

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Pinner & District Community Association
CIO**

**Grant Harrod Lerman Davis LLP
Chartered Accountants
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD**

**Pinner & District Community Association
CIO**

**Contents of the Financial Statements
for the year ended 31 December 2022**

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**Pinner & District Community Association
CIO**

**Report of the Trustees
for the year ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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.

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 2022 accounts shows an overall operating profit for the year of £10,777. Our unrestricted funds increased from £124,842 to £143,454 and total funds from £355,881 to £366,658.

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.

**Pinner & District Community Association
CIO**

**Report of the Trustees
for the year ended 31 December 2022**

FINANCIAL REVIEW

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 2022 the reserves were as follows:

| | £ |
|--------------|---------|
| Unrestricted | 143,454 |
| Restricted | 223,204 |

Going concern

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 (resigned 28.9.2022)
A Raj (resigned 28.9.2022)
S Foxen
Mrs A Foxen
R Hooper Honorary Treasurer
R Aggarwal
Mrs C Cash (appointed 3.3.2022)

On 26 March 2023, K Wooldridge 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 31 December 2022**

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 26 March 2023 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 31 December 2022.

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: 30/03/2023

**Pinner & District Community Association
CIO**

**Statement of Financial Activities
for the year ended 31 December 2022**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2022 Total funds £ | 2021 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Income from charitable activities | 2 | 111,942 | - | 111,942 | 90,956 |
| Investment income | 3 | 916 | - | 916 | 11 |
| Total | | <u>112,858</u> | <u>-</u> | <u>112,858</u> | <u>90,967</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Charitable | | <u>94,246</u> | <u>7,835</u> | <u>102,081</u> | <u>93,874</u> |
| NET INCOME/(EXPENDITURE) | | 18,612 | (7,835) | 10,777 | (2,907) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 124,842 | 231,039 | 355,881 | 358,788 |
| TOTAL FUNDS CARRIED FORWARD | | <u>143,454</u> | <u>223,204</u> | <u>366,658</u> | <u>355,881</u> |

The notes form part of these financial statements

**Pinner & District Community Association
CIO**

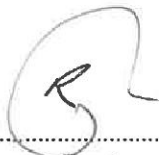
**Balance Sheet
31 December 2022**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2022 Total funds £ | 2021 Total funds £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 7 | - | 223,204 | 223,204 | 231,039 |
| CURRENT ASSETS | | | | | |
| Debtors | 8 | 11,621 | - | 11,621 | 7,064 |
| Cash at bank | | 137,564 | - | 137,564 | 124,289 |
| | | <u>149,185</u> | <u>-</u> | <u>149,185</u> | <u>131,353</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 9 | (5,731) | - | (5,731) | (6,511) |
| NET CURRENT ASSETS | | <u>143,454</u> | <u>-</u> | <u>143,454</u> | <u>124,842</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>143,454</u> | <u>223,204</u> | <u>366,658</u> | <u>355,881</u> |
| NET ASSETS | | <u>143,454</u> | <u>223,204</u> | <u>366,658</u> | <u>355,881</u> |
| FUNDS | 10 | | | | |
| Unrestricted funds | | | | 143,454 | 124,842 |
| Restricted funds | | | | 223,204 | 231,039 |
| TOTAL FUNDS | | | | <u>366,658</u> | <u>355,881</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 26 March 2023 and were signed on its behalf by:



.....
A M Cash - Trustee



.....
R Hooper - Trustee

The notes form part of these financial statements

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements
for the year ended 31 December 2022**

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

| | 2022 | 2021 |
|-----------------------------------|----------------|---------------|
| | £ | £ |
| Donations | - | 110 |
| Income from charitable activities | 109,275 | 53,139 |
| Donated services and facilities | 2,667 | 37,707 |
| | <u>111,942</u> | <u>90,956</u> |

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

3. INVESTMENT INCOME

| | 2022 £ | 2021 £ |
|--------------------------|-----------|-----------|
| Deposit account interest | 916 | 11 |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. STAFF COSTS

| | 2022 £ | 2021 £ |
|-----------------------|---------------|---------------|
| Salaries and wages | 46,959 | 49,528 |
| Social security costs | 400 | 84 |
| Pension costs | 687 | 1006 |
| | <u>22,325</u> | <u>50,618</u> |

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

| | 2022 | 2021 |
|----------------|----------|----------|
| 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 | 90,956 | - | 90,956 |
| Investment income | 11 | - | 11 |
| Total | <u>90,967</u> | <u>-</u> | <u>90,967</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Charitable | 86,039 | 7,835 | 93,874 |
| NET INCOME/(EXPENDITURE) | 4,928 | (7,835) | (2,907) |

