photographs that depict the lives and experiences of the Windrush generation and their descendants.
3. **Exhibition:** An exhibition that showcases the personal stories and photographs collected during the project is planned for Q1 2025.

The project is being carried out in partnership with Barnet Council, Middlesex University and Heritage Community Crafts. Heritage Community Crafts worked with BACA staff to complete eight workshops that used traditional craft, discussion, music and poetry to support members to recount and share their experiences. We conducted interviews with six members, during which they shared their experiences of life in the Caribbean and Africa, their journeys to the UK, and their perspectives on work, relationships, and leisure. They also reflected on their contributions to the community and the importance of their support networks. Additionally, we completed portraits of those members to celebrate their stories and identities.

Members have generously volunteered to tell their stories at the following events: : Silver Sunday with Age UK,; a Windrush Ceremony, organised by Barnet Multi-Faith Forum; BACA User volunteers, Middlesex University Black History Month; a celebration at the Burnt Oak Seventh Day Adventist Church and the BACA Windrush Party in October.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Trustees Report**  
**For the year ended 31 March 2024**



Barnet Multi-Faith Forum and BACA Windrush Ceremony at Barnet Multi-Cultural Centre

**Specialist Activities**

Working with Community Barnet, Barnet Council Public Health Department and the Centre of Excellence, in October 2023/24 BACA organised and facilitated a community workshop that explored the experiences of Black communities and health, as part of Black history celebrations.

**Partnerships** - To support our members BACA has also worked with Age UK Barnet and other neighbourhood delivery partners, Barnet Wellbeing Matters and Community Barnet Partnership, to develop mental health wellbeing practice and services.

We are active members of Barnet's Dementia Friendly initiative, Ageing Well Barnet, the Healthy Heart Programme, Barnet Wellbeing Matters Initiative, the Stroke Association and Barnet's Black History Month planning group.

**Volunteers**

The charity engages in the community and relies on voluntary help. Volunteers assist with the provision of day services, outings, events, and administration. We want to thank our volunteers for their loyal support and service. 6 volunteers supported day centre and peer support services. We were able to obtain support from 19 volunteers to support various Windrush events, these included service users.

**Outings and events.**

As the nation celebrated 75 years of the Windrush generations, BACA's activities were based on acknowledging the contributions made by members and the wider community

We started by attending the Kings Windrush Ceremony at Winsor Castle on June 22"d

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Trustees Report**  
**For the year ended 31 March 2024**



**The members organised their own party during Black History Month**

**PHOTO OF Windrush 75 E CAKE CUTTING**

**Outings and events cont'd**

In August members enjoyed the annual trip to Southend which was organised with the active support of a number of service users.

The members committee also organised the annual trip to Southend and were able to collaborate with the culture team at the South Bank to ensure members attended the two Simmer Down!

Afternoon dance sessions. The Windrush project helped to raise BACA's profile which meant we were able to work with the South Bank Centre's communication team to secure free travel to two Simmer Down, reggae dance events. We were also able to work with the local Arts centre to secure free tickets to performances.

**Funding**

BACA has focused on fundraising to ensure that it can continue to support as many service users as possible, and to build long-term resilience for the charity given the continuing difficult financial and fundraising environment. This included an online campaign for the Windrush project, led by the member committee. We were able to raise £20,394 in cash and in-kind support.

The charity's staff remained adaptable and determined throughout the course of the twelve months covered by this report.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Trustees Report**  
**For the year ended 31 March 2024**

**Financial Review**

The Statement of Financial Activities shows net deficit off£ 1,456 for the year ended 31 March 2024 compared to net income of £5,205 for the year ended 31 March 2023, after receiving income of £66,163 including £9,775 grant received from Age UK Barnet, and expenditure off£67,619, compared to £41,732 in 2023. Additional funding was received from Barnet Wellbeing Matters£15,000 and West Hendon £5,000. BACA is a member of the Barnet Provider Group, which delivers Neighbourhood Services. Age UK Barnet is the lead contractor for Barnet Neighbourhood Services which provide older people with information, advice, and practical support, and help them to undertake activities or simply spend time together. BACA received increased service income in 2023/24 of £7,013 compared to £4,699 in 2022/2023.

BACA also received fundraising income off£ 18,085 in 2024 compared to£ 12,999 in 2023. BACA received increased service income in 2023/24 of £7,013 compared to £4,699 in 2022/2023. BACA also received fundraising income off£ 18,085 in 2024 compared to£ 12,999 in 2023.

Special thanks go to all our funders and patrons including the London Borough of Barnet, Age UK Barnet, The Stroke Association, Cherry Lodge Cancer Care, the local churches, and the users of our day services, who have supported the charity during this financial year.

**Our pricing policy-**

Our pricing policy reflects our strategy of enabling all within our community, whatever their means, to take part in our activities. Our day services, events and excursions offer an opportunity for the public to participate in a range of low-cost activities.

To enable BACA to continue to provide services to those who need them the trustees reviewed the charging structure and agreed that the charges would remain unchanged:

Service	2024 Charge	2023 Charge
Day service	£10.00	£10.00
Transpmt	£0.00	£0.00
Exercise	£5.00	£2.00

The trustees believe that the charges still represent excellent value for money and is less than the charges made by other similar services.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Trustees Report**  
**For the year ended 31 March 2024**

**Investment powers and policy**

The trustees, having regard to the liquidity requirements of operating the services, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. Due to wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year.

The invested funds held on deposit achieved an average rate of 0.5% against the RPI of 4.3% in March 2024.

**Reserves policy and Going Concern UPDATE**

BACA aims to have reserves equal to six months operating expenditure and continues to seek funding to support its activities and reduce deprivation. The trustees consider that the ideal level of reserves as of 31 March 2024 would be £21,000. Reserves are currently £21,659. BACA will also need the ongoing support of its trustees, members, volunteers, friends, colleagues, and partners if it is to continue to support its service users. The trustees are confident that the charity continues to be a going concern, if it receives continued funding from Age UK Barnet, although there is increased risk due to the greater dependence on fundraising income as opposed to service income as in previous years. The continuing cost of living crisis and challenging fundraising environment continues to pose a major risk to the charity being a going concern, since if BACA is unable to generate service income, it would be overly dependent on grant income from Age UK Barnet and other funders.

**LTO with Community Barnet**

The charity entered a local trusted organisation (LTO) agreement with Community Barnet in April 2022. The role of the LTO is provide support to BACA in managing its finances, employ and manage staff; represent BACA at partnership meetings with partner organisations; deliver BACA's contractual work including monitoring and evaluation; and support and deliver BACA's plans. The Trustees reviewed the performance of the delivery of service under the LTO during the year and concluded that the agreement continued to support BACA in meeting its objectives. The trustees continue to address major financial concerns for the charity and its ongoing financial sustainability given the continuing challenging grant and fundraising environment. The trustees continue to keep the cost base under review and to seek new sources of funding and new opportunities for income generation.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Trustees Report**  
**For the year ended 31 March 2024**

**Reference and administrative details**

Charity Number: 1151068  
Company number: 08130713  
Registered office &  
Business Address: Barnet Multicultural Community Centre, Algernon Road, London, NW4 3TA

**Our advisors**

**Bankers:** CAF BANK Ltd, 25 Kings Hill Avenue  
Kings Hill, West Malling  
Kent, ME19 4JQ

**Independent Examiner:** Issa Associates  
80 Scrubs Lane  
London NW10 6RF

**Trustees**

Caroline Mitcham	Secretary appointed 14 <sup>th</sup> March 2022 Director
Magdalene Bayim-Adomako	Director- appointed 17th April 2015
Brenda Jules	Director appointed 15 <sup>th</sup> July 2022 Resigned 31 <sup>st</sup> March 2024
Alesia Carrington	Director appointed on 13 <sup>th</sup> July 2022

**Key management personnel:**

LTO Development Manager: Ms Jeni Osbourne

## **Barnet African Caribbean Association Ltd**

**Charity No. 1151068**

**Company No. 0813713**

### **Trustees Report**

**For the year ended 31 March 2024**

#### **Structure, Governance and Management**

##### **Governing Document**

Barnet African Caribbean Association Ltd. is a company limited by guarantee governed by its Memorandum and Articles of Association dated 5 February 2013. It was incorporated as a company on 5 July 2012 and registered as a charity on 5 March 2013 with the Charity Commission in England & Wales. On 1 April 2013, the assets and liabilities of Barnet African Caribbean Association were transferred to Barnet African Caribbean Association Ltd. On 12 January 2015, the Charity Commission registered the merger of Barnet African Caribbean Association with Barnet African Caribbean Association Ltd. with a transfer date of 1 April 2013. Barnet African Caribbean Association has been removed from the Register of Charities.

##### **Appointment of trustees**

As set out in the Articles of Association the charity may by ordinary resolution appoint a trustee and determine the rotation in which any additional trustees are to retire. All members are circulated with invitations to nominate trustees prior to the AGM requesting nominations for the AGM. The trustees may appoint a person who is willing to act to be a trustee, but a trustee appointed by a resolution of the other trustees must retire at the next annual general meeting and must not be considered in determining the directors who are to retire by rotation.

##### **Trustee induction and training**

New trustees undergo an orientation to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the budget and recent financial performance of the charity. During the induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. Those provided by the National Council for Voluntary Organisations, of which the charity is a member.

##### **Organisation**

The board of trustees, which has no maximum number of members, administers the charity. The board normally meets quarterly. The trustees appoint a Day Services Manager to manage the day-to-day operations of the charity. To facilitate effective operations, the Day Services Manager has delegated authority for operational matters including finance and employment.

