

# NORTH ROMFORD COMMUNITY ASSOCIATION

England & Wales · Charity number 303072

## Details

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Other names	NORTH ROMFORD AND DISTRICT COMMUNITY ASSOCIATION
Status	Registered
Legal form	Other
Registered	1966-04-26
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** North Romford Community Centre  
Clockhouse Lane  
Romford  
RM5 3QJ

**Phone** 01708 766308

**Email** [thenrca.office@gmail.com](mailto:thenrca.office@gmail.com)

**Website** <http://www.thenrca.co.uk>

## Activities

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**Objects:** TO PROMOTE THE WELL-BEING OF THE COMMUNITY RESIDENT IN NORTH ROMFORD AND DISTRICT BY ASSOCIATING THE COUNCIL OF THE LONDON BOROUGH OF HAVERING, VOLUNTARY ORGANISATIONS AND INDIVIDUALS IN A COMMON EFFORT TO FURTHER HEALTH, TO ADVANCE EDUCATION, TO STIMULATE PHYSICAL, INTELLECTUAL AND MORAL DEVELOPMENT, TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION FOR THE PURPOSE OF IMPROVING THE CONDITIONS OF THE NEIGHBOURHOOD AND TO FOSTER A COMMUNITY SPIRIT FOR THIS ACHIEVEMENT; ALSO TO ASSIST IN THE MAINTENANCE AND MANAGEMENT OF A COMMUNITY CENTRE IN THE FURTHERANCE OF THESE OBJECTS.

**Activities:** To provide facilities for welfare and recreation for local residents.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** NORTH ROMFORD AND DISTRICT
- Havering

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£218,487	£201,616	-	-
2024-03-31	£209,344	£180,913	-	-
2023-03-31	£213,464	£200,100	-	-
2022-03-31	£161,261	£140,592	-	-
2021-03-31	£121,717	£135,879	-	-

## Trustees

Name	Role	Appointed
<b>Martin Frederick Branch</b>	Chair	2019-10-03
Gordon John Baker		2015-09-30
Linda Ann Quarrell		2016-09-14
Michelle Francoise Dulieu		2019-03-09
Robert Edward James Lamb		2013-09-29
Robert Joseph Elliott		2013-10-14

**NORTH ROMFORD COMMUNITY ASSOCIATION**

England & Wales - Charity number 303072

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# Accounts

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# NORTH ROMFORD COMMUNITY ASSOCIATION

Registered Charity Number 303072

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025



# NORTH ROMFORD COMMUNITY ASSOCIATION

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# NORTH ROMFORD COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2025

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Charity number                      303072

Contact address                      North Romford Community Centre  
   Clockhouse Lane  
   Collier Row  
   ROMFORD  
   Essex  
   RM5 3QJ

Trustees                                      Mr Martin Frederick Branch (Chairman)  
   Mr Robert Edward James Lamb (Vice-chairman)  
   Mrs Michelle Françoise Dulieu (Secretary)  
   Mr Robert Joseph Elliott (Treasurer)  
   Mrs Linda Ann Quarrell (Assistant Secretary)  
   Mr Gordon John Baker (Assistant Treasurer)

Independent Examiner                      Mr Ashley Sawyer  
   35 Sparsholt Road  
   BARKING  
   IG11 7JQ

Bankers    Lloyds Bank (current accounts)  
   Charity Bank (easy access reserve account)  
   United Trust Bank (notice reserve account)

# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

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### **1. Objectives and activities**

The North Romford Community Association (NRCA) is a registered charity that exists to provide sports and recreational facilities for the residents of Havering and visitors from surrounding areas. The North Romford Community Centre has been a focal point for sporting and leisure activities for 60 years.

Activities undertaken by members include: Badminton, Ballroom Dancing, Short Mat Bowls, Dance Classes, Exercise Classes, Football, Karate, Keep Fit, Knitting Club, Ladies' Club, Line Dancing, Pilates, Pool, Senior Citizens Club ("Golden Oldies"), Table Tennis, Townswomen's Guild, Weight Watching, Yoga. On the premises there is also an independently run Preschool provided by Puddleducks Preschool. The association management organises regular entertainment nights for members, often including performances by professional singers, bands and other entertainers.

In addition, meeting rooms and halls are available for private hire by individuals and organisations. Typical reasons for hiring include birthday parties, wedding receptions, funerals, religious services, teaching activities, quiz nights, blood transfusion sessions, immunisation sessions, polling stations, and major shows such as the annual Rock and Mineral show.

The licensed bar of the centre is run by the Kumon Inn Social Club (KISC) which is a registered Mutual Society. The purpose of the KISC is to raise funds for the NRCA and any surplus it makes during the year is remitted to the NRCA as a Deed of Covenant payment.

The NRCA maintains the building and its facilities and supports use by sections and hirers as appropriate. It organises regular recreational events and undertakes advertising and promotional activity for the purpose of furthering the charity's objects. The Trustees monitor all such NRCA activities having regard to the Charity Commission's advice on public benefit.

### **2. Achievements and performance.**

The premises improvement programme has been continued, with refurbishments to the sports hall floor, hot water boiler systems and toilets in the bar area.

### **3. Financial review**

Despite increased financial pressures this year, the association has again achieved a healthy year-end financial position. For 2024-25 there was a surplus of £16,871 (£6,543 NRCA surplus enhanced by a Kumon Inn contribution of £10,328). This compared with a surplus of £28,431 in 2023-24 (£12,377 NRCA surplus enhanced by a Kumon Inn contribution of £16,054).

# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

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The Association had £697 of restricted funds carried forward from the financial year 2023-24. This was the remainder of a grant from the Co-op that was earmarked for expenditure for the benefit of the preschool based on the NRCA premises. This amount was expended in its entirety in March 2025 on refurbishment of the garden at the centre used by Puddleducks preschool. Consequently as of 1<sup>st</sup> April 2025 the Association has no restricted funds.

The cash reserves have been maintained at £170,000. These are held in two accounts each holding £85,000, and each is under a separate FCA guarantee:

1) an easy access account with Charity Bank currently paying 3.2% interest. Interest earned during the financial year was £2,737 (£2,367 in 2023-24)

2) a 100 day notice account with Untied Trust Bank currently paying 4.1% interest. Interest earned during the financial year was £3,665 (£2,347 in 2023-24).

In addition there was £287 interest from the Lloyds Bank reserve account (£206 in 2023-24).

So in all, a total of £6,689 bank interest was earned in 2024-25 (£4,920 in 2023-24).

#### **4. Structure, governance and management**

The NRCA has standard registration as a Charity. Trustees are elected by the whole membership at the Annual General Meeting of the Association and on election details of any new Trustees are submitted to the Charity Commission for appointment. To be eligible for election as a Trustee, a person must be a full member of the Association and not be subject to any disqualification under Charity Commission rules. The Trustees meet at least monthly, and act as the Executive Committee of the Association and as the Kumon Inn Management Committee. The Association Council is the consultative policy-making body of the Association and consists of the Trustees together with a representative from each Activity Section, and from each Affiliated Organisation. Elections to the Council take place at the AGM.

Membership of the Association is open to any person of eighteen years or over who wishes to pay the membership for the year. Current yearly charges are: Family Membership £50, Single £30 and Senior Citizen £25.

The Association is responsible for all costs incurred in the running of the Centre. This includes rent and service charges paid to the London Borough of Havering, statutory registration charges such as Performance Licence fees and royalties, all heating, lighting, water costs, cleaning costs, staff costs and the costs of maintaining and refurbishing the building.

# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

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The NRCA operates within a written constitution based on a text recommended by the Charity Commission. The constitution was adopted on 2<sup>nd</sup> November 1965 and has been amended on 18<sup>th</sup> September 1992, 23<sup>rd</sup> September 1997, 10<sup>th</sup> January 2017 and 11<sup>th</sup> January 2019, with the agreement of the Commission.

The Association employs a limited number of staff including office staff, duty officers, caretaker and cleaners.

The Kumon Inn Social Club is run by a committee consisting of the NRCA Trustees which meets monthly. The KISC holds its own Annual General Meeting each year. The KISC rules are based on a standard set for Mutual societies and were adopted on 22<sup>nd</sup> September 1989. The Kumon Inn employs its own bar staff.

### **5. Reference and administrative details**

#### 5.1 Registered Names

NRCA: North Romford Community Association  
KISC: Kumon Inn Social Club

No other names are used.

#### 5.2 Registration numbers

NRCA: 303072, The Charity Commission of England and Wales  
KISC: IP 26823R, The UK Financial Conduct Authority

#### 5.3 Registered Address (same for both NRCA and KI)

The North Romford Community Centre  
Clockhouse Lane  
Romford  
RM5 3QJ

# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

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### 5.4 Names of Trustees during the Financial Year

Martin Frederick Branch, Chair  
Michelle Françoise Dulieu, Secretary  
Robert Joseph Elliott, Treasurer  
Robert Edward James Lamb, Vice-chair  
Linda Ann Quarrell, Assistant Secretary  
Gordon John Baker, Assistant Treasurer

All of the above are formally registered with the Charity Commission of England and Wales. There are no corporate trustees, and no trustee holds any title to property belonging to the charity.

### **6. Exemptions from disclosure**

There are no exemptions from disclosure.

### **7. Funds held as custodian trustee on behalf of others**

No funds are held as custodian trustee on behalf of others.

Text approved by the Board of Trustees

24<sup>th</sup> April 2025

Signed:



Martin Frederick Branch, Chairman

# NORTH ROMFORD COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

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I report on the accounts of North Romford Community Association for the year ended 31 March 2025 that are set out on pages 7 to 12.

### **Respective Responsibilities of Trustees and Examiner**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for the year (under section 144 (2) of the Charities Act 2011 (The Act)) but that an independent examination is needed. It is my responsibility to:

- Examine the accounts under section 145 of the Act
- Follow the procedures laid down in the general directions given by the Charity Commissioners under section 145 of the Act, and
- State whether particular matters have come to my attention

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the general directions given by the Charity Commissioners. It includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking relevant explanations from the Trustees. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts. I accept no liability for any loss resulting from any usage or reliance placed upon them.

