

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2021
for
Pinner & District Community Association
CIO

Grant Harrod Lerman Davis LLP
Chartered Accountants
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for the year ended 31st December 2021**

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**Pinner & District Community Association
CIO**

**Report of the Trustees
for the year ended 31st December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the CIO are to:

- 1) promote the benefit of the inhabitants of the area of benefit without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
- 2) establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects;
- 3) promote such other charitable purposes as may from time to time be determined.

Significant activities

The Association provides a community facility for the benefit of the diverse people of Pinner across a wide range of different activities. However, the impact of Covid 19 had a significant effect during 2021. A summary is as follows:

1 January to 5 May	- closed
6 May	- opened to host the Local Authority Elections
7 May to 16 May	- closed
17 May to 18 July	- reopened under restrictions with few hirers
19 July to 31 August	- social gatherings and parties permitted but with few hirers
1 September to 31 December	- bookings began to pick up considerably

The Hall is operating normally at the date of this report.

Public benefit

The principal activity of the Association consists in the management, maintenance and organisation of the Pinner Village Hall for the achievement of the charitable purposes set out above. This is achieved by hiring out the premises and facilities of the Hall to Members, Affiliated Member Groups, and non-member hirers.

The Trustees have had regard to guidance issued by the Charity Commission on public benefit.

Social investments

The Association is not involved in social investment.

Grantmaking

The Association does not issue grants.

Volunteers

There is no significant contribution made by volunteers.

FINANCIAL REVIEW

Financial position

The financial position as shown by the 2021 accounts shows an overall operating loss for the year of £2,907 after receipt of various national and local government Covid grants totalling £21,627 and furlough contributions of £16,080. Our unrestricted funds increased from £119,914 to £124,842 but total funds reduced from £358,788 to £355,881.

**Pinner & District Community Association
CIO**

**Report of the Trustees
for the year ended 31st December 2021**

FINANCIAL REVIEW

Principal funding sources

Membership fees for Members and Affiliated Member groups; charges for hiring the premises at Pinner Village Hall; donations from Affiliated Member groups.

Reserves policy

Reserves are held to meet exceptional repairs and maintenance, and a possible extension of the Pinner Village Hall premises.

As at 31 December 2021 the reserves were as follows:

	£
Unrestricted	124,842
Restricted	231,039

Going concern

In 2021 the devastating effect of Covid 19 was, to a large extent, mitigated by grants and furlough contributions and the Trustees are satisfied that the Association has sufficient reserves to continue in operation for at least the next 12 months and it is therefore appropriate for the accounts to be prepared on a going concern basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

Election by Members, and co-option by Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1160571

Principal address

Village Hall
Chapel Lane
Pinner
HA5 1AA

Trustees

A M Cash Chair
M Hemming Vice Chair
P O'Sullivan
A Raj
S Foxen
Mrs A Foxen
R Hooper Honorary Treasurer
J Grunewald (resigned 13.8.2021)
R Aggarwal
Mrs C Cash (appointed 3.3.2022)

On 3 March 2022, Mrs C Cash was co-opted as a new Trustee.

Honorary President

R Blackith

Sadly, our Honorary President, Ray Blackith, passed away in February 2022. Ray gave many years of committed service to PADCA and was our first Chair of Trustees when PADCA became a Charitable Incorporated Organisation.

