



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## **Trustees' annual report (including Directors' report) for the period**

**From:** 01.04.2019      **Period start date**      **To:** Period end date  
31.03.2020

**Charity name:** Northfields Community Library

**Charity registration number:** 1185498

**Company number:**

### **Objectives and activities**

|  | SORP<br>reference  |   |
|--|--------------------|---|
| Summary of the purposes of the charity as set out in its governing document  | Para 1.17          | To further or benefit the residents of Northfields within the London Borough of Ealing and adjoining neighbourhoods, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authority, voluntary and other organisations in a common effort to advance education by the provision of a lending library service and to provide facilities in the interests of social welfare for independent learning, recreation, and leisure time occupation with the objective of improving the conditions of life for all residents and particularly children, young and older people. |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | the provision of a lending library service and to provide facilities in the interests of social welfare for independent learning, recreation, and leisure time occupation   |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit   | Para 1.18          | The Trustees have made decisions on the setting-up and running of the library and associated virtual activities based on the purposes of the charity as outlined above; this includes following government restrictions during the pandemic and offering  |

|  |  |  |
|--|--|--|
|  |  | virtual services to the public to help mitigate the isolation caused by lockdown measures during the period. |
|--|--|--|

### **Additional information (optional)**

You may choose to include further statements where relevant about:

|  | SORP reference |   |
|--|----------------|---|
| Policy on grant making   | Para 1.38      | N/A                                       |
| Policy on social investment including program related investment | Para 1.38      | N/A                                       |
| Contribution made by volunteers                                  | Para 1.38      | The Charity is entirely run by volunteers |
| Other  |                |   |

## **Achievements and performance**

|   |           |   |
|---|-----------|---|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | <p>The Charity was awarded the contract by the London Borough of Ealing to run the community library in Northfields in January 2020. Due to the pandemic restrictions the opening was delayed until Sept 2020, and since this time the Charity has been successful in the recruitment and training of volunteers who run the day-to-day library services, gradually extending opening hours to provide an effective lending service. The charity has implemented thorough procedures including risk assessments and safeguarding of the public, particularly with regard to covid.</p> <p>NCL continues to offer a range of virtual services for local residents to help alleviate isolation during the pandemic.</p> |
|---|-----------|---|

### **Additional information (optional)**

You may choose to include further statements where relevant about:

|  |           |           |
|--|-----------|-----------|
| Achievements against objectives set                          | Para 1.41 | See above |
| Performance of fundraising activities against objectives set | Para 1.41 | N/A       |
| Investment performance against objectives                    | Para 1.41 | N/A       |
| Other  |           |           |

### **Financial review**

|   |           |  |
|---|-----------|--|
| Review of the charity's financial position at the end of the period | Para 1.21 | During this accounting period the charity received a number of grants in addition to the main source of funding (the London Borough of Ealing library grant) and incurred a lower level of costs due to the delay in opening, so |
|---|-----------|--|

|  |           |   |
|--|-----------|---|
|  |           | has sufficient funding and cash reserves to qualify as a going concern.   |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | Agreements are in place for ring fenced funding items to be carried forward into 21/22 to enable the further development of community library services. |
| Amount of reserves held  | Para 1.22 | Restricted reserves total just over £19,000, of the total reserves of nearly £31,700.   |
| Reasons for holding zero reserves  | Para 1.22 | N/A   |
| Details of fund materially in deficit  | Para 1.24 | N/A   |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | The charity has a close relationship with LBE and is dependent on the LA for continued use of the library premises                                      |

### **Additional information (optional)**

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 | The charity is principally funded by local authority grants.   |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | N/A  |
| A description of the principal risks facing the charity                         | Para 1.46 | As with many charities and other organisations the effect of the covid restrictions has a significant impact on the ability to offer an in person service. |
| Other   |           |  |

## **Structure, governance and management**

|   |           |  |
|---|-----------|--|
| Description of charity's trusts:  |           |  |
| Type of governing document: for example, trust deed, memorandum and articles of association etc | Para 1.25 | Based on 'Foundation' model constitution |

|   |           |                                      |
|---|-----------|--------------------------------------|
| How is the charity constituted?<br>for example limited company, unincorporated association, CIO   | Para 1.25 | CIO                                  |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | Election to post by the Trustee body |
|   |           |                                      |