The trustees submit their trustees' report and financial statements for the year ended 31 March 2024.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Trustees Report**  
**For the year ended 31 March 2024**

**Related Parties**

None of our trustees receive remuneration or other benefit from their work with the charity. Any conflict of interest or contractual relationship with a related party must be disclosed to the full board of trustees.

**Pay Policy**

The trustees consider the board of trustees and the Development Manager comprise the key management personnel of the charity in charge of directing, controlling, running, and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee received remuneration in the year.

Staff pay is reviewed annually. BACA has implemented the London Living Wage, a wage which meets everyday needs.

**Risk Management**

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties the charity faces.
- the establishment of policies, systems, and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This review has identified the following risks:

- Changes within adult social care
- Adult protection and safeguarding
- The sustainability of incoming funds and in particular unrestricted funds
- The allocation of restricted funds
- Financial controls and approval of expenditure
- The proper collection and processing of data
- Compliance with fundraising regulation and the safeguarding of event attendees
- The impact of the cost-of-living crisis
- Health and safety
- Food hygiene

The trustees worked to ensure that those risks were understood, and that the organisation was prepared. Plans, training, policies, and procedures were put in place to deal with the challenges - both in the short-term throughout the first lockdown, subsequent lockdowns and in the longer-term as the economic and fundraising environment changes.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Trustees Report**  
**For the year ended 31 March 2024**

**Trustees' responsibilities in relation to the financial statements**

The trustees, who are also directors of Barnet African Caribbean Association Ltd. for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements 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 business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Small Company Provisions**

This report has been prepared in accordance with the special provisions for small companies of the Companies Act 2006.

**Independent Examiner**

Issa Associates have been re-appointed as independent examiner for the ensuing year.

By order of the board of trustees

Caroline Mitcham  
Trustee  
January 2025

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Independent Examiners Report**  
**To The Trustees of**  
**Barnet African Caribbean Association Ltd.**  
**For the Year Ended 31<sup>st</sup> Mar 2024**

I have examined the accounts on pages 15 to 18.

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 charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 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**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- The accounts do not accord with such records; or
- The accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

**ISSA**  
fssa Associates  
Chartered Certified Accountants  
80 Scrubs Lane  
London, NW10 6RF  
Date: 09.04.2024

**ISSA ASSOCIATES**  
ACCOUNTANTS, TAX CONSULTANTS  
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1: imc.(3iissaassociates.com



**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Statement of Financial Activities**  
**For the year ended 31 March 2024**

		2024 Unrestricted Funds	2024 Restricted funds	2024 Total funds	2023 Total funds
	Notes	£	£	£	£
<i>Income</i>					
<i>Grants and Donations</i>					
<i>Donations</i>		1,320	7,702	9,022	500
Service Income		7,013		7,013	4,699
Grants	3a	500	29,975	30,475	28,641
Fundraising			18,085	18,085	12,999
Interest (Gross)		569		569	98
Other income	3b	1,000		1,000	
<b>Total incoming Resources</b>		<b>10,402</b>	<b>55,762</b>	<b>66,163</b>	<b>46,937</b>
<i>Expenditure on</i>					
<i>Charitable Activities</i>					
Wages and salaries	4	7,433	21,283	28,715	21,921
Rent			6,243	6,243	4,569
Supplies of food & provisions		960	5,676	6,636	3,723
Drivers, escorts & travel hire			1,672	1,672	950
Insurance			466	466	429
Printing and stationery			141	141	332
Telephone, fax, & internet			790	790	869
Training					
Keep fit training			135	135	
Activities					150
Stroke expenditure					
Legal & professional fees	3		13	13	13
Consultancy			10,521	10,521	
Subscription			347	347	264
Bank charges			60	60	72
Sundries					
Grant expenditure					
Security					

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

Depreciation charge for the year	3				
LTO Fees		7,000	7,000	7,000	
Independent Examination Fees		400	400	565	
HMRC				384	
Exercise		2,110	2,110	420	
Volunteer expenses		100	100	72	
Office Expense		2,270	2,270		
<b>Total Charitable Activities Expenditure</b>		<b>8,393</b>	<b>59,225</b>	<b>67,619</b>	<b>41,732</b>
<b>Total Expenditure</b>		<b>8,393</b>	<b>59,225</b>	<b>67,619</b>	<b>41,732</b>
<b>Net income/(expenditure) before transfers between funds</b>		<b>2,009</b>	<b>(3,464)</b>	<b>(1,456)</b>	<b>5,205</b>
Transfers between funds	11				
<b>Net movement in funds</b>		<b>2,009</b>	<b><u>(3,464)</u></b>	<b><u>(1,456)</u></b>	<b>5,205</b>
Balance brought forward at 1 April 2023	11	19,650	25,052	44,702	39,497
<b>Balance carried forward at 31 March 2024</b>	<b>10</b>	<b>21,659</b>	<b>21,588</b>	<b>43,246</b>	<b>44,702</b>

All activities relate to continuing operations.

Movements in funds are disclosed in Note 10 to the financial statements.

The notes on pages 14 to 19 form part of these financial statements.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Balance Sheet**  
**As at 31<sup>st</sup> March 2024**

	Notes	2024	2023
		£	£
<i>Fixed Assets:</i>			
Tangible	5	-	-
<i>Current Assets:</i>			
Debtors	6	25,876	476
Cash at bank and in hand		<u>85,030</u>	<u>69,642</u>
		110,906	70,118
<i>Current liabilities payable within 1 year:</i>			
Creditors & accruals	7	<u>(67,660)</u>	<u>(25,415)</u>
		43,246	44,702
<b>Total Assets less current liabilities</b>		<u><b>43,246</b></u>	<u><b>44,702</b></u>
 <i>Funds:</i>			
Unrestricted - BACA General Funds	11	21,659	19,650
Restricted- Day Centre Funds	11	<u>21,588</u>	<u>25,052</u>
		<u><b>43,246</b></u>	<u><b>44,702</b></u>

For the financial year ended 31 March 2024, the company was entitled to exemption from audit under s477 of the Companies Act 2006; and no notice has been deposited under s476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime. The financial statements on pages 11 to 19 were approved by the board and signed on their behalf by:

  
 .....

Caroline Mitcham  
 Director

Date:

  
 .....

Magdalene Bayim-Adomako  
 Director

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Cash Flow Forecast**  
**For the year ended 31 March 2024**

	Notes	2024 £	2023 £
<b>Cash provided by/ (used in) operating activities</b>	9	<u>14,821</u>	<u>29,353</u>
<b>Cash flows from investing activities</b>			
Interest income		569	98
<b>Cash provided by investing activities</b>		<u>569</u>	<u>98</u>
<b>Increase/(decrease) in cash and cash equivalents in the year</b>		<u>15,390</u>	<u>29,451</u>
<b>Cash and cash equivalents at the beginning of the year</b>		<u>69,642</u>	<u>40,190</u>
<b>Total cash and cash equivalents at the end of the year</b>		<u>85,030</u>	<u>69,642</u>

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year ended 31<sup>st</sup> March 2024**

**Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

**Going concern**

The charity is dependent upon grant funding from Age UK Barnet and Community Barnet as part of the Neighbourhood Service Programme. The charity is awaiting confirmation of the funding receivable for the year ending 31 March 2024.

**Accounting policies**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

**Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

**) Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year ended 31st March 2024**

## **2 Accounting Policies**

A summary of the principal accounting policies, all of which have been applied consistently throughout the year is set out below.

### **.1 Reconciliation with previous generally accepted accounting principles**

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required. There were no significant adjustments needed from the net income/(expenditure) under the previous Generally Accepted Accounting Practice ("GAAP").

### **.2 Income**

#### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

the charity becomes entitled to the resources;

it is more likely than not that the trustees will receive the resources; and

the monetary value can be measured with sufficient reliability.

#### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year Ended 31<sup>st</sup> March 2024**

**2.2 Income Cont'd**

**Contractual income and performance related grants**

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

**Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Contractual income and performance related grants**

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

**Gifts in kind**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year Ended 31<sup>st</sup> Mar 2024**

**2.2 Income Cont'd**  
**Income from interest**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Income from membership subscriptions**

Membership subscriptions received in the nature of a gift are recognised in membership income

**2.3 EXPENDITURE AND LIABILITIES**

**Support costs**

The charity has incurred expenditure on support costs.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Redundancy and termination costs**

Redundancy and termination costs are recognised as an expense in the SoFA and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either: terminate the employment of an employee or group of employees before normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy. The charity is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

**Deferred income**

Deferred income has been included in the accounts.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year Ended 31<sup>st</sup> March 2024**

**2.3 EXPENDITURE AND LIABILITIES**

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

**2.4 ASSETS**

**Tangible fixed assets for use by charity**

Tangible assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £200.

They are valued at cost.

Equipment used within the Day Centre premises is depreciated on a straight line basis over 4 years.

Furniture used within the Day Centre premises is depreciated on a straight line basis over 10 Years.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year Ended 3P<sup>1</sup> March 2024**

**3 Net income for the year**

	2024	2023
	£	£
This is stated after charging :		
Depreciation		
Independent examiner's fees	400	300
	400	200

<b>3a</b>	Donations	2024	2024	2024	2023
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
	Donations	1,320	7,702	9,022	500
		1,320	7,702	9,022	500

<b>3b Grant Income</b>	2024	2023
Age UK	9,775	9,775
Community Barnet - Barnet Wellbeing/Cost of Living Uplift	15,000	15,826
Big Lottery		3,040
Alpkit	200	
West Hendon	<u>5,000</u>	
	<u>29,975</u>	<u>28,641</u>

<b>3c. Fundraising</b>	2024	2023
Community Barnet	8,500	
City Bridge	7,500	
Windrush	2,085	
	18,085	

**3d.**

Gifts in Kind off £ 10,900 (2023: £0) were received during the year.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year Ended 31<sup>st</sup> March 2024**

**3c.** Other income includes the following:

	2024	2024	2024	2023
	Unrestricted Funds	Restricted Funds	Total other income	Total other income
	£	£	£	£
Community Barnet Grant	1000		1000	
	1,000		1,000	

**4 Paid employees**

**4.a Salaries and wages**

	2024	2023
	£	£
Salaries and wages	26,473	20,729
National Insurance	1,381	917
Pension	861	275
Total staff costs	28,715	21,921

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil). No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023 - Nil).

