
HAMPSTEAD COMMUNITY ACTION LTD.
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31 March 2025

HAMPSTEAD COMMUNITY ACTION LTD.
(A company limited by guarantee)

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HAMPSTEAD COMMUNITY ACTION LTD.
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
for the year ended 31 March 2025

Trustees

Guy Wingate
John Goldsmith
Linda Chung (resigned 14 July 2025)
Stephen Brandes (resigned 12 November 2024)
The Reverend Yaroslav Walker (appointed 14 July 2025)
Harmen van den Hondel (appointed 14 July 2025)

Company registered number

1270770

Charity registered number

282089

Registered office

78 Hampstead High Street, London, NW3 1RE

Treasurer

G. Wingate

Principal staff

Carmen Moore from 23 June 2025

Accountant

R.G. Drennan FCA, 64 Belsize Park, London, NW3 4EH

Bankers

NatWest, 127 Kilburn High Road, London, NW6 6JL

Nationwide Building Society

HAMPSTEAD COMMUNITY ACTION LTD.
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TRUSTEES' REPORT
for the year ended 31 March 2025

The trustees present their annual report together with the financial statements of Hampstead Community Action Ltd. for the period 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The charity also trades under the name "Hampstead Community Centre".

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

The centre's premises at 78 Hampstead High Street comprise a reception area and large hall on the ground floor, both with disabled access and facilities. On the upper floors, there is an administration office two small meeting rooms. The upper floors do not have disabled access. The centre's community market comprises a small ground floor retail unit and an adjoining market area with a further five units. All units are occupied by outside traders under licence agreements terminable by either party at short notice.

The charity provides organised activities and services for a wide range of age groups and needs. These take place on weekdays in the centre's hall and meeting rooms throughout the week. These are available for hire at weekends and in the evenings and are popular with local support groups who pay a nominal fee.

The charity is a social enterprise and aims to make the following overall and specific differences to the lives of Camden residents:

- Reduce isolation and promote stimulating activity for older people through social inclusion
- Improve people's access to safe, stimulating care for children aged 4 -12
- Increase creative play opportunities for children under five and support to their parents and carers
- Improve people's access to advice, information, support, counselling and advocacy
- Improve people's access to meeting space for voluntary and community groups

These differences have been achieved by the provision of activities and services that include:

- Activities and events for seniors including Christmas Day Lunch for older people on their own
- Under 5s: Term-time - Mondays, Wednesdays and Fridays. Parents/carers and toddler groups
- After School Play Centre (4-12's): Term-Time Monday to Friday
- Playschemes (5-12's): During school holidays in Summer, Easter, February, May and October
- Community support groups AA and NA
- Counselling sessions, local leisure groups, language classes, art classes, yoga and special events

The charity makes resources available to other community groups for the creation and further development of services. Registered non-profit organisations within the Area of Benefit who hold events that are free to the community are offered hall hire at cost

The charity has a number of detailed policies in relation to all aspects of the centre and they are listed in the Employee Involvement and Employment of the Disabled section of the report.

HAMPSTEAD COMMUNITY ACTION LTD.
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TRUSTEES' REPORT (CONTINUED)
for the year ended 31 March 2025

OBJECTIVES AND ACTIVITIES (continued)

Previous plans to redevelop the premises have been set aside by the trustees for four principal reasons:

1. The proposals would not have provided value for money on a cost per square foot basis
2. Increases to the centre's overall square footage would bear financial consequences in terms of increased rent and business rates
3. Local planning and conservation officers were unenthusiastic about the changes that would be made to the frontage of the building and, by association, to the unique nature of the outdoor Community Market
4. The cost of raising finance is now significantly higher and carries greater risk than when the project was in its planning stages

ACHIEVEMENTS AND PERFORMANCE

a. Key performance indicators

The key performance indicators are:

Income received	£421,335 (2023/24 £376,852)
Surplus for the year	£ 8,656 (2023/24 £19,876)
Funds	£293,946 (2023/24 £285,289)

b. Review of activities

OLDER PEOPLE ACTIVITIES

The centre hosts a weekly coffee morning for older people (Seniors), a gentle yoga session and other activities and support sessions.

Activities for Seniors are run in conjunction with local Churches, sheltered housing and local AGE UK Camden facilities.