### **Additional information (optional)**

You may choose to include further statements where relevant about:

|   |           |  |
|---|-----------|--|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 | Trustees must be given a copy of the CIO and latest Trustee report and annual accounts on appointment; there are a number of training and information procedures in place to support new trustees. |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | The Charity is an independent CIO and has informal links with other community library organisations and support networks related to the running of a community library.                            |
| Relationship with any related parties   | Para 1.51 | The Charity has legal agreements with the London Borough of Ealing relating to the operation of and funding for a community run library service.   |
| Other   |           |  |

## Reference and administrative details

|                             |  |
|-----------------------------|--|
| Charity name                | Northfields Community Library              |
| Other name the charity uses | N/A  |
| Registered charity number   | 1185498                                    |
| Charity's principal address | 255A Northfield Avenue<br>LONDON<br>W5 4UA |

## Names of the charity trustees who manage the charity

|    | Trustee name                              | Office (if any)                        | Dates acted if not for whole year                   | Name of person (or body) entitled to appoint trustee (if any) |
|----|---|--|---|---|
| 1  | Jenny Oldroyd                             | Chair                                  | 17 <sup>th</sup> Sept 19 to 7 <sup>th</sup> Sept 21 | Board of Trustees   |
| 2  | Paul Driscoll                             | Trustee                                | 17th Sept 19 to date                                | As above  |
| 3  | Alison Pegg                               | Trustee                                | 17th Sept 19 to date                                | As above  |
| 4  | Alison Willoughby (also known as Stewart) | Trustee                                | 17th Sept 19 to date                                | As above  |
| 5  | Monica Wiener                             | Treasurer                              | 17 <sup>th</sup> Dec 19 to date                     | As above  |
| 6  | Tanya White                               | Vice-Chair (currently Temporary Chair) | 21 <sup>st</sup> Jan 20 to date                     | As above  |
| 7  | Louisa Sutton                             | Trustee                                | 21st Jan 20 to 25 <sup>th</sup> Aug 21              | As above  |
| 8  | Angela Bell                               | Trustee                                | 9 <sup>th</sup> Aug 21 to date                      | As above  |
| 9  |   |  |   |   |
| 10 |   |  |   |   |
| 11 |   |  |   |   |
| 12 |   |  |   |   |
| 13 |   |  |   |   |
| 14 |   |  |   |   |
| 15 |   |  |   |   |
| 16 |   |  |   |   |
| 17 |   |  |   |   |

|    |  |  |  |  |
|----|--|--|--|--|
| 18 |  |  |  |  |
| 19 |  |  |  |  |
| 20 |  |  |  |  |

Corporate trustees - names of the directors at the date the report was approved

| Director name  |  |
|----------------|--|
| Paul Driscoll  |  |
| Angela Bell    |  |
| Alison Pegg    |  |
| Alison Stewart |  |
| Monica Wiener  |  |
| Tanya White    |  |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year |
|--------------|-----------------------------------|
| n/a          |                                   |
|              |                                   |
|              |                                   |
|              |                                   |
|              |                                   |
|              |                                   |

## Funds held as custodian trustees on behalf of others

|   |     |
|---|-----|
| Description of the assets held in this capacity   | n/a |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |     |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |     |

## Additional information (optional)

### Names and addresses of advisers (optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

### Name of chief executive or names of senior staff members (optional information)

|  |
|--|
|  |
|--|

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

## Other optional information

|  |
|--|
|  |
|--|

## Declarations

**The company has taken advantage of the small companies' exemption in preparing the report above.**

**The trustees declare that they have approved the trustees' report (including directors' report) above.**

**Signed on behalf of the charity's trustees/directors**

**Signature(s)**

M Wiener

**Full name(s)**

Mrs Monica Wiener

**Position (for example Secretary, Chair, etc)**

Treasurer

**Date**

27/01/28





Section A

Independent Examiner's Report

Report to the trustees of

Charity Name

Northfields Community Library

On accounts for the year  
ended

31<sup>st</sup> March

2021

Charity no:

1185498

Company no:

Set out on pages

3 to 19

(remember to include the page numbers of additional sheets)

I report to the charity trustees on my examination of the accounts of Northfields Community Library Charitable Incorporated Organisation (CIO) for the year ended

Responsibilities and  
basis of report

As the charity's trustees of the CIO (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 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 which gives me cause to believe that, in any material respect:

