

northchurch social centre

Northchurch Community Centre Annual report and financial statements

Year ended 31 March 2025

Charity no 1180455

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Legal and administrative information

Charity name	Northchurch Community Centre	
Charity registration no	1180455	
Registered office	Northchurch Social Centre Bell Lane Berkhamsted, Hertfordshire HP4 3RD	
Trustees	Mrs G Austin Mr A Barker Mr A Payne Dr P Moyo Ms Y Larkins	(Chair) (resigned June 2024) (resigned March 2025)
Independent examiner	Enaid Accountancy Ltd Units 24 & 25 Goodsheds Container Village Hood Road Barry CF62 5QU	
Primary bankers	Lloyds Bank plc 25 Gresham Street London EC2V 7HN	

Trustees' annual report

The Board of Trustees submit their annual report and the financial statements of Northchurch Community Centre for the year ended 31 March 2025. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objects

The objects of the charity are:

- To promote the well-being of residents in Northchurch and surrounding areas by associating public authorities concerned, voluntary organisations, other parties and residents in a common effort to further health, to advance education, to provide facilities for physical and mental training and recreation, and social, moral and intellectual development, and to foster a community spirit for the achievement of these and other charitable objects; and,
- To maintain, manage and develop the community centre or to cooperate with any local statutory authority, authorities or other parties in the community in the maintenance and management of such a centre, for activities promoted by the association and its constituent bodies in furtherance of the foregoing objects or any of them.

The trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission with respect to planning and undertaking the activities outline above.

Achievements and performance

The Social Centre continues to support those in the local community, and 2024-25 was a year of trialling new events to meet needs in the community and creating a warm and welcome space for all. We have welcomed more new groups and seen footfall over 25,000; with growing numbers of attendees at our weekly community cafe and more social engagement with the community, capacity remains our top priority.

Our developments continued this year, with insulation for the roof, resulting in a significant reduction to heating required and positive comments from hirers. Plans for building works continued with consultations taking place with neighbours and others in the community who visited our open day. Most queries related to the height of the extension and purpose of the new build. Toilets and other areas were decorated and sensor lighting installed in the kitchen and toilets to reduce electricity and our carbon footprint, whilst also making the Centre a key place to come for warmth and friendship, easing financial pressures on our community. We are deeply grateful to everyone who contributed financially to make this possible. Most financial outgoings have been paid for using the Social Centre's current accounts; monies left by various sources, such as Dorothy Webb – who left an endowment in her Will many years ago – to Northchurch Parish Council. We are working towards a £200,000 fund to build an extension on the front of the centre to increase capacity for more users and to upgrade the kitchen to allow more groups to include cooking and catering as part of their activities. At this time of writing, we are half-way towards our fundraising target, as the cost of materials increases.

During the year, we have seen a number of important community initiatives. In October, we held our third community open day, which invited our users to showcase their activities to local residents. The event was also a gift to the community, as we invited local suppliers and businesses to attend and organised entertainment for families and children. The event allowed us to connect with those in the community who might not otherwise visit the centre, both sharing about development plans for the centre and to seek their thoughts on the matter and consulting with them about events and services which may be helpful for their wellbeing and enjoyment. Our weekly community café – beginning as part of the Warm Spaces national initiative – now welcomes more than 20 people on a regular basis. This social space has provided many regular users and those 'dropping in' with a warm and social space to play games, converse, learn more about art and develop their own skills and interests. In one instance, a local man was unable to access any external services in the community due to his mobility scooter being serviced. During this time, the Social Centre team supported him to access support to continue his usual community activities, through kindness, compassion and practical resolutions.

We have a wonderful Centre Manager, without whom the Social Central would not and could not operate with such efficiency. Linzi's approach and care are what sets the Social Centre apart, ensuring that all those who come into contact with the Centre are welcomed, assisted, consulted and valued. In addition, Frances, our cleaner, continues to maintain a spotless Centre, which hirers and service users have come to trust.

Linzi oversees the volunteers, coordinating rotas for the café and events, and creating an environment and sense of team where each person feels valued for their commitment. Our regular volunteers continue to engage in Centre activities, often helping at community events in addition to their café roles. This year our corporate volunteer groups have increased, with groups from local and national organisations helping through decorating, gardening and sharing their skills.

I would also like to thank Enaid Accountancy, who manage our finances and Anna Foster who manages our communications, and those on the committees and volunteers who help to inform decisions and run events at the Centre.