**Pinner & District Community Association
CIO**

**Report of the Trustees
for the year ended 31st December 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Jeremy Harrod FCCA
Chartered Certified Accountant
Grant Harrod Lerman Davis LLP
Chartered Accountants
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

Approved by order of the board of trustees on 3 May 2022 and signed on its behalf by:



.....
A M Cash - Trustee

**Independent Examiner's Report to the Trustees of
Pinner & District Community Association
CIO**

Independent examiner's report to the trustees of Pinner & District Community Association CIO

I report to the charity trustees on my examination of the accounts of Pinner & District Community Association CIO (the Trust) for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Jeremy Harrod FCCA
Chartered Certified Accountant
Grant Harrod Lerman Davis LLP
Chartered Accountants
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

Date: 3/5/22

**Pinner & District Community Association
CIO**

**Statement of Financial Activities
for the year ended 31st December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Income from charitable activities	2	90,956	-	90,956	63,634
Investment income	3	11	-	11	336
Total		<u>90,967</u>	<u>-</u>	<u>90,967</u>	<u>63,970</u>
EXPENDITURE ON					
Charitable activities					
Charitable		86,039	7,835	93,874	105,372
NET INCOME/(EXPENDITURE)		<u>4,928</u>	<u>(7,835)</u>	<u>(2,907)</u>	<u>(41,402)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		119,914	238,874	358,788	400,190
TOTAL FUNDS CARRIED FORWARD		<u><u>124,842</u></u>	<u><u>231,039</u></u>	<u><u>355,881</u></u>	<u><u>358,788</u></u>

The notes form part of these financial statements

**Pinner & District Community Association
CIO**

**Balance Sheet
31st December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	-	231,039	231,039	238,874
CURRENT ASSETS					
Debtors	8	7,064	-	7,064	9,274
Cash at bank		124,289	-	124,289	115,546
		<u>131,353</u>	<u>-</u>	<u>131,353</u>	<u>124,820</u>
CREDITORS					
Amounts falling due within one year	9	(6,511)	-	(6,511)	(4,906)
NET CURRENT ASSETS		<u>124,842</u>	<u>-</u>	<u>124,842</u>	<u>119,914</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>124,842</u>	<u>231,039</u>	<u>355,881</u>	<u>358,788</u>
NET ASSETS		<u>124,842</u>	<u>231,039</u>	<u>355,881</u>	<u>358,788</u>
FUNDS	10				
Unrestricted funds				124,842	119,914
Restricted funds				231,039	238,874
TOTAL FUNDS				<u>355,881</u>	<u>358,788</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 May 2022 and were signed on its behalf by:


A M Cash - Trustee


R Hooper - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the year ended 31st December 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- in accordance with the property
Fixtures and fittings	- Straight line over 5 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Donations	110	5,641
Income from charitable activities	53,139	27,092
Donated services and facilities	37,707	30,901
	<u>90,956</u>	<u>63,634</u>

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31st December 2021**

3. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	11	336
	<u>11</u>	<u>336</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

5. STAFF COSTS

	2021 £	2020 £
Salaries and wages	49,528	51,961
Social security costs	84	1,420
Pension costs	1,006	899
	<u>50,618</u>	<u>54,280</u>

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

	2021	2020
Administration	2	2
Stewarding	1	1
	<u>3</u>	<u>3</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Income from charitable activities	63,634	-	63,634
Investment income	336	-	336
Total	<u>63,970</u>	<u>-</u>	<u>63,970</u>
EXPENDITURE ON			
Charitable activities			
Charitable	97,537	7,835	105,372
NET INCOME/(EXPENDITURE)	<u>(33,567)</u>	<u>(7,835)</u>	<u>(41,402)</u>

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31st December 2021**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	153,481	246,709	400,190
TOTAL FUNDS CARRIED FORWARD	<u>119,914</u>	<u>238,874</u>	<u>358,788</u>

7. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1st January 2021 and 31st December 2021	422,219	93,324	515,543
DEPRECIATION			
At 1st January 2021	183,345	93,324	276,669
Charge for year	7,835	-	7,835
At 31st December 2021	191,180	93,324	284,504
NET BOOK VALUE			
At 31st December 2021	<u>231,039</u>	<u>-</u>	<u>231,039</u>
At 31st December 2020	<u>238,874</u>	<u>-</u>	<u>238,874</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	6,664	8,973
Prepayments and accrued income	400	301
	<u>7,064</u>	<u>9,274</u>