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

Signed: MJ Ward

Date: 24 Jan 2022

Name: Martin Ward

Relevant professional qualification(s) or body (if any): ICAEW

Address: 145 Rusthall Ave, Chiswick, W4 1BL

## Section B

## Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

|  |
|--|
|  |
|--|



**Annual accounts for the period**

Period start date 01.04.2020

**To**

Period end date 31.03.2021

**Section A**

**Statement of financial activities**

Guidance Notes

**Recommended categories by activity**

**Incoming resources (Note 3)**

**Income and endowments from:**

Voluntary Income

Activities for generating funds

Investment Income

Incoming resources from charitable activities

Other incoming resources

**Total**

**Resources expended (Note 6)**

**Expenditure on:**

Costs of generating voluntary income

Fundraising trading costs

Investment management costs

Charitable expenditure

Governance costs

Other resources expended

**Total**

**Net incoming/(outgoing) resources before transfers**

Net gains/(losses) on investments

**Net incoming/(outgoing) resources before other**

**Gains and losses on revaluation of functional**

**Gains and losses on disposal and revaluation of**

**Net movement in funds**

**Reconciliation of funds:**

Total funds brought forward

**Total funds carried forward**


|     | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total funds<br>£<br>F04 | Prior year funds<br>£<br>F05 |
|-----|--------------------------------|-------------------------------------|-----------------------------|-------------------------|------------------------------|
| S01 | 39                             | 5,000                               | -                           | 5,039                   | 1,054                        |
| S02 | 900                            | -                                   | -                           | 900                     | -                            |
| S03 | -                              | -                                   | -                           | -                       | -                            |
| S04 | 11,667                         | 13,000                              | 5,000                       | 29,667                  | -                            |
| S05 | -                              | -                                   | -                           | -                       | -                            |
| S06 | 12,606                         | 18,000                              | 5,000                       | 35,606                  | 1,054                        |
| S07 | -                              | -                                   | -                           | -                       | -                            |
| S08 | -                              | -                                   | -                           | -                       | -                            |
| S09 | -                              | -                                   | -                           | -                       | -                            |
| S10 | 685                            | 3,914                               | -                           | 4,599                   | -                            |
| S11 | -                              | -                                   | -                           | -                       | -                            |
| S12 | -                              | -                                   | -                           | -                       | -                            |
| S13 | 685                            | 3,914                               | -                           | 4,599                   | -                            |
| S14 | 11,921                         | 14,086                              | 5,000                       | 31,007                  | 1,054                        |
| S15 | -                              | -                                   | -                           | -                       | -                            |
| S16 | 11,921                         | 14,086                              | 5,000                       | 31,007                  | 1,054                        |
| S17 | -                              | -                                   | -                           | -                       | -                            |
| S18 | -                              | -                                   | -                           | -                       | -                            |
| S19 | 11,921                         | 14,086                              | 5,000                       | 31,007                  | 1,054                        |
| S20 | 384                            | 670                                 | -                           | 1,054                   | -                            |
| S21 | 12,305                         | 14,756                              | 5,000                       | 32,061                  | 1,054                        |



