

# THE BENNETTS END NEIGHBOURHOOD ASSOCIATION

England & Wales · Charity number 302376

## Details

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**Other names** B E N A

**Status** Registered

**Legal form** Other

**Registered** 1963-08-16

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Bennetts End Neighbourhood Assn  
Community Centre  
Leys Road  
Hemel Hempstead  
Hertfordshire  
HP3 9LZ

**Phone** 01442395353

**Email** [benacc@btconnect.com](mailto:benacc@btconnect.com)

**Website** [www.benacc.co.uk](http://www.benacc.co.uk)

## Activities

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**Objects:** TO PROMOTE THE WELL-BEING OF ALL RESIDENTS IN THE NEIGHBOURHOOD AREA DESIGNATED AS BENNETTS END IN THE DACORUM DISTRICT COUNCIL BY ASSOCIATING THE LOCAL STATUTORY BODIES AND VOLUNTARY ORGANISATIONS IN A COMMON EFFORT TO ADVANCE AND PROVIDE FACILITIES FOR PHYSICAL AND MENTAL DEVELOPMENT AND FOR RECREATION. (FOR FRTHER DETAILS SEE CLAUSE 2 OF CONSITUTION).

**Activities:** BENA financially maintains the Bennetts End Community Centre which provides hall/room hire opportunities for local residents, community groups & organisations. We arrange special events to encourage local participation.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

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- **Area of benefit:** HEMEL HEMPSTEAD
- Hertfordshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£106,296	£93,277	-	-
2024-03-31	£73,606	£97,465	-	-
2023-03-31	£70,201	£107,046	-	-
2022-03-31	£107,297	£70,236	-	-
2021-03-31	£87,385	£56,671	-	-

## Trustees

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Name	Role	Appointed
<b>Bob Garwood</b>	Chair	2023-11-28
ANN HART		2013-07-24
Cathy Swain		2023-11-28

## Linked charities

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- THE BENNETTS END COMMUNITY CENTRE (302376-1)

**THE BENNETTS END NEIGHBOURHOOD ASSOCIATION**

England & Wales - Charity number 302376

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# Accounts

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**REGISTERED CHARITY NUMBER: 302376**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

Beyond Accounting Limited  
20 Abbots Business Park  
Primrose Hill  
Kings Langley  
Hertfordshire  
WD4 8FR

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

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**for the Year Ended 31 March 2025**

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## **BENNETTS END NEIGHBOURHOOD ASSOCIATION**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

The main objective was to ensure we kept the community centre in great condition and to continue to be a place for the residents of Bennetts End.

#### **ACHIEVEMENT AND PERFORMANCE**

Maintaining the community centre to a high standard remains a key priority to retain our regular hall hirers and remain attractive to private bookings. While this financial year has seen fewer upgrades than previous years, essential improvements have still been carried out. These include some maintenance work in the centre and small updates that have contributed positively to the ongoing quality of the facility.

A notable event for the centre was hosting our second annual pantomime, although only one show was held this year. While attendance was lower than hoped and we did not break even, the event was a great success in terms of community engagement. Those who attended thoroughly enjoyed the performance, and the event reinforced our commitment to offering valuable experiences to local residents. We hope to build on this and improve attendance in future years.

#### **FINANCIAL REVIEW**

The trustees continue to monitor and maintain appropriate cash reserves to safeguard the charity against unforeseen costs or income shortfalls. The level of reserves at year-end March 2025 was again regarded as adequate and in line with policy.

The financial year ending March 2025 can be regarded as successful, showing a strong recovery and growth compared to the previous year. Total income increased from £73,606 to £106,296, mainly due to higher hall hire and trading activities. At the same time, expenditure was reduced from £97,465 to £93,277, contributing to a significant turnaround in net income.

This positive financial position is due in large part to the continued dedication and excellent daily management of the centre. The Trustees extend their sincere thanks to Sharon Lowe, her committed team, and everyone involved with BENA for their invaluable contributions throughout the year.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
302376

**Principal address**  
Gatecroft  
Bennetts End  
Hemel Hempstead  
Hertfordshire  
HP3 9LZ

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 March 2025**

**Trustees**

Mr A Garwood President (resigned 31.12.24)  
Mr B Garwood Deputy Chairman  
Mr B Gronert Vice Chairman (resigned 28.11.24)  
Mrs C L F Swain Treasurer (Trustee)  
Ms A Hart Secretary (Trustee)

**Committee Members**

Councillor J Birnie (appointed by Dacorum BC) (resigned 31.10.24)  
Mrs A Butler  
Mr S Smith  
Councillor J Maddern (appointed by Hertfordshire CC)  
Miss E Hunter  
Councillor P Hannell (appointed by Dacorum Borough Council)  
E Dover  
D Stanford  
S Taylor  
H Lee

**Independent Examiner**

Beyond Accounting Limited  
Beyond Accounting Limited  
20 Abbots Business Park  
Primrose Hill  
Kings Langley  
Hertfordshire  
WD4 8FR

Approved by order of the board of trustees on 18 June 2025 and signed on its behalf by:

*A. Hart*

Ms A Hart - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**Independent examiner's report to the trustees of Bennetts End Neighbourhood Association**

I report to the charity trustees on my examination of the accounts of Bennetts End Neighbourhood Association (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Beyond Accounting Ltd*

Beyond Accounting Limited

Beyond Accounting Limited  
20 Abbots Business Park  
Primrose Hill  
Kings Langley  
Hertfordshire  
WD4 8FR

18 June 2025

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		7	-	7	10
Other trading activities	2	106,091	-	106,091	73,385
Investment income	3	198	-	198	211
<b>Total</b>		<u>106,296</u>	<u>-</u>	<u>106,296</u>	<u>73,606</u>
<b>EXPENDITURE ON</b>					
Raising funds		1,325	-	1,325	2,765
Charitable activities furtherance of the charity's objectives		91,952	-	91,952	94,700
<b>Total</b>		<u>93,277</u>	<u>-</u>	<u>93,277</u>	<u>97,465</u>
<b>NET INCOME/(EXPENDITURE)</b>		13,019	-	13,019	(23,859)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		50,701	-	50,701	74,560
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>63,720</u>	<u>-</u>	<u>63,720</u>	<u>50,701</u>

The notes form part of these financial statements

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**BALANCE SHEET**  
**31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	2,222	-	2,222	3,456
<b>CURRENT ASSETS</b>					
Debtors	8	7,965	-	7,965	9,219
Cash at bank and in hand		56,363	-	56,363	41,112
		<u>64,328</u>	<u>-</u>	<u>64,328</u>	<u>50,331</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(2,830)	-	(2,830)	(3,086)
<b>NET CURRENT ASSETS</b>		<u>61,498</u>	<u>-</u>	<u>61,498</u>	<u>47,245</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>63,720</u>	<u>-</u>	<u>63,720</u>	<u>50,701</u>
<b>NET ASSETS</b>		<u>63,720</u>	<u>-</u>	<u>63,720</u>	<u>50,701</u>
<b>FUNDS</b>	10				
Unrestricted funds				<u>63,720</u>	<u>50,701</u>
<b>TOTAL FUNDS</b>				<u>63,720</u>	<u>50,701</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 June 2025 and were signed on its behalf by:

*Cathy Swain*

Mrs C L F Swain - Trustee

The notes form part of these financial statements

## **BENNETTS END NEIGHBOURHOOD ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS** **for the Year Ended 31 March 2025**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

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

##### **Income**

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

##### **Expenditure**

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

##### **Tangible fixed assets**

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- Straight line over 3 years

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

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

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2025**

**2. OTHER TRADING ACTIVITIES**

	<b>31.3.25</b>	31.3.24
	£	£
Hall hire	87,620	55,511
Private hall hire	18,130	17,154
Pringles machine	74	203
Other income	267	517
	<u>106,091</u>	<u>73,385</u>

**3. INVESTMENT INCOME**

	<b>31.3.25</b>	31.3.24
	£	£
Deposit account interest	<u>198</u>	<u>211</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**5. STAFF COSTS**

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

	<b>31.3.25</b>	31.3.24
Administration staff	<u>4</u>	<u>4</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10	-	10
Other trading activities	73,385	-	73,385
Investment income	211	-	211
<b>Total</b>	<u>73,606</u>	<u>-</u>	<u>73,606</u>
<b>EXPENDITURE ON</b>			
Raising funds	2,765	-	2,765
<b>Charitable activities</b>			
furtherance of the charity's objectives	94,700	-	94,700

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2025**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Total</b>	<u>97,465</u>	<u>-</u>	<u>97,465</u>
<b>NET INCOME/(EXPENDITURE)</b>	(23,859)	-	(23,859)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	74,560	-	74,560
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>50,701</u>	<u>-</u>	<u>50,701</u>

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	<u>8,810</u>	<u>1,771</u>	<u>10,581</u>
<b>DEPRECIATION</b>			
At 1 April 2024	5,971	1,154	7,125
Charge for year	<u>709</u>	<u>525</u>	<u>1,234</u>
At 31 March 2025	<u>6,680</u>	<u>1,679</u>	<u>8,359</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>2,130</u>	<u>92</u>	<u>2,222</u>
At 31 March 2024	<u>2,839</u>	<u>617</u>	<u>3,456</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Trade debtors	<u>7,965</u>	<u>9,219</u>

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2025**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.25</b>	31.3.24
	£	£
Other creditors	<u>2,830</u>	<u>3,086</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At
	£	£	31.3.25
			£
<b>Unrestricted funds</b>			
General fund	50,701	13,019	63,720
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>50,701</u>	<u>13,019</u>	<u>63,720</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	106,296	(93,277)	13,019
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>106,296</u>	<u>(93,277)</u>	<u>13,019</u>

**Comparatives for movement in funds**

	At 1.4.23	Net movement in funds	At
	£	£	31.3.24
			£
<b>Unrestricted funds</b>			
General fund	74,560	(23,859)	50,701
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>74,560</u>	<u>(23,859)</u>	<u>50,701</u>

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2025**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	73,606	(97,465)	(23,859)
<b>TOTAL FUNDS</b>	<u>73,606</u>	<u>(97,465)</u>	<u>(23,859)</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	74,560	(10,840)	63,720
<b>TOTAL FUNDS</b>	<u>74,560</u>	<u>(10,840)</u>	<u>63,720</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	179,902	(190,742)	(10,840)
<b>TOTAL FUNDS</b>	<u>179,902</u>	<u>(190,742)</u>	<u>(10,840)</u>

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2025**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	7	10
<b>Other trading activities</b>		
Hall hire	87,620	55,511
Private hall hire	18,130	17,154
Pringles machine	74	203
Other income	267	517
	<hr/>	<hr/>
	106,091	73,385
<b>Investment income</b>		
Deposit account interest	198	211
	<hr/>	<hr/>
<b>Total incoming resources</b>	106,296	73,606
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	1,325	2,765
<b>Support costs</b>		
<b>Management</b>		
Wages	57,858	58,134
Pensions	923	925
Insurance	1,136	1,016
Light and heat	16,107	12,965
Telephone	1,709	2,233
Postage and stationery	39	122
Sundries	181	329
Cleaning	4,177	4,793
Other premises costs	2,445	2,180
Professional fees	574	574
Subscriptions	1,885	1,950
Repairs and maintenance	2,302	6,622
Fixtures and fittings	710	947
Computer equipment	526	590
	<hr/>	<hr/>
	90,572	93,380
<b>Governance costs</b>		
Accountancy	1,380	1,320
	<hr/>	<hr/>
<b>Total resources expended</b>	93,277	97,465
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	13,019	(23,859)
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This page does not form part of the statutory financial statements

**THE BENNETTS END NEIGHBOURHOOD ASSOCIATION**

England & Wales - Charity number 302376

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# Accounts

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**REGISTERED CHARITY NUMBER: 302376**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**  
**FOR**  
**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

Beyond Accounting Limited  
20 Abbots Business Park  
Primrose Hill  
Kings Langley  
Hertfordshire  
WD4 8FR

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

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**for the Year Ended 31 March 2024**

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## **BENNETTS END NEIGHBOURHOOD ASSOCIATION**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

The main objective was to ensure we kept the community centre in great condition and to continue to be a place for the residents of Bennetts End.

#### **ACHIEVEMENT AND PERFORMANCE**

It has been important to ensure the community centre is kept to high quality to ensure we continue to retain our regular hall hirers whilst also remain attractive to private hall hirers. This financial year has seen various updates which include the nursery being redecorated and the nursery toilets being upgraded, the main office has been re-painted, the main hall has had lights replaced to LEDs and new equipment in the main kitchen.

A key achievement for the centre was hosting it's first pantomime. Hosting two shows across two days allowed the community to get together and enjoy fantastic shows. We were able to offer food and drink for a cost which saw us only break even but allowed our guests to enjoy cost effective treats. Something we will aim to host each year!

#### **FINANCIAL REVIEW**

It is the policy of the trustees to maintain adequate reserves to enable the charity to meet any unforeseen costs or to cover any shortfall in expected income. The level of cash reserves is monitored and reviewed annually by the trustees. Cash reserves at year end were regarded as adequate.