A Christmas Day lunch event was again organised remotely with delivery of 70 two-course lunches by a specialist company and 70 hampers delivered by volunteers to older people in the local area. Funding for the event came from the public through crowd-funded donations, Waitrose and the Hampstead Wells and Camden Trust. The centre targeted those most in need and staff worked closely with Camden Adult Social Care, day centre's, agencies, Age UK Camden and sheltered housing wardens. The Camden New Journal Christmas Hamper fund donated 50 hampers to the event.

CHILDRENS PLAYCENTRE 4-12s (term time and school holidays)

The holiday play schemes and the term time play centre After School Club are important core services for children within the local community aged between 4 and 12.

The services receive good reports from Camden Council grant monitoring officers who are reported to quarterly. Ofsted regulates services under the charity's two separate registrations: 116323 (Centre) and EY262532.

At 31 March, 78 (2024: 95) children from Camden's diverse community were registered at the After School Club which provides a programme of activities after school in the centre's hall between 3.30pm and 6pm Monday to Friday during the school term. This is a service for children aged between 4 and 12 and is essential for many working parents and carers, especially those on low household incomes. With financial support from the London Borough of Camden, the charity continues to provide very low cost or free places for those most in need.

HAMPSTEAD COMMUNITY ACTION LTD.
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TRUSTEES' REPORT (CONTINUED)
for the year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

The play centre operates a pick-up facility for the children of Fitzjohn's School, Hampstead Parochial School and New End School.

The children are looked after by an experienced staff team and they have the opportunity to participate in an exciting and stimulating programme of activities carried out within a safe and caring environment. This is possible through careful planning and use of suitable equipment and materials. Children are encouraged to share, respect and learn from each other's cultures and traditions and express themselves through imaginative and creative play.

As well as the play centre, the charity runs holiday play schemes during all school holidays. All play schemes are organised for children living within the London Borough of Camden. Priority is given to referred children, children attending the term time After School Club and low income/key worker parents. Information on how to apply for childcare tax credit/low-income subsidised places is on the UK Gov website.

Between 29th July and 23 August 2024, Hampstead Community Action organised a four week Summer Play Scheme for children aged between 5 and 12 (4 if in Reception class). As with previous years, the play scheme ran at Fitzjohn's Primary School in Hampstead.

The school enables the use of most of the school's outside area and two of the class rooms and also the kitchen ("Lab") allowing us to run activities outside, including art activities, games and sports. The Lab is also used to prepare the HAF (Holiday Activities and Food) children's lunches.

On this years Summer Play School, there were a number of children with additional needs; we supported 4 children with autism (2 of which needed 1:1 support), 2 child with global delay, 1 child with cerebral palsy, 3 children with ADHD and several children with no or very little command of English.

17 children were registered on the Summer Play Scheme with a daily maximum of 80. Children attending the scheme came from varied socio-economic and cultural backgrounds.

We had 26 children attending through the HAF scheme for whom lunches were provided. These places were paid for by a grant from the Young Camden Foundation and free to parents of children who are in receipt of free school meals.

The four-week programme of activities takes into consideration the cultural needs, ages and interests of the children attending based on feedback from previous schemes, parent/carer and children's surveys and staff knowledge.

Every day there were off site trips. Children could book one trip a week which would either be in a minibus or by public transport. Trips included swimming, kayaking, bell boating, trampolining, a farm visit, mini golf and bowling.

The detailed programme of activities for each week included activities such as: playscheme posters, clay work, mask making, glass painting, flag painting, bubble printing, pipe cleaner monsters, tie dye t-shirts, sewing and jewellery making. A great deal of emphasis is placed on providing age-appropriate play and equipment for young (EYFS) children and sensory activities for SEND children.

Parent/carer satisfaction surveys were handed out and the children were helped with children's questionnaires during the scheme. This enables children and adults alike to voice their opinions and make suggestions about the services that are offered, and the information gathered enables us to plan and improve activities for future play schemes.

As well as fees, Children's Activities receive funding from the London Borough of Camden, the Young Camden Foundation and the Hampstead Churches Youth Committee.

HAMPSTEAD COMMUNITY ACTION LTD.
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TRUSTEES' REPORT (CONTINUED)
for the year ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

The Easter play scheme and all other half-term play schemes continued to be held at the centre.

UNDER 5s

The Under 5s parent/carer drop-in groups continued to provide a broad range of structured activities throughout the year during school terms.