### **Independent Examiner's Statement**

In the course of the examination, no material matter has come to my attention that gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 23/07/2025

Mr Ashley Sawyer, Independent Examiner

# NORTH ROMFORD COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total £	2024 Prior year funds £
<b>Incoming resources</b>					
Resources from generating funds					
Donations and legacies	2	11,353	-	11,353	16,200
Charitable Activities					
Activities for generating funds	3,1.	185,573	-	185,573	171,914
Membership	3,2.	14,872	-	14,872	16,310
Investment income	4	6,689	-	6,689	4,920
<b>Total incoming resources</b>		<u>218,487</u>	<u>-</u>	<u>218,487</u>	<u>209,344</u>
<b>Resources expended</b>					
Cost of generating funds					
Costs of Charitable activities	5	200,919	697	201,616	180,913
<b>Total resources expended</b>		<u>200,919</u>	<u>697</u>	<u>201,616</u>	<u>180,913</u>
<b>Net income (expense) for the year</b>		17,568	-697	16,871	28,431
<b>Reconciliation of Funds</b>					
Total Funds B/Fwd		325,985	697	326,682	298,251
Total Funds C/Fwd		<u>343,553</u>	<u>-</u>	<u>343,553</u>	<u>326,682</u>

The notes on pages 9-12 form an integral part of these financial statements

# NORTH ROMFORD COMMUNITY ASSOCIATION

## BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	£	2025 £	£	2024 £
<b>Fixed Assets</b>					
Tangible assets	6		63,091		54,389
<b>Current Assets</b>					
Debtors	7		68,749		61,119
Cash at bank and in hand			<u>214,706</u>		<u>222,936</u>
			283,455		284,055
<b>Creditors</b>					
Amounts falling due within one year	8		<u>2,993</u>		<u>11,762</u>
<b>Net Current assets</b>			<u>280,462</u>		<u>272,293</u>
<b>Net assets</b>			<u>343,553</u>		<u>326,682</u>
<b>Funds</b>					
Earmarked grants (restricted)			-		697
Unrestricted income funds			<u>343,553</u>		<u>325,985</u>
			<u>343,553</u>		<u>326,682</u>

The financial statements were approved by the Board of Trustees on 24<sup>th</sup> April 2024 and signed on its behalf by:



Signed: \_\_\_\_\_

Date: 23/04/25

Martin Frederick Branch

# NORTH ROMFORD COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 **Accounting policies**

#### 1.1 **Basis of accounting**

The financial statements have been prepared in accordance with:

- Accounting and Reporting by Charities: Statement on 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)
- Charities SORP (FRS 102) - the Financial Reporting Standard applicable in the UK and Republic of Ireland
- The Companies Act 2006

The accounts do not contain a cash flow statement because the charity, as an entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

#### 1.2 **Incoming resources**

All income is accounted for on a receivable basis, other than income received in respect of expenditure that is deferred to the period in which the activity or event takes place.

#### 1.3 **Resources expended**

Expenditure is included in the accounts on an accruals basis. VAT is not recoverable by the charity and is included with the expenditure to which it relates.

#### 1.4 **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Items costing at least £1000 are capitalised. They are calculated to write off the cost less residual value of each asset over its expected life as follows:

Improvements to property	10% reducing balance
Fixtures, fittings and equipment	25% on cost

#### 1.5 **Investments**

Fixed asset investments are stated at cost less provision for diminution in value.

#### 1.6 **Stock**

Purchase of stock (e.g. canteen stock) is treated as an expense and does not contribute to the valuation of fixed assets.

#### 1.7 **Going concern**

These accounts have been completed on a going concern basis.

# NORTH ROMFORD COMMUNITY ASSOCIATION

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2.	<b>Donations and Legacies</b>	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total £
	Deed of Covenant	10,328	-	10,328	16,054
	Donations	<u>1,025</u>	-	<u>1,025</u>	<u>146</u>
		<u>11,353</u>	<u>-</u>	<u>11,353</u>	<u>16,200</u>
3.	<b>Charitable Activities</b>	2025 Unrestricted unds £	2025 Restricted funds £	2025 Total funds £	2024 Total £
3.1	<b>Activities for Generating Funds</b>				
	Lettings	128,710	-	128,710	104,103
	Clubs and Groups	33,506	-	33,506	38,075
	Canteen	2,555	-	2,555	2,290
	Special Events	<u>20,802</u>	-	<u>20,082</u>	<u>27,446</u>
		<u>185,573</u>	<u>-</u>	<u>185,573</u>	<u>171,914</u>
3.2	<b>Membership</b>	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total £
	Subscriptions and Affiliations	<u>14,872</u>	-	<u>14,872</u>	<u>16,310</u>
		<u>14,872</u>	<u>-</u>	<u>14,872</u>	<u>16,310</u>
	<b>Total inc. from charit. activities</b>	<u>200,446</u>	<u>-</u>	<u>200,446</u>	<u>188,224</u>
4.	<b>Investment Income</b>	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total £
	Bank Interest	<u>6689</u>	-	<u>6689</u>	<u>4920</u>
		<u>6689</u>	<u>-</u>	<u>6689</u>	<u>4920</u>

NORTH ROMFORD COMMUNITY ASSOCIATION  
 FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 MARCH 2025

5. <b>Cost of Charitable activities</b>	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total £
Salaries	89,967	-	89,967	80,177
Rent	37,214	-	37,214	35,512
Insurance	2,280	-	2,280	2,040
Events expenses	8,825	-	8,825	11,941
Canteen	944	-	944	376
Repairs and maintenance	3,500	697	4,197	4,680
Light, Heat and Water	34,995	-	34,995	27,404
Telephone and Broadband	1,397	-	1,397	1,146
Refuse collection	4,376	-	4,376	2,833
Accountancy	1,910	-	1,910	1,854
Other Prof. fees and service charges	2,811	-	2,811	1,822
Licence Fees	169	-	169	159
Printing, postage and stationery	1,555	-	1,555	1,042
Sundry expenses	3,259	-	3,259	3,397
Depreciation of assets	7,068	-	7,068	5,877
Bank Charges	649	-	649	653
	<u>200,919</u>	<u>697</u>	<u>201,616</u>	<u>180,913</u>
<b>Analysis of sundry</b>				
Section expenses	2,392	-	2,392	1,660
Trustees' and manager's expenses	0	-	0	50
Gratuities	154	-	154	317
Hardware and related supplies	164	-	164	1,308
Software and related supplies	549	-	549	62
	<u>3,259</u>	<u>-</u>	<u>3,259</u>	<u>3,397</u>
<b>6 Tangible Fixed Assets</b>				
		Improvements to property £	Fixtures & fittings £	Total £
<b>Cost</b>				
As at 1 April 2024		151,054	43,818	194,872
Additions		<u>11,770</u>	<u>4,000</u>	<u>15,770</u>
As at 31 March 2025		162,824	47,818	210,642
<b>Depreciation</b>				
As at 1 April 2024		96,665	43,818	140,483
Charge for the year		<u>7,113</u>	<u>1,000</u>	<u>8,113</u>
As at 31 March 2025		103,778	44,818	148,596
<b>Net book values</b>				
At 31 March 2025		<u>59,046</u>	<u>3,000</u>	<u>62,046</u>
At 31 March 2024		<u>54,389</u>	<u>-</u>	<u>54,389</u>

# NORTH ROMFORD COMMUNITY ASSOCIATION

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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<b>7. Debtors</b>	2025	2024
	Total £	Total £
Amounts owed by Kumon Inn	10,328	16,054
Other debtors and prepayments	<u>58,421</u>	<u>45,065</u>
	<u>68,749</u>	<u>61,119</u>
<b>8. Creditors: amounts falling due within 1 year</b>	2025	2024
	Total £	Total £
Other creditors and accruals	<u>2,993</u>	<u>11,762</u>
	<u>2,993</u>	<u>11,762</u>

### 9. Related parties

The Treasurer of the charity receives a fee of £120 per month (10 hours at the standard Duty Officer rate) for administering the organisation's payroll and pension scheme. This is shown within Accountancy and Professional, under note 5 above. The amount paid in 2023-24 was £115 per month.

The Vice chair of the charity occasionally does electrical and other maintenance work, which is invoiced via a separate company at lower than commercial rates. The total amount paid to the Vice chair in 2024-25 was £630 (2023-24: £330)

The Chair sometimes carries out repair and maintenance work personally and is reimbursed at significantly lower than commercial rates. The total amount paid to the Chair in 2024-25 was £0 (2023-24: £0).

Specific Trustee Payment Agreements are in place for all the above, signed by all other Trustees in each case. Such agreements are in full compliance with Charity Commission guidance.

**NORTH ROMFORD COMMUNITY ASSOCIATION**

England & Wales - Charity number 303072

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# Accounts

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# NORTH ROMFORD COMMUNITY ASSOCIATION

Registered Charity Number 303072

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024



# NORTH ROMFORD COMMUNITY ASSOCIATION

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# NORTH ROMFORD COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2024

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Charity number                    303072

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   Clockhouse Lane  
   Collier Row  
   ROMFORD  
   Essex  
   RM5 3QJ

Trustees                                Mr Martin Frederick Branch (Chairman)  
   Mr Robert Edward James Lamb (Vice-chairman)  
   Mrs Michelle Françoise Dulieu (Secretary)  
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   Mr Gordon John Baker (Assistant Treasurer)

Independent Examiner                Mr Ashley Sawyer  
   35 Sparsholt Road  
   BARKING  
   IG11 7JQ

Bankers                                    Lloyds Bank (current accounts)  
   Charity Bank (easy access reserve account)  
   United Trust Bank (notice reserve account)

# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

---

### **1. Objectives and activities**

The North Romford Community Association (NRCA) is a registered charity that exists to provide sports and recreational facilities for the residents of Havering and visitors from surrounding areas. The North Romford Community Centre has been a focal point for sporting and leisure activities for over 50 years.

Activities undertaken by members include: Badminton, Ballroom Dancing, Short Mat Bowls, Dance Classes, Exercise Classes, Football, Karate, Keep Fit, Knitting Club, Ladies' Club, Line Dancing, Pilates, Pool, Senior Citizens Club ("Golden Oldies"), Table tennis, Townswomen's Guild, Weight watching, Yoga. On the premises there is also an independently run Preschool provided by Mulberry Bush Preschool. The association management organises regular entertainment nights for members, often including performances by professional singers, bands and other entertainers.

In addition, meeting rooms and halls are available for private hire by individuals and organisations. Typical reasons for hiring include birthday parties, wedding receptions, funerals, religious services, teaching activities, quiz nights, blood transfusion sessions, immunisation sessions, polling stations, and major shows such as the annual Rock and Mineral show.