Financial Review

During the current financial year, the charity incurred a deficit after revaluation of investments of £3,999 (2024 – deficit of £10,382), decreasing total reserves at year end to £272,434 (2024 – £276,433).

Of the total reserves held at year end £112,870 were unrestricted in nature (2024 – £101,838) although £74,300 (2024 – £72,529) was designated towards the future extension plan, resulting in general funds of £38,570 (2024 – £29,309).

Reserves Policy

The policy of the trustees is to endeavour to ensure that the hiring charges in the year cover the estimated ongoing annual costs.

The DM Webb fund is held in reserve and may only be utilised should the trustees agree that major structural additions to the property are necessary to meet the Charities objectives. In the current year, these funds were not used and have been set aside to form the basis of the redevelopment work when the extension work begins – planned for 2025/26.

During the current period the Trustees agreed that the free reserves of the charity should be defined as the element of the general unrestricted fund that is not related to fixed assets. The minimum level of free reserves was set at £33,750, which is the equivalent of 75% of the annual budget for the year. As noted above, general reserves at year end were £38,750 (2024 – £29,309) which is slightly above this target.

Structure, Governance and Management

Governing Document

The charitable incorporated organisation was registered with the Charity Commission in England & Wales on 29 October 2018 and is governed by its constitution. All assets and liabilities of the old trust, Northchurch & District Association (charity number

236409), were transferred to the new charitable incorporated organisation as of 1 April 2019.

Recruitment and Appointment of Trustees

Trustees are elected to the board of trustees at the annual general meeting and hold office for a term of three years. Trustees can only be appointed by the board of trustees. There are a minimum of 3 trustees and no maximum number.

Organisational structure

The board of trustees are responsible for governance of the charity, but delegate day to day management of the centre to an administrator.

Statement of Board of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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, and;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the trustees confirm that they are happy that the content of the annual review in pages 3-5 of this document as well as the legal and administrative details on page 2, meet the requirements of the trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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) second edition (effective 1 January 2019).

This report was approved and authorised for issue by the Board of Trustees on 20 January 2026 and signed on its behalf by:



Gillian Austin

Chair

Independent examiner's report to the board of trustees of Northchurch Community Centre

I report to the trustees on my examination of the accounts of Northchurch Community Centre (charity number 1180455) for the year ended 31 March 2025 set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of 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 particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

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

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:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.



Andrew Nash FCA

For and on behalf of Enaid Accountancy Ltd

Member of the Institute of Chartered Accountants in England & Wales (no. 2461833)

Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Date: 27 January 2026

Statement of financial activities

For the year ended 31 March 2025

		Unrestricted Funds Year ended 31 Mar 2025 £	Endowment Funds Year ended 31 Mar 2025 £	Restricted Funds Year ended 31 Mar 2025 £	Total Funds Year ended 31 Mar 2025 £	Total Funds Year ended 31 Mar 2024 £
	Notes					
Income from:						
Donations and legacies	3	2,253	-	-	2,253	1,842
Charitable activities	4	51,345	-	-	51,345	49,644
Investment income		1,771	-	2,325	4,096	3,910
Total income		55,369	-	2,325	57,694	55,396
Expenditure on:						
Raising funds	5	4,353	-	-	4,353	5,094
Charitable activities - Hall hirings	5	39,984	-	15,856	55,840	64,184
Total expenditure		44,337	-	15,856	60,193	69,278
Net income/(expenditure)		11,032	-	(13,531)	(2,499)	(13,882)
Net gains/(losses) on investments	8	-	-	(1,500)	(1,500)	3,500
Net movement in funds		11,032	-	(15,031)	(3,999)	(10,382)
Reconciliation of funds:						
Balance brought forward	11 & 12	101,838	93,390	81,205	276,433	286,815
Balance carried forward	11 & 12	112,870	93,390	66,174	272,434	276,433

The notes on pages 9 to 18 form part of the financial statements.