The key management personnel of the charity comprise the trustees and the LTO Development Manager.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year Ended 31<sup>st</sup> March 2024**

4. The average monthly headcount was 2 staff (2024: 1 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

Average FTE in the year	2024	2023
Charitable Activities	0.5	0.2
Total headcount in the year	0.5	0.2

**4.c. Redundancy payments**

	2024	2023
	£	£
Cash payment	_____	_____
Total amount of payment	_____	_____
	2024	2023
	£	£
Extent of redundancy funding at the balance sheet date	_____	_____

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year Ended 3P<sup>1</sup> March 2024**

**5 Tangible Fixed Assets - For use by the Day Centre**

	Equipment	Furniture	Total
	£	£	£
Costs			
At 1 April 2023			
Additions during the year			
At 31 March 2024			
Depreciation			
At 1 April 2023			
Charges during the year			
At 31 March 2024			
Net Book value			
At 31 March 2024			
At 1 April 2023			

**6 Debtors**

	2024	2023
	£	£
Accrued Income	25,876	476
Prepayment		
	<u>25,876</u>	<u>476</u>

**7 Current liabilities payable within 1 year:**

	2024	2023
	£	£
Trade creditors		
Accruals	68,202	25,415
Taxation and social security		
Deferred income (see note 8)		
	<u>68,202</u>	<u>25,415</u>

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Account**  
**For the Year Ended 3JS<sup>1</sup> March 2024**

8	Deferred income	2024 £	2023 £
		_____	_____
<b>9</b>	<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>	2024 £	2023 £
	Net movement in funds	(1,998)	5,205
	Add back depreciation charge		
	Deduct interest income shown in investing activities	(569)	(98)
	Decrease/(increase) in debtors	(25,400)	383
	Increase/(decrease) in creditors	42,787	23,863
	Net cash raised by/(used in) operating activities	14,821	29,353

**10 Taxation**

As a charity, Barnet African Caribbean Association is exempt from tax on income and gains falling within section 505 of the taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Account**  
**For the Year Ended 31<sup>st</sup> March 2024**

<b>11</b>	<b>Statement of Funds</b>					
<b>11a</b>	<b>Current Year Statement of Funds</b>					
		Brought Forward	Income	Expenditure	Transfers	Carried Forward
		£	£	£	£	£
	<b>Unrestricted Funds</b>					
	General funds	<u>19.650</u>	<u>10.402</u>	<u>(8.667)</u>	<u>          </u>	<u>21.384</u>
		<u>19.650</u>	<u>10.402</u>	<u>(8.667)</u>	<u>          </u>	<u>21.384</u>
	<b>Restricted Funds</b>					
	Age UK		9.775	(9.775)		
	Community Barnet - Barnet Wellbeing/Cost of Living Uplift		23.500	(23.500)		0
	Day Centre	25,052		(8.612)		16.440
	Alpkit		200	(97)		103
	City Bridge		7.500	(7,500)		
	West Hendon		5.000	(4.940)		60
	Windrush		9.787	(5.071)		4.716
		<u>25.052</u>	<u>55.762</u>	<u>(59.494)</u>	<u>          </u>	<u>21.321</u>
		<u>44.702</u>	<u>66.164</u>	<u>(68.162)</u>	<u>          </u>	<u>42.705</u>

**BARNET AFRICAN CARIBBEAN ASSOCIATION LTD**

England & Wales - Charity number 1151068

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# Accounts

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**BARNET AFRICAN CARIBBEAN ASSOCIATION LTD**

**REPORTS AND FINANCIAL STATEMENTS**

**For the Year ended 31st March 2023**

**Charity number: 1151068**

**Company Number: 08130713**

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

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**For the Year Ended 31st March 2023**

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**Barnet African Caribbean Association Ltd**

**Charity No. 1151068**

**Company No. 0813713**

**Trustees Report**

**For the year ended 31 March 2023**

**Objectives and activities**

The objects of Barnet African Caribbean Association Ltd (BACA) are to promote the benefit of the inhabitants of the London boroughs, in particular but not exclusively people of African and Caribbean heritage, without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and the inhabitants in a common effort to relieve poverty, preserve and protect good health, advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving conditions of the said inhabitants.

The vision that shapes our annual activities remains the promotion and fostering of the health and well-being of the public by providing day centre sessions, outreach and wellbeing services. We also aim to improve the quality of life of the people of the London boroughs through the provision of accessible excursions and events.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on grants and income from fees and charges to cover its operating costs. Affordability and access to our services is important to us and is reflected in our pricing policy set out in detail later in this report.

We endeavour to encourage all within our community to take part in our activities and to attend day services with particular appeal to our older residents.

The strategies employed to achieve the charity's aims and objectives are to:

- provide day centre services for older adults.
- provide outreach and off-site support to older people
- provide opportunities for volunteers
- celebrate the diversity of cultures in our society by arranging events
- provide health checks and welfare support

Putting these strategies into action we have three major areas of activity which are: day centre services; outreach; and opportunities for volunteers.

**Achievements and performance**

**Day Centre Services**

The majority of BACA's service users are from the various African and Caribbean communities who live in Barnet. They were disproportionately affected by the pandemic and many continue to suffer from social isolation and loneliness, which was exacerbated by the pandemic. Additionally, our service users are disproportionately impacted by the continuing cost of living crisis.

**Trustees Report**

**For the year ended 31 March 2023**

**Day Centre Services Cont'd**

BACA has focused on fundraising to ensure that it can continue to support as many service users as possible, and to build long-term resilience for the charity given the continuing difficult financial and fundraising environment. BACA saw the benefit of investing in dedicated fundraising capacity as we secured £3,718 through grants in the reporting period. The charity's staff remained adaptable and determined throughout the course of the twelve months covered by this report.

The charity continued to respond to the specific issues faced by older adults with exceptional health needs, and the families caring for them – whilst also retaining a focus on the core work planned for the year wherever possible.

BACA's day centre provides services for older people and is also an anchor project for the community. Members of local African and Caribbean communities know the project consistently runs on Tuesday's so will attend to enquire about projects, bring in difficulties they are experiencing with housing/welfare etc. and make contact about developing community projects.

Due to structural and refurbishment work at Barnet Multi-Cultural Centre (BMCC), the day centre service was delivered from two venues this year, with use of the International Gospel Church hall, in Burnt Oak, during this period. We returned to BMCC in November 2022.

We worked with 62 service users in the year, with additional support given to carers, family members and the wider community. This represents an increase of circa 40% - as more people returned to in person day centre activities post Covid. Day centre services were expanded this year, with an increase in all activities including more specialist events and outings.

We have seen a growth in the number of people being referred to BACA with complex health and social care needs, some people are housebound and/or facing increasing daily challenges due to the cost of living and health needs as a result of Covid and long-term conditions. This has been reflected in the breadth of issues we have supported our members with, including:

- Claiming attendance and carers allowance
- Making applications for Blue badges and Dial-a-ride
- Debt management
- Winter programme – heating, food, mobility, loneliness
- Helping carers and families with debt management and benefits applications

An increasing concern is poor access to health care. The digitalisation of the NHS appointments system, reduced time in appointments, waiting lists and poor communication from health services has led to reduced access to health services. This affects members' ability to articulate their health problems, as treatments tend to be multi-layered, complex and for many, confusing. This has led to an increase poor motivation, anxiety and social isolation. BACA has continued to work with specialist services and local initiatives to address health inequalities.

**Trustees Report**  
**For the year ended 31 March 2023**

**Day Services Cont'd**

We are active members of Barnet's Dementia Friendly initiative, the Healthy Heart Programme, Barnet Wellbeing Matters Initiative, the Stroke Association and Barnet's Black History Month planning group.

We have focused on actively engaging our service users in activities to promote physical health and wellbeing in addition to the programme of Bingo, art and crafts and games etc. The staff team introduced the "daily discussion" in each session. This is a general catch-up, with all the members encouraged to share how they are feeling, raise concerns, successes and what they are looking forward to over the coming week/s. Alongside the daily discussion is "project planning", during which time members co-produce the day centre curriculum and special projects.

Each day care centre session includes a hot meal, provided by Allotmentz café, who also catered for special occasions like Black History Month and the Christmas Party. Allotmentz café also provided young people who volunteered for these events.

**Health and Wellbeing** – We continued to work with Cherry Lodge Cancer Care, who provide physical and mental wellbeing health checks and support clinics for our service users. Additional support was provided by Inclusion Barnet, who delivered an early intervention project focussed on preventing Cardio-vascular disease to our members, working exclusively with Black communities. Both projects helped us to deliver preventative health interventions for our members. We also took part in a research project led by the Diverse Nutrition Association, looking at the physical and mental effects of the African and Caribbean diet.

**Exercise** – We continued to offer exercise classes provided by BETTER, the council's contract holder. We also worked with several exercise specialists on a freelance basis, to ensure the delivery of a varied exercise programme that users could repeat at home.

**Day Centre Activities** – We have provided a mixture of structured activities that supported members to stay safe and focus upon financial security. This included scam awareness run by Age UK, local police, benefit entitlement and money management.