The licensed bar of the centre is run by the Kumon Inn Social Club (KISC) which is a registered mutual society. The purpose of the KISC is to raise funds for the NRCA and any surplus made during the year is remitted to the NRCA as a deed of covenant payment.

The NRCA maintains the building and its facilities and supports use by sections and hirers as appropriate. It organises regular recreational events and undertakes advertising and promotional activity for the purpose of furthering the charity's purposes. The Trustees monitor all such NRCA activities having regard to the Charity Commission's advice on public benefit.

### **2. Achievements and performance.**

The premises improvement programme has been continued at pace, with refurbishments to the entrance area, the sports hall roof and car park. The bar area has been redecorated and re-carpeted, and the ladies' toilets refurbished. An approved asbestos contractor was hired to remove all asbestos tiles from the toilet ceiling, a new ceiling has been installed and the walls redecorated.

# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

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### **3. Financial review**

The association has had a successful year financially. For 2023-24 there was a surplus of £28,431 (£12,377 NRCA surplus enhanced by a Kumon Inn contribution of £16,054). This compared with a surplus of £13,364 in 2022-23 (£10,649 NRCA deficit offset by a Kumon Inn contribution of £24,013).

The cash reserves have been maintained at £170,000. These are held in two accounts holding £85,000, each under a separate FCA guarantee:

1) an easy access account with Charity Bank currently paying 1.72%. Interest earned during the financial year was £2,346.

2) a 100 day notice account with Untied Trust Bank currently paying 4.3% interest. Interest earned during the financial year was £2,368.

In addition there was £206 interest from the Lloyds Bank cash liquidity account.

So in all, a total of £4,920 bank interest was earned in 2023-24 (£470 in 2022-23).

### **4. Structure, governance and management**

The NRCA has standard registration as a Charity. Trustees are elected by the whole membership at the Annual General Meeting of the Association and on election submitted to the Charity Commission for appointment. To be eligible for election as a Trustee, a person must be a full member of the Association and not be subject to any disqualification under Charity Commission rules. The Trustees meet at least monthly, and act as the Executive Committee of the Association and as the Kumon Inn Management Committee. The Association Council is the consultative policy-making body of the Association and consists of the Trustees together with a representative from each Activity Section, and from each Affiliated Organisation. Elections to the Council take place at the AGM.

Membership of the Association is open to any person of eighteen years or over who wishes to pay the membership for the year. Current yearly charges are: Family Membership £50, Single £30 and Senior Citizen £25.

The Association is responsible for all costs incurred in the running of the Centre. This includes rent and service charges paid to the London Borough of Havering, statutory registration charges such as Performance Licence fees and royalties, all heating, lighting, water costs, cleaning costs, staff costs and the costs of maintaining and refurbishing the building.

The NRCA operates with a written constitution based on a text recommended by the Charity Commission. The constitution was adopted on 2<sup>nd</sup> November 1965 and has been amended on 18<sup>th</sup> September 1992, 23<sup>rd</sup> September 1997, 10<sup>th</sup> January 2017 and 11<sup>th</sup> January 2019, with the agreement of the Commission.

# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

---

The Association employs a limited number of staff including office staff, duty officers, caretakers, cleaners and bar staff. There is an overall Centre Manager to whom all the other staff report. There is also a Caretaking Supervisor who leads the caretaking team.

The Kumon Inn Social Club is run by a committee consisting of the NRCA Trustees which meets monthly. The KISC holds its own Annual General Meeting each year. The KISC rules are based on a standard set for Mutual societies and were adopted on 22<sup>nd</sup> September 1989. The Kumon Inn employs its own bar staff.

### **5. Reference and administrative details**

#### 5.1 Registered Names

NRCA: North Romford Community Association  
KISC: Kumon Inn Social Club

No other names are used.

#### 5.2 Registration numbers

NRCA: 303072, The Charity Commission of England and Wales  
KISC: IP 26823R, The UK Financial Conduct Authority

#### 5.3 Registered Address (same for both NRCA and KI)

The North Romford Community Centre  
Clockhouse Lane  
Romford  
RM5 3QJ

# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

---

### 5.4 Names of Trustees during the Financial Year

Martin Frederick Branch, Chair  
Michelle Françoise Dulieu, Secretary  
Robert Joseph Elliott, Treasurer  
Robert Edward James Lamb, Vice-chair  
Linda Ann Quarrell, Assistant Secretary  
Gordon John Baker, Assistant Treasurer

All of the above are formally registered with the Charity Commission of England and Wales. There are no corporate trustees, and no trustee holds any title to property belonging to the charity.

### 6. Exemptions from disclosure

There are no exemptions from disclosure.

### 7. Funds held as custodian trustee on behalf of others

No funds are held as custodian trustee on behalf of others.

Text approved by the Board of Trustees

17<sup>th</sup> April 2024

Signed:



Martin Frederick Branch, Chairman

# NORTH ROMFORD COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

---

I report on the accounts of North Romford Community Association for the year ended 31 March 2024 that are set out on pages 7 to 12.

### **Respective Responsibilities of Trustees and Examiner**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for the year (under section 144 (2) of the Charities Act 2011 (The Act)) but that an independent examination is needed. It is my responsibility to:

- Examine the accounts under section 145 of the Act
- Follow the procedures laid down in the general directions given by the Charity Commissioners under section 145 of the Act, and
- State whether particular matters have come to my attention

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the general directions given by the Charity Commissioners. It includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking relevant explanations from the trustees. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts. I accept no liability for any loss resulting from any usage or reliance placed upon them.

### **Independent Examiner's Statement**

In the course of the examination, no material matter has come to my attention that gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Mr Ashley Sawyer, Independent Examiner

# NORTH ROMFORD COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total £	2023 Prior year funds £
<b>Incoming resources</b>					
Resources from generating funds					
Donations and legacies	2	16,200	-	16,200	24,664
Charitable Activities					
Activities for generating funds	3,1.	171,914	-	171,914	171,489
Membership	3,2.	16,310	-	16,310	16,841
Investment income	4	4,920	-	4,920	470
<b>Total incoming resources</b>		<u>209,344</u>	<u>-</u>	<u>209,344</u>	<u>213,464</u>
<b>Resources expended</b>					
Cost of generating funds					
Costs of Charitable activities	5	180,913	-	180,913	200,100
<b>Total resources expended</b>		<u>180,913</u>	<u>-</u>	<u>180,913</u>	<u>200,100</u>
<b>Net income (expense) for the year</b>		28,431	-	28,431	13,364
<b>Reconciliation of Funds</b>					
Total Funds B/Fwd		297,554	697	298,251	248,887
Total Funds C/Fwd		<u>325,985</u>	<u>697</u>	<u>326,682</u>	<u>298,251</u>

The notes on pages 9-12 form an integral part of these financial statements

# NORTH ROMFORD COMMUNITY ASSOCIATION

## BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2024

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	Notes	£	2024 £	£	2023 £
<b>Fixed Assets</b>					
Tangible assets	6		54,388		48,531
Investments	7		<u>1</u>		<u>1</u>
			54,389		48,532
<b>Current Assets</b>					
Debtors	8	61,119		46,157	
Cash at bank and in hand		<u>222,936</u>		<u>214,051</u>	
		284,055		260,208	
<b>Creditors</b>					
Amounts falling due within one year	9		<u>11,762</u>		<u>10,489</u>
<b>Net Current assets</b>					
<b>Net assets</b>					
			<u>272,292</u>		<u>249,719</u>
			<u>326,682</u>		<u>298,251</u>
<b>Funds</b>					
Earmarked grants (restricted)			697		697
Unrestricted income funds			<u>325,985</u>		<u>297,554</u>
			<u>326,682</u>		<u>298,251</u>

The financial statements were approved by the Board of Trustees on 17<sup>th</sup> april  
2024 and signed on its behalf by:



Signed: \_\_\_\_\_

Date: 17/04/23

Martin Frederick Branch

# NORTH ROMFORD COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 1 **Accounting policies**

#### 1.1 **Basis of accounting**

The financial statements have been prepared in accordance with:

- Accounting and Reporting by Charities: Statement on 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)
- Charities SORP (FRS 102) - the Financial Reporting Standard applicable in the UK and Republic of Ireland
- The Companies Act 2006

The accounts do not contain a cash flow statement because the charity, as an entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

#### 1.2 **Incoming resources**

All income is accounted for on a receivable basis, other than income received in respect of expenditure that is deferred to the period in which the activity or event takes place.

#### 1.3 **Resources expended**

Expenditure is included in the accounts on an accruals basis. VAT is not recoverable by the charity and is included with the expenditure to which it relates.

#### 1.4 **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Items costing at least £1000 are capitalised. They are calculated to write off the cost less residual value of each asset over its expected life as follows:

Improvements to property	10% reducing balance
Fixtures, fittings and equipment	25% on cost

#### 1.5 **Investments**

Fixed asset investments are stated at cost less provision for diminution in value.

#### 1.6 **Stock**

Purchase of stock (e.g. canteen stock) is treated as an expense and does not contribute to the valuation of fixed assets.

#### 1.7 **Going concern**

These accounts have been completed on a going concern basis.