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31st December 2021**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	6,511	4,906
	<u>6,511</u>	<u>4,906</u>

10. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	119,914	4,928	124,842
Restricted funds			
Building Fund	238,874	(7,835)	231,039
TOTAL FUNDS	<u>358,788</u>	<u>(2,907)</u>	<u>355,881</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,967	(86,039)	4,928
Restricted funds			
Building Fund	-	(7,835)	(7,835)
TOTAL FUNDS	<u>90,967</u>	<u>(93,874)</u>	<u>(2,907)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	153,481	(33,567)	119,914
Restricted funds			
Building Fund	246,709	(7,835)	238,874
TOTAL FUNDS	<u>400,190</u>	<u>(41,402)</u>	<u>358,788</u>

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31st December 2021**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,970	(97,537)	(33,567)
Restricted funds			
Building Fund	-	(7,835)	(7,835)
TOTAL FUNDS	<u>63,970</u>	<u>(105,372)</u>	<u>(41,402)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	153,481	(28,639)	124,842
Restricted funds			
Building Fund	246,709	(15,670)	231,039
TOTAL FUNDS	<u>400,190</u>	<u>(44,309)</u>	<u>355,881</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	154,937	(183,576)	(28,639)
Restricted funds			
Building Fund	-	(15,670)	(15,670)
TOTAL FUNDS	<u>154,937</u>	<u>(199,246)</u>	<u>(44,309)</u>

**Notes to the Financial Statements - continued
for the year ended 31st December 2021**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

12. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration of £1,440 (2020: £1,440) was paid during the year.

Pinner & District Community Association CIO
Schedule to the Statement of Financial Activities
for the year ended 31 December 2021

<u>Incoming Resources</u>	2021		2020	
	£	£	£	£
Members' subscriptions and donations	992		1,395	
Donations and legacies	110		5,641	
Leisure activities	1,291		2,234	
Village hall account	8,294		-22,997	
Other income (Grants)	29,775		22,046	
Bank Deposit Interest	11		336	
<u>Total Incoming resources</u>		<u>40,472</u>		<u>8,656</u>
<u>Costs of generating funds</u>				
<u>Management and administration costs</u>				
Staff costs	24,645		29,156	
Pension costs	1,006		899	
<u>General administrative expenses:</u>				
Telephone	925		635	
Printing, postage and stationery	666		1,107	
Publications			-	
Subscriptions			-	
Advertising	549		485	
Sundry Expenses	3,891		5,633	
Professional Fees	2,420		2,869	
Accountancy	1,440		1,440	
Amortisation	7,835		7,835	
Legal Fees			-	
	<u>43,379</u>		<u>50,058</u>	
<u>Movement of Funds</u>		<u>(2,907)</u>		<u>(41,402)</u>
Unrestricted Revenue Fund		£4,928		(33,567)
Restricted Capital fund		(7,835)		(7,835)
		<u>(2,907)</u>		<u>(41,402)</u>

Pinner & District Community Association CIO
Schedule to the Statement of Financial Activities
for the year ended 31 December 2021

Village Hall Account

	2021		2020	
	£	£	£	£
<u>Income</u>				
Letting fees receivable	50,856		23,463	
Other income (Grants)	<u>7,932</u>		<u>8,855</u>	
		<u>58,788</u>		<u>32,318</u>
<u>Deduct: Expenditure</u>				
Rent and rates	2,837		3,420	
Insurance	4,409		4,239	
Light and heat	6,238		5,363	
Cleaning	435		929	
Stewarding	24,966		24,225	
Repairs and maintenance	<u>11,609</u>		<u>17,139</u>	
		<u>50,495</u>		<u>55,315</u>
Less: PADCA Social Club	<u>-</u>		<u>-</u>	
		<u>50,495</u>		<u>55,315</u>
Surplus to statement of financial activities		<u>8,294</u>		<u>-22,997</u>