The year under review could be regarded as being successful. This success could not have been achieved without the excellent daily management of the centre so with a huge heartfelt thanks, the Trustees send huge appreciation to Sharon Lowe and her wonderful dedicated team and all connected to BENA.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

302376

##### **Principal address**

Gatecroft  
Bennetts End  
Hemel Hempstead  
Hertfordshire  
HP3 9LZ

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 March 2024**

**Trustees**

Mr B. Garwood (appointed Chairman) AGM 28.11.2023  
Mr B. Gronert (appointed Vice Chairman) AGM 28.11.2023  
Mrs C. Swain - Treasurer  
Mrs A. Hart - Secretary

**Committee Members**

Mrs A. Butler  
Mr S. Smith  
Miss E. Hunter  
Councillor J. Maddern (appointed by Hertfordshire CC)  
Mr P. Hannell (appointed by Dacorum Borough Council, 9.5.2023)  
Mr J. Birnie ( appointed by Dacorum Borough Council, 9.5.2023)  
E. Dover (appointed 28.11.2023)  
D. Stanford (appointed 28.11.2023)  
S. Taylor (appointed 28.11.2023)  
H. Lee (appointed 28.11.2023)

M. Rogers (resigned 9.5.2023)  
Sobaan Mahmood (resigned 9.5.2023)

**Independent Examiner**

Beyond Accounting Limited  
20 Abbots Business Park  
Primrose Hill  
Kings Langley  
Hertfordshire  
WD4 8FR

Approved by order of the board of trustees on 10 September 2024 and signed on its behalf by:

*A. Hart*

Ms A Hart - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**Independent examiner's report to the trustees of Bennetts End Neighbourhood Association**

I report to the charity trustees on my examination of the accounts of Bennetts End Neighbourhood Association (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Beyond Accounting Ltd*

Beyond Accounting Limited  
20 Abbots Business Park  
Primrose Hill  
Kings Langley  
Hertfordshire  
WD4 8FR

10 September 2024

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		10	-	10	20
Other trading activities	2	73,385	-	73,385	70,125
Investment income	3	<u>211</u>	<u>-</u>	<u>211</u>	<u>56</u>
<b>Total</b>		<u>73,606</u>	<u>-</u>	<u>73,606</u>	<u>70,201</u>
<b>EXPENDITURE ON</b>					
Raising funds		2,765	-	2,765	-
Charitable activities furtherance of the charity's objectives		<u>94,700</u>	<u>-</u>	<u>94,700</u>	<u>107,046</u>
<b>Total</b>		<u>97,465</u>	<u>-</u>	<u>97,465</u>	<u>107,046</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(23,859)</b>	<b>-</b>	<b>(23,859)</b>	<b>(36,845)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>74,560</u>	<u>-</u>	<u>74,560</u>	<u>111,405</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>50,701</u></u>	<u><u>-</u></u>	<u><u>50,701</u></u>	<u><u>74,560</u></u>

The notes form part of these financial statements

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**BALANCE SHEET**

**31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	3,456	-	3,456	4,584
<b>CURRENT ASSETS</b>					
Debtors	8	9,219	-	9,219	12,676
Cash at bank and in hand		<u>41,112</u>	<u>-</u>	<u>41,112</u>	<u>60,480</u>
		50,331	-	50,331	73,156
<b>CREDITORS</b>					
Amounts falling due within one year	9	<u>(3,086)</u>	<u>-</u>	<u>(3,086)</u>	<u>(3,180)</u>
<b>NET CURRENT ASSETS</b>		<u>47,245</u>	<u>-</u>	<u>47,245</u>	<u>69,976</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>50,701</u>	<u>-</u>	<u>50,701</u>	<u>74,560</u>
<b>NET ASSETS</b>		<u>50,701</u>	<u>-</u>	<u>50,701</u>	<u>74,560</u>
<b>FUNDS</b>	10				
Unrestricted funds				<u>50,701</u>	<u>74,560</u>
<b>TOTAL FUNDS</b>				<u>50,701</u>	<u>74,560</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 September 2024 and were signed on its behalf by:



\_\_\_\_\_  
Cathy Swain  
Mrs C L F Swain - Trustee

The notes form part of these financial statements

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- Straight line over 3 years

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2024**

**2. OTHER TRADING ACTIVITIES**

	31.3.24	31.3.23
	£	£
Hall hire	55,511	49,371
Private hall hire	17,154	20,622
Pringles machine	203	132
Other income	<u>517</u>	<u>-</u>
	<u><u>73,385</u></u>	<u><u>70,125</u></u>

**3. INVESTMENT INCOME**

	31.3.24	31.3.23
	£	£
Deposit account interest	<u>211</u>	<u>56</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**5. STAFF COSTS**

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

	31.3.24	31.3.23
Administration staff	<u>4</u>	<u>4</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	20	-	20
Other trading activities	70,125	-	70,125
Investment income	<u>56</u>	<u>-</u>	<u>56</u>
<b>Total</b>	<u><u>70,201</u></u>	<u><u>-</u></u>	<u><u>70,201</u></u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
furtherance of the charity's objectives	<u>107,046</u>	<u>-</u>	<u>107,046</u>

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2024**

<b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>			
	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(36,845)	-	(36,845)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	111,405	-	111,405
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>74,560</u>	<u>-</u>	<u>74,560</u>
 <b>7. TANGIBLE FIXED ASSETS</b>			
	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023	8,400	1,771	10,171
Additions	<u>410</u>	<u>-</u>	<u>410</u>
At 31 March 2024	<u>8,810</u>	<u>1,771</u>	<u>10,581</u>
 <b>DEPRECIATION</b>			
At 1 April 2023	5,024	563	5,587
Charge for year	<u>947</u>	<u>591</u>	<u>1,538</u>
At 31 March 2024	<u>5,971</u>	<u>1,154</u>	<u>7,125</u>
 <b>NET BOOK VALUE</b>			
At 31 March 2024	<u>2,839</u>	<u>617</u>	<u>3,456</u>
At 31 March 2023	<u>3,376</u>	<u>1,208</u>	<u>4,584</u>
 <b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
Trade debtors		31.3.24 £ <u>9,219</u>	31.3.23 £ <u>12,676</u>

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2024**

<b>9.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.3.24</b>	<b>31.3.23</b>
		£	£
	Other creditors	<u><b>3,086</b></u>	<u><b>3,180</b></u>

<b>10.</b>	<b>MOVEMENT IN FUNDS</b>		
		Net movement in funds	At
	At 1.4.23	£	31.3.24
	£	£	£
	<b>Unrestricted funds</b>		
	General fund	<u><b>74,560</b></u>	<u><b>(23,859)</b></u>
		<u><b>74,560</b></u>	<u><b>(23,859)</b></u>
	<b>TOTAL FUNDS</b>	<u><b>74,560</b></u>	<u><b>(23,859)</b></u>