## Section B Balance sheet

|   |             | Guidance Notes | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total this year<br>£<br>F04 | Total last year<br>£<br>F05 |
|---|-------------|----------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Tangible assets                                       | (Note 14)   | B01            | 459                            | -                                   | -                           | 459                         | -                           |
| Intangible assets                                     | (Note 15)   | B02            | -                              | -                                   | -                           | -                           | -                           |
| Investments   | (Note 17)   | B03            | -                              | -                                   | -                           | -                           | -                           |
| <b>Total fixed assets</b>                             |             | B04            | 459                            | -                                   | -                           | 459                         | -                           |
| <b>Current assets</b>                                 |             |                |                                |                                     |                             |                             |                             |
| Stocks  | (Note 18)   | B05            | -                              | -                                   | -                           | -                           | -                           |
| Debtors   | (Note 19)   | B06            | -                              | -                                   | -                           | -                           | -                           |
| Investments   | (Note 17.4) | B07            | -                              | -                                   | -                           | -                           | -                           |
| Cash at bank and in hand                              | (Note 24)   | B08            | 12,930                         | 14,073                              | 5,000                       | 32,003                      | 1,054                       |
| <b>Total current assets</b>                           |             | B09            | 12,930                         | 14,073                              | 5,000                       | 32,003                      | 1,054                       |
| <b>Creditors: amounts falling due within one year</b> |             |                |                                |                                     |                             |                             |                             |
|   | (Note 20)   | B10            | 784                            | -                                   | -                           | 784                         | 384                         |
| <b>Net current assets/(liabilities)</b>               |             | B11            | 12,146                         | 14,073                              | 5,000                       | 31,219                      | 670                         |
| <b>Total assets less current liabilities</b>          |             | B12            | 12,605                         | 14,073                              | 5,000                       | 31,677                      | 670                         |
| <b>Creditors: amounts falling due after one year</b>  |             |                |                                |                                     |                             |                             |                             |
|   | (Note 20)   | B13            | -                              | -                                   | -                           | -                           | -                           |
| <b>Provisions for liabilities</b>                     |             | B14            | -                              | -                                   | -                           | -                           | -                           |
| <b>Total net assets or liabilities</b>                |             | B15            | 12,605                         | 14,073                              | 5,000                       | 31,677                      | 670                         |
| <b>Funds of the Charity</b>                           |             |                |                                |                                     |                             |                             |                             |
| <b>Unrestricted funds (Note 27.1) and (Note 27.2)</b> |             | B16            | 12,605                         |                                     |                             | 12,605                      | 670                         |
| <b>Designated funds (Note 27.3)</b>                   |             | B17            |                                | 5,000                               |                             | 5,000                       | -                           |
| <b>Restricted funds (Note 27.1)</b>                   |             | B18            |                                | 9,073                               |                             | 9,073                       | -                           |
| <b>Endowment funds (Note 3)</b>                       |             | B19            |                                |                                     | 5,000                       | 5,000                       |                             |
| <b>Total funds</b>                                    |             | B21            | 12,605                         | 14,073                              | 5,000                       | 31,678                      | 670                         |

Signed by one or two trustees on behalf of all the trustees

| Signature   | Print Name | Date of approval<br>dd/mm/yyyy |
|---|------------|--------------------------------|
|  | M WIENER   | 27/1/22                        |
|   |            |                                |

Note 1 Basis of preparation

This section should be completed by all charities.

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:

- and 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
- and with\* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

YES

\* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

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

Yes\*

☒

No\*

☐

\* -Tick as appropriate

Please disclose:

|  |                |
|--|----------------|
| (i) the nature of the change in accounting policy;   | Not Applicable |
| (ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and  | Not Applicable |
| (iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP. | Not Applicable |

1.4 Changes to accounting estimates

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

Yes\*

☐

No\*

☐

\* -Tick as appropriate

Please disclose:

|   |                |
|---|----------------|
| (i) the nature of any changes;  | Not Applicable |
| (ii) the effect of the change on income and expense or assets and liabilities for the current period; and | Not Applicable |
| (iii) where practicable, the effect of the change in one or more future periods.                          | Not Applicable |

1.5 Material prior year errors

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

Yes\*

☒

No\*

☐

\* -Tick as appropriate

Please disclose:

|   |                |
|---|----------------|
| (i) the nature of the prior period error;   | Not Applicable |
| (ii) for each prior period presented in the accounts, the   | Not Applicable |
| (iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts. | Not Applicable |

**Note 2 Accounting policies****2.2 INCOME**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

|                              |  |  |                                |                                 |
|------------------------------|--|--|--------------------------------|---------------------------------|
| <b>Recognition of income</b> | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul> | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Offsetting</b>            | 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.   | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Grants and donations</b>  | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).  | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Government grants</b>     | The charity has received government grants in the reporting period   | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Support costs</b>         | The charity has incurred expenditure on support costs.   | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Volunteer help</b>        | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.  | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |

**2.3 EXPENDITURE AND LIABILITIES**

|                                   |  |  |                                |                                 |
|-----------------------------------|--|--|--------------------------------|---------------------------------|
| <b>Liability recognition</b>      | 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. | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Creditors</b>                  | The charity has creditors which are measured at settlement amounts less any trade discounts  | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |
| <b>Provisions for liabilities</b> | 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  | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/> |

**2.4 ASSETS**

|   |  |  |                                |  |
|---|--|--|--------------------------------|--|
| <b>Tangible fixed assets for use by charity</b> | These are capitalised if they can be used for more than one year, and cost at least<br><br>They are valued at cost.<br><br>The depreciation rates and methods used are disclosed in note 9.2.  | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/>            |
| <b>Debtors</b>                                  | 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.   | Yes<br><input type="checkbox"/>            | No<br><input type="checkbox"/> | N/a<br><input checked="" type="checkbox"/> |
| <b>Current asset investments</b>                | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.<br><br>They are valued at fair value except where they qualify as basic financial instruments. | Yes<br><input checked="" type="checkbox"/> | No<br><input type="checkbox"/> | N/a<br><input type="checkbox"/>            |