Around a dozen children attend the sessions which aim to provide a safe and stimulating environment for young children to play, have fun and develop both social and physical skills. It is also a place where parents/carers are able to get together to share ideas and experiences and get help and information in a relaxed and friendly atmosphere. Each session has a particular theme, and parents/carers are encouraged to participate.

A programme of activities including music & rhyme, cooking and arts & crafts is published each term.

Daily activities include; imaginative play, puzzles & books, dressing-up and construction toys. There is always a soft play area and baby toys. Refreshments and healthy snacks are provided within the price of admission.

Feedback on all Children's services is provided by users throughout the term.

OTHER USERS

Community support groups and anonymous groups not listed on the weekly programme operated from Room 2 on most days of the week. The premises are closed during the winter holidays but provision is made to open the centre on at least one day to host anonymous groups during the period.

Room 2 is used for counselling and other small groups throughout the year.

Indoor markets, fairs, local leisure groups, yoga, language classes, art classes, community and consultation events used the hall and meeting rooms at days and times in the week when the centre's core activities are not running.

FINANCIAL REVIEW

a. Reserves policy

Grants of restricted funds are generally made for one year's expenditure. The trustees do not build up reserves of such funds as this would be contrary to the donors' intent.

A designated reserve is in place to fund future premises improvements and to ensure the security and tenure of the centre and its activities.

The centre has a twenty year lease (from 2016) and the charity has policies in place to maintain the premises. A rent review is due in April 2026 which is expected to add to the centre's costs. Business Rates are also expected to rise

The trustees aim to accumulate unrestricted funds to provide for adequate working capital, increases in costs, uneven patterns of expenditure and 12 months running costs in case funding no longer becomes available from previous sources or there is a reduction in commercial income. The charity is working towards meeting this requirement and the present unrestricted reserves are £235,026.

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TRUSTEES' REPORT (CONTINUED)
for the year ended 31 March 2025

b. Result

The outside market stalls and weekend markets contribute a significant amount towards the running costs of the centre. Limited funding for Children's Services services comes from the local authority.

Following the cancellation of plans to extend the centre's premises, the trustees have turned their focus to improving the existing building through the refurbishment of the Community Market and the centre itself. The exterior of the building and the main hall have been repainted. An advanced infra-red heating system has been installed in the hall to replace the previous system that was over 40 years old and environmentally inefficient. Future improvements of this nature are planned as the centre approaches its fifth year anniversary in July 2026.

The result for the year was an excess of income over expenditure of £8,656 with the help of sound financial management and the support of its staff. Unrestricted reserves (including designated reserves) carried forward at 31 March 2025 are £288,134.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The charity is constituted under a Memorandum of Association and is a registered UK Charity number 282089.

The principal objectives of the charity as stated in the Memorandum and Articles are:

- (i) To promote the benefit of the inhabitants in that part of the London Borough of Camden being the area encompassed by a circle of one kilometre radius centred on Hampstead Tube Station (hereinafter called "the Area of Benefit" without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life of the said inhabitants
- (ii) To establish or secure the establishment of a community centre (hereinafter called "the centre" anywhere within the Area of Benefit, and to maintain and manage, or to cooperate with any local statutory authority in the maintenance and management of such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects

The trustees have identified that the existing Memorandum and Articles of Association adopted in 1980 require modernisation in line with the Charity Commission guidelines and modern Company Law. Advice has been sought from the NCVO and the charity's professional advisors with a view to producing a new governing document. Once a draft has been prepared, it will be circulated to trustees and then the Charity Commission for approval. The trustees have committed to preserving the original founding objectives of the charity and for these to be carried out within the same Area of Benefit.

The trustees are also running a wide-ranging public consultation inviting users and non-users to feed back their opinions on the centre and how its services might be improved to best serve the community.

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TRUSTEES' REPORT (CONTINUED)
for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

b. Methods of appointment or election of trustees

The management of the charity and the centre is the responsibility of the trustees who are elected and co-opted under the terms of the articles of association. When considering the recruitment and appointment of trustees, the Management Committee considers the skills and experience needed to maintain a broad range of skills. Some of the trustees have served on the Management Committee for several years, which has created a feeling of stability within the centre with members providing many additional specialised skills.

As part of the modernisation of its Governance, the trustees anticipate that future recruitment of new trustees will also include for advertising for new volunteers for the role. It is intended that this will be run at arm's length by an external agency.