Balance sheet

As at 31 March 2025

	Notes	£	Total Funds 31 Mar 2025 £	Total Funds 31 Mar 2024 £
Fixed assets:				
Tangible fixed assets	7		122,740	136,316
Investments	8		54,657	53,832
Total fixed assets			177,397	190,148
Current assets				
Debtors	9	1,104		83
Cash at bank and in hand		97,841		91,299
Total current assets		98,945		91,382
Creditors - amounts falling due within one year	10	(3,908)		(5,097)
Net current assets			95,037	86,285
Net assets			272,434	276,433
Funds of the charity:				
Restricted funds	11 & 12		66,174	81,205
Endowment funds	11 & 12		93,390	93,390
Unrestricted funds				
General funds	11 & 12	38,570		29,309
Designated funds	11 & 12	74,300		72,529
			112,870	101,838
			272,434	276,433

The notes on pages 9 to 18 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 20 January 2026 and signed on their behalf by:



Gillian Austin

Chair

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The effect of any event relating to the period ended 31 March 2025, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2025 and the results for the year ended on that date.

The functional currency of the charity is sterling.

The amounts in the financial statements are rounded to the nearest pound.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment.

Legal status

Northchurch Community Centre is a charitable incorporated organisation registered in England and Wales and meets the definition of a public benefit entity. In the event of the Charity being wound up, the trustees of the Charity hold no liability. The registered address is Northchurch Social Centre, Bell Lane, Berkhamsted, Hertfordshire, HP4 3RD.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the

specific fund. The aim and use of each restricted fund is set out in note 11 of the financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable activities, including rental income, is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Interest is recorded when it is receivable.

Dividends are accounted for when due, and tax recoverable on such income is accounted for based on the repayment due in the fiscal year ending in that accounting year.

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at the period end.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated directly to charitable activities as any fundraising costs relate to external support and require no administrative support. A breakdown of these expenses is outlined in note 5 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and stated at cost. Depreciation is not provided on the land as useful life of the land is deemed to be indefinite.

Depreciation on all other assets is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on a straight-line basis. The useful life used is:

Property improvements	10 years
Fixtures & fittings	3 years

Investments

Investments are initially measured at their cost and subsequently measured at their fair value at each reporting date, which gives rise to unrealised gains/losses at the end of the financial period which is reflected in the SOFA. Realised gains/losses are calculated as the difference between the sales proceeds and the opening carrying value or the purchase price if acquired during the financial period. Partial disposals are accounted for using the average value. Fair value is based on the quoted price at the balance sheet date without deduction of estimated future selling costs.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Comparative statement of financial activities

	Notes	Unrestricted Funds Year ended 31 Mar 2024 £	Endowment Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
Income from:					
Donations and legacies	3	1,842	-	-	1,842
Charitable activities	4	49,644	-	-	49,644
Investment income		1,728	-	2,182	3,910
Total income		53,214	-	2,182	55,396
Expenditure on:					
Raising funds	5	5,094	-	-	5,094
Charitable activities - Hall hirings	5	47,917	-	16,267	64,184
Total expenditure		53,011	-	16,267	69,278
Net income/(expenditure)		203	-	(14,085)	(13,882)
Net gains/(losses) on investments	8	-	-	3,500	3,500
Net movement in funds		203	-	(10,585)	(10,382)
Reconciliation of funds:					
Balance brought forward	10 & 11	101,635	93,390	91,790	286,815
Balance carried forward	10 & 11	101,838	93,390	81,205	276,433

3. Income from donations and legacies

	Unrestricted Funds Year ended 31 Mar 2025 £	Endowment Funds Year ended 31 Mar 2025 £	Restricted Funds Year ended 31 Mar 2025 £	Total Funds Year ended 31 Mar 2025 £
Grants	350	-	-	350
Other donations and income	1,903	-	-	1,903
	2,253	-	-	2,253

	<i>Unrestricted Funds Year ended 31 Mar 2024</i>	<i>Endowment Funds Year ended 31 Mar 2024</i>	<i>Restricted Funds Year ended 31 Mar 2024</i>	<i>Total Funds Year ended 31 Mar 2024</i>
Grants	1,150	-	-	1,150
Other donations and income	692	-	-	692
	1,842	-	-	1,842

4. Income from charitable activities

	Unrestricted Funds Year ended 31 Mar 2025 £	Endowment Funds Year ended 31 Mar 2025 £	Restricted Funds Year ended 31 Mar 2025 £	Total Funds Year ended 31 Mar 2025 £
Hiring receipts	51,345	-	-	51,345
	51,345	-	-	51,345

	<i>Unrestricted Funds Year ended 31 Mar 2024 £</i>	<i>Endowment Funds Year ended 31 Mar 2024 £</i>	<i>Restricted Funds Year ended 31 Mar 2024 £</i>	<i>Total Funds Year ended 31 Mar 2024 £</i>
Hiring receipts	49,644	-	-	49,644
	49,644	-	-	49,644