We developed projects with activities that members could continue with at home, such as a very successful make and mend programme and a tabletop gardening course, delivered by Whetstone Allotments, where members grew vegetables and took the plants home.

**Specialist activities**- We are pleased to have been able to provide specialist activities and interactive creative arts projects for our members. This included:

- Jazzane Arts brought their Windrush themed theatre production to BACA. The event brought together members from all three BMCC partners and people from the local community.
- Keep Calm and Sing provided singing workshops that combined improving breathing and memory exercises.

**Trustees Report**  
**For the year ended 31 March 2023**

**Specialist activities Cont'd**

These helped to compensate for the reduced exercise classes, while the centre was being renovated. This activity meant that BACA could form a choir and perform at the Barnet Black History Month Anchor Event in October.

**Partnerships** - To support our members we continue to work in partnership with the BMCC partners, the Somali Community Group and Barnet Asian Old People's Association to increase reach, engagement and community participation to support our work. BACA has also worked with Age UK Barnet and other neighbourhood delivery partners, Barnet Wellbeing Matters and Community Barnet Partnership, to develop mental health wellbeing practice and services.

**Outings and events**

In October BACA hosted the annual Black History Month celebrations at Barnet Multicultural Community Centre for members and the local community. The event was well attended, and an enjoyable time was had by all. We also celebrated Christmas in December 2022 with a lunch party for service users that was shared with friends and family. We visited members who were unable to attend the festive party. We also delivered 12 Christmas hampers to those who are struggling to make ends meet and made 20 visits to those who would be on their own over the festive period. In August we had a wonderful trip to Southend for our members with 35 members, carers and families attending.



**Volunteers**

The charity engages in the community and relies on voluntary help. Volunteers assist with the provision of day services, outings, events, and administration. We want to thank our volunteers for their loyal support and service.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Trustees Report**  
**For the year ended 31 March 2023**

**Financial Review**

**Funders – West Hendon Community Fund, AFA, Prince of Wales Fund, Barchester**

The Statement of Financial Activities shows net income of £5,225 for the year ended 31 March 2023 compared to net income of £3,194 for the year ended 31 March 2022, after receiving income of £46,937, including £9,775 grant received from Age UK Barnet, and expenditure of £41,660, compared to £22,533 in 2021. Grant income from Age UK Barnet was decreased from £12,719 to £9,775, a decrease of 23%. Additional funding was received from Barnet Wellbeing Matters £15,826, Big Lottery £3,040. BACA is a member of the Barnet Provider Group, which delivers Neighbourhood Services. Age UK Barnet is the lead contractor for Barnet Neighbourhood Services which provide older people with information, advice, and practical support, and help them to undertake activities or simply spend time together. BACA received increased service income in 2022/23 of £4,699 compared to £1,613 in 2022. BACA also received fundraising income of £12,999 in 2023 compared to £852 in 2022.

The charity has had an increase in core funding which was due to additional funding sought from different funders.

Special thanks go to all its funders and patrons including the London Borough of Barnet, Age UK Barnet, The Stroke Association, Cherry Lodge Cancer Care, Brent Community Transport, the local churches, and the users of our day services, who have supported the charity during this financial year.

**Our pricing policy-**

Our pricing policy reflects our strategy of enabling all within our community, whatever their means, to take part in our activities. Our day services, events and excursions offer an opportunity for the public to participate in a range of low-cost activities.

To enable BACA to continue to provide services to those who need them the trustees reviewed the charging structure and agreed that the charges would remain unchanged:

Service	2023 Charge	2022 Charge
Day service	£10.00	£12.00
Exercise	£2.00	£5.00

The trustees believe that the charges still represent excellent value for money and is less than the charges made by other similar services.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Trustees Report**  
**For the year ended 31 March 2023**

**Investment powers and policy**

The trustees, having regard to the liquidity requirements of operating the services, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. Due to wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year.

The invested funds held on deposit achieved an average rate of 0.5% against the RPI of 13.5% in March 2023.

**Reserves policy and Going Concern**

BACA aims to have reserves equal to six months operating expenditure and continues to seek funding to support its activities and reduce deprivation. The trustees consider that the ideal level of reserves as of 31 March 2023 would be £21,000. Reserves are currently £44,702 BACA will also need the ongoing support of its trustees, members, volunteers, friends, colleagues, and partners if it is to continue to support its service users. The trustees are confident that the charity continues to be a going concern, if it receives continued funding from Age UK Barnet, although there is increased risk due to the greater dependence on fundraising income as opposed to service income as in previous years. The aftermath of the COVID-19 pandemic continues to pose a major risk to the charity being a going concern, since if BACA is unable to generate service income, it would be overly dependent on grant income from Age UK Barnet and other funders.

**LTO with Community Barnet**

The charity entered a local trusted organisation (LTO) agreement with Community Barnet in April 2022. The role of the LTO is provide support to BACA in managing its finances, employ and manage staff; represent BACA at partnership meetings with partner organisations; deliver BACA's contractual work including monitoring and evaluation; and support and deliver BACA's plans. The Trustees reviewed the performance of the delivery of service under the LTO during the year and concluded that the agreement continues to support BACA in meeting its objectives. The trustees continue to address major financial concerns for the charity and its ongoing financial sustainability given the lower level of support from the charity's funders. The trustees continue to keep the cost base under review and to seek new sources of funding and new opportunities for income generation.

**Barnet African Caribbean Association Ltd**

**Charity No. 1151068**

**Company No. 0813713**

**Trustees Report**

**For the year ended 31 March 2023**

**Reference and administrative details**

Charity Number: 1151068

Company number: 08130713

Registered office &

Business Address: Barnet Multicultural Community Centre, Algernon Road, London, NW4 3TA

**Our advisors**

**Bankers:** CAF BANK Ltd, 25 Kings Hill Avenue  
Kings Hill, West Malling  
Kent, ME19 4JQ

**Independent Examiner:** Issa Associates  
80 Scrubs Lane  
London NW10 6RF

**Trustees**

Caroline Mitcham	Secretary appointed 14 March 2022
Magdalene Bayim-Adomako	Director
Karen Hunte	Director
Alessia Carrington	Director- appointed 13 July 2022

**Key management personnel:**

LTO Development Manager: Ms Jeni Osbourne

**Barnet African Caribbean Association Ltd**

**Charity No. 1151068**

**Company No. 0813713**

**Trustees Report**

**For the year ended 31 March 2023**

**Structure, Governance and Management**

**Governing Document**

Barnet African Caribbean Association Ltd. is a company limited by guarantee governed by its Memorandum and Articles of Association dated 5 February 2013. It was incorporated as a company on 5 July 2012 and registered as a charity on 5 March 2013 with the Charity Commission in England & Wales. On 1 April 2013, the assets and liabilities of Barnet African Caribbean Association were transferred to Barnet African Caribbean Association Ltd. On 12 January 2015, the Charity Commission registered the merger of Barnet African Caribbean Association with Barnet African Caribbean Association Ltd. with a transfer date of 1 April 2013. Barnet African Caribbean Association has been removed from the Register of Charities.

**Appointment of trustees**

As set out in the Articles of Association the charity may by ordinary resolution appoint a trustee and determine the rotation in which any additional trustees are to retire. All members are circulated with invitations to nominate trustees prior to the AGM requesting nominations for the AGM. The trustees may appoint a person who is willing to act to be a trustee, but a trustee appointed by a resolution of the other trustees must retire at the next annual general meeting and must not be considered in determining the directors who are to retire by rotation.

**Trustee induction and training**

New trustees undergo an orientation to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the budget and recent financial performance of the charity. During the induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role, those provided by the National Council for Voluntary Organisations, of which the charity is a member.

**Organisation**

The board of trustees, which has no maximum number of members, administers the charity. The board normally meets quarterly. The trustees appoint a Day Services Manager to manage the day-to-day operations of the charity. To facilitate effective operations, the Day Services Manager has delegated authority for operational matters including finance and employment.

The trustees submit their trustees' report and financial statements for the year ended 31 March 2023.

**Trustees Report**  
**For the year ended 31 March 2023**

**Related Parties**

None of our trustees receive remuneration or other benefit from their work with the charity. Any conflict of interest or contractual relationship with a related party must be disclosed to the full board of trustees.

**Pay Policy**

The trustees consider the board of trustees and the Development Manager comprise the key management personnel of the charity in charge of directing, controlling, running, and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee received remuneration in the year.

Staff pay is reviewed annually. BACA has implemented the London Living Wage, a wage which meets everyday needs.

**Risk Management**

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties the charity faces.
- the establishment of policies, systems, and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This review has identified the following risks:

- Changes within adult social care
- Adult protection and safeguarding
- The sustainability of incoming funds and in particular unrestricted funds
- The allocation of restricted funds
- Financial controls and approval of expenditure
- The proper collection and processing of data
- Compliance with fundraising regulation and the safeguarding of event attendees
- The impact of the cost-of-living crisis
- Health and safety
- Food hygiene

The trustees worked to ensure that those risks were understood, and that the organisation was prepared. Plans, training, policies, and procedures were put in place to deal with the challenges - both in the short-term throughout the first lockdown, subsequent lockdowns and in the longer-term as the economic and fundraising environment changes.

**Barnet African Caribbean Association Ltd**

**Charity No. 1151068**

**Company No. 0813713**

**Trustees Report**

**For the year ended 31 March 2023**

**Trustees' responsibilities in relation to the financial statements**

The trustees, who are also directors of Barnet African Caribbean Association Ltd. for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements 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 business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Small Company Provisions**

This report has been prepared in accordance with the special provisions for small companies of the Companies Act 2006.