The trustees will continue to co-op new trustees for key specialised roles when necessary.

c. Organisational structure and decision-making policies

Hampstead Community Action Ltd employs a staff team comprising the Centre Manager (a new Centre Manager was appointed 23 June 2025) with an assistant to run Children's Services. Playworkers are employed on a sessional basis when needed.

Volunteers provide invaluable assistance within all the activity groups. The Centre Manager is responsible for the day-to-day management of the centre and its employees. The Centre Manager reports to the trustees at meetings. The trustees separately hold meeting to review any organisational changes and financial procedures.

Management Committee members are referred to as trustees throughout this report. They now meet monthly. The full Committee met 4 times during the year ended 31 March 2025.

d. Policies adopted for the induction and training of trustees

New trustees attend a session with the Centre Manager and a senior member of the Management Committee to familiarise themselves with the charity and the context within which it operates. The session covers their obligations under charity and company law, the content of the Memorandum and Articles of Association, the Committee and decision-making processes, the plans for development and financial performance of the charity.

e. Related party relationships

The charity rents the Community Centre premises from the London Borough of Camden and works closely with the Council, especially in respect to older people and children to identify those in need and actively develop strategies to continually improve the quality of services to our clients.

The charity has developed opportunities for collaborative working with other organisations through outreach work and taking an active part in partnership schemes.

The charity also makes resources available to other community groups for the creation and further development of services. The centre does not charge a hiring fee for charity and community events which are open to the public at no cost. In turn, this allows for collaboration with local community organisations and groups.

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TRUSTEES' REPORT (CONTINUED)
for the year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

f. Financial risk management

The trustees continually monitor risks to the charity and. Internal control procedures are in place for the authorisation of all transactions, activities and projects. The trustees have applied to centralise the charity's banking and investments with the Charities Aid Foundation's CAF Bank, a process that is expected to be completed by the end of the 2025/26 financial year.

Procedures are in place to ensure compliance with health and safety of staff, volunteers and clients at the centre including the policies listed under Policies and Objectives. The charity consults Camden Property Services regarding all premises alterations and in accordance with the premises access audit and terms of the building's lease.

g. Monitoring and evaluation

The charity continually reviews activities through specific assessment procedures and consultation exercises with all groups directly run within the centre. Consultation meetings are held for the majority of services and user satisfaction surveys are undertaken on a regular basis. Meetings are organised to assess the findings.

Camden Council carries out full monitoring processes specifically for the Playcentre and the following monitoring of the Community Centre takes place annually: Diversity of income, activities, governance, demographic data, assets and outcomes. Camden's monitoring officers review the findings of all monitoring processes.

PLANS FOR FUTURE PERIODS

The activities and services described above will continue to function subject to adequate funding. All have operated normally throughout the period covered by these accounts and beyond, but the trustees continue to be vigilant in the face of increasing financial headwinds.

In the past, the charity received significant strategic partner funding from the London Borough of Camden which was used to support core operations of the centre. This came to an end in April 2024 which has naturally had an impact on finances. Government policy changes introduced in subsequent annual budgets have also had their impact on the charity. Increases in Business Rates and Employers' National Insurance contributions have increased costs not only to the charity but particularly to its suppliers whose costs are passed on to the charity.

The trustees are also aware that due to declining birth rates in the Borough, Children's Services will have to be kept under ongoing review. The future viability of these services will depend on numbers attending sessions at the centre as well as decisions made on the separate grant-funding for Children's Services by the London Borough of Camden.

With the abandonment of plans to redevelop the premises, the trustees continue to invest in improvements to the existing building and the community market.

MEMBERS'S LIABILITY

The trustees of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

HAMPSTEAD COMMUNITY ACTION LTD.
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TRUSTEES' REPORT (CONTINUED)
for the year ended 31 March 2025

EMPLOYEE INVOLVEMENT AND EMPLOYMENT OF THE DISABLED

Employees are consulted on issues of concern to them by means of regular staff meetings with the Centre Manager and are kept informed on specific matters directly by management. The centre has adopted a procedure of upward feedback for senior management and the trustees.

In accordance with the charity's equal opportunity policy, there are long established fair employment practices in the recruitment, selection, retention and training of staff.