# NORTH ROMFORD COMMUNITY ASSOCIATION

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2.	<b>Donations and Legacies</b>	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total £
	Deed of Covenant	16,054	-	16,054	24,013
	Donations	<u>146</u>	-	<u>146</u>	<u>651</u>
		<u>16,200</u>	<u>-</u>	<u>16,200</u>	<u>24,664</u>
3.	<b>Charitable Activities</b>	2024 Unrestricted unds £	2024 Restricted funds £	2024 Total funds £	2023 Total £
3.1	<b>Activities for Generating Funds</b>				
	Lettings	104,103	-	104,103	104,298
	Clubs and Groups	38,075	-	38,075	37,728
	Canteen	2,290	-	2,290	3,140
	Special Events	<u>27,446</u>	-	<u>27,446</u>	<u>26,323</u>
		<u>171,914</u>	<u>-</u>	<u>171,914</u>	<u>171,489</u>
3.2	<b>Membership</b>	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total £
	Subscriptions and Affiliations	<u>16,310</u>	-	<u>16,310</u>	<u>16,841</u>
		<u>16,310</u>	<u>-</u>	<u>16,310</u>	<u>16,841</u>
	<b>Total inc. from charit. activities</b>	<u>188,224</u>	<u>-</u>	<u>188,224</u>	<u>188,330</u>
4.	<b>Investment Income</b>	2024 Unrestricted unds £	2024 Restricted funds £	2024 Total funds £	2023 Total £
	Bank Interest	<u>4920</u>	-	<u>4920</u>	<u>470</u>
		<u>4920</u>	<u>-</u>	<u>4920</u>	<u>470</u>

NORTH ROMFORD COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

5. <b>Cost of Charitable activities</b>	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total £
Salaries	80,177	-	80,177	91,305
Rent	35,512	-	35,512	38,365
Insurance	2,040	-	2,040	1,882
Events expenses	11,941	-	11,941	10,450
Canteen	376	-	376	658
Repairs and maintenance	4,680	-	4,680	12,011
Light, Heat and Water	27,404	-	27,404	22,213
Telephone	1,146	-	1,146	911
Refuse collection	2,833	-	2,833	3,257
Accountancy	1,854	-	1,854	1,720
Other Prof. fees and service charges	1,822	-	1,822	5,065
Licence Fees	159	-	159	159
Printing, postage and stationery	1,042	-	1,042	1,300
Sundry expenses	3,397	-	3,397	5,352
Depreciation of fixed assets	5,877	-	5,877	4,896
Bank Charges	653	-	653	296
	<u>180,913</u>	<u>-</u>	<u>180,913</u>	<u>200,100</u>
<b>Analysis of sundry</b>				
Section expenses	1,660	-	1,660	2,063
Trustees' and manager's expenses	50	-	50	295
Gratuities	317	-	317	169
Hardware and related supplies	1,308	-	1,308	3,004
Software and related supplies	62	-	62	-
	<u>3,397</u>	<u>-</u>	<u>3,397</u>	<u>5,531</u>
<b>6 Tangible Fixed Assets</b>				
		Improvements to property £	Fixtures & fittings £	Total £
<b>Cost</b>				
As at 1 April 2023		139,320	43,818	183,138
Additions		<u>11,734</u>	<u>-</u>	<u>11,734</u>
As at 31 March 2024		151,054	43,818	194,872
<b>Depreciation</b>				
As at 1 April 2023		90,788	43,818	134,606
Charge for the year		<u>5,877</u>	<u>-</u>	<u>5,877</u>
As at 31 March 2024		96,665	43,818	140,483
<b>Net book values</b>				
At 31 March 2024		<u>54,389</u>	<u>-</u>	<u>54,389</u>
At 31 March 2023		<u>48,531</u>	<u>-</u>	<u>48,531</u>

# NORTH ROMFORD COMMUNITY ASSOCIATION

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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<b>7. Fixed Asset Investments</b>	Unlisted investments £
Cost	
As at 1 April 2023 & 31 March 2024	<u>1</u>
Net book value	
As at 31 March 2023	<u><u>1</u></u>
As at 31 March 2024	<u><u>1</u></u>

The investment is stated at the Trustees' estimate of market value.

<b>8. Debtors</b>	2024	2023
	Total £	Total £
Amounts owed by Kumon Inn	16,054	20,013
Other debtors and prepayments	<u>45,065</u>	<u>24,144</u>
	<u><u>61,119</u></u>	<u><u>46,157</u></u>
<b>9. Creditors: amounts falling due within 1 year</b>	2024	2023
	Total £	Total £
Other creditors and accruals	<u>11,762</u>	<u>10,489</u>
	<u><u>11,762</u></u>	<u><u>10,489</u></u>

### 10. Related parties

The Treasurer of the charity received a fee of £115 per month for administering the organisation's payroll and pension scheme. This is shown within Accountancy and Professional, under note 5 above. The amount paid in 2021-22 was £110 per month.

The Vice chair of the charity occasionally does electrical and other maintenance work, which is invoiced via a separate company at lower than commercial rates. The total amount paid to the Vice chair in 2023-24 was £330 (2022-23: £593)

The Chair sometimes carries out repair and maintenance work personally and is reimbursed at significantly lower than commercial rates. The total amount paid to the Chair in 2023-24 was £0 (2022-23: £275).

Specific Trustee Payment Agreements are in place for all the above, signed by all other Trustees in each case. Such agreements are in full compliance with Charity Commission guidance.

**NORTH ROMFORD COMMUNITY ASSOCIATION**

England & Wales - Charity number 303072

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# Accounts

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# NORTH ROMFORD COMMUNITY ASSOCIATION

Registered Charity Number 303072

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023



NORTH ROMFORD COMMUNITY ASSOCIATION

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FOR THE YEAR ENDED 31 MARCH 2023

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# NORTH ROMFORD COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2023

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Charity number                      303072

Contact address                      North Romford Community Centre  
   Clockhouse Lane  
   Collier Row  
   ROMFORD  
   Essex  
   RM5 3QJ

Trustees                                      Mr Martin Frederick Branch (Chairman)  
   Mr Robert Edward James Lamb (Vice-chairman)  
   Mrs Michelle Françoise Dulieu (Secretary)  
   Mr Robert Joseph Elliott (Treasurer)  
   Mrs Linda Ann Quarrell (Assistant Secretary)  
   Mr Gordon John Baker (Assistant Treasurer)

Independent Examiner                      Mr Ashley Sawyer  
   35 Sparsholt Road  
   BARKING  
   IG11 7JQ

Bankers                                        Lloyds Bank (current accounts)  
   Charity Bank (easy access reserve account)  
   United Trust Bank (notice reserve account)

# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

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### **1. Objectives and activities**

The North Romford Community Association (NRCA) is a registered charity that exists to provide sports and recreational facilities for the residents of Havering and visitors from surrounding areas. The North Romford Community Centre has been a focal point for sporting and leisure activities for over 50 years.

Activities undertaken by members include: Badminton, Ballroom Dancing, Short Mat Bowls, Dance Classes, Exercise Classes, Football, Karate, Keep Fit, Knitting Club, Ladies' Club, Line Dancing, Pilates, Pool, Senior Citizens' Club, Table tennis, Townswomen's Guild, Weight watching, Yoga. On the premises there is also an independently run Preschool provided by Mulberry Bush Preschool. The association management organises regular entertainment nights for members, often including performances by professional singers, bands and other entertainers.

In addition, meeting rooms and halls are available for private hire by individuals and organisations. Typical reasons for hiring include birthday parties, wedding receptions, funerals and wakes, religious services, teaching activities, quiz nights, blood transfusion sessions, immunisation sessions, polling stations, and major shows such as the annual Rock and Mineral show.

The licensed bar of the centre is run by the Kumon Inn Social Club (KISC) which is a registered mutual society. The purpose of the KISC is to raise funds for the NRCA and any surplus it makes during the year is remitted to the NRCA as a deed of covenant payment.

The NRCA maintains the building and its facilities and supports use by sections and hirers as appropriate. It also organises regular recreational events and undertakes advertising and promotional activity for the purpose of furthering the charity's purposes. The Trustees monitor all such NRCA activities having regard to the Charity Commission's advice on public benefit.

### **2. Achievements and performance.**

The Association has now returned to a fully operational state without formal restrictions, while maintaining sensible and proportionate measures in place to limit the risk of transmission of infectious diseases. The refurbishment programme has been continued, with further improvements to the bar area and the completion of the new function suite. The preschool garden has been refurbished using some of the restricted funds that were set aside for that purpose.

# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

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### **3. Financial review**

For the year 2022-23 there was a surplus of £13,363 (£10,649 NRCA deficit offset by a Kumon Inn contribution of £24,013). This compared with a surplus of £64,550 for 2021-22 (£44,237 NRCA surplus with a Kumon Inn contribution of £20,313).

A review of the reserves policy was carried out on 16<sup>th</sup> February 2023. It was agreed that the reserves would continue to be held in two accounts – an easy access account and a notice account paying higher interest, but in future the two accounts would be with different providers, both FCA registered, and the balance on each account would be capped (and if possible maintained) at £85,000 so that both accounts could benefit from the FCA's compensation scheme if either provider were to collapse.

The Trustees having noticed that our previous provider for reserve savings (Virgin Money) was no longer offering competitive interest rates, two new accounts were opened – an easy access account with Charity Bank paying 1.16% and a 100 day notice account with United Trust Bank paying 3% interest. The two Virgin accounts have been closed and £85,000 deposited in each of the two new accounts.

### **4. Structure, governance and management**

The NRCA has standard registration as a Charity. Trustees are appointed by the whole membership at the Annual General Meeting of the Association. To be eligible for election as a Trustee, a person must be a full member of the Association and not be subject to any disqualification under Charity Commission rules. The Trustees meet at least monthly, and act as the Executive Committee of the Association and as the Kumon Inn Management Committee. The Association Council is the consultative policy-making body of the Association and consists of the Trustees together with a representative from each Activity Section, and from each Affiliated Organisation. Elections to the Council take place at the AGM.

Membership of the Association is open to any person of eighteen years or over who wishes to pay the membership for the year. Current yearly charges are: Family Membership £40, Single £25 and Senior Citizen £20.

The Association is responsible for all costs incurred in the running of the Centre. This includes rent and service charges paid to the London Borough of Havering, statutory registration charges such as Performance Licence fees and royalties, all heating and lighting, cleaning costs, staff costs and the costs of maintaining and refurbishing the building.

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# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

---

The NRCA operates with a written constitution based on a text recommended by the Charity Commission. The constitution was adopted on 2<sup>nd</sup> November 1965 and has been amended on 18<sup>th</sup> September 1992, 23<sup>rd</sup> September 1997, 10<sup>th</sup> January 2017 and 11<sup>th</sup> January 2019, with the agreement of the Commission.

The Kumon Inn Social Club is run by a committee consisting of the Trustees which meets monthly. The KISC holds its own Annual General Meeting each year. The KISC rules are based on a standard set for Mutual societies and were adopted on 22<sup>nd</sup> September 1989.

The Association employs a limited number of staff including office staff, duty officers, caretakers and cleaners. There is an overall Centre Manager to whom all the other staff report. There is also a Caretaking Supervisor who leads the caretaking team.

The Kumon Inn Social Club is run by a committee consisting of the NRCA Trustees which meets monthly. The KISC holds its own Annual General Meeting each year. The KISC rules are based on a standard set for Mutual societies and were adopted on 22<sup>nd</sup> September 1989. The Kumon Inn employs its own bar staff.

### **5. Reference and administrative details**

#### 5.1 Registered Names

NRCA: North Romford Community Association  
KISC: Kumon Inn Social Club

No other names are used.