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

Not Applicable



## Note 3

## Analysis of income

| Analysis                  |  | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ | Prior year<br>£ |
|---------------------------|--|--------------------|-------------------------|-----------------|------------------|-----------------|
| Donations and legacies:   | Donations and gifts  | 39                 | 5,000                   | -               | 5,039            | 1,054           |
|                           | Gift Aid   | -                  | -                       | -               | -                | -               |
|                           | Legacies   | -                  | -                       | -               | -                | -               |
|                           | General grants provided by government/other charities                      | 11,667             | 13,000                  | 5,000           | 29,667           | -               |
|                           | Membership subscriptions and sponsorships which are in substance donations | -                  | -                       | -               | -                | -               |
|                           | Donated goods, facilities and services                                     | -                  | -                       | -               | -                | -               |
|                           | Other  | -                  | -                       | -               | -                | -               |
| <b>Total</b>              |  | <b>11,706</b>      | <b>18,000</b>           | <b>5,000</b>    | <b>34,706</b>    | <b>1,054</b>    |
| Charitable activities:    | N/A  | -                  | -                       | -               | -                | -               |
|                           |  | -                  | -                       | -               | -                | -               |
|                           |  | -                  | -                       | -               | -                | -               |
|                           | Other  | -                  | -                       | -               | -                | -               |
| <b>Total</b>              |  | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>         | <b>-</b>        |
| Other trading activities: | Activities   | 900                | -                       | -               | 900              | -               |
|                           |  | -                  | -                       | -               | -                | -               |
|                           |  | -                  | -                       | -               | -                | -               |
|                           | Other  | -                  | -                       | -               | -                | -               |
| <b>Total</b>              |  | <b>900</b>         | <b>-</b>                | <b>-</b>        | <b>900</b>       | <b>-</b>        |
| <b>TOTAL INCOME</b>       |  | <b>12,606</b>      | <b>18,000</b>           | <b>5,000</b>    | <b>35,606</b>    | <b>1,054</b>    |

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

A donation of £384 was restricted to re-imburse a trustee for expenditure incurred on behalf of the charity

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

The charity received a donation of £5,000 ring fenced for energy costs

## Note 4

## Analysis of receipts of government grants

|                    | Description  | This year<br>£ |
|--------------------|--|----------------|
| Government grant 1 | LBE Start-up Grant (includes £2,000 capital)         | 7,000          |
| Government grant 2 | LBE Northfields Ward Forum (includes £3,000 capital) | 8,000          |
| Government grant 3 | LBE Libraries Grant                                  | 11,667         |
| Other              | Locality Funding                                     | 3,000          |
|                    | <b>Total</b>   | <b>29,667</b>  |

|                    | Description  | Last year<br>£ |
|--------------------|--------------|----------------|
| Government grant 1 | N/A          | -              |
| Government grant 2 |              | -              |
| Government grant 3 |              | -              |
| Other              |              | -              |
|                    | <b>Total</b> | <b>-</b>       |

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

| This year | Last year |
|-----------|-----------|
| N/A       | N/A       |

*Please give details of other forms of government assistance from which the charity has directly benefited.*

| This year   | Last year   |
|---|---|
| NCL has signed the lease on the library building as part of the grant arrangements, so the charity has use of the property rent free. Landlord is responsible for maintenance | NCL has signed the lease on the library building as part of the grant arrangements, so the charity has use of the property rent free. Landlord is responsible for maintenance |



**Note 5 Donated goods, facilities and services**

|                 | This year<br>£ | Last year<br>£ |
|-----------------|----------------|----------------|
| Seconded staff  | -              | -              |
| Use of property | -              | -              |
| Other           | -              | -              |
|                 | -              | -              |

|  | This year | Last year |
|--|-----------|-----------|
| Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services. | N/A       | N/A       |

|   |     |     |
|---|-----|-----|
| Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income. | N/A | N/A |
|---|-----|-----|

|  |  |  |
|--|--|--|
| Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers. | A Trustee who is a qualified lawyer provided advice on the SLA, lease and Grant agreements, and the charity also received pro-bono support from a company of lawyers in relation to the lease agreement. The library is entirely staffed and managed by volunteers and the Board of Trustees are also volunteers | A Trustee who is a qualified lawyer provided advice on the SLA, lease and Grant agreements, and the charity also received pro-bono support from a company of lawyers in relation to the lease agreement. The library is entirely staffed and managed by volunteers and the Board of Trustees are also volunteers |
|--|--|--|