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

		Incoming resources	Resources expended	Movement in funds
		£	£	£
	<b>Unrestricted funds</b>			
	General fund	<u><b>73,606</b></u>	<u><b>(97,465)</b></u>	<u><b>(23,859)</b></u>
		<u><b>73,606</b></u>	<u><b>(97,465)</b></u>	<u><b>(23,859)</b></u>
	<b>TOTAL FUNDS</b>	<u><b>73,606</b></u>	<u><b>(97,465)</b></u>	<u><b>(23,859)</b></u>

**Comparatives for movement in funds**

		Net movement in funds	At
	At 1.4.22	£	31.3.23
	£	£	£
	<b>Unrestricted funds</b>		
	General fund	<u><b>111,405</b></u>	<u><b>(36,845)</b></u>
		<u><b>111,405</b></u>	<u><b>(36,845)</b></u>
	<b>TOTAL FUNDS</b>	<u><b>111,405</b></u>	<u><b>(36,845)</b></u>

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2024**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	70,201	(107,046)	(36,845)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>70,201</u>	<u>(107,046)</u>	<u>(36,845)</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	111,405	(60,704)	50,701
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>111,405</u>	<u>(60,704)</u>	<u>50,701</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	143,807	(204,511)	(60,704)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>143,807</u>	<u>(204,511)</u>	<u>(60,704)</u>

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2024**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	10	20
<b>Other trading activities</b>		
Hall hire	55,511	49,371
Private hall hire	17,154	20,622
Pringles machine	203	132
Other income	<u>517</u>	<u>-</u>
	73,385	70,125
<b>Investment income</b>		
Deposit account interest	<u>211</u>	<u>56</u>
<b>Total incoming resources</b>	73,606	70,201
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	2,765	-
<b>Charitable activities</b>		
Loss on sale of tangible fixed assets	-	32
<b>Support costs</b>		
<b>Management</b>		
Wages	58,134	52,187
Pensions	925	773
Insurance	1,016	981
Light and heat	12,965	2,887
Telephone	2,233	2,245
Postage and stationery	122	152
Sundries	329	506
Cleaning	4,793	2,982
Other premises costs	2,180	1,643
Professional fees	574	523
Subscriptions	1,950	3,648
Repairs and maintenance	6,622	36,226
Fixtures and fittings	947	682
Computer equipment	<u>590</u>	<u>499</u>
	93,380	105,934

This page does not form part of the statutory financial statements

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2024**

	31.3.24	31.3.23
	£	£
<b>Management</b>		
<b>Governance costs</b>		
Accountancy	<u>1,320</u>	<u>1,080</u>
Total resources expended	<u>97,465</u>	<u>107,046</u>
Net expenditure	<u>(23,859)</u>	<u>(36,845)</u>

This page does not form part of the statutory financial statements

**THE BENNETTS END NEIGHBOURHOOD ASSOCIATION**

England & Wales - Charity number 302376

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# Accounts

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REGISTERED CHARITY NUMBER: 302376

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

Beyond Accounting Limited  
20 Abbots Business Park  
Primrose Hill  
Kings Langley  
Hertfordshire  
WD4 8FR

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

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**for the Year Ended 31 March 2023**

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## **BENNETTS END NEIGHBOURHOOD ASSOCIATION**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

The main objective for the year was to secure a fibrillation and have the ladies' toilets refurbished to comply with the maintenance rules set by the council.

#### **ACHIEVEMENT AND PERFORMANCE**

Following recent years of applying for a defibrillator, BENA has managed to secure and install a defibrillator which is now available for residents of Bennetts End to use should they need. The main hall has had a repaint to refresh aesthetics. The ladies' toilets have received a huge refurbishment which really compliments the building and has received outstanding feedback from hall hirers. New computers have been added to the office to help the management team effectively look after the building and the hall hirers.

We continue to welcome new groups and have seen an increase in block bookings which has helped to have a stronger financial forecast. We have also continued to partner with the NHS for long term bookings which help to serve the local community.

#### **FINANCIAL REVIEW**

It is the policy of the trustees to maintain adequate reserves to enable the charity to meet any unforeseen costs or to cover any shortfall in expected income. The level of cash reserves is monitored and reviewed annually by the trustees. Cash reserves at year end were regarded as adequate.

The year under review could be regarded as being successful. This success could not have been achieved without the excellent daily management of the centre so with a huge heartfelt thanks, the Trustees send huge appreciation to Sharon Lowe and her wonderful, dedicated team and all connected to BENA.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

302376

**Principal address**

Gatecroft

Bennetts End

Hemel Hempstead

Hertfordshire

HP3 9LZ

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 March 2023**

**Trustees and Management Committee**

Mr A Garwood (President)	Trustee
Mr B Gronert (Chairman)	Trustee
Mrs C L F Swain (Treasurer)	Trustee
Ms A Hart (Secretary)	Trustee
Mrs A Butler	Committee Member
Mr D Stimson (resigned 7.11.22)	Committee Member
Mr S Smith	Committee Member
Mr B Garwood (Deputy Chairman)	Committee Member
Mr D Peers (resigned 7.11.22)	Committee Member
Councillor M Rogers	Committee Member
Councillor J Maddern (appointed by Hertfordshire CC)	Committee Member
Councillor Sobaan Mahmood	Committee Member
Miss E Hunter (appointed 1.12.22)	Committee Member

**Independent Examiner**

Beyond Accounting Limited  
20 Abbots Business Park  
Primrose Hill  
Kings Langley  
Hertfordshire  
WD4 8FR

Approved by order of the board of trustees on 27 September 2023 and signed on its behalf by:

*Ann Hart*

Ms A Hart - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**Independent examiner's report to the trustees of Bennetts End Neighbourhood Association**

I report to the charity trustees on my examination of the accounts of Bennetts End Neighbourhood Association (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Beyond Accounting Ltd*

Beyond Accounting Limited

Beyond Accounting Limited  
20 Abbots Business Park  
Primrose Hill  
Kings Langley  
Hertfordshire  
WD4 8FR

27 September 2023

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		20	-	20	80
<b>Charitable activities</b>					
furtherance of the charity's objectives		-	-	-	29,209
Other trading activities	2	70,125	-	70,125	77,980
Investment income	3	56	-	56	28
<b>Total</b>		<u>70,201</u>	<u>-</u>	<u>70,201</u>	<u>107,297</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
furtherance of the charity's objectives		<u>107,046</u>	<u>-</u>	<u>107,046</u>	<u>70,236</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(36,845)</b>	<b>-</b>	<b>(36,845)</b>	<b>37,061</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>111,405</u>	<u>-</u>	<u>111,405</u>	<u>74,344</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>74,560</u></u>	<u><u>-</u></u>	<u><u>74,560</u></u>	<u><u>111,405</u></u>