#### 5.2 Registration numbers

NRCA: 303072, The Charity Commission of England and Wales  
KISC: IP 26823R, The UK Financial Conduct Authority

#### 5.3 Registered Address (same for both NRCA and KI)

The North Romford Community Centre  
Clockhouse Lane  
Romford  
RM5 3QJ

# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

---

### 5.4 Names of Trustees during the Financial Year

Martin Frederick Branch, Chair  
Michelle Françoise Dulieu, Secretary  
Robert Joseph Elliott, Treasurer  
Robert Edward James Lamb, Vice-chair  
Linda Ann Quarrell, Assistant Secretary  
Gordon John Baker, Assistant Treasurer

All of the above are formally registered with the Charity Commission of England and Wales. There are no corporate trustees, and no trustee holds any title to property belonging to the charity.

### **6. Exemptions from disclosure**

There are no exemptions from disclosure.

### **7. Funds held as custodian trustee on behalf of others**

No funds are held as custodian trustee on behalf of others.

Text approved by the Board of Trustees

Date: 15/06/23

Signed:



Martin Frederick Branch, Chairman

# NORTH ROMFORD COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

---

I report on the accounts of North Romford Community Association for the year ended 31 March 2022 that are set out on pages 7 to 12.

### **Respective Responsibilities of Trustees and Examiner**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for the year (under section 144 (2) of the Charities Act 2011 (The Act)) but that an independent examination is needed. It is my responsibility to:

- Examine the accounts under section 145 of the Act
- Follow the procedures laid down in the general directions given by the Charity Commissioners under section 145 of the Act, and
- State whether particular matters have come to my attention

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the general directions given by the Charity Commissioners. It includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking relevant explanations from the trustees. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts. I accept no liability for any loss resulting from any usage or reliance placed upon them.

### **Independent Examiner's Statement**

In the course of the examination, no material matter has come to my attention that gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 22/05/23

Mr Ashley Sawyer, Independent Examiner

# NORTH ROMFORD COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total £	2022 Prior year funds £
<b>Incoming resources</b>					
Resources from generating funds					
Donations and legacies	2	24,664	-	24,664	43,522
Charitable Activities					
Activities for generating funds	3,1.	171,489	-	171,489	145,440
Membership	3,2.	16,841	-	16,841	15,821
Investment income	4	470	-	470	359
<b>Total incoming resources</b>		<u>213,464</u>	<u>-</u>	<u>213,464</u>	<u>205,142</u>
<b>Resources expended</b>					
Cost of generating funds					
Costs of Charitable activities	5	196,039	4,061	200,100	140,592
<b>Total resources expended</b>		<u>196,039</u>	<u>4,061</u>	<u>200,100</u>	<u>140,592</u>
<b>Net income (expense) for the year</b>		17,425	(4,061)	13,364	64,550
<b>Reconciliation of Funds</b>					
Total Funds B/Fwd		280,129	4,758	284,887	220,337
Total Funds C/Fwd		<u>297,554</u>	<u>697</u>	<u>298,251</u>	<u>284,887</u>

The notes on pages 9-12 form an integral part of these financial statements

# NORTH ROMFORD COMMUNITY ASSOCIATION

## BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2023

---

	Notes	£	2023 £	£	2022 £
<b>Fixed Assets</b>					
Tangible assets	6		48,531		41,243
Investments	7		<u>1</u>		<u>1</u>
			48,532		41,244
<b>Current Assets</b>					
Debtors	8		46,157		45,241
Cash at bank and in hand			<u>214,051</u>		<u>199,213</u>
			260,208		244,454
<b>Creditors</b>					
Amounts falling due within one year	9		<u>10,489</u>		<u>8,700</u>
<b>Net Current assets</b>					
<b>Net assets</b>					
			<u>249,719</u>		<u>235,759</u>
			<u>298,251</u>		<u>284,887</u>
<b>Funds</b>					
Earmarked grants (restricted)			697		4,758
Unrestricted income funds			<u>297,554</u>		<u>282,129</u>
			<u>298,251</u>		<u>284,887</u>

The financial statements were approved by the Board of Trustees on  
2023 and signed on its behalf by:



Signed: \_\_\_\_\_

Date: 15/06/23

Martin Frederick Branch

# NORTH ROMFORD COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 **Accounting policies**

#### 1.1 **Basis of accounting**

The financial statements have been prepared in accordance with:

- Accounting and Reporting by Charities: Statement on 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)
- Charities SORP (FRS 102) - the Financial Reporting Standard applicable in the UK and Republic of Ireland
- The Companies Act 2006

The accounts do not contain a cash flow statement because the charity, as an entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

#### 1.2 **Incoming resources**

All income is accounted for on a receivable basis, other than income received in respect of expenditure that is deferred to the period in which the activity or event takes place.

#### 1.3 **Resources expended**

Expenditure is included in the accounts on an accruals basis. VAT is not recoverable by the charity and is included with the expenditure to which it relates.

#### 1.4 **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Items costing at least £1000 will be capitalised. They are calculated to write off the cost less residual value of each asset over its expected life as follows:

Improvements to property	10% reducing balance
Fixtures, fittings and equipment	25% on cost

#### 1.5 **Investments**

Fixed asset investments are stated at cost less provision for diminution in value.

#### 1.6 **Stock**

Purchase of stock (e.g. canteen stock) is treated as an expense and does not contribute to the valuation of fixed assets.

#### 1.7 **Going concern**

These accounts have been completed on a going concern basis.

# NORTH ROMFORD COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2.	<b>Donations and Legacies</b>	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total £
	Deed of Covenant	24,013	-	24,013	20,313
	Donations	651	-	651	226
	Grants	-	-	-	18,454
	CJRS Grants	-	-	-	4,529
		<u>24,664</u>	<u>=</u>	<u>24,664</u>	<u>43,522</u>
3.	<b>Charitable Activities</b>	2023 Unrestricted unds £	2023 Restricted funds £	2023 Total funds £	2022 Total £
3.1	<b>Activities for Generating Funds</b>				
	Lettings	104,298	-	104,298	91,907
	Clubs and Groups	37,728	-	37,728	36,789
	Canteen	3,140	-	3,140	2,073
	Special Events	<u>26,323</u>	-	<u>26,323</u>	<u>14,671</u>
		<u>171,489</u>	<u>=</u>	<u>171,489</u>	<u>145,440</u>
3.2	<b>Membership</b>	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total £
	Subscriptions and Affiliations	<u>16,841</u>	-	<u>16,841</u>	<u>15,821</u>
		<u>16,841</u>	<u>=</u>	<u>16,841</u>	<u>15,821</u>
	<b>Total inc. from charit. activities</b>	<u>188,330</u>	<u>=</u>	<u>188,330</u>	<u>161,261</u>
4.	<b>Investment Income</b>	2023 Unrestricted unds £	2023 Restricted funds £	2023 Total funds £	2022 Total £
	Bank Interest	<u>470</u>	-	<u>470</u>	<u>359</u>
		<u>470</u>	<u>=</u>	<u>470</u>	<u>359</u>

NORTH ROMFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

5. <b>Cost of Charitable activities</b>	2023 Unrestricted funds £	2023 Restricted funds £	2022 Total funds £	2022 Total £
Salaries	91,305	-	91,305	73,428
Rent	38,365	-	38,365	24,741
Insurance	1,882	-	1,882	1,855
Events expenses	10,450	-	10,450	5,425
Canteen	658	-	658	603
Repairs and maintenance	7,940	4,061	12,011	2,017
Light, Heat and Water	22,213	-	22,213	13,719
Telephone	911	-	911	1,013
Refuse collection	3,257	-	3,257	2,471
Accountancy	1,720	-	1,720	1,722
Other Prof. fees and service charges	5,065	-	5,065	3,923
Licence Fees	159	-	159	140
Printing, postage and stationery	1,300	-	1,300	1,426
Sundry expenses	5,532	-	5,532	3,145
Depreciation of fixed assets	4,986	-	4,986	4,848
Bank Charges	296	-	296	116
Bad debt write off lettings	-	-	-	3,000
	<u>196,039</u>	<u>4,061</u>	<u>200,100</u>	<u>140,592</u>
<b>Analysis of sundry</b>				
Section expenses	2,063	-	2,063	1,868
Trustees' and manager's expenses	295	-	295	80
Gratuities	169	-	169	57
Hardware and related supplies	<u>3,004</u>	-	<u>3,004</u>	<u>1,140</u>
	<u>5,531</u>	<u>-</u>	<u>5,531</u>	<u>3,145</u>
<b>6 Tangible Fixed Assets</b>				
		Improvements to property £	Fixtures & fittings £	Total £
<b>Cost</b>				
As at 1 April 2022		134,935	43,818	178,753
Additions		<u>4,385</u>	<u>-</u>	<u>4,385</u>
As at 31 March 2023		139,320	43,818	183,138
<b>Depreciation</b>				
As at 1 April 2022		85,802	43,818	129,620
Charge for the year		<u>4,986</u>	<u>-</u>	<u>4,986</u>
As at 31 March 2023		90,788	43,818	134,606
<b>Net book values</b>				
At 31 March 2023		<u>48,531</u>	<u>-</u>	<u>48,531</u>
At 31 March 2022		<u>49,132</u>	<u>-</u>	<u>49,132</u>

# NORTH ROMFORD COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 7. Fixed Asset Investments

	Unlisted investments £
Cost	
As at 1 April 2022 & 31 March 2023	<u>1</u>
Net book value	
As at 31 March 2023	<u><u>1</u></u>
As at 31 March 2022	<u><u>1</u></u>

The investment is stated at the Trustees' estimate of market value.

### 8. Debtors

	2023	2022
	Total £	Total £
Amounts owed by Kumon Inn	24,013	20,313
Other debtors and prepayments	<u>22,144</u>	<u>24,928</u>
	<u>46,157</u>	<u>45,241</u>

### 9. Creditors: amounts falling due within 1 year

	2023	2022
	Total £	Total £
Other creditors and accruals	<u>10,489</u>	<u>8,700</u>
	<u>10,489</u>	<u>8,700</u>

### 10. Related parties

The Treasurer of the charity received a fee of £110 per month for processing the organisation's payroll. This is shown within Accountancy and Professional, under note 5 above. The amount paid in 2021-22 was £105 per month.

The Vice chair of the charity occasionally does electrical and other maintenance work, which is invoiced via a separate company at lower than commercial rates. The total amount paid to the Vice chair in 2022-23 was £593 (2021-22: £170.5)

The Chair sometimes carries out repair and maintenance work personally and is reimbursed at significantly lower than commercial rates. The total amount paid to the Chair in 2022-23 was £275 (2021-22: £80).