## Section C

## Notes to the accounts

(cont)

## Note 6

## Analysis of expenditure

## This year

## Last year

| Analysis  | Unrestricted funds | Restricted income funds | Endowment funds | Total funds | Unrestricted funds | Restricted income funds | Endowment funds | Total funds |
|---|--------------------|-------------------------|-----------------|-------------|--------------------|-------------------------|-----------------|-------------|
|   |                    |                         |                 | £           |                    |                         |                 | £           |
| <b>Expenditure on raising funds:</b>                              |                    |                         |                 |             |                    |                         |                 |             |
| Incurred seeking donations  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Incurred seeking grants   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Operating membership schemes and social lotteries                 | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Staging fundraising events  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Advertising, marketing, direct mail and publicity                 | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Start up costs incurred in generating new source of future income | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Database development costs  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| Other trading activities  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total expenditure on raising funds</b>                         | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Expenditure on charitable activities:</b>                      |                    |                         |                 |             |                    |                         |                 |             |
| Running Costs   | -                  | 1,994                   | -               | 1,994       | -                  | -                       | -               | -           |
| Insurance   | -                  | 782                     | -               | 782         | -                  | -                       | -               | -           |
| Eqmt Furniture and Fittings                                       | -                  | 835                     | -               | 835         | -                  | -                       | -               | -           |
| Reading Challenge   | -                  | 251                     | -               | 251         | -                  | -                       | -               | -           |
| Depreciation  | -                  | 51                      | -               | 51          | -                  | -                       | -               | -           |
| <b>Total expenditure on charitable activities</b>                 | -                  | 3,914                   | -               | 3,914       | -                  | -                       | -               | -           |
| <b>Separate material item of expense</b>                          |                    |                         |                 |             |                    |                         |                 |             |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total</b>  | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Other</b>  |                    |                         |                 |             |                    |                         |                 |             |
| Activities  | 685                | -                       | -               | 685         | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
|   | -                  | -                       | -               | -           | -                  | -                       | -               | -           |
| <b>Total other expenditure</b>                                    | 685                | -                       | -               | 685         | -                  | -                       | -               | -           |
| <b>TOTAL EXPENDITURE</b>  | 685                | 3,914                   | -               | 4,599       | -                  | -                       | -               | -           |

## Other information:

## Analysis of expenditure on charitable activities

| Activity or programme           | This year                      |                             |               |                 | Last year                      |                             |               |                 |
|---------------------------------|--------------------------------|-----------------------------|---------------|-----------------|--------------------------------|-----------------------------|---------------|-----------------|
|                                 | Activities undertaken directly | Grant funding of activities | Support Costs | Total this year | Activities undertaken directly | Grant funding of activities | Support Costs | Total last year |
|                                 | £                              | £                           | £             | £               | £                              | £                           | £             | £               |
| Running Library lending service | 3,849                          | -                           | 65            | 3,914           | -                              | -                           | -             | -               |
|                                 | -                              | -                           | -             | -               | -                              | -                           | -             | -               |
| Other                           | -                              | -                           | -             | -               | -                              | -                           | -             | -               |
| <b>Total</b>                    | 3,849                          | -                           | 65            | 3,914           | -                              | -                           | -             | -               |

## Section C

## Notes to the accounts

### Note 9 Support Costs

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

This year

| Support cost (examples) | Raising funds<br>£ | Library<br>£ | Chargable On-line Activities<br>£ | Activity 3<br>£ | Grand total<br>£ | Basis of allocation (Describe method) |
|-------------------------|--------------------|--------------|-----------------------------------|-----------------|------------------|---------------------------------------|
| Governance              | -                  | -            | -                                 | -               | -                |                                       |
| Software                | -                  | 65           | 65                                | -               | 130              | Estimated split of time over week     |
|                         | -                  | -            | -                                 | -               | -                |                                       |
|                         | -                  | -            | -                                 | -               | -                |                                       |
| Other                   | -                  | -            | -                                 | -               | -                |                                       |
| <b>Total</b>            | -                  | 65           | 65                                | -               | 130              |                                       |