**Independent Examiner**

Issa Associates have been re-appointed as independent examiner for the ensuing year.

By order of the board of trustees

Caroline Mitcham  
Trustee



22<sup>nd</sup> December 2023

**Independent Examiners Report**  
**To The Trustees of**  
**Barnet African Caribbean Association Ltd.**  
**For the Year Ended 31<sup>st</sup> Mar 2023**

I have examined the accounts on pages 14 to 17.

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 charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 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**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- The accounts do not accord with such records; or
- The accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

*Issa Associates*

Issa Associates, Chartered Certified Accountants  
116 Cumberland House, 80 Scrubs Lane  
London, NW10 6RF  
Date: 22/12/2023

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**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Statement of Financial Activities**  
**For the year ended 31 March 2023**

		2023 Unrestricted Funds	2023 Restricted funds	2023 Total funds	2022 Total funds
	Notes	£	£	£	£
<b>Income</b>					
Grants and Donations					
Donations		500	-	500	-
Service Income		4,699	-	4,699	1,613
Grants	3a	-	28,641	28,641	12,719
Fundraising		-	12,999	12,999	852
Interest (Gross)		98	-	98	4
Other income	3b	-	-	-	10,541
<b>Total incoming Resources</b>		<b>5,297</b>	<b>41,640</b>	<b>46,937</b>	<b>25,728</b>
<b>Expenditure on</b>					
Charitable Activities					
Wages and salaries	4	-	21,921	21,921	4,613
Rent		-	4,569	4,569	1,097
Supplies of food & provisions		-	3,723	3,723	1,690
Drivers, escorts & travel hire		-	950	950	34
Insurance		-	429	429	394
Printing and stationery		-	332	332	372
Telephone, fax, & internet		-	869	869	1,318
Training		-	-	-	132
Keep fit training		-	-	-	355
Activities		-	150	150	108
Stroke expenditure		-	-	-	-
Legal & professional fees	3	-	13	13	453
Consultancy		-	-	-	840
Subscription		-	264	264	37
Bank charges		72	-	72	296
Sundries		-	-	-	490
Grant expenditure		-	-	-	10,298
Security		-	-	-	8
Depreciation charge for the year	3	-	-	-	-
LTO Fees		-	7,000	7,000	-
Independent Examination Fees		-	565	565	-

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

HMRC			384	384	-
Exercise			420	420	-
Volunteer expenses			70	70	-
<b>Total Charitable Activities Expenditure</b>		<u>72</u>	<u>41,660</u>	<u>41,732</u>	<u>22,533</u>
<b>Total Expenditure</b>		<u>72</u>	<u>41,660</u>	<u>41,732</u>	<u>22,533</u>
<b>Net income/(expenditure) before transfers between funds</b>		5,225	(20)	5,205	3,194
Transfers between funds	11	-	-	-	-
<b>Net movement in funds</b>		<u>5,225</u>	<u>(20)</u>	<u>5,205</u>	<u>3,194</u>
Balance brought forward at 1 April 2022	11	14,425	25,072	39,497	36,303
<b>Balance carried forward at 31 March 2023</b>	10	<u><u>19,650</u></u>	<u><u>25,052</u></u>	<u><u>44,702</u></u>	<u><u>39,497</u></u>

All activities relate to continuing operations.

Movements in funds are disclosed in Note 10 to the financial statements.

The notes on pages 14 to 19 form part of these financial statements.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

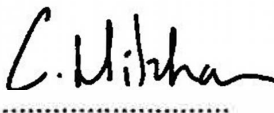
**Balance Sheet**  
**As at 31<sup>st</sup> March 2023**

	Notes	2023	2022
		£	£
<b>Fixed Assets:</b>			
Tangible	5	-	-
<b>Current Assets:</b>			
Debtors	6	476	859
Cash at bank and in hand		<u>69.642</u>	<u>40.190</u>
		70.118	41.049
<b>Current liabilities payable within 1 year:</b>			
Creditors & accruals	7	<u>(25.415)</u>	<u>(1.552)</u>
		44.702	39.497
<b>Total Assets less current liabilities</b>		<u><u>44.702</u></u>	<u><u>39.497</u></u>
<b>Funds:</b>			
Unrestricted - BACA General Funds	11	19.650	14.425
Restricted- Day Centre Funds	11	<u>25.052</u>	<u>25.072</u>
		<u><u>44.702</u></u>	<u><u>39.497</u></u>

For the financial year ended 31 March 2023, the company was entitled to exemption from audit under s477 of the Companies Act 2006; and no notice has been deposited under s476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime. The financial statements on pages 11 to 19 were approved by the board and signed on their behalf by:



Caroline Mitcham  
 Director



Magdalene Bayini-Adomako  
 Director

Date: 22/12/2023

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Cash Flow Forecast**  
**For the year ended 31 March 2023**

	Notes	2023 £	2022 £
<b>Cash provided by/ (used in) operating activities</b>	9	29,353	(2,152)
<b>Cash flows from investing activities</b>			
<b>Interest income</b>		98	4
<b>Cash provided by investing activities</b>		98	4
<b>Increase/(decrease) in cash and cash equivalents in the year</b>		29,451	(2,148)
<b>Cash and cash equivalents at the beginning of the year</b>		40,190	42,337
<b>Total cash and cash equivalents at the end of the year</b>		<b>69,642</b>	<b>40,190</b>

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year ended 31<sup>st</sup> March 2023**

**.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) issued on 16 July 2014
  
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
  
- the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

**.2 Going concern**

The charity is dependent upon grant funding from Age UK Barnet and Community Barnet as part of the Neighbourhood Services Programme. The charity is awaiting confirmation of the funding receivable for the year ending 31 March 2024.

**.3 Accounting policies**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

**.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

**.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year ended 31<sup>st</sup> March 2023**

## **2 Accounting Policies**

A summary of the principal accounting policies, all of which have been applied consistently throughout the year is set out below.

### **.1 Reconciliation with previous generally accepted accounting principles**

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required. There were no significant adjustments needed from the net income/(expenditure) under the previous Generally Accepted Accounting Practice (“GAAP”).

### **.2 Income**

#### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

#### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Notes to the Accounts**  
**For the Year Ended 31<sup>st</sup> March 2023**

**2.2 Income Cont'd**

**Contractual income and performance related grants**

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

**Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Contractual income and performance related grants**

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

**Gifts in kind**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

**Notes to the Accounts**  
**For the Year Ended 31<sup>st</sup> Mar 2023**

**2.2 Income Cont'd**

**Income from interest**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Income from membership subscriptions**

Membership subscriptions received in the nature of a gift are recognised in membership income

**2.3 EXPENDITURE AND LIABILITIES**

**Support costs**

The charity has incurred expenditure on support costs.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Redundancy and termination costs**

Redundancy and termination costs are recognised as an expense in the SoFA and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either: terminate the employment of an employee or group of employees before normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy. The charity is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

**Deferred income**

Deferred income has been included in the accounts.

**Notes to the Accounts**  
**For the Year Ended 31<sup>st</sup> March 2023**

**2.3 EXPENDITURE AND LIABILITIES**

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

**2.4 ASSETS**

**Tangible fixed assets for use by charity**

Tangible assets for use by the charity are capitalised if they can be used for more than one year, and cost at least £200.

They are valued at cost.

Equipment used within the Day Centre premises is depreciated on a straight line basis over 4 years.

Furniture used within the Day Centre premises is depreciated on a straight line basis over 10 Years.

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year Ended 31<sup>st</sup> March 2023**

**3 Net income for the year**

	2023	2022
This is stated after charging :	£	£
Depreciation	-	-
Independent examiner's fees	300	200
	300	200

**3a Grant Income**

	2023	2022
Age UK	9,775	12,719
Community Barnet - Barnet Wellbeing/Cost of Living Uplift	15,826	-
Big Lottery	3,040	-
	28,641	12,719

**3b. Gifts in kind**

Gifts in Kind of £0 (2022: £217) were received during the year.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year Ended 31<sup>st</sup> March 2023**

3c. Other income includes the following:

	2023 Unrestricted Funds	2023 Restricted Funds	2023 Total other income	2022 Total other income
	£	£	£	£
Coronavirus Job Retention Scheme Grant		-	-	243
The London Community Foundation Covid-19 Fund Grant	-		-	-
Barnet Community Response Fund Grant	-		-	474
Brent Cross South Community Fund 2020 Grant	-		-	1,041
Community Barnet Giving			-	8,283
A2D Housing Group	-		-	500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,541</u>

The Coronavirus Job Retention Scheme Grant is an unrestricted grant, with a relevant transfer being made to restricted funds to recognise restricted wage costs incurred by the charity. Other grants are held on trust for grantors and can only be used for projects in accordance with the conditions of the grant award.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year Ended 31<sup>st</sup> March 2023**

**4 Paid employees**

**4.a Salaries and wages**

	<b>2023</b>	<b>2022</b>
	£	£
Salaries and wages	20,729	14,538
National Insurance	917	374
Pension	<u>275</u>	<u>-</u>
Total staff costs	<u><u>21,921</u></u>	<u><u>14,911</u></u>

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil). No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2022 - Nil).

The key management personnel of the charity comprise the trustees and the LTO Development Manager.