5. Total expenditure

	Unrestricted Funds Year ended 31 Mar 2025 £	Endowment Funds Year ended 31 Mar 2025 £	Restricted Funds Year ended 31 Mar 2025 £	Total Funds Year ended 31 Mar 2025 £
Raising funds	4,353	-	-	4,353
Charitable activities				
Staff costs	17,338	-	-	17,338
Repairs and upkeep of premises	2,642	-	-	2,642
Repairs and renewals of equipment	4,803	-	-	4,803
Depreciation of fixtures and fittings	-	-	15,856	15,856
Utilities	6,559	-	-	6,559
Other office costs	4,243	-	-	4,243
Governance costs	4,399	-	-	4,399
Charitable activities	39,984	-	15,856	55,840
	44,337	-	15,856	60,193

	<i>Unrestricted Funds Year ended 31 Mar 2024 £</i>	<i>Endowment Funds Year ended 31 Mar 2024 £</i>	<i>Restricted Funds Year ended 31 Mar 2024 £</i>	<i>Total Funds Year ended 31 Mar 2024 £</i>
Raising funds	5,094	-	-	5,094
Charitable activities				
Staff costs	16,749	-	-	16,749
Repairs and upkeep of premises	9,970	-	-	9,970
Repairs and renewals of equipment	4,602	-	-	4,602
Depreciation of fixtures and fittings	-	-	16,267	16,267
Utilities	4,556	-	-	4,556
Other office costs	3,566	-	-	3,566
Governance costs	8,474	-	-	8,474
Charitable activities	47,917	-	16,267	64,184
	53,011	-	16,267	69,278

Governance costs includes:

	Total Funds Year ended 31 Mar 2025 £	<i>Total Funds Year ended 31 Mar 2024 £</i>
Independent examination	960	930
Other professional fees	1,055	4,159
Insurance	2,384	3,385
	4,399	8,474

6. Staff costs

	Total Funds Year ended 31 Mar 2025 £	<i>Total Funds Year ended 31 Mar 2024 £</i>
Gross salaries	17,035	16,454
Employers pension	303	295
	17,338	16,749

The average headcount during the period was 2 persons (2024 – 2 persons).

No employee received employee benefits of more than £60,000 (2024 – Nil) and no employee constituted key management personnel (2024 – Nil).

7. Tangible fixed assets

	Property improvements	Fixtures & fittings	Freehold land	Total assets
Cost				
As of 1 April 2024	124,210	12,156	24,877	161,243
Additions in period	2,280	-	-	2,280
As of 31 March 2025	126,490	12,156	24,877	163,523
Accumulated depreciation				
As of 1 April 2024	16,148	8,779	-	24,927
Charge in period	12,479	3,377	-	15,856
As of 31 March 2025	28,627	12,156	-	40,783
Net book value				
As of 1 April 2024	108,062	3,377	24,877	136,316
As of 31 March 2025	97,863	-	24,877	122,740

8. Fixed asset investments

	Total Funds 31 Mar 2025 £	<i>Total Funds 31 Mar 2024 £</i>
Market value brought forward	53,832	48,150
Additions at cost	-	-
Dividends received	2,325	2,182
Net gains/(losses) in period	(1,500)	3,500
Market value carried forward	54,657	53,832

Analysis of market value of investments by investment type:

	Total Funds 31 Mar 2025 £	<i>Total Funds 31 Mar 2024 £</i>
UK listed equities	48,250	49,750
Other funds including cash	6,407	4,082
	54,657	53,832

9. Debtors

	Total Funds 31 Mar 2025 £	<i>Total Funds 31 Mar 2024 £</i>
Accounts Receivable	804	-
Prepayments	300	83
	1,104	83

10. Creditors – amounts falling due within one year

	Total Funds 31 Mar 2025 £	<i>Total Funds 31 Mar 2024 £</i>
Accruals	1,136	1,187
Rental deposits	1,425	1,315
Rental income received in advance	657	1,080
Other creditors	690	1,515
	3,908	5,097

11. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2025 £	Income received in year Year ended 31 Mar 2025 £	Amounts expended in year Year ended 31 Mar 2025 £	Transfer between funds Year ended 31 Mar 2025 £	Gains/ (losses) on revaluation Year ended 31 Mar 2025 £	Balance carried forward Year ended 31 Mar 2025 £
Unrestricted funds						
General funds	29,309	53,598	(44,337)	-	-	38,570
Designated funds						
Major repairs	72,529	1,771	-	-	-	74,300
Total designated funds	72,529	1,771	-	-	-	74,300
Total unrestricted funds	101,838	55,369	(44,337)	-	-	112,870
Restricted funds						
Refurbishment	81,205	2,325	(15,856)	-	(1,500)	66,174
Total restricted funds	81,205	2,325	(15,856)	-	(1,500)	66,174
Endowment funds						
DM Webb capital fund	68,513	-	-	-	-	68,513
Building fund	24,877	-	-	-	-	24,877
Total endowment funds	93,390	-	-	-	-	93,390
Total funds	276,433	57,694	(60,193)	-	(1,500)	272,434

Designated funds

The designated fund consists of funds that the trustees have put aside to support the ongoing building work and major repairs to the centre.

Restricted funds

During previous years the trustees received a donation of shares which are to be used to support the redevelopment of the site once the plans have been confirmed as well as other donations to support this.

Endowment funds

The capital fund of the DM Webb fund is held in reserve and may only be utilised should the trustees agree that major structural additions to the property are necessary to meet the Charities objectives. Any investment income not spent in the year must be held in a restricted reserve for use on future redecoration/refurbishment.

The building fund represents the value of the freehold land.

11. Analysis of charity funds (continued from previous page)

	<i>Balance brought forward Year ended 31 Mar 2024 £</i>	<i>Income received in year Year ended 31 Mar 2024 £</i>	<i>Amounts expended in year Year ended 31 Mar 2024 £</i>	<i>Transfer between funds Year ended 31 Mar 2024 £</i>	<i>Gains/ (losses) on revaluation Year ended 31 Mar 2024 £</i>	<i>Balance carried forward Year ended 31 Mar 2024 £</i>
<i>Unrestricted funds</i>						
General funds	30,834	51,486	(53,011)	-	-	29,309
Designated funds						
Major repairs	70,801	1,728	-	-	-	72,529
Total designated funds	70,801	1,728	-	-	-	72,529
<i>Total unrestricted funds</i>	<i>101,635</i>	<i>53,214</i>	<i>(53,011)</i>	<i>-</i>	<i>-</i>	<i>101,838</i>
<i>Restricted funds</i>						
Refurbishment	91,790	2,182	(16,267)	-	3,500	81,205
<i>Total restricted funds</i>	<i>91,790</i>	<i>2,182</i>	<i>(16,267)</i>	<i>-</i>	<i>3,500</i>	<i>81,205</i>
<i>Endowment funds</i>						
DM Webb capital fund	68,513	-	-	-	-	68,513
Building fund	24,877	-	-	-	-	24,877
<i>Total endowment funds</i>	<i>93,390</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>93,390</i>
<i>Total funds</i>	<i>286,815</i>	<i>55,396</i>	<i>(69,278)</i>	<i>-</i>	<i>3,500</i>	<i>276,433</i>

12. Analysis of net assets

	Unrestricted Funds 31 Mar 2025 £	Endowment Funds 31 Mar 2025 £	Restricted Funds 31 Mar 2025 £	Total Funds 31 Mar 2025 £
Fixed assets	17,833	93,390	66,174	177,397
Current assets	98,945	-	-	98,945
Current liabilities	(3,908)	-	-	(3,908)
	112,870	93,390	66,174	272,434
	<i>Unrestricted Funds 31 Mar 2024 £</i>	<i>Endowment Funds 31 Mar 2024 £</i>	<i>Restricted Funds 31 Mar 2024 £</i>	<i>Total Funds 31 Mar 2024 £</i>
Fixed assets	15,553	93,390	81,205	190,148
Current assets	91,382	-	-	91,382
Current liabilities	(5,097)	-	-	(5,097)
	<i>101,838</i>	<i>93,390</i>	<i>81,205</i>	<i>276,433</i>

13. Trustee remuneration

During the year, no trustee received any remuneration (2024 - £Nil). No members of the Board of Trustees received reimbursement of expenses related to attendance at trustee meetings (2024 - £Nil).

14. Related party transactions

During the year there were no related party transactions (2024 - £Nil).










NOR001 - Final Accounts - 31 March 2025

Final Audit Report

2026-01-28

Created:	2026-01-27
By:	Andrew Nash (andy@enaidaccountancy.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAV-wnzFmK73cia2d5aOlJz2fhrfieSJww

"NOR001 - Final Accounts - 31 March 2025" History

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