The notes form part of these financial statements

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**BALANCE SHEET**  
**31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	4,584	-	4,584	3,615
<b>CURRENT ASSETS</b>					
Debtors	8	12,676	-	12,676	7,913
Cash at bank and in hand		<u>60,480</u>	<u>-</u>	<u>60,480</u>	<u>104,023</u>
		73,156	-	73,156	111,936
<b>CREDITORS</b>					
Amounts falling due within one year	9	(3,180)	-	(3,180)	(4,146)
		<u>69,976</u>	<u>-</u>	<u>69,976</u>	<u>107,790</u>
<b>NET CURRENT ASSETS</b>					
		<u>69,976</u>	<u>-</u>	<u>69,976</u>	<u>107,790</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>74,560</u>	<u>-</u>	<u>74,560</u>	<u>111,405</u>
<b>NET ASSETS</b>		<u>74,560</u>	<u>-</u>	<u>74,560</u>	<u>111,405</u>
<b>FUNDS</b>	10				
Unrestricted funds				<u>74,560</u>	<u>111,405</u>
<b>TOTAL FUNDS</b>				<u>74,560</u>	<u>111,405</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2023 and were signed on its behalf by:



Cathy Swain

Mrs C L F Swain - Trustee

The notes form part of these financial statements

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- Straight line over 3 years

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

**2. OTHER TRADING ACTIVITIES**

	31.3.23	31.3.22
	£	£
Hall hire	49,371	60,344
Private hall hire	20,622	17,600
Pringles machine	<u>132</u>	<u>36</u>
	<u><b>70,125</b></u>	<u><b>77,980</b></u>

**3. INVESTMENT INCOME**

	31.3.23	31.3.22
	£	£
Deposit account interest	<u>56</u>	<u>28</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**5. STAFF COSTS**

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

	31.3.23	31.3.22
Administration staff	<u>4</u>	<u>4</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	80	-	80
<b>Charitable activities</b>			
furtherance of the charity's objectives	29,209	-	29,209
Other trading activities	77,980	-	77,980
Investment income	<u>28</u>	<u>-</u>	<u>28</u>
<b>Total</b>	<u><b>107,297</b></u>	<u><b>-</b></u>	<u><b>107,297</b></u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
furtherance of the charity's objectives	70,236	-	70,236

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

<b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>			
	Unrestricted funds £	Restricted funds £	Total funds £
	<u>          </u>	<u>          </u>	<u>          </u>
NET INCOME	37,061	-	37,061
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	74,344	-	74,344
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>111,405</u>	<u>-</u>	<u>111,405</u>
<b>7. TANGIBLE FIXED ASSETS</b>			
	Fixtures and fittings £	Computer equipment £	Totals £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>COST</b>			
At 1 April 2022	6,891	1,222	8,113
Additions	1,633	549	2,182
Disposals	<u>(124)</u>	<u>-</u>	<u>(124)</u>
At 31 March 2023	<u>8,400</u>	<u>1,771</u>	<u>10,171</u>
<b>DEPRECIATION</b>			
At 1 April 2022	4,433	65	4,498
Charge for year	683	498	1,181
Eliminated on disposal	<u>(92)</u>	<u>-</u>	<u>(92)</u>
At 31 March 2023	<u>5,024</u>	<u>563</u>	<u>5,587</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>3,376</u>	<u>1,208</u>	<u>4,584</u>
At 31 March 2022	<u>2,458</u>	<u>1,157</u>	<u>3,615</u>

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31.3.23</b>	<b>31.3.22</b>
		£	£
Trade debtors		<u>12,676</u>	<u>7,913</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31.3.23</b>	<b>31.3.22</b>
		£	£
Other creditors		<u>3,180</u>	<u>4,146</u>
<b>10. MOVEMENT IN FUNDS</b>			
	At 1.4.22	Net movement in funds	At
	£	£	31.3.23
<b>Unrestricted funds</b>			£
General fund	111,405	(36,845)	74,560
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>111,405</u>	<u>(36,845)</u>	<u>74,560</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	70,201	(107,046)	(36,845)
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>70,201</u>	<u>(107,046)</u>	<u>(36,845)</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At
	£	£	31.3.22
<b>Unrestricted funds</b>			£
General fund	74,344	37,061	111,405
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>74,344</u>	<u>37,061</u>	<u>111,405</u>

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	107,297	(70,236)	37,061
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>107,297</u>	<u>(70,236)</u>	<u>37,061</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	74,344	216	74,560
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>74,344</u>	<u>216</u>	<u>74,560</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	177,498	(177,282)	216
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>177,498</u>	<u>(177,282)</u>	<u>216</u>

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	20	80
<b>Other trading activities</b>		
Hall hire	49,371	60,344
Private hall hire	20,622	17,600
Pringles machine	<u>132</u>	<u>36</u>
	70,125	77,980
<b>Investment income</b>		
Deposit account interest	56	28
<b>Charitable activities</b>		
Grants	<u>-</u>	<u>29,209</u>
<b>Total incoming resources</b>	<b>70,201</b>	<b>107,297</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Loss on sale of tangible fixed assets	32	-
<b>Support costs</b>		
<b>Management</b>		
Wages	52,187	46,115
Pensions	773	636
Insurance	981	751
Light and heat	2,887	9,029
Telephone	2,245	1,917
Postage and stationery	152	115
Sundries	506	221
Cleaning	2,982	2,735
Other premises costs	1,643	1,651
Professional fees	523	366
Subscriptions	3,648	1,226
Repairs and maintenance	36,226	3,510
Fixtures and fittings	682	819
Computer equipment	<u>499</u>	<u>65</u>
	105,934	69,156
<b>Governance costs</b>		
Accountancy	1,080	1,080

This page does not form part of the statutory financial statements

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	<u>£</u>	<u>£</u>
Total resources expended	<u>107,046</u>	<u>70,236</u>
Net (expenditure)/income	<u>(36,845)</u>	<u>37,061</u>

This page does not form part of the statutory financial statements

**THE BENNETTS END NEIGHBOURHOOD ASSOCIATION**

England & Wales - Charity number 302376

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**  
**FOR**  
**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

Beyond Accounting Limited  
20 Abbots Business Park  
Primrose Hill  
Kings Langley  
Hertfordshire  
WD4 8FR

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 March 2022**

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Detailed Statement of Financial Activities	10 to 11

## **BENNETTS END NEIGHBOURHOOD ASSOCIATION**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

302376

##### **Principal address**

Gatecroft  
Bennetts End  
Hemel Hempstead  
Hertfordshire  
HP3 9LZ

##### **Trustees**

Mr A Garwood	President	
Mr B Gronert	Chairman (Trustee)	
Mrs C L F Swain	Treasurer (Trustee)	
Ms A Hart	Secretary (Trustee)	
Councillor S Mahmood	(appointed by Dacorum BC)	- resigned 4.2.22
Councillor J Birnie	Deputy Chairman (appointed by Dacorum BC)	- resigned 4.3.22
Mrs A Butler		
Mr C Hetherington		- resigned 2.9.21
Mrs B Gronert		
Mr D Stimson		
Mr S Smith		
Mr B Garwood	Deputy Chairman	
Mr D Peers		
Councillor M Rogers		
Councillor J Maddern	(appointed by Hertfordshire CC)	- appointed 4.3.22
Councillor Sobaan Mahmood		- appointed 4.2.22

##### **Independent examiner**

Beyond Accounting Limited  
ACCA  
Beyond Accounting Limited  
20 Abbots Business Park  
Primrose Hill  
Kings Langley  
Hertfordshire  
WD4 8FR

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **OBJECTIVES AND ACTIVITIES**

To get the centre operating at a safe capacity (restrictions permitting). To safely return staff members to normal working hours. It is still in the long term plan to obtain a defibrillator as previously stated and to also plan to enhance the lives of the residents of Bennetts End.