**4.b.** The average monthly headcount was 2 staff (2022: 1 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2023	2022
Average FTE in the year		
Charitable Activities	<u>1</u>	<u>0.2</u>
Total headcount in the year	<u><u>1</u></u>	<u><u>0.2</u></u>

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Account**  
**For the Year Ended 31<sup>st</sup> March 2023**

**4.c. Redundancy payments**

	2023	2022
	£	£
Cash payment	-	-
Total amount of payment	<u>-</u>	<u>-</u>
	2023	2022
	£	£
Extent of redundancy funding at the balance sheet date	<u>-</u>	<u>-</u>

**5 Tangible Fixed Assets - For use by the Day Centre**

	Equipment	Furniture	Total
	£	£	£
Costs			
At 1 April 2021	1,112	2,140	3,252
Additions during the year	-	-	-
At 31 March 2022	<u>1,112</u>	<u>2,140</u>	<u>3,252</u>
Depreciation			
At 1 April 2021	1,112	2,140	3,252
Charges during the year	-	-	-
At 31 March 2022	<u>1,112</u>	<u>2,140</u>	<u>3,252</u>
Net Book value			
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 1 April 2022	<u>-</u>	<u>-</u>	<u>-</u>

**6 Debtors**

	2023	2022
	£	£
Accrued Income	476	826
Prepayment	-	33
	<u>476</u>	<u>859</u>

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year Ended 31<sup>st</sup> March 2023**

<b>7</b>	<b>Current liabilities payable within 1 year:</b>	2023	2022
		£	£
	Trade creditors	-	826
	Accruals	20,215	342
	Taxation and social security	-	384
	Deferred income (see note 8)	-	-
		20,215	1,552
		20,215	1,552
<b>8</b>	<b>Deferred income</b>	2023	2022
		£	£
	Community Barnet	5,000	-
	Alp Kit	200	-
		5,200	-
		5,200	-

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year Ended 31<sup>st</sup> March 2023**

<b>9</b>	<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>	2023	2022
		£	£
	Net movement in funds	5,205	3,194
	Add back depreciation charge	-	-
	Deduct interest income shown in investing activities	(98)	(4)
	Decrease/(increase) in debtors	383	(629)
	Increase/(decrease) in creditors	<u>23,863</u>	<u>(4,713)</u>
	Net cash raised by/(used in) operating activities	<u>29,353</u>	<u>(2,152)</u>

**10 Taxation**

As a charity, Barnet African Caribbean Association is exempt from tax on income and gains falling within section 505 of the taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**Barnet African Caribbean Association Ltd**  
**Charity No. 1151068**  
**Company No. 0813713**

**Notes to the Accounts**  
**For the Year Ended 31<sup>st</sup> March 2023**

<b>11</b>	<b>Statement of Funds</b>					
<b>11a</b>	<b>Current Year Statement of Funds</b>					
		Brought Forward	Income	Expenditure	Transfers	Carried Forward
		£	£	£	£	£
	<b>Unrestricted Funds</b>					
	General funds	14,425	5,297	(72)	-	19,650
		<u>14,425</u>	<u>5,297</u>	<u>(72)</u>	<u>-</u>	<u>19,650</u>
	<b>Restricted Funds</b>					
	Age UK Community Barnet	-	9,775	(9,775)	-	-
	Day Centre Restricted Fund	25,072	12,999	(13,019)	-	25,052
	Big Lottery	-	3,040	(3,040)	-	-
		-	-	-	-	-
		-	-	-	-	-
		<u>25,072</u>	<u>41,640</u>	<u>(41,660)</u>	<u>-</u>	<u>25,052</u>
		<u>39,497</u>	<u>46,937</u>	<u>(41,732)</u>	<u>-</u>	<u>44,702</u>

**BARNET AFRICAN CARIBBEAN ASSOCIATION LTD**

England & Wales - Charity number 1151068

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# Accounts

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**BARNET AFRICAN CARIBBEAN ASSOCIATION LTD**

**REPORTS AND FINANCIAL STATEMENTS**

For the Year ended 31st March 2022

Charity number: 1151068

Company Number: 08130713



# **BARNET AFRICAN CARIBBEAN ASSOCIATION LTD**

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**For the year ended 31 March 2022**

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# BARNET AFRICAN CARIBBEAN ASSOCIATION LTD

## Trustees' Report

For the year ended 31 March 2022

### *Objectives and activities*

The Charity's objects are to promote the benefit of the inhabitants of the London boroughs, in particular but not exclusively people of African and Caribbean heritage, without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and the inhabitants in a common effort to relieve poverty, preserve and protect good health, advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving conditions of the said inhabitants.

The vision that shapes our annual activities remains the promotion and fostering of the health and well-being of the public by providing day services. The charity also aims to contribute to the quality of life of the people of the London boroughs through the provision of accessible excursions and events.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on grants and income from fees and charges to cover its operating costs. Affordability and access to our services is important to us and is reflected in our pricing policy set out in detail later in this report.

We endeavour to encourage all within our community to take part in our activities and to attend day services with particular appeal to our older residents.

The strategies employed to achieve the charity's aims and objectives are to:

- provide day services for older adults
- provide opportunities for volunteers
- celebrate the diversity of cultures in our society by arranging events
- provide health checks and welfare advice

Putting these strategies into action we have three major areas of activity which are: day services; health checks; and opportunities for volunteers. Our programme of activities focuses on encouraging our community to take part in our activities.

### *Achievements and performance*

#### *Day services*

The Covid-19 crisis continued to have a significant effect on BACA's beneficiaries, networks, programmes, activities, and organisational structure during the year ended 31 March 2022. All funds assigned to BACA's charitable programme during the year were consistent with its objectives. A number of BACA's 50 service users are from BAME communities and were



disproportionately affected by the pandemic. Many continue to suffer from social isolation and loneliness, which has been exacerbated by the pandemic.

BACA's COVID-19 response continued to focus on fundraising to both ensure that it was able to support as many service users as possible, and to build long-term resilience for the charity given the continuing restrictions on fundraising events, and the difficult financial and fundraising environment. BACA secured further grants. The charity's staff have continued to be adaptable and determined throughout the course of the twelve months covered by this report. Scheduled programmes of work have been complemented by support projects.

The charity continued to respond to the specific issues faced by older adults with exceptional health needs, and the families caring for them – whilst also retaining a focus on the core work planned for the year wherever possible. Funds were allocated to:

- The continuation of a COVID-19 Befriending and Outreach scheme
- The continuation of a prescription collection service to meet the needs of service users
- The continuation of a shopping service to support those who are clinically vulnerable
- The continuation of a home meals delivery service in conjunction with Hazel's Kitchen
- Black History Month celebrations

Barnet Multicultural Community Centre re-opened fully in August 2021 after closing due to the COVID-19 pandemic. BACA recommenced face-to-face activities in line with government guidance in August 2021.

### ***Outings and events***

In October 2021 BACA held Black History Month celebrations at Barnet Multicultural Community Centre. We were joined by some residents from Hornsey Housing Trust for a joyful afternoon that included performances from a gospel choir and the soulful voice of Jenny Graham. The charity also celebrated Christmas in December 2021 with a lunch that was shared with friends and family. Service users took the time to reflect on the memories made during the year.

### ***Volunteers***

The charity engages in the community and relies on voluntary help. Volunteers assist with the provision of day services, outings, events, and administration. We want to thank our volunteers for their loyal support and service.

### ***Financial Review***

The Statement of Financial Activities shows net income of £3,194 for the year ended 31 March 2022 compared to net income of £5,519 for the year ended 31 March 2021, after receiving income of £25,728, including £12,719 grant received from Age UK Barnet, and expenditure of £22,533, compared to £19,007 in 2021. Grant income from Age UK Barnet was increased from £12,219 to £12,719, an increase of 4%. BACA is a member of the Barnet Provider Group, which delivers Neighbourhood Services. Age UK Barnet is the lead contractor for Barnet Neighbourhood Services which provide older people with information, advice, and practical support, and help them to undertake activities or simply spend time together. BACA received increased service income in 2022 of £1,613 compared to no income in 2021 due to



continuing government restrictions. BACA also received fundraising income of £852 in 2022 compared to £1,622 in 2021.

The fall in core funding in real terms means that the charity is expected to generate a larger proportion of funds from service charges, fundraising, and donations. The charity received ring-fenced grant funding of £8,283 to support its day-to-day operations from Community Barnet Giving in May 2021 and £500 towards the costs of the Black History Month celebrations from A2D Housing Group in January 2022.

Special thanks go to all its funders and patrons including the London Borough of Barnet, Age UK Barnet, The Stroke Association, Cherry Lodge Cancer Care, Brent Community Transport, the local churches, and the users of our day services, who have supported the charity during this financial year.

### ***Our pricing policy***

Our pricing policy reflects our strategy of enabling all within our community, whatever their means, to take part in our activities. Our day services, events and excursions offer an opportunity for the public to participate in a range of low-cost activities.

To enable BACA to continue to provide services to those who need them the trustees reviewed the charging structure and agreed that the charges would remain unchanged:

Service	2022 Charge	2021 Charge
Day service	£12.00	£12.00
Transport	£7.00	£7.00
Exercise	£5.00	£5.00
Dominoes	£6.00	£6.00

The trustees believe that the charges still represent excellent value for money and is less than the charges made by other similar services.

### ***Investment powers and policy***

The trustees, having regard to the liquidity requirements of operating the services, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. Due to wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year.

The invested funds held on deposit achieved an average rate of 0.5% against the RPI of 9.0% in March 2022.

### ***Reserves policy and going concern***

BACA aims to have reserves equal to six months operating expenditure and continues to seek funding to support its activities and reduce deprivation. The trustees consider that the ideal



level of reserves as of 31 March 2022 would be £21,300. Reserves are currently £39,497. BACA will also need the ongoing support of its trustees, members, volunteers, friends, colleagues, and partners if it is to continue to support its service users. The trustees are confident that the charity continues to be a going concern, if it receives continued funding from Age UK Barnet, although there is increased risk due to the greater dependence on fundraising income as opposed to service income as in previous years. The aftermath of the COVID-19 pandemic poses a major risk to the charity being a going concern, since if BACA is unable to generate service income it is overly dependent on grant income from Age UK Barnet and other funders.