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

| | | | |
|--|------------------------------------|--|------------------------------|
| 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued | Unrestricted fund £ | Restricted fund £ | Total funds £ |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 119,914 | 238,874 | 358,788 |
| TOTAL FUNDS CARRIED FORWARD | <u>124,842</u> | <u>231,039</u> | <u>355,881</u> |
| 7. TANGIBLE FIXED ASSETS | | | |
| | Long leasehold £ | Fixtures and fittings £ | Totals £ |
| COST | | | |
| At 1 January 2022 and 31 December 2022 | <u>422,219</u> | <u>93,324</u> | <u>515,543</u> |
| DEPRECIATION | | | |
| At 1 January 2022 | 191,180 | 93,324 | 284,504 |
| Charge for year | 7,835 | - | 7,835 |
| At 31 December 2022 | <u>199,015</u> | <u>93,324</u> | <u>292,339</u> |
| NET BOOK VALUE | | | |
| At 31 December 2022 | <u>223,204</u> | <u>-</u> | <u>223,204</u> |
| At 31 December 2021 | <u>231,039</u> | <u>-</u> | <u>231,039</u> |
| 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | |
| | 2022 £ | 2021 £ | |
| Other debtors | 11,621 | 6,664 | |
| Prepayments and accrued income | - | 400 | |
| | <u>11,621</u> | <u>7,064</u> | |

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 |
|-----------------|-------|-------|
| | £ | £ |
| Other creditors | 5,731 | 6,511 |

10. MOVEMENT IN FUNDS

| | At 1.1.22 | Net movement in funds | At 31.12.22 |
|---------------------------|----------------|-----------------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 124,842 | 18,612 | 143,454 |
| Restricted funds | | | |
| Building Fund | 231,039 | (7,835) | 223,204 |
| TOTAL FUNDS | <u>355,881</u> | <u>10,777</u> | <u>366,658</u> |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 112,858 | (94,246) | 18,612 |
| Restricted funds | | | |
| Building Fund | - | (7,835) | (7,835) |
| TOTAL FUNDS | <u>112,858</u> | <u>(102,081)</u> | <u>10,777</u> |

Comparatives for 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> |

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

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 | 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> |

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

| | At 1.1.21 £ | Net movement in funds £ | At 31.12.22 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 119,914 | 23,540 | 143,454 |
| Restricted funds | | | |
| Building Fund | 238,874 | (15,670) | 223,204 |
| TOTAL FUNDS | <u>358,788</u> | <u>7,870</u> | <u>366,658</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 | 203,825 | (180,285) | 23,540 |
| Restricted funds | | | |
| Building Fund | - | (15,670) | (15,670) |
| TOTAL FUNDS | <u>203,825</u> | <u>(195,955)</u> | <u>7,870</u> |

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

11. RELATED PARTY DISCLOSURES

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

12. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration of £1,440 (2021: £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 2022

| <u>Incoming Resources</u> | 2022 | | 2021 | |
|--|---------------|----------------|---------------|----------------|
| | £ | £ | £ | £ |
| Members' subscriptions and donations | 1,004 | | 992 | |
| Donations and legacies | 0 | | 110 | |
| Leisure activities | 3,350 | | 1,291 | |
| Village hall account | 47,013 | | 8,294 | |
| Other income (Grants) | 2,667 | | 29,775 | |
| Bank Deposit Interest | 916 | | 11 | |
| | | | | |
| <u>Total Incoming resources</u> | | <u>54,950</u> | | <u>40,472</u> |
| <u>Costs of generating funds</u> | | | | |
| <u>Management and administration costs</u> | | | | |
| Staff costs | 21,638 | | 24,645 | |
| Pension costs | 687 | | 1,006 | |
| <u>General administrative expenses:</u> | | | | |
| Telephone | 1,928 | | 925 | |
| Printing, postage and stationery | 709 | | 666 | |
| Publications | - | | - | |
| Subscriptions | - | | - | |
| Advertising | 549 | | 549 | |
| Sundry Expenses | 4,737 | | 3,891 | |
| Professional Fees | 4,649 | | 2,420 | |
| Accountancy | 1,440 | | 1,440 | |
| Amortisation | 7,835 | | 7,835 | |
| Legal Fees | - | | - | |
| | | | | |
| | <u>44,173</u> | | <u>43,379</u> | |
| <u>Movement of Funds</u> | | | | |
| | | <u>£10,777</u> | | <u>(2,907)</u> |
| Unrestricted Revenue Fund | | £18,612 | | £4,928 |
| Restricted Capital fund | | (7,835) | | (7,835) |
| | | <u>£10,777</u> | | <u>(2,907)</u> |

Pinner & District Community Association CIO
Schedule to the Statement of Financial Activities
for the year ended 31 December 2022

Village Hall Account

| | 2022 | | 2021 | |
|--|---------------|----------------------|---------------|---------------------|
| | £ | £ | £ | £ |
| <u>Income</u> | | | | |
| Letting fees receivable | 104,921 | | 50,856 | |
| Other income (Grants) | <u>0</u> | | <u>7,932</u> | |
| | | <u>104,921</u> | | <u>58,788</u> |
| <u>Deduct: Expenditure</u> | | | | |
| Rent and rates | 3,916 | | 2,837 | |
| Insurance | 4,965 | | 4,409 | |
| Light and heat | 7,985 | | 6,238 | |
| Cleaning | 431 | | 435 | |
| Stewarding | 25,721 | | 24,966 | |
| Repairs and maintenance | <u>14,889</u> | | <u>11,609</u> | |
| | | <u>57,908</u> | | <u>50,495</u> |
| Less: PADCA Social Club | <u>-</u> | | <u>-</u> | |
| | | <u>57,908</u> | | <u>50,495</u> |
| Surplus to statement of financial activities | | <u><u>47,013</u></u> | | <u><u>8,294</u></u> |