Last year

| Support cost (examples) | Raising funds<br>£ | Activity 1<br>£ | Activity 2<br>£ | Activity 3<br>£ | Grand total<br>£ | Basis of allocation (Describe method) |
|-------------------------|--------------------|-----------------|-----------------|-----------------|------------------|---------------------------------------|
| Governance              | -                  | -               | -               | -               | -                |                                       |
|                         | -                  | -               | -               | -               | -                |                                       |
|                         | -                  | -               | -               | -               | -                |                                       |
|                         | -                  | -               | -               | -               | -                |                                       |
| Other                   | -                  | -               | -               | -               | -                |                                       |
| <b>Total</b>            | -                  | -               | -               | -               | -                |                                       |

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

Only support cost relates to software used for on-line meetings/activities so costs split 50:50

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

| <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|------------------------|------------------------|
| -                      | -                      |
| -                      | -                      |
| -                      | -                      |
| -                      | -                      |



**Section C**
**Notes to the accounts**
**(cont)**
**Note 14**
**Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

At the beginning of the year

Additions

Revaluations

Disposals

Transfers \*

At end of the year

| Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Total |
|---------------------------|------------------------|-------------------------------------|----------------------------------|-------|
| £                         | £                      | £                                   | £                                | £     |
| -                         | -                      | -                                   | -                                | -     |
| -                         | -                      | -                                   | 510                              | 510   |
| -                         | -                      | -                                   | -                                | -     |
| -                         | -                      | -                                   | -                                | -     |
| -                         | -                      | -                                   | -                                | -     |
| -                         | -                      | -                                   | 510                              | 510   |

**14.2 Depreciation and impairments**

**\*\*Basis**

|  |          |          |    |          |
|--|----------|----------|----|----------|
| SL or RB (Straight Line or Reducing Balance) | SL or RB | SL or RB | SL | SL or RB |
| <b>** Rate</b>                               |          |          |    |          |

At beginning of the year

Disposals

Depreciation

Impairment

Transfers\*

At end of the year

|   |   |   |    |    |
|---|---|---|----|----|
| - | - | - | -  | -  |
| - | - | - | -  | -  |
| - | - | - | 51 | 51 |
| - | - | - | -  | -  |
| - | - | - | -  | -  |
| - | - | - | 51 | 51 |

**14.3 Net book value**

Net book value at the beginning of the year

Net book value at the end of the year

|   |   |   |     |     |
|---|---|---|-----|-----|
| - | - | - | -   | -   |
| - | - | - | 459 | 459 |

**Section C****Notes to the accounts****(cont)****Note 20****Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

|  | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--|-------------------------------------|----------------|--|----------------|
|  | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable  | -                                   | -              | -  | -              |
| Bank loans and overdrafts  | -                                   | -              | -  | -              |
| Trade creditors  | 784                                 | 384            | -  | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -  | -              |
| Accruals and deferred income   | -                                   | -              | -  | -              |
| Taxation and social security   | -                                   | -              | -  | -              |
| Other creditors  | -                                   | -              | -  | -              |
| <b>Total</b>   | <b>784</b>                          | <b>384</b>     | <b>-</b>                                     | <b>-</b>       |

**Note 24****Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

**Total**

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 32,003         | 1,054          |
| -              | -              |
| <b>32,003</b>  | <b>1,054</b>   |

## Section C

## Notes to the accounts

(cont)

## Note 27

## Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names   | Type PE, EE<br>R or UR * | Purpose and Restrictions                           | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|--------------|--------------------------|--|---|-------------|------------------|----------------|--------------------------|---|
| LBE Start-up | R                        | Restricted to purposes as per grant agmt           | -   | (7,000 )    | 3,927            | -              | -                        | (3,073 )                                    |
| LBE NWVF     | R                        | Restricted to purposes as per grant agmt           | -   | (8,000 )    | -                | -              | -                        | (8,000 )                                    |
| Locality     | R                        | Restricted to purposes as per grant agmt           | -   | (3,000 )    | -                | -              | -                        | (3,000 )                                    |
| Energy Fund  | R                        | Restricted to fund energy costs (private donation) | -   | (5,000 )    | -                | -              | -                        | (5,000 )                                    |
| General Fund | UR                       | N/A  | (670 )                                      | (12,606 )   | 671              | -              | -                        | (12,605 )                                   |
|              |                          |  | -   | -           | -                | -              | -                        | -   |
|              |                          |  | -   | -           | -                | -              | -                        | -   |
|              |                          |  | -   | -           | -                | -              | -                        | -   |
|              |                          |  | -   | -           | -                | -              | -                        | -   |
|              |                          |  | -   | -           | -                | -              | -                        | -   |
| Other funds  | N/a                      | N/a  | -   | -           | -                | -              | -                        | -   |
| Total Funds  |                          |  | (670 )                                      | (35,606 )   | 4,598            | -              | -                        | (31,678 )                                   |