The charity has a number of detailed policies in relation to all aspects of personnel matters including:

- Equality, Diversity and Inclusion
- Volunteer Recruitment and Management
- Health & Safety
- Safeguarding Children
- Safeguarding Adults
- GDPR Data Schedule Document
- Safe Working Protocol
- Risk Management Register
- Complaints Procedure
- Disciplinary and Grievance Procedures
- Privacy Policy
- Key Person Approach

The centre has long-established fair employment practices in the recruitment, selection, retention and training of disabled staff.

Full details of these policies are available from the charity's offices.

APPRECIATIONS

The Trustees wish to record their thanks to all organisations that have supported the charity's activities, financially and in other ways. The trustees are also grateful to both its volunteers and members of the local community for their ongoing involvement and support.

The trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

HAMPSTEAD COMMUNITY ACTION LTD.
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TRUSTEES' REPORT (CONTINUED)
for the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial . Under company 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of trustees on 12 December 2025 and signed on their behalf by:


Guy Wingate

HAMPSTEAD COMMUNITY ACTION LTD.
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INDEPENDENT EXAMINER'S REPORT
for the year ended 31 March 2025

Independent examiner's report to the trustees of Hampstead Community Action Ltd. ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 work or for this report.

Signed:



R. G. Drennan

Dated: 12 December 2025

FCA - ICAEW

64 Belsize Park, London NW3 4EH

HAMPSTEAD COMMUNITY ACTION LTD.
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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Charitable activities	3	58,437	167,422	225,859	196,571
Other trading activities	5	-	180,853	180,853	171,467
Investments	6	-	14,623	14,623	8,814
Total income		58,437	362,898	421,335	376,852
Expenditure on:					
Charitable activities	7	-	412,679	412,679	356,976
Total expenditure		-	412,679	412,679	356,976
Net income/(expenditure)		58,437	(49,781)	8,656	19,876
Transfers between funds	14	(54,803)	54,803	-	-
Net movement in funds		3,634	5,022	8,656	19,876
Reconciliation of funds:					
Total funds brought forward		2,178	283,111	285,289	265,413
Net movement in funds		3,634	5,022	8,656	19,876
Total funds carried forward		5,812	288,133	293,945	285,289

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 23 form part of these financial statements.

HAMPSTEAD COMMUNITY ACTION LTD.
(A company limited by guarantee)
Registered number: 1270770

BALANCE SHEET
as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	2	2
		<u>2</u>	<u>2</u>
Current assets			
Debtors	12	8,252	9,678
Cash at bank and in hand		455,341	432,111
		<u>463,593</u>	<u>441,789</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(169,650)	(156,502)
Net current assets		<u>293,943</u>	<u>285,287</u>
Total assets less current liabilities		<u>293,945</u>	<u>285,289</u>
Net assets excluding pension asset		<u>293,945</u>	<u>285,289</u>
Total net assets		<u><u>293,945</u></u>	<u><u>285,289</u></u>
Charity funds			
Restricted funds	14	5,812	2,178
Unrestricted funds	14	288,133	283,111
Total funds		<u><u>293,945</u></u>	<u><u>285,289</u></u>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

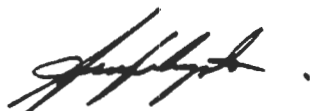
The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees on 12 December 2025 and signed on their behalf by:

HAMPSTEAD COMMUNITY ACTION LTD.
(A company limited by guarantee)
Registered number: 1270770

BALANCE SHEET (CONTINUED)
as at 31 March 2025



Guy Wingate

The notes on pages 15 to 23 form part of these financial statements.

HAMPSTEAD COMMUNITY ACTION LTD.
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025

1. General information

The entity is a company limited by guarantee and registered in England and Wales and with the Charity Commission.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Hampstead Community Action Ltd. meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Plant and machinery	- 20% straight line
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2.6 Debtors

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

2.7 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025

3. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Over 60's	3,561	1,225	4,786
Under 5's	1,000	16,929	17,929
Play Centre (5-12)	53,876	149,268	203,144
Total 2025	58,437	167,422	225,859

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Over 60's	9,450	4,246	13,696
Under 5's	-	13,356	13,356
Play Centre (5-12)	42,880	126,639	169,519
<i>Total 2024</i>	<i>52,330</i>	<i>144,241</i>	<i>196,571</i>