Specific Trustee Payment Agreements are in place for all the above, signed by all other Trustees in each case. Such agreements are in full compliance with Charity Commission guidance.

**NORTH ROMFORD COMMUNITY ASSOCIATION**

England & Wales - Charity number 303072

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# Accounts

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# NORTH ROMFORD COMMUNITY ASSOCIATION

Registered Charity Number 303072

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022



# NORTH ROMFORD COMMUNITY ASSOCIATION

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# NORTH ROMFORD COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2022

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Charity number	303072
Contact address	North Romford Community Centre Clockhouse Lane Collier Row ROMFORD Essex RM5 3QJ
Trustees	Mr Martin Frederick Branch (Chairman) Mr Robert Edward James Lamb (Vice-chairman) Mrs Michelle Françoise Dulieu (Secretary) Mr Robert Joseph Elliott (Treasurer) Mrs Linda Ann Quarrell (Assistant Secretary) Mr Gordon John Baker (Assistant Treasurer)
Independent Examiner	Community 360 Winsley's House High Street Colchester Essex CO1 1UG
Bankers	Lloyds Bank (current accounts) Virgin Money (savings accounts)

# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

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### **1. Objectives and activities**

The North Romford Community Association (NRCA) is a registered charity that exists to provide sports and recreational facilities for the residents of Havering and visitors from surrounding areas. The North Romford Community Centre has been a focal point for sporting and leisure activities for over 50 years.

Activities undertaken by members include: Badminton, Ballroom Dancing, Short Mat Bowls, Dance Classes, Exercise Classes, Football, Karate, Keep Fit, Knitting Club, Ladies' Club, Line Dancing, Pilates, Pool, Senior Citizens' Club, Table tennis, Townswomen's Guild, Weight watching, Yoga. On the premises there is also an independently run Preschool provided by Mulberry Bush Preschool.

In addition, meeting rooms and halls are available for private hire by individuals and organisations. Typical reasons for hiring include birthday parties, wedding receptions, funerals and wakes, religious services, teaching activities, car boot sales, quiz nights, blood transfusion sessions, immunisation sessions, polling stations, and major shows such as the annual Rock and Mineral show.

The licensed bar of the centre is run by the Kumon Inn Social Club (KISC) which is a registered mutual society. The purpose of the KISC is to raise funds for the NRCA and any surplus it makes during the year is remitted to the NRCA as a deed of covenant payment.

The NRCA maintains the building and its facilities and supports use by sections and hirers as appropriate. It also organises regular recreational events and undertakes advertising and promotional activity for the purpose of furthering the charity's purposes. The Trustees monitor all such NRCA activities having regard to the Charity Commission's advice on public benefit.

### **2. Achievements and performance.**

Despite having to remain mainly closed (and the bar fully closed) for the period 1<sup>st</sup> April 2021 to 16<sup>th</sup> May 2021 because of the Covid-19 pandemic, the Association has recovered exceptionally well as compared with the previous financial year (2020-21). We have maintained a full and well-used service since 17<sup>th</sup> May 2021 with comprehensive measures remaining in place in line with government guidelines to ensure the building was Covid secure.

# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

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Throughout the periods of closure, the Association retained all its staff members and paid them their usual salary in full. The Trustees continued to monitor the condition of the building and ensured that all necessary maintenance and repair measures were carried out. Since reopening the Association has embarked on a major programme of essential refurbishments including new flooring in the office, corridors, kitchen and meeting rooms. The former Senior Citizens Club Room has been completely redesigned and refurbished as a function suite for members and other hirers.

### **3. Financial review**

For the year 2021-22 there was a surplus of £64,550 (£44,237 NRCA surplus with a Kumon Inn contribution of £20,313). This compared with a loss of £14,162 for 2020-21 (£13,264 NRCA loss with added loss of £898 from the Kumon Inn). The current surplus will therefore cancel last year's loss, and leave sufficient to cover both the series of essential refurbishments, costing approximately £30,000, and the rent arrears of £10,000 payable to the London Borough of Havering resulting from their recent rent review, which was backdated by 3 years.

The current surplus includes a grant of £2453.60 from the Co-operative society which is restricted – to be used solely for upgrading the garden area hired and used exclusively by the Mulberry Bush Pre-school. This is in addition to the grant of £2304.47 received for the same purpose from the Co-op in 2020-21, so our total restricted funds are currently £4,758.07.

The Trustees are redoubling their efforts to ensure that the centre continues to thrive in the future.

### **4. Structure, governance and management**

The NRCA has standard registration as a Charity. Trustees are appointed by the whole membership at the Annual General Meeting of the Association. To be eligible for election as a Trustee, a person must be a full member of the Association and not be subject to any disqualification under Charity Commission rules. The Trustees meet at least monthly, and act as the Executive Committee of the Association and as the Kumon Inn Management Committee. The Association Council is the consultative policy-making body of the Association and consists of the Trustees together with a representative from each Activity Section, and from each Affiliated Organisation. Elections to the Council take place at the AGM.

# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

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Membership of the Association is open to any person of eighteen years or over who wishes to pay the membership for the year. Current yearly charges are: Family Membership £40, Single £25 and Senior Citizen £20.

The Association is responsible for all costs incurred in the running of the Centre. This includes rent and service charges paid to the London Borough of Havering, statutory registration charges such as Performance Licence fees and royalties, all heating & lighting, cleaning costs, staff costs and the costs of maintaining and refurbishing the building.

The NRCA operates with a written constitution based on a text recommended by the Charity Commission. The constitution was adopted on 2<sup>nd</sup> November 1965 and has been amended on 18<sup>th</sup> September 1992, 23<sup>rd</sup> September 1997, 10<sup>th</sup> January 2017 and 11<sup>th</sup> January 2019, with the agreement of the Commission.

The Kumon Inn Social Club is run by a committee consisting of the NRCA Trustees which meets monthly. The KISC holds its own Annual General Meeting each year. The KISC rules are based on a standard set for Mutual societies and were adopted on 22<sup>nd</sup> September 1989.

The Association employs a limited number of staff including office staff, duty officers, caretakers, cleaners and bar staff. There is an overall Centre Manager to whom all the other staff report. There is also a Caretaking Supervisor who leads the caretaking team.

### **5. Reference and administrative details**

#### 5.1 Registered Names

NRCA: North Romford Community Association  
KISC: Kumon Inn Social Club

No other names are used.

#### 5.2 Registration numbers

NRCA: 303072, The Charity Commission of England and Wales  
KISC: IP 26823R, The UK Financial Conduct Authority

# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

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### 5.3 Registered Address (same for both NRCA and KI)

The North Romford Community Centre  
Clockhouse Lane  
Romford  
RM5 3QJ

### 5.4 Names of Trustees during the Financial Year

Martin Frederick Branch, Chair  
Michelle Françoise Dulieu, Secretary  
Robert Joseph Elliott, Treasurer  
Robert Edward James Lamb, Vice-chair  
Linda Ann Quarrell, Assistant Secretary  
Gordon John Baker, Assistant Treasurer

All of the above are formally registered with the Charity Commission of England and Wales. There are no corporate trustees, and no trustee holds any title to property belonging to the charity.

## 6. Exemptions from disclosure

There are no exemptions from disclosure.

## 7. Funds held as custodian trustee on behalf of others

No funds are held as custodian trustee on behalf of others.

Text approved by the Board of Trustees

1<sup>st</sup> September 2022

Signed:



Martin Frederick Branch

# NORTH ROMFORD COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

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I report on the accounts of North Romford Community Association for the year ended 31 March 2022 that are set out on pages 7 to 12.

### **Respective Responsibilities of Trustees and Examiner**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for the year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed. It is my responsibility to:

- Examine the accounts under section 145 of the Act
- Follow the procedures laid down in the general directions given by the Charity Commissioners under section 145 of the Act, and
- State whether particular matters have come to my attention

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the general directions given by the Charity Commissioners. It includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking relevant explanations from the trustees. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts. I accept no liability for any loss resulting from any usage or reliance placed upon them.

### **Independent Examiner's Statement**

In the course of the examination, no material matter has come to my attention that gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 7<sup>th</sup> September 2022

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:  
Community 360, Winsleys House,  
High Street, Colchester,  
Essex, CO1 1UG

NORTH ROMFORD COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED  
31 MARCH 2022 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior period funds 2021 £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Donations and legacies Charitable Activities	2	41,068	2,454	43,522	85,836
Activities for generating funds	3.1	145,440	-	145,440	28,826
Membership	3.2	15,821	-	15,821	6,214
Investment income	4	359	-	359	841
<b>Total incoming resources</b>		<b>202,688</b>	<b>2,454</b>	<b>205,142</b>	<b>121,717</b>
<b>Resources expended</b>					
Costs of charitable activities	5	140,592	-	140,592	135,879
<b>Total resources expended</b>		<b>140,592</b>	<b>-</b>	<b>140,592</b>	<b>135,879</b>
<b>Net income/(expense) for the year</b>		<b>62,096</b>	<b>2,454</b>	<b>64,550</b>	<b>(14,162)</b>
Transfer between funds		(2,305)	2,305	-	-
<b>Net income/(expense) after transfers</b>		<b>59,791</b>	<b>4,759</b>	<b>64,550</b>	<b>(14,162)</b>
<b>Reconciliation of Funds</b>					
Total Funds B/Fwd		220,337	-	220,337	234,499
Total Funds C/Fwd		<b>280,128</b>	<b>4,759</b>	<b>284,887</b>	<b>220,337</b>

The notes on pages 9-12 form an integral part of these financial statements


# NORTH ROMFORD COMMUNITY ASSOCIATION

## BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		49,133		41,243
Investments	7		<u>1</u>		<u>1</u>
			49,134		41,244
<b>Current assets</b>					
Debtors	8	45,241		19,016	
Cash at bank and in hand		199,212		167,548	
		<u>244,453</u>		<u>186,564</u>	
<b>Current liabilities</b>					
Creditors	9	8,700		7,471	
		<u>8,700</u>		<u>7,471</u>	
<b>Net current assets</b>			235,753		179,093
			<u>235,753</u>		<u>179,093</u>
<b>Net assets</b>			<b><u>284,887</u></b>		<b><u>220,337</u></b>
<b>Funds</b>					
Unrestricted funds			280,128		220,337
Earmarked grants (restricted)			<u>4,759</u>		<u>-</u>
			<b><u>284,887</u></b>		<b><u>220,337</u></b>

The financial statements were approved by the Board of Trustees on 1<sup>st</sup> September 2022 and signed on its behalf by:

Signed

  
 Martin Frederick  
 Branch

# NORTH ROMFORD COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 **Accounting policies**

#### 1.1 **Basis of accounting**

The financial statements have been prepared in accordance with:

- Accounting and Reporting by Charities: Statement on 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)
- Charities SORP (FRS 102) - the Financial Reporting Standard applicable in the UK and Republic of Ireland
- The Companies Act 2006

The accounts do not contain a cash flow statement because the charity, as a entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

#### 1.2 **Incoming resources**

All income is accounted for on a receivable basis, other than income received in respect of expenditure that is deferred to the period in which the activity or event takes place.