#### **ACHIEVEMENT AND PERFORMANCE**

With furlough ending in September 2021, we were able to organise return to work plans for all staff members.

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 March 2022**

**ACHIEVEMENT AND PERFORMANCE**

With the hard work and due diligence we successfully moved website suppliers.

We revamped the bar area with extra lights and dimmers to enhance the area for hall hirers.

Bluetooth was added to the main hall for enhanced connectivity.

New purchases of two desktop computers for the computer room to update technology in-line with Microsoft updates .

It was fantastic to witness groups, including Little Hoppers and Little Angels, continue to flourish.

All electrics in the building have been updated to align to standards and remain a safe building.

We were able to appoint Bob as Vice Chair; a fantastic addition to the Trustees.

**FINANCIAL REVIEW**

With the continued help of council funding and an increase to the ability to hire out the hall, we have kept at a good financial position.

With more use of the hall and enquiries on the up, the centre is recovering well since the closure due to the Pandemic.

It is still the plan to ensure the centre is always kept refreshed in terms of maintenance/decoration and that the equipment required by both staff and users of the centre remain up to date.

As always, a huge thank you to our wonderful staff and simply incredible Office Manager Sharon for always putting the needs of the centre and its users first. We wouldn't have a fully operating centre without their loyalty and hard work.

Approved by order of the board of trustees on 21 June 2022 and signed on its behalf by:

*A. Hart*

Ms A Hart - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

I report on the accounts for the year ended 31 March 2022, which are set out on pages four to nine.

**Responsibilities and basis of report**

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

*Beyond Accounting Ltd*

Beyond Accounting Limited  
ACCA  
Beyond Accounting Limited  
20 Abbots Business Park  
Primrose Hill  
Kings Langley  
Hertfordshire  
WD4 8FR

21 June 2022

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		80	-	80	-
Activities for generating funds	2	77,980	-	77,980	28,168
Investment income	3	28	-	28	103
<b>Incoming resources from charitable activities</b>					
furtherance of the charity's objectives		29,209	-	29,209	59,114
<b>Total incoming resources</b>		<b>107,297</b>	<b>-</b>	<b>107,297</b>	<b>87,385</b>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
furtherance of the charity's objectives		69,156	-	69,156	55,591
Governance costs		1,080	-	1,080	1,080
<b>Total resources expended</b>		<b>70,236</b>	<b>-</b>	<b>70,236</b>	<b>56,671</b>
<b>NET INCOMING RESOURCES</b>		<b>37,061</b>	<b>-</b>	<b>37,061</b>	<b>30,714</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>74,344</b>	<b>-</b>	<b>74,344</b>	<b>43,630</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>111,405</b>	<b>-</b>	<b>111,405</b>	<b>74,344</b>

The notes form part of these financial statements

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**BALANCE SHEET**  
**At 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	3,615	-	3,615	3,127
<b>CURRENT ASSETS</b>					
Debtors	7	7,913	-	7,913	85
Cash at bank and in hand		104,023	-	104,023	73,987
		<u>111,936</u>	-	<u>111,936</u>	<u>74,072</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(4,146)	-	(4,146)	(2,855)
<b>NET CURRENT ASSETS</b>		<u>107,790</u>	-	<u>107,790</u>	<u>71,217</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>111,405</u>	-	<u>111,405</u>	<u>74,344</u>
<b>NET ASSETS</b>		<u>111,405</u>	-	<u>111,405</u>	<u>74,344</u>
<b>FUNDS</b>	9				
Unrestricted funds				<u>111,405</u>	<u>74,344</u>
<b>TOTAL FUNDS</b>				<u>111,405</u>	<u>74,344</u>

The financial statements were approved by the Board of Trustees on 21 June 2022 and were signed on its behalf by:

Mrs C L F Swain -Trustee



The notes form part of these financial statements

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- Straight line over 3 years

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. ACTIVITIES FOR GENERATING FUNDS**

	31.3.22	31.3.21
	£	£
Hall hire	60,344	25,124
Private hall hire	17,600	3,044
Pringles machine	36	-
	<u>77,980</u>	<u>28,168</u>

**3. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>28</u>	<u>103</u>

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 March 2022**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**5. STAFF COSTS**

	<b>31.3.22</b>	<b>31.3.21</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>46,115</b>	<b>39,053</b>
Other pension costs	<b>636</b>	<b>503</b>
	<b><u>46,751</u></b>	<b><u>39,556</u></b>

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

	<b>31.3.22</b>	<b>31.3.21</b>
Administration staff	<b>4</b>	<b>4</b>

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

**6. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings</b>	<b>Computer equipment</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST</b>			
At 1 April 2021	<b>6,741</b>	<b>-</b>	<b>6,741</b>
Additions	<b>150</b>	<b>1,222</b>	<b>1,372</b>
At 31 March 2022	<b><u>6,891</u></b>	<b><u>1,222</u></b>	<b><u>8,113</u></b>
<b>DEPRECIATION</b>			
At 1 April 2021	<b>3,614</b>	<b>-</b>	<b>3,614</b>
Charge for year	<b>819</b>	<b>65</b>	<b>884</b>
At 31 March 2022	<b><u>4,433</u></b>	<b><u>65</u></b>	<b><u>4,498</u></b>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<b><u>2,458</u></b>	<b><u>1,157</u></b>	<b><u>3,615</u></b>
At 31 March 2021	<b><u>3,127</u></b>	<b><u>-</u></b>	<b><u>3,127</u></b>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.22</b>	<b>31.3.21</b>
	<b>£</b>	<b>£</b>
Trade debtors	<b>7,913</b>	<b>85</b>

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 March 2022**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Other creditors	<u>4,146</u>	<u>2,855</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement	At 31.3.22
	£	in funds	£
<b>Unrestricted funds</b>		£	
General fund	74,344	37,061	111,405
	<u>74,344</u>	<u>37,061</u>	<u>111,405</u>
<b>TOTAL FUNDS</b>	<u>74,344</u>	<u>37,061</u>	<u>111,405</u>