### ***Plans for future periods***

The charity entered into a local trusted organisation (LTO) agreement with Community Barnet in April 2022. The role of the LTO is to manage BACA finances, employ and manage staff; represent BACA at partnership meetings with partner organisations; deliver BACA's contractual work including monitoring and evaluation; and support and deliver BACA's plans. The trustees continue to address major financial concerns for the charity and its ongoing financial sustainability given the lower level of support from the charity's funders. The trustees continue to keep the cost base under review and to seek new sources of funding and new opportunities for income generation.

### ***Reference and administrative details***

Charity Number: 1151068  
Company number: 08130713  
Registered office &  
Business Address: Barnet Multicultural Community Centre, Algernon Road, London, NW4 3TA

### ***Our advisors***

Bankers: CAF BANK Ltd, 25 Kings Hill Avenue  
Kings Hill, West Malling  
Kent, ME19 4JQ

Accountants: Nigel Abraham  
NAB Accountancy Ltd.  
19 Albert Road  
London NW4 2SH

Independent Examiner: Issa Associates  
80 Scrubs Lane  
London NW10 6RF

### ***Trustees***

Jackie Richards  
Caroline Mitcham

Treasurer – resigned 9 February 2022  
Director - resigned 9 February 2022 (appointed 14 March 2022)



Catherine Okrafo-Smart	Director – resigned 14 March 2022
Magdalene Bayim-Adomako	Director
Karen Hunte	Director

### ***Key management personnel:***

Interim Day Services Manager: Ms Olu Salawu – 29 June 2021 until 30 April 2022

## **Structure, Governance and Management**

### ***Governing Document***

Barnet African Caribbean Association Ltd. is a company limited by guarantee governed by its Memorandum and Articles of Association dated 5 February 2013. It was incorporated as a company on 5 July 2012 and registered as a charity on 5 March 2013 with the Charity Commission in England & Wales. On 1 April 2013, the assets and liabilities of Barnet African Caribbean Association were transferred to Barnet African Caribbean Association Ltd. On 12 January 2015, the Charity Commission registered the merger of Barnet African Caribbean Association with Barnet African Caribbean Association Ltd. with a transfer date of 1 April 2013. Barnet African Caribbean Association has been removed from the Register of Charities.

### ***Appointment of trustees***

As set out in the Articles of Association the charity may by ordinary resolution appoint a trustee and determine the rotation in which any additional trustees are to retire. All members are circulated with invitations to nominate trustees prior to the AGM requesting nominations for the AGM. The trustees may appoint a person who is willing to act to be a trustee, but a trustee appointed by a resolution of the other trustees must retire at the next annual general meeting and must not be considered in determining the directors who are to retire by rotation.

### ***Trustee induction and training***

New trustees undergo an orientation to brief them on their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the budget and recent financial performance of the charity. During the induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role, those provided by the National Council for Voluntary Organisations, of which the charity is a member.

### ***Organisation***

The board of trustees, which has no maximum number of members, administers the charity. The board normally meets quarterly. The trustees appoint a Day Services Manager to manage the day-to-day operations of the charity. To facilitate effective operations, the Day Services Manager has delegated authority for operational matters including finance and employment.



The trustees submit their trustees' report and financial statements for the year ended 31 March 2022.

### ***Related parties***

None of our trustees receive remuneration or other benefit from their work with the charity. Any conflict of interest or contractual relationship with a related party must be disclosed to the full board of trustees.

### ***Pay policy***

The trustees consider the board of trustees and the Day Services Manager comprise the key management personnel of the charity in charge of directing, controlling, running, and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee received remuneration in the year.

Staff pay is reviewed annually. BACA has implemented the London Living Wage, a wage which meets everyday needs.

### ***Risk management***

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties the charity faces.
- the establishment of policies, systems, and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This review has identified the following risks:

- Changes within adult social care
- Adult protection and safeguarding
- The sustainability of incoming funds and in particular unrestricted funds
- The allocation of restricted funds
- Financial controls and approval of expenditure
- The proper collection and processing of data
- Compliance with fundraising regulation and the safeguarding of event attendees
- The impact of COVID-19
- Health and safety
- Food hygiene

The trustees worked to ensure that those risks were understood, and that the organisation was prepared. Plans, training, policies, and procedures were put in place to deal with the challenges - both in the short-term throughout the first lockdown, subsequent lockdowns and in the longer-term as the economic and fundraising environment changes.



## **Trustees' responsibilities in relation to the financial statements**

The trustees, who are also directors of Barnet African Caribbean Association Ltd. for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements 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 business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### ***Small Company Provisions***

This report has been prepared in accordance with the special provisions for small companies of the Companies Act 2006.

### ***Independent Examiner***

Issa Associates have been re-appointed as independent examiner for the ensuing year.

By order of the board of trustees



Caroline Mitcham  
Trustee

3<sup>rd</sup> November 2022



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BARNET AFRICAN CARIBBEAN ASSOCIATION LTD  
ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022  
CHARITY NUMBER: 1151068 COMPANY NUMBER: 08130713**

I have examined the accounts on pages 11 to 19.

*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 charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

***Basis of independent examiner's statement***


My examination was carried out in accordance with 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 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***

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- The accounts do not accord with such records; or
- The accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- The accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

  
Issa Associates  
Chartered Certified Accountants  
80 Scrubs Lane  
London, NW10 6RF

3<sup>rd</sup> November 2022

**ISSA ASSOCIATES**  
**ACCOUNTANTS & TAX CONSULTANTS**  
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**80 SCRUBS LANE**  
**LONDON NW10 6RF**  
**TEL/FAX +44 (0)208 960 1131**  
**EMAIL: info@issaassociates.com**



**BARNET AFRICAN CARIBBEAN ASSOCIATION LTD**

**Statement of Financial Activities**

**For the year ended 31 March 2022**

	Notes	BACA General Fund £	Day Centre Restricted funds £	2022 Total funds £	2021 Total funds £
<i>Income</i>					
<i>Grants and Donations</i>					
Daycentre Meals		-	1,613	1,613	-
Age UK Barnet Grants		-	12,719	12,719	12,219
Fundraising		-	852	852	1,622
Interest (Gross)		4	-	4	10
Other income	3b	243	10,298	10,541	9,162
<b>Total incoming Resources</b>		<u>247</u>	<u>25,481</u>	<u>25,728</u>	<u>23,013</u>
<i>Expenditure on</i>					
<i>Raising funds</i>					
Fundraising events		-	-	-	78
<b>Total Expenditure on Raising Funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>78</u>
<i>Charitable Activities</i>					
Wages and salaries	4	-	4,613	4,613	5,791
Rent		-	1,097	1,097	-
Supplies of food & provisions		-	1,690	1,690	-
Drivers, escorts & travel hire		-	34	34	89
Insurance		-	394	394	390
Printing and stationery		-	372	372	17
Telephone, fax, & internet		-	1,318	1,318	1,026
Training		-	132	132	-
Keep fit training		-	355	355	-
Activities		-	108	108	-
Stroke expenditure		-	-	-	120
Legal & professional fees	3	-	453	453	253
Consultancy		-	840	840	2,430
Subscription		-	37	37	115
Bank charges		-	296	296	69
Sundries		-	490	490	44
Grant expenditure		-	10,298	10,298	7,071
Security		-	8	8	-
Depreciation charge for the year	3	-	-	-	-
<b>Total Charitable Activities Expenditure</b>		<u>-</u>	<u>22,533</u>	<u>22,533</u>	<u>17,415</u>
<b>Total Expenditure</b>		<u>-</u>	<u>22,533</u>	<u>22,533</u>	<u>17,493</u>
<b>Net income/(expenditure) before transfers between funds</b>		247	2,948	3,194	5,520
Transfers between funds	11	(243)	243	-	-
<b>Net movement in funds</b>		<u>4</u>	<u>3,191</u>	<u>3,194</u>	<u>5,520</u>
Balance brought forward at 1 April 2021	11	14,421	21,882	36,303	30,783
<b>Balance carried forward at 31 March 2022</b>	10	<u>14,425</u>	<u>25,072</u>	<u>39,497</u>	<u>36,303</u>

All activities relate to continuing operations.

Movements in funds are disclosed in Note 10 to the financial statements.

The notes on pages 14 to 19 form part of these financial statements.



**BARNET AFRICAN CARIBBEAN ASSOCIATION LTD**  
**CHARITY NUMBER: 1151068 COMPANY NUMBER: 08130713**

**Balance Sheet**

**For the year ended 31 March 2022**

	Notes	General Fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<i>Fixed Assets:</i>					
Tangible	5	-	-	-	-
<i>Current Assets:</i>					
Debtors	6	859	-	859	230
Cash at bank and in hand		15,117	25,072	40,190	42,337
		<u>15,976</u>	<u>25,072</u>	<u>41,049</u>	<u>42,567</u>
<i>Current liabilities payable within 1 year:</i>					
Creditors & accruals	7	<u>(1,552)</u>	<u>-</u>	<u>(1,552)</u>	<u>(6,264)</u>
<i>Net Current Assets</i>		<u>14,425</u>	<u>25,072</u>	<u>39,497</u>	<u>36,303</u>
<i>Total Assets less current liabilities</i>		<u>14,425</u>	<u>25,072</u>	<u>39,497</u>	<u>36,303</u>
<i>Funds:</i>					
Unrestricted - BACA General Funds	11	14,425	-	14,425	14,421
Restricted- Day Centre Funds	11	<u>-</u>	<u>25,072</u>	<u>25,072</u>	<u>21,882</u>
		<u>14,425</u>	<u>25,072</u>	<u>39,497</u>	<u>36,303</u>

For the financial year ended 31 March 2022, the company was entitled to exemption from audit under s477 of the Companies Act 2006; and no notice has been deposited under s476.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime. The financial statements on pages 11 to 19 were approved by the board and signed on their behalf by:



Caroline Mitcham

Director

.....