#### 1.3 **Resources expended**

Expenditure is included in the accounts on an accruals basis. VAT is not recoverable by the charity and is included with the expenditure to which it relates.

#### 1.4 **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Items costing at least £1000 will be capitalised. They are calculated to write off the cost less residual value of each asset over its expected life as follows:

Improvements to property	10% reducing balance
Fixtures, fittings and equipment	25% on cost

#### 1.5 **Investments**

Fixed asset investments are stated at cost less provision for diminution in value

#### 1.6 **Stock**

Purchase of stock (e.g. canteen stock) is treated as an expense and does not contribute to the valuation of fixed assets.

#### 1.7 **Going concern**

These accounts have been completed on a going concern basis

# NORTH ROMFORD COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2	<b>Donations and Legacies</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
	<b>Voluntary sources</b>				
	Deed of covenant	20,313	-	20,313	-
	Donations	226	-	226	6,003
	Grants	16,000	2,454	18,454	40,451
	CJRS Grants	4,529	-	4,529	39,382
		<u>41,068</u>	<u>2,454</u>	<u>43,522</u>	<u>85,836</u>
3	<b>Charitable Activities</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
<b>3.1</b>	<b>Activities for generating funds:</b>				
	Lettings	91,907	-	91,907	22,021
	Clubs and groups	36,789	-	36,789	5,932
	Canteen	2,073	-	2,073	53
	Special events	14,671	-	14,671	820
		<u>145,440</u>	<u>-</u>	<u>145,440</u>	<u>28,826</u>
<b>3.2</b>	<b>Membership:</b>				
	Subscription and affiliations	15,821	-	15,821	6,214
		<u>15,821</u>	<u>-</u>	<u>15,821</u>	<u>6,214</u>
	<b>Total from charitable activities</b>	<u>161,261</u>	<u>-</u>	<u>161,261</u>	<u>5,040</u>
4	<b>Investment income</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
	Bank interest	359	-	359	841
		<u>359</u>	<u>-</u>	<u>359</u>	<u>841</u>

NORTH ROMFORD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

5 Cost of charitable activities	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Salaries	73,428	-	73,428	71,254
Rent	24,741	-	24,741	24,454
Insurance	1,855	-	1,855	1,808
Events expense	5,425	-	5,425	750
Canteen	603	-	603	7
Repairs to premises	2,017	-	2,017	3,761
Light, heat and water	13,719	-	13,719	9,122
Telephone	1,013	-	1,013	876
Refuse collection	2,471	-	2,471	3,422
Accountancy	1,722	-	1,722	1,604
Other Prof. fees and service charges	3,923	-	3,923	765
License fees	140	-	140	548
Printing postage and stationary	1,426	-	1,426	877
Sundry Expenses	3,145	-	3,145	5,735
Depreciation of fixed assets	4,848	-	4,848	6,885
Bank charges	116	-	116	113
Bad debt write off lettings	-	-	-	3,000
Bad debt write off deed of covenant	-	-	-	898
	<b>140,592</b>	<b>-</b>	<b>140,592</b>	<b>135,879</b>
<b>Analysis of sundry</b>				
Section expenses	1,868	-	1,868	-
Trustees' and manager's expenses	80	-	80	-
Gratuities	57	-	57	-
Hardware and related supplies	1,140	-	1,140	416
Software and related supplies	-	-	-	319
Donation to Kumon Inn Social Club	-	-	-	5,000
	<b>3,145</b>	<b>-</b>	<b>3,145</b>	<b>5,735</b>
<b>6 Tangible Fixed Assets</b>		<b>Improvements to Property £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>Cost</b>				
As at 1 April 2021		122,197	43,818	166,015
Additions		12,738	-	12,738
As at 31 March 2022		<b>134,935</b>	<b>43,818</b>	<b>178,753</b>
<b>Depreciation</b>				
As at 1 April 2021		80,954	43,818	124,772
Charge for the year		4,848	-	4,848
At 31 March 2022		<b>85,802</b>	<b>43,818</b>	<b>129,620</b>
<b>Net book values</b>				
At 31 March 2022		<b>49,133</b>	<b>-</b>	<b>49,133</b>
At 31 March 2021		<b>41,243</b>	<b>-</b>	<b>41,243</b>

# NORTH ROMFORD COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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<b>7</b>	<b>Fixed asset investments</b>		<b>Unlisted investments £</b>
	<b>Cost</b>		
	At 1 April 2014 & 31 March 2015		1
	<b>Net book value</b>		
	At 31 March 2022		<u>1</u>
	At 31 March 2021		<u>1</u>

The investment is stated at the Trustees estimate of market value.

<b>8</b>	<b>Debtors</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
	Amounts owed by Kumon Inn Social Club	20,313	12,286
	Other debtors and prepayments	24,928	6,730
		<u>45,241</u>	<u>19,016</u>
<b>9</b>	<b>Creditors: amounts falling due within one year</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
	Other creditors and accruals	8,700	7,471
		<u>8,700</u>	<u>7,471</u>

### 10. Related parties

The Treasurer of the charity received a fee of £105 per month for processing the organisation's payroll. This is shown within Accountancy and Professional, under note 5 above. The same amount was paid in 2021.

The Vice chair of the charity occasionally does electrical and other maintenance work, which is invoiced via a separate company at lower than commercial rates. The total amount paid to the Vice chair in 2022 was £170.75. (2021: £350)

The Chair sometimes carries out repair and maintenance work personally and is reimbursed at significantly lower than commercial rates. The total amount paid to the Chair in 2022 was £80. (2021: £0).

Specific Trustee Payment Agreements are in place for all the above, signed by all other Trustees in each case.

**NORTH ROMFORD COMMUNITY ASSOCIATION**

England & Wales - Charity number 303072

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# Accounts

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# **NORTH ROMFORD COMMUNITY ASSOCIATION**

Charity number 303072

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2021**





# NORTH ROMFORD COMMUNITY ASSOCIATION

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# NORTH ROMFORD COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2021

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**Charity number** 303072

**Contact Address & c/o** North Romford Community Centre  
Clockhouse Lane  
Collier Row  
Romford  
Essex  
RM5 3QJ

**Trustees** Mr M F Branch (Chairman)  
Mrs M Dulieu (Secretary)  
Mrs L Quarrell (Assistant Secretary)  
Mr G Baker (Assistant Treasurer)  
Mr R Elliott (Treasurer)  
Mr R Lamb (Vice-Chair)

**Independent Examiner** Community 360  
Winsley's House  
High Street  
Colchester  
Essex, CO1 1UG

**Bankers** Lloyds Bank

# **NORTH ROMFORD COMMUNITY ASSOCIATION**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021**

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### **1. Objectives and activities**

The North Romford Community Association (NRCA) is a registered charity that exists to provide sports and recreational facilities for the residents of Havering and visitors from surrounding areas. The North Romford Community Centre has been a focal point for sporting and leisure activities for over 50 years.

Activities undertaken by members include: Badminton, Ballroom Dancing, Bridge, Short Mat Bowls, Dance Classes, Exercise Classes, Football, Karate, Keep Fit, Knitting Club, Ladies' Club, Line Dancing, Pilates, Pool, Senior Citizens' Club, Table tennis, Townswomen's Guild, Weight watching, Yoga. On the premises there is also an independently run Preschool provided by Mulberry Bush Preschool.

In addition, meeting rooms and halls are available for private hire by individuals and organisations. Typical reasons for hiring include birthday parties, wedding receptions, funerals, religious services, teaching activities, car boot sales, quiz nights, blood transfusion sessions, immunisation sessions, polling stations, and major shows such as the annual Rock and Mineral show.

The licensed bar of the centre is run by the KISC which is a registered mutual society. The purpose of the KISC is to raise funds for the NRCA and any surplus made during the year is remitted to the NRCA as a deed of covenant payment.

The NRCA maintains the building and its facilities and supports use by sections and hirers as appropriate. It also organises regular recreational events and undertakes advertising and promotional activity for the purpose of furthering the charity's purposes. The Trustees monitor all such NRCA activities having regard to the Charity Commission's advice on public benefit.

### **2. Achievements and performance.**

Because of the Covid-19 pandemic, the Association has had to be closed to the public for much of the year 2020-21. Comprehensive measures were put in place in line with government guidelines to ensure the building was Covid secure, so that some day to day activities could operate safely in the short period where this was legally permissible (approximately August to October). When not in general use, the centre continued to be available for essential functions such as Blood Transfusion sessions and Flu vaccination. In the latter part of the year the centre has also been made available as a centre for Covid testing and vaccination.

Throughout the periods of lockdown, the Association has retained all its staff members and paid them their usual salary in full. The Trustees have continued to monitor the condition of the building and ensured that all necessary maintenance and repair measures have been carried out.

### **3. Financial review**

During the periods of closure, the Association had little or no income, while a range of expenses continued to have to be met. The largest of those were staff wages and rent. Thanks to the HMRC Coronavirus Job Retention Scheme, we were able to claim back a major proportion of staff costs in respect of staff who were furloughed or partially furloughed. This has enabled us to retain all our staff. We also met the extra cost so staff could continue to receive their full salary.

# **NORTH ROMFORD COMMUNITY ASSOCIATION**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021**

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We reached agreement with our utility companies to suspend standing charges for the duration of closure, and with our insurers to maintain the required level of insurance at a reduced premium. Covid relief grants were received from the London Borough of Havering which also helped with financial management.

In the period from August to October, some day to day activity in the Centre was possible. This was of course at greatly reduced capacity, however some income was earned during this period, making a further small contribution to offsetting losses.

As expected the financial challenges posed by the lockdown measures resulted in an overall heavy loss for the current financial year - £14,210. This loss has been covered by drawing on our first level reserve; the emergency reserve remains in place. We are confident that the long term survival of the Association has not been threatened. In the financial year 2021-22, the Trustees intend to put in place an action plan to recoup losses and build up reserves again as quickly as possible.