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

	Incoming	Resources	Movement in
	resources	expended	funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	107,297	(70,236)	37,061
	<u>107,297</u>	<u>(70,236)</u>	<u>37,061</u>
<b>TOTAL FUNDS</b>	<u>107,297</u>	<u>(70,236)</u>	<u>37,061</u>

**Comparatives for movement in funds**

	At 1.4.20	Net movement	At 31.3.21
	£	in funds	£
<b>Unrestricted Funds</b>		£	
General fund	43,630	30,714	74,344
	<u>43,630</u>	<u>30,714</u>	<u>74,344</u>
<b>TOTAL FUNDS</b>	<u>43,630</u>	<u>30,714</u>	<u>74,344</u>

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

	Incoming	Resources	Movement in
	resources	expended	funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	87,385	(56,671)	30,714
	<u>87,385</u>	<u>(56,671)</u>	<u>30,714</u>
<b>TOTAL FUNDS</b>	<u>87,385</u>	<u>(56,671)</u>	<u>30,714</u>

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 March 2022**

**9. MOVEMENT IN FUNDS - continued**

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

	<b>At 1.4.20</b>	<b>Net movement</b>	<b>At 31.3.22</b>
	<b>£</b>	<b>in funds</b>	<b>£</b>
		<b>£</b>	
<b>Unrestricted funds</b>			
General fund	43,630	67,775	111,405
<b>TOTAL FUNDS</b>	<u>43,630</u>	<u>67,775</u>	<u>111,405</u>

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

	<b>Incoming</b>	<b>Resources</b>	<b>Movement in</b>
	<b>resources</b>	<b>expended</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	194,682	(126,907)	67,775
<b>TOTAL FUNDS</b>	<u>194,682</u>	<u>(126,907)</u>	<u>67,775</u>

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	80	-
<b>Activities for generating funds</b>		
Hall hire	60,344	25,124
Private hall hire	17,600	3,044
Pringles machine	36	-
	77,980	28,168
<b>Investment income</b>		
Deposit account interest	28	103
<b>Incoming resources from charitable activities</b>		
Grants	29,209	59,114
	107,297	87,385
<b>RESOURCES EXPENDED</b>		
<b>Governance costs</b>		
Accountancy	1,080	1,080
<b>Support costs</b>		
<b>Management</b>		
Wages	46,115	39,053
Pensions	636	503
Insurance	751	731
Light and heat	9,029	6,660
Telephone	1,917	1,321
Postage and stationery	115	56
Sundries	221	90
Cleaning	2,735	1,348
Other premises costs	1,651	1,037
Professional fees	366	523
Subscriptions	1,226	641
Repairs and maintenance	3,510	2,586
Fixtures and fittings	819	1,042
Computer equipment	65	-
	69,156	55,591
<b>Total resources expended</b>	70,236	56,671

This page does not form part of the statutory financial statements

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2022**

	<b>31.3.22</b>	<b>31.3.21</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	<b><u>37,061</u></b>	<b><u>30,714</u></b>

This page does not form part of the statutory financial statements

**THE BENNETTS END NEIGHBOURHOOD ASSOCIATION**

England & Wales - Charity number 302376

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# Accounts

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REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
BENNETTS END NEIGHBOURHOOD ASSOCIATION

Beyond Accounting Limited  
19 Abbots Business Park  
Primrose Hill  
Kings Langley  
Hertfordshire  
WD4 8FR

BENNETTS END NEIGHBOURHOOD ASSOCIATION

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for the Year Ended 31 March 2021

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## BENNETTS END NEIGHBOURHOOD ASSOCIATION

### REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

302376

##### **Principal address**

Gatecroft  
Bennetts End  
Hemel Hempstead  
Hertfordshire  
HP3 9LZ

##### **Trustees**

Mr A Garwood	President (Trustee)	
Mr B Gronert	Chairman (Trustee)	
Mrs C L F Swain	Treasurer (Trustee)	
Ms A Hart	Secretary (Trustee)	
Councillor S Mahmood	(appointed by Dacorum BC)	
Councillor J Birnie	Deputy Chairman (appointed by Dacorum BC)	
Mrs A Butler		
Mr C Hetherington		- resigned 2.9.21
Mrs B Gronert		
Mr D Stimson		
Mr S Smith		
Mrs T Howard		- resigned 30.4.20
Mr B Garwood		
Mr D Peers		
Councillor M Rogers		

##### **Independent examiner**

Beyond Accounting Limited (ACCA)  
19 Abbots Business Park  
Primrose Hill  
Kings Langley  
Hertfordshire  
WD4 8FR

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

In order to ensure the smooth running of the Centre and all legal requirements are met a group of elected officers meet regularly throughout the year. This group of officers require formal election at the Annual General Meeting.

The day to day management of the Centre is carried out by Manager Sharon Lowe and her small team of employees. The thanks of the Committee are extended to them, along with some Dacorum Councillors and Officers whose supportive advice and direction has been greatly appreciated by the Offices of the Association. The thanks of the Committee are also extended to Cathy Swain our Treasurer. Along with Sharon, Cathy has put in a lot of time and effort in managing the accounts and applying for funding.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

BENNETTS END NEIGHBOURHOOD ASSOCIATION

REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2021

**OBJECTIVES AND ACTIVITIES**

Cathy Swain's defibrillator research was put on hold due to the Covid Pandemic but will be continued in the next financial year. It was also planned to enhance the lives of residents of Bennetts End.

**ACHIEVEMENT AND PERFORMANCE**

With the outbreak of Coronavirus, we had to close the doors for the majority of the year. We were able to reopen for sports/exercise and educational classes over the summer. We had hoped to return to holding community events but with restrictions continually changing, this was not possible. We adhered to government guidelines at all times including completing a risk assessment for the centre and requesting mandatory risk assessments from our hall hirers. This enabled us to keep staff and hall users safe.

**FINANCIAL REVIEW**

With the help of council funding we were able to keep the doors open through a really tough time; especially with no income coming in. We had to make the very tough decision of furloughing staff but this enabled us to retain our fantastic team. The centres finances look healthy with all things considered and when possible we will continue with our original plan of revamping the centre and enhancing the lives of the community.

Huge thanks to our wonderful staff and brilliant Office Manager Sharon for persevering through a challenging time and being flexible to the needs of the centre. We couldn't have got through this without them.

Approved by order of the board of trustees on 15 November 2021 and signed on its behalf by:

Ms A Hart - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BENNETTS END NEIGHBOURHOOD ASSOCIATION

I report on the accounts for the year ended 31 March 2021, which are set out on pages four to nine.