Magdalene Bayim-Adomako

Director

Date: 03 November 2022



**BARNET AFRICAN CARIBBEAN ASSOCIATION LTD**

**Statement of Cash Flows**

**For the year ended 31 March 2022**

	Notes	2022 £	2021 £
<b>Cash provided by/ (used in) operating activities</b>	9	<u>(2,151)</u>	<u>10,167</u>
<b>Cash flows from investing activities</b>			
Interest income		4	10
<b>Cash provided by investing activities</b>		<u>4</u>	<u>10</u>
<b>Increase/(decrease) in cash and cash equivalents in the year</b>		<u>(2,147)</u>	<u>10,177</u>
<b>Cash and cash equivalents at the beginning of the year</b>		<u>42,337</u>	<u>32,160</u>
<b>Total cash and cash equivalents at the end of the year</b>		<u>40,190</u>	<u>42,337</u>



## BARNET AFRICAN CARIBBEAN ASSOCIATION LTD

### Notes to the Accounts

For the year ended 31 March 2022

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) issued on 16 July 2014

- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

- the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

#### 1.2 Going concern

The charity is dependent upon grant funding from Age UK Barnet as part of the Neighbourhood Services Programme. The charity is awaiting confirmation of the funding receivable for the year ending 31 March 2023.

#### 1.3 Accounting policies

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

## 2 Accounting Policies

A summary of the principal accounting policies, all of which have been applied consistently throughout the year is set out below.

#### 2.1 Reconciliation with previous generally accepted accounting principles

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required. There were no significant adjustments needed from the net income/(expenditure) under the previous Generally Accepted Accounting Practice ("GAAP").



**BARNET AFRICAN CARIBBEAN ASSOCIATION LTD**

**Notes to the Accounts**

**For the year ended 31 March 2022**

**2.2 Income**

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Government Grants**

The charity has received government grants in the reporting period. Government grants in respect of the Coronavirus Job Retention Scheme (CJRS) are accounted for in accordance with Section 24 of FRS 102 based on the accrual model. CJRS grants receivable are treated as unrestricted other income with a relevant transfer being made to restricted funds to recognise restricted wage costs incurred by the charity.

**Contractual income and performance related grants**

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

**Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Contractual income and performance related grants**

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

**Gifts in kind**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.



## BARNET AFRICAN CARIBBEAN ASSOCIATION LTD

### Notes to the Accounts

For the year ended 31 March 2022

#### Support costs

The charity has incurred expenditure on support costs.

#### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### Income from interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in membership income

### 2.3 EXPENDITURE AND LIABILITIES

#### Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### Redundancy and termination costs

Redundancy and termination costs are recognised as an expense in the SoFA and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either: terminate the employment of an employee or group of employees before normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy. The charity is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

#### Deferred income

Deferred income has been included in the accounts.

#### Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

#### Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

### 2.4 ASSETS

#### Tangible fixed assets for use by charity

Tangible assets for use by the charity are capitalised if they can be used for more than one year, and cost at least They are valued at cost.

Equipment used within the Day Centre premises is depreciated on a straight line basis over 4 years.

Furniture used within the Day Centre premises is depreciated on a straight line basis over 10 Years.

#### Debtors



**BARNET AFRICAN CARIBBEAN ASSOCIATION LTD**

**Notes to the Accounts**

**For the year ended 31 March 2022**

**3 Net income for the year**

	2022	2021
This is stated after charging :	£	£
Depreciation	-	-
Independent examiner's fees	200	200
	<u>200</u>	<u>200</u>

**3a. Gifts in kind**

Gifts in Kind of £217 (2021: £120) were received during the year.

**3b. Other income includes the following:**

	BACA General Fund	Day Centre Restricted fund	2022 Total other income	2021 Total other income
	£	£	£	£
Coronavirus Job Retention Scheme Grant	243	-	243	2,091
The London Community Foundation Covid-19 Fund Grant	-	-	-	5,040
Barnet Community Response Fund Grant	-	474	474	527
Brent Cross South Community Fund 2020 Grant	-	1,041	1,041	1,504
Community Barnet Giving	-	8,283	8,283	-
A2D Housing Group	-	500	500	-
	<u>243</u>	<u>10,298</u>	<u>10,541</u>	<u>9,162</u>

The Coronavirus Job Retention Scheme Grant is an unrestricted grant, with a relevant transfer being made to restricted funds to recognise restricted wage costs incurred by the charity. Other grants are held on trust for grantors and can only be used for projects in accordance with the conditions of the grant award.

**4 Paid employees**

**4.a Salaries and wages**

	2022	2021
	£	£
Salaries and wages	14,538	5,791
National Insurance	374	-
Total staff costs	<u>14,911</u>	<u>5,791</u>

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil). No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021 - Nil).

The key management personnel of the charity comprise the trustees and the Interim Day Services Manager.

**4.b. The average monthly headcount was 2 staff (2021: 1 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:**

Average FTE in the year	2022	2021
Charitable Activities	0.5	0.2
Total headcount in the year	<u>0.5</u>	<u>0.2</u>



**BARNET AFRICAN CARIBBEAN ASSOCIATION LTD**

**Notes to the Accounts**

**For the year ended 31 March 2022**

**4.c. Redundancy payments**

	2022	2021
	£	£
Cash payment	-	3,200
Total amount of payment	<u>-</u>	<u>3,200</u>
	2022	2021
	£	£
Extent of redundancy funding at the balance sheet date	<u>-</u>	<u>3,200</u>

**5 Tangible Fixed Assets - For use by the Day Centre**

	Equipment	Furniture	Total
	£	£	£
Costs			
At 1 April 2021	1,112	2,140	3,252
Additions during the year	-	-	-
At 31 March 2022	<u>1,112</u>	<u>2,140</u>	<u>3,252</u>
Depreciation			
At 1 April 2021	1,112	2,140	3,252
Charges during the year	-	-	-
At 31 March 2022	<u>1,112</u>	<u>2,140</u>	<u>3,252</u>
Net Book value			
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 1 April 2021	<u>-</u>	<u>-</u>	<u>-</u>

**6 Debtors**

	2022	2021
	£	£
Accrued Income	826	197
Prepayment	33	33
	<u>859</u>	<u>230</u>

**7 Current liabilities payable within 1 year:**

	2022	2021
	£	£
Trade creditors	826	3,315
Accruals	342	1,435
Taxation and social security	384	-
Deferred income (see note 8)	-	1,514
	<u>1,552</u>	<u>6,264</u>

**8 Deferred income**

	2022	2021
	£	£
Barnet Community Response Fund Grant	-	473
Brent Cross South Community Fund 2020 Grant	-	1,041
	<u>-</u>	<u>1,514</u>



**BARNET AFRICAN CARIBBEAN ASSOCIATION LTD**

**Notes to the Accounts**

**For the year ended 31 March 2022**

<b>9 Reconciliation of net movement in funds to net cash</b>	2022	2021
	£	£
Net movement in funds	3,194	5,520
Add back depreciation charge	-	-
Deduct interest income shown in investing activities	(4)	(10)
Decrease/(increase) in debtors	(629)	1,684
Increase/(decrease) in creditors	<u>(4,713)</u>	<u>2,973</u>
Net cash raised by/(used in) operating activities	<u>(2,151)</u>	<u>10,167</u>

**10 Taxation**

As a charity, Barnet African Caribbean Association is exempt from tax on income and gains falling within section 505 of the taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**11 Statement of Funds**

**11a Current Year Statement of Funds**

	Brought Forward	Income	Expenditure	Transfers	Carried Forward
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General funds	14,421	247	-	(243)	14,425
	<u>14,421</u>	<u>247</u>	<u>-</u>	<u>(243)</u>	<u>14,425</u>
<b>Restricted Funds</b>					
Day Centre Restricted Fund	21,882	15,183	(12,236)	243	25,072
The London Community Foundation Covid-19 Fund Gran	-	-	-	-	-
Barnet Community Response Fund Grant	-	474	(474)	-	-
Brent Cross South Community Fund 2020 Grant	-	1,041	(1,041)	-	-
Community Barnet Giving	-	8,283	(8,283)	-	-
A2D Housing Group	-	500	(500)	-	-
	<u>21,882</u>	<u>25,481</u>	<u>(22,533)</u>	<u>243</u>	<u>25,072</u>
	<u>36,303</u>	<u>25,728</u>	<u>(22,533)</u>	<u>-</u>	<u>39,497</u>

**Prior Year Statement of Funds**

	Brought Forward	Income	Expenditure	Transfers	Carried Forward
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General funds	14,411	2,101	-	(2,091)	14,421
	<u>14,411</u>	<u>2,101</u>	<u>-</u>	<u>(2,091)</u>	<u>14,421</u>
<b>Restricted Funds</b>					
Day Centre Restricted Fund	16,372	13,841	(10,422)	2,091	21,882
The London Community Foundation Covid-19 Fund Gran	-	5,040	(5,040)	-	-
Barnet Community Response Fund Grant	-	527	(527)	-	-
Brent Cross South Community Fund 2020 Grant	-	1,504	(1,504)	-	-
	<u>16,372</u>	<u>20,912</u>	<u>(17,493)</u>	<u>2,091</u>	<u>21,882</u>