#### **4. Structure, governance and management**

The NRCA has standard registration as a Charity. Trustees are appointed by the whole membership at the Annual General Meeting of the Association. To be eligible for election as a Trustee, a person must be a full member of the Association and not be subject to any disqualification under Charity Commission rules. The Trustees meet at least monthly, and act as the Executive Committee of the Association and as the Kumon Inn Management Committee.

Membership of the Association is open to any person of eighteen years or over who wishes to pay the membership for the year. Current yearly charges are: Family Membership £35, Single £20 and Senior Citizen £16.

The Association is responsible for all costs incurred in the running of the Centre. This includes rent and service charges paid to the London Borough of Havering, statutory registration charges such as Performance Licence fees and royalties, all heating & lighting, cleaning costs, staff costs and the costs of maintaining and refurbishing the building.

The Association Council is the consultative policy-making body of the Association and consists of the Trustees together with a representative from each Activity Section, and from each Affiliated Organisation. Elections to the Council take place at the AGM.

The NRCA operates with a written constitution based on a text recommended by the Charity Commission. The constitution was adopted on 2<sup>nd</sup> November 1965 and has been amended on 18<sup>th</sup> September 1992, 23<sup>rd</sup> September 1997, 10<sup>th</sup> January 2017 and 11<sup>th</sup> January 2019, with the agreement of the Commission.

The Kumon Inn Social Club is run by a committee consisting of the Trustees which meets monthly. The KISC holds its own Annual General Meeting each year. The KISC rules are based on a standard set for Mutual societies and were adopted on 22<sup>nd</sup> September 1989.

The Association employs a limited number of staff including office staff, duty officers, caretakers, cleaners and bar staff. There is an overall Centre Manager to whom all the other staff report. There is also a Caretaking Supervisor who leads the caretaking team.

# NORTH ROMFORD COMMUNITY ASSOCIATION

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

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### 5. Reference and administrative details

#### 5.1 Registered Names

NRCA: North Romford Community Association  
KISC: Kumon Inn Social Club

No other names are used.

#### 5.2 Registration numbers

NRCA: 303072, The Charity Commission of England and Wales  
KISC: IP 26823R, The UK Financial Conduct Authority

#### 5.3 Registered Address

The North Romford Community Centre  
Clockhouse Lane  
Romford  
RM5 3QJ

#### 5.4 Names of Trustees during the Financial Year

Martin Frederick Branch, Chair  
Michelle Francoise Dulieu, Secretary  
Robert Joseph Elliott, Treasurer  
Robert Edward James Lamb, Vice-chair  
Linda Ann Quarrell, Assistant Secretary  
Gordon John Baker, Assistant Treasurer

All of the above are formally registered with the Charity Commission of England and Wales. There are no corporate trustees, and no trustee holds any title to property belonging to the charity.

### 6. Exemptions from disclosure

There are no exemptions from disclosure.

### 7. Funds held as custodian trustee on behalf of others

No funds are held as custodian trustee on behalf of others.



**Martin Frederick Branch**  
Text approved by the Board of Trustees  
April 2021

# NORTH ROMFORD COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

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I report on the accounts of North Romford Community Association for the year ended 31 March 2021 which are set out on pages 6 to 11.

### **Respective responsibilities of trustees and examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

### **Basis of independent examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

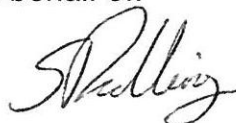
- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts 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 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.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:

Community360

Winsley's House, High Street, Colchester, Essex



Date

17th September  
2021

# NORTH ROMFORD COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds 2021 £	Total Funds 2021 £	Prior period Total Funds 2020 £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Donations and legacies	2	85,836	85,836	19,691
Charitable Activities				
Activities for generating funds	3.1	28,826	28,826	173,076
Membership	3.2	6,214	6,214	12,091
Investment income	4	841	841	1,144
<b>Total incoming resources</b>		<b>121,717</b>	<b>121,717</b>	<b>206,002</b>
<b>Resources expended</b>				
Cost of generating funds				
Costs of Charitable activities	5	135,879	135,879	191,249
<b>Total resources expended</b>		<b>135,879</b>	<b>135,879</b>	<b>191,249</b>
<b>Net income/(expense) for the year</b>		(14,162)	(14,162)	14,753
<b>Reconciliation of Funds</b>				
Total Funds B/Fwd		234,499	234,499	219,746
Total Funds C/Fwd		<b>220,337</b>	<b>220,337</b>	<b>234,499</b>

The notes on pages 8 - 11 form an integral part of these financial statements.

# NORTH ROMFORD COMMUNITY ASSOCIATION

## BALANCE SHEET AS AT 31 MARCH 2021

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	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		41,243		48,128
Investments	7		<u>1</u>		<u>1</u>
			41,244		48,129
<b>Current assets</b>					
Debtors	8	19,016		24,965	
Cash at bank and in hand		<u>167,548</u>		<u>170,435</u>	
		186,564		195,400	
<b>Creditors: amounts falling due within one year</b>	9	<u>7,471</u>		<u>9,029</u>	
<b>Net current assets</b>			179,093		186,371
<b>Net assets</b>			<u>220,337</u>		<u>234,499</u>
<b>Funds</b>					
Unrestricted income funds			<u>220,337</u>		<u>234,499</u>

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

Signed



Martin Frederick Branch

Date

17th September 2021

# NORTH ROMFORD COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

#### 1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

#### 1.2 Incoming resources

All income is accounted for on a receivable basis, other than income received in respect of expenditure which is deferred to the period in which the activity or event takes place.

#### 1.3 Resources expended

Expenditure is included in the accounts on an accruals basis. VAT is not recoverable by the charity and is included with the expenditure to which it relates.

Support costs which could not be attributed directly to activities are apportioned equally between activities.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Items costing at least £1000 will be capitalised. They are calculated to write off the cost less residual value of each asset over its expected life as follows:

Improvements to property	10% reducing balance
Fixtures, fittings & equipment	25% on cost

#### 1.5. Investments

Fixed asset investments are stated at cost less provision for diminution in value.

#### 1.6. Stock

Stock is valued at the lower of cost and net realisable value.

#### 1.7 Going concern

These accounts have been completed on a going concern basis.

# NORTH ROMFORD COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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<b>2 Donations and Legacies</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
<b>Voluntary sources</b>		
Deed of covenant	-	16,534
Donations	6,003	3,157
Grants	40,451	-
CJRS Grants	39,382	-
	<u><b>85,836</b></u>	<u><b>19,691</b></u>
<b>3 Charitable Activities</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
<b>3.1 Activities for generating funds:</b>		
Lettings	22,021	113,580
Clubs and groups	5,932	39,632
Canteen	53	3,777
Special events	820	10,687
Senior citizens contribution	-	5,400
	<u><b>28,826</b></u>	<u><b>173,076</b></u>
<b>3.2 Membership:</b>		
Subscription and affiliations	6,214	12,091
	<u><b>6,214</b></u>	<u><b>12,091</b></u>
<b>Total income from charitable activities</b>	<u><b>35,040</b></u>	<u><b>185,166</b></u>
<b>4 Investment income</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
Bank interest	841	1,144
	<u><b>841</b></u>	<u><b>1,144</b></u>

# NORTH ROMFORD COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

5 Cost of charitable activities	2021 Total £	2020 Total £
Wages	71,254	99,665
Rent	24,454	24,703
Light, heat and water	9,122	16,368
Cleaning, laundry and linen	765	899
Refuse collection and pest control	3,422	3,436
Canteen	7	924
Events expenses	750	5,688
Insurance	1,808	2,239
Telephone	876	648
Printing, posting and stationery	877	1,614
Repairs to premises	3,761	19,513
Bank charges	113	131
Sundry expenses	5,735	4,022
COVID grant to Kumon Inn	-	-
Depreciation of fixed assets	6,885	8,343
Accountancy & professional	1,604	1,767
Licence fees	548	1,290
Bad debt write off lettings	3,000	-
Bad debt write off deed of covenant	898	-
	<b><u>135,879</u></b>	<b><u>191,250</u></b>

All charitable expenditure is unrestricted.

### Analysis of sundry

Engraving of trophies/other section expenses	-	387
Gratuities	-	416
Officers' expenses	-	118
Hardware and related supplies	416	2,524
Software and related supplies	319	577
Donation to Kumon Inn Social Club	5,000	-
	<b><u>5,735</u></b>	<b><u>4,022</u></b>

A trustee received payments for administering the payroll for the organisation. This is included in Accountancy and Professional and totalled £1260.

6 Tangible Fixed Assets	Improvements to Property £	Fixtures & Fittings £	Total £
<b>Cost</b>			
As at 1 April 2020	122,197	43,818	166,015
Additions	-	-	-
As at 31 March 2021	<u>122,197</u>	<u>43,818</u>	<u>166,015</u>
<b>Depreciation</b>			
As at 1 April 2020	74,857	43,030	117,887
Charge for the year	6,097	788	6,885
At 31 March 2021	<u>80,954</u>	<u>43,818</u>	<u>124,772</u>
<b>Net book values</b>			
At 31 March 2021	<u>41,243</u>	<u>-</u>	<u>41,243</u>
At 31 March 2020	<u>47,340</u>	<u>788</u>	<u>48,128</u>

# NORTH ROMFORD COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

### 7 Fixed asset investments

	Unlisted investments £
<b>Cost</b>	
At 1 April 2014 & 31 March 2015	<u>1</u>
<b>Net book value</b>	
At 31 March 2021	<u><u>1</u></u>
At 31 March 2020	<u><u>1</u></u>

The investment is stated at the Trustees estimate of market value.

### 8 Debtors

	2021 Total £	2020 Total £
Amounts owed by Kumon Inn Social Club	12,286	16,534
Other debtors and prepayments	6,730	8,432
	<u><u>19,016</u></u>	<u><u>24,966</u></u>

### 9 Creditors: amounts falling due within one year

	2021 Total £	2020 Total £
Other creditors and accruals	7,471	9,029
	<u><u>7,471</u></u>	<u><u>9,029</u></u>

### 10. Related parties

The Treasurer of the charity receives a fee of £105 per month for processing the payroll each month.

The Vice Chair of the charity occasionally does electrical work, which is invoiced via a separate company. The total amount paid to the Vice Chair was £350 (2020: £710).

There are agreements in place for the above, signed by all other trustees.