**Responsibilities and basis of report**

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Beyond Accounting Limited  
ACCA  
Beyond Accounting Limited  
19 Abbots Business Park  
Primrose Hill  
Kings Langley  
Hertfordshire  
WD4 8FR

15 November 2021

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		-	-	-	30
Activities for generating funds	2	<b>28,168</b>	-	<b>28,168</b>	76,905
Investment income	3	<b>103</b>	-	<b>103</b>	157
<b>Incoming resources from charitable activities</b>					
furtherance of the charity's objectives		<b>59,114</b>	-	<b>59,114</b>	-
<b>Total incoming resources</b>		<b>87,385</b>	-	<b>87,385</b>	77,092
 <b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
furtherance of the charity's objectives		<b>55,591</b>	-	<b>55,591</b>	81,312
<b>Governance costs</b>		<b>1,080</b>	-	<b>1,080</b>	1,080
<b>Total resources expended</b>		<b>56,671</b>	-	<b>56,671</b>	82,392
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>30,714</b>	-	<b>30,714</b>	(5,300)
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>43,630</b>	-	<b>43,630</b>	48,930
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>74,344</b>	-	<b>74,344</b>	43,630

The notes form part of these financial statements

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**BALANCE SHEET**

At 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	3,127	-	3,127	4,169
<b>CURRENT ASSETS</b>					
Debtors	7	85	-	85	6,056
Cash at bank and in hand		73,987	-	73,987	36,492
		<u>74,072</u>	<u>-</u>	<u>74,072</u>	<u>42,548</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(2,855)	-	(2,855)	(3,087)
<b>NET CURRENT ASSETS</b>		<u>71,217</u>	<u>-</u>	<u>71,217</u>	<u>39,461</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>74,344</u>	<u>-</u>	<u>74,344</u>	43,630
<b>NET ASSETS</b>		<u>74,344</u>	<u>-</u>	<u>74,344</u>	<u>43,630</u>
<b>FUNDS</b>	9				
Unrestricted funds				<u>74,344</u>	<u>43,630</u>
<b>TOTAL FUNDS</b>				<u>74,344</u>	<u>43,630</u>

The financial statements were approved by the Board of Trustees on 15 November 2021 and were signed on its behalf by:

Mrs C L F Swain -Trustee

The notes form part of these financial statements

BENNETTS END NEIGHBOURHOOD ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 March 2021

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Fixtures and fittings - 25% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

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

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. ACTIVITIES FOR GENERATING FUNDS**

	<b>31.3.21</b>	31.3.20
	£	£
Hall hire	<b>25,124</b>	59,693
Private hall hire	<b>3,044</b>	16,989
Pringles machine	-	155
Mars drinks machine	-	68
	<b>28,168</b>	76,905

**3. INVESTMENT INCOME**

	<b>31.3.21</b>	31.3.20
	£	£
Deposit account interest	<b>103</b>	157

BENNETTS END NEIGHBOURHOOD ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 March 2021

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**5. STAFF COSTS**

	<b>31.3.21</b>	31.3.20
	<b>£</b>	£
Wages and salaries	<b>39,053</b>	46,003
Other pension costs	<b>503</b>	516
	<b><u>39,556</u></b>	<u>46,519</u>

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

	<b>31.3.21</b>	31.3.20
Administration staff	<b>4</b>	4
	<b><u>4</u></b>	<u>4</u>

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

**6. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings</b>
	<b>£</b>
<b>COST</b>	
At 1 April 2020 and 31 March 2021	<b><u>6,741</u></b>
<b>DEPRECIATION</b>	
At 1 April 2020	<b>2,572</b>
Charge for year	<b>1,042</b>
At 31 March 2021	<b><u>3,614</u></b>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<b><u>3,127</u></b>
At 31 March 2020	<b><u>4,169</u></b>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.21</b>	31.3.20
	<b>£</b>	£
Trade debtors	<b>85</b>	6,056
	<b><u>85</u></b>	<u>6,056</u>

**BENNETTS END NEIGHBOURHOOD ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the Year Ended 31 March 2021

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.21</b>	31.3.20
	£	£
Other creditors	<u>2,855</u>	<u>3,087</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	43,630	30,714	74,344
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>43,630</u>	<u>30,714</u>	<u>74,344</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	87,385	(56,671)	30,714
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>87,385</u>	<u>(56,671)</u>	<u>30,714</u>

**Comparatives for movement in funds**

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
<b>Unrestricted Funds</b>			
General fund	48,930	(5,300)	43,630
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>48,930</u>	<u>(5,300)</u>	<u>43,630</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	77,092	(82,392)	(5,300)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>77,092</u>	<u>(82,392)</u>	<u>(5,300)</u>

BENNETTS END NEIGHBOURHOOD ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the Year Ended 31 March 2021

**9. MOVEMENT IN FUNDS - continued**

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

	<b>At 1.4.19</b>	<b>Net movement</b>	<b>At 31.3.21</b>
	<b>£</b>	<b>in funds</b>	<b>£</b>
		<b>£</b>	
<b>Unrestricted funds</b>			
General fund	<b>48,930</b>	<b>25,414</b>	<b>74,344</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>48,930</b>	<b>25,414</b>	<b>74,344</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	<b>Incoming</b>	<b>Resources</b>	<b>Movement in</b>
	<b>resources</b>	<b>expended</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	<b>164,477</b>	<b>(139,063)</b>	<b>25,414</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>164,477</b>	<b>(139,063)</b>	<b>25,414</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

BENNETTS END NEIGHBOURHOOD ASSOCIATION  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	-	30
<b>Activities for generating funds</b>		
Hall hire	25,124	59,693
Private hall hire	3,044	16,989
Pringles machine	-	155
Mars drinks machine	-	68
	28,168	76,905
<b>Investment income</b>		
Deposit account interest	103	157
<b>Incoming resources from charitable activities</b>		
Grants	59,114	-
	87,385	77,092
<b>RESOURCES EXPENDED</b>		
<b>Governance costs</b>		
Accountancy	1,080	1,080
<b>Support costs</b>		
<b>Management</b>		
Wages	39,053	46,003
Pensions	503	516
Insurance	731	857
Light and heat	6,660	7,920
Telephone	1,321	1,387
Postage and stationery	56	1,087
Sundries	90	863
Cleaning	1,348	2,422
Other premises costs	1,037	3,869
Professional fees	523	523
Subscriptions	641	3,813
Mars drinks machine	-	562
Repairs and maintenance	2,586	10,142
Fixtures and fittings	1,042	1,348
	55,591	81,312
<b>Total resources expended</b>	<b>56,671</b>	<b>82,392</b>

This page does not form part of the statutory financial statements

BENNETTS END NEIGHBOURHOOD ASSOCIATION  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 March 2021

	<b>31.3.21</b>	31.3.20
	£	£
<b>Net income/(expenditure)</b>	<u><u>30,714</u></u>	<u><u>(5,300)</u></u>

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