(cont)

## Note 27

### Charity funds (cont)

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names     | Type PE, EE<br>R or UR * | Purpose and Restrictions | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|----------------|--------------------------|--------------------------|---|-------------|------------------|----------------|--------------------------|---|
| General Fund   | UR                       |                          | -   | (1,054)     | 384              | -              | -                        | (670)                                       |
| Ringfenced for |                          |                          | -   | -           | -                | -              | -                        | -   |
|                |                          |                          | -   | -           | -                | -              | -                        | -   |
|                |                          |                          | -   | -           | -                | -              | -                        | -   |
|                |                          |                          | -   | -           | -                | -              | -                        | -   |
|                |                          |                          | -   | -           | -                | -              | -                        | -   |
|                |                          |                          | -   | -           | -                | -              | -                        | -   |
|                |                          |                          | -   | -           | -                | -              | -                        | -   |
|                |                          |                          | -   | -           | -                | -              | -                        | -   |
|                |                          |                          | -   | -           | -                | -              | -                        | -   |
| Other funds    | N/a                      | N/a                      | -   | -           | -                | -              | -                        | -   |
| Total Funds    |                          |                          | -   | 1,054       | 384              | -              | -                        | 670   |



## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

|   | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|--|--------|
| Between unrestricted and restricted funds | N/A  |        |
| Between endowment and restricted funds    | N/A  |        |
| Between endowment and unrestricted funds  | N/A  |        |

## Last year

|   | Reason for transfer and where endowment is converted to income, legal power for its conversion | Amount |
|---|--|--------|
| Between unrestricted and restricted funds | N/A  |        |
| Between endowment and restricted funds    | N/A  |        |
| Between endowment and unrestricted funds  | N/A  |        |

## 27.4 Designated funds

## This year

| Planned use | Purpose of the designation                                 | Amount |
|-------------|--|--------|
| Energy Fund | Ring fenced donation for contribution towards energy costs | 5000   |
|             |  |        |
|             |  |        |
|             |  |        |
|             |  |        |
|             |  |        |

## Last year

| Planned use | Purpose of the designation | Amount |
|-------------|----------------------------|--------|
| N/A         | N/A                        |        |
|             |                            |        |
|             |                            |        |
|             |                            |        |
|             |                            |        |
|             |                            |        |

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits****This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

FALSE

| Type of expenses reimbursed                        | This year    | Last year  |
|--|--------------|------------|
|  | £            | £          |
| Travel   | -            | -          |
| Subsistence  | -            | -          |
| Accommodation                                      | -            | -          |
| Other (please specify):                            | -            | -          |
| Expenses incurred on behalf of charity by Trustees | 1,290        | 384        |
| <b>TOTAL</b>                                       | <b>1,290</b> | <b>384</b> |

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

2

1

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

**This year**

There have been no related party transactions in the reporting period (True or False)

TRUE

**Last year**

There have been no related party transactions in the reporting period (True or False)

TRUE

**Note 29****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

The Charity was set up in September 2019 to facilitate a bid to run a community library in Ealing in partnership with the London Borough of Ealing. Having been successful in the bid and won a number of grant applications the library had to close for a significant period during the year due to Covid restrictions. The library was able to offer a restricted service and online activities during this period.



Section A

Independent Examiner's Report

Report to the trustees of

Charity Name  
Northfields Community Library

On accounts for the year  
ended

31<sup>st</sup> March

2021

Charity no:

1185498

Company no:

Set out on pages

3 to 21

(remember to include the page numbers of additional sheets)

I report to the charity trustees on my examination of the accounts of Northfields Community Library Charitable Incorporated Organisation (CIO) for the year ended 31 /03 / 2021.

Responsibilities and  
basis of report

As the charity's trustees of the CIO (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 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 which gives me cause to believe that, in any material respect:

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

Signed: *MJ Ward*

Date: 24 Jan 2022

Name: Martin Ward

Relevant professional qualification(s) or body (if any):

ICAEW

Address: 145 Rusthall Ave, Chiswick, W4 1BL

## Section B

## Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.