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BARNHILL COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 MARCH 2019

CHARITY COMMISSION
FIRST CONTACT
02 JAN 2020
ACCOUNTS
RECEIVED

BARNHILL COMMUNITY ASSOCIATION

COMPANY REGISTRATION 02921710
CHAIRMAN Brenden McGerty
VICE CHAIRMAN Pat Thurley
TREASURER Pat Thurley
SECRETARY Mark Gritt
OTHER COMMITTEE MEMBERS Gerald Langley
 Sarah Coleman

REGISTERED OFFICE Barnhill Community Centre
 Ayles Road
 Hayes
 Middlesex UB4 9HG

ACCOUNTANTS Rockett & Co.
 Accountants
 16 Rickmansworth Road
 Northwood
 Middlesex HA6 IHA

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BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2019

The management committee present their Report and the charity's Financial Statements for the year ended 31 March 2019.

Status

The company is limited by guarantee, not having a share capital.

Statement of Purpose

The Barnhill Community Association provides recreational facilities, education and a community centre for the inhabitants of Barnhill and surrounding districts.

Management Committee

The following were members of the management committee during all or part of the year under review:

Brendan McGerty	chairman from July 2018
Jacqueline Leverington	resigned - chairman to July 2018, treasurer to December 2018
Pat Thurley	vice chairman, treasurer from December 2018
Mark Gritt	secretary

Gerald Langley
Sarah Coleman

Review of the Charity Activities

The charity continued in its objective to provide recreational facilities, education and a community centre for the inhabitants of the Barnhill and surrounding areas.

The use of facilities for local community groups is provided free of charge, in relation to which £6,755 in the form of grants and donations was received towards expenditure on outings and events held for the elderly, of which £3,320 is carried forward to the following year.

In addition the charity received £8,064 towards the cost of expenditure on the maintenance of the premises which, together with the amount of £1,065 received in the previous year, was expended during the year on a new carpet and other refurbishment costs.

As in the previous year the company suffered from high charges for water due to a leak that was eventually corrected during the year under review but which contributed to the shortfall on the unrestricted fund for the year.

Such costs need to be balanced against the objectives of providing for the needs of the local community at as low a charge as possible.

There are many statutory bodies and requirements to satisfy which is undertaken by our staff and by the committee members and the Committee would like to thank all those involved in supporting the Community Centre and the Social Club.

BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2019

Financial Statements

Committee members provide their time and organise meetings on a voluntary basis, without charge or cost to the charity, and all staff time is considered to be attributable to the running of the charity's activities and not to governance.

Risk Management

The management committee actively review the major risks which the charity faces on a regular basis and have established systems to identify and mitigate any significant risks. The charity has an established financial reporting procedure, which the management committee regularly review to monitor and control its assets.

In the opinion of the management committee the main risk that the charity faces is obtaining sufficient income to cover the level of expenditure required to maintain the charity's activities.

Stated Reserves Policy

The management committee have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission. The management committee believe that the reserves need to be generated to a level where they would cover three month's of the charity's running costs and have determined that its aim should be to establish a level of unrestricted reserves of some £20,000.

Appointment of Committee Members

Members of the management committee are elected each year at the Annual General Meeting by the membership of the community centre.

Management Committee's Responsibilities for the Financial Statements

Company law in the United Kingdom requires the management committee, who are also directors, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the profit or loss of the charity for that period. Under company law the management committee must not approve the financial statements unless they are satisfied they give a true and fair view of the state of affairs and of the profit or loss of the company for that period. In preparing those financial statements, the management committee are required to:

- 1 Select suitable accounting policies and then apply them consistently.
- 2 Make judgements and estimates that are reasonable and prudent.
- 3 State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 4 Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

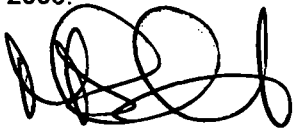
BARNHILL COMMUNITY ASSOCIATION

MANAGEMENT COMMITTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2019

Management Committee's Responsibilities for the Financial Statements (continued)

The management committee are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the exemptions provided by Section 415A of the Companies Act 2006.

A handwritten signature in black ink, appearing to read 'Mark Gritt', with a stylized, cursive flourish at the end.

**Mark Gritt
Secretary**

27th December 2019

**ACCOUNTANTS' REPORT TO THE MANAGEMENT COMMITTEE ON THE FINANCIAL STATEMENTS OF
BARNHILL COMMUNITY ASSOCIATION**

We have examined the financial statements for the year ended 31 March 2019 set out on pages 5 to 11 which have been prepared under the historical cost convention.

Respective responsibilities of management committee and reporting accountants

The management committee, who are also the trustees of Barnhill Community Association for the purposes of the Charities Act and the directors for the purposes of company law, are responsible for the preparation of the financial statements. The management committee consider that an audit is not required under section 144 of the Charities Act 2011 and have taken advantage of the exemption conferred by section 477 of the Companies Act 2006 not to have these financial statements audited.

It is our responsibility to:

- * examine the financial statements under section 145 of the Charities Act,
- * to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- * to state whether particular matters have come to our attention.

Basis of opinion

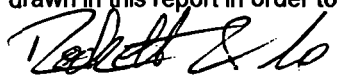
Our examination was carried out in accordance with general Directions given by the Charity Commission and includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Opinion

In connection with our examination, no material matters have come to our attention which give 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 financial statements do not accord with the accounting records; or
- * the financial statements do not comply with 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 our review.

We have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable proper understanding of the financial statements to be reached.


ROCKETT & CO
Accountants
16 Rickmansworth Road
Northwood
Middlesex
HA6 1HA

27th December 2019

BARNHILL COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019

	Unrestricted	Restricted	Total	2018
	Note	Funds	Funds	Funds
		£	£	£
Incoming Resources				
Memberships		735	-	735
Lettings		61,269	-	61,269
Rent - Barnhill Community Association Social Club		