4. Analysis of Restricted Funds Received

	Restricted funds 2025 £	Total funds 2025 £
John Lewis & Christmas	2,041	2,041
London Borough of Camden	48,926	48,926
Hampstead Wells & Campden Trust - Christmas	1,520	1,520
Hampstead Churches Youth Committee - Children's Services	3,500	3,500
Young Camden Foundation	2,500	2,500
	58,487	58,487

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NOTES TO THE FINANCIAL STATEMENTS
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5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £
Lettings - market stalls	126,192	126,192
Lettings - halls & rooms	51,933	51,933
Miscellaneous donations	2,728	2,728
	<u>180,853</u>	<u>180,853</u>

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Lettings - market stalls	124,640	124,640
Lettings - halls & rooms	46,719	46,719
Miscellaneous donations	108	108
	<u>171,467</u>	<u>171,467</u>

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Bank deposit interest	14,623	14,623

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Bank deposit interest	8,814	8,814

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Over 60's	18,743	18,743
Under 5's	37,378	37,378
Play Centre (5-12)	158,481	158,481
Running costs of Centre	198,077	198,077
	<u>412,679</u>	<u>412,679</u>

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Over 60's	-	11,056	11,056
Under 5's	-	17,614	17,614
Play Centre (5-12)	-	124,911	124,911
Running costs of Centre	-	198,453	198,453
Refurbishment costs	4,942	-	4,942
	<u>4,942</u>	<u>352,034</u>	<u>356,976</u>

Summary by expenditure type

	Staff costs 2025 £	Other costs 2025 £	Total 2025 £
Over 60's	5,866	12,877	18,743
Under 5's	28,447	8,931	37,378
Play Centre (5-12)	124,432	34,049	158,481
Running costs of Centre	51,570	146,507	198,077
	<u>210,315</u>	<u>202,364</u>	<u>412,679</u>

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NOTES TO THE FINANCIAL STATEMENTS
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7. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type (continued)

	<i>Staff costs</i>	<i>Other costs</i>	<i>Total</i>
	<i>2024</i>	<i>2024</i>	<i>2024</i>
	£	£	£
Over 60's	1,193	9,863	11,056
Under 5's	16,759	855	17,614
Play Centre (5-12)	109,434	15,477	124,911
Running costs of Centre	88,790	109,663	198,453
Refurbishment costs	-	4,942	4,942
	<u>216,176</u>	<u>140,800</u>	<u>356,976</u>

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NOTES TO THE FINANCIAL STATEMENTS
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8. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	3,250	3,100
Fees payable to the charity's independent examiner in respect of: All other services not included above	1,260	-

9. Staff costs

	2025 £	2024 £
Wages and salaries	210,315	216,176
	210,315	216,176

The average number of persons employed by the charity during the year was as follows:

	2025 No.	2024 No.
Play Centre	9	9
Running the Centre	4	4
	13	13

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totaling £276 were reimbursed or paid directly to trustee (2024 - £NIL to trustee).

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025

11. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 April 2024	2
At 31 March 2025	<u>2</u>
Net book value	
At 31 March 2025	<u>2</u>
At 31 March 2024	<u>2</u>

12. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	3,897	-
Prepayments and accrued income	4,353	9,678
Other unallocated	2	-
	<u>8,252</u>	<u>9,678</u>

13. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	4,563	-
Other taxation and social security	4,180	4,354
Accruals and deferred income	160,907	152,148
	<u>169,650</u>	<u>156,502</u>

Accruals and deferred income includes £5,812 (2024: £2,178) of grants and fees received in advance for activities taking place in 2025/26 and fund received from a previous partnership with Age UK Camden of £149,970 (2024: £149,970).

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NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2025

14. Statement of funds

Statement of funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Designated Funds - all funds	48,085	-	-	(33,465)	14,620
General funds					
General Funds - all funds	235,026	362,898	(412,679)	88,268	273,513
Total Unrestricted funds	283,111	362,898	(412,679)	54,803	288,133
Restricted funds					
Restricted Funds - all funds	2,178	58,437	-	(54,803)	5,812
Total of funds	285,289	421,335	(412,679)	-	293,945

A designated reserve is in place to fund future improvements and to help ensure the security of tenure of the centre and its activities.

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	2	2
Current assets	5,812	457,781	463,593
Creditors due within one year	-	(169,650)	(169,650)
Total	5,812	288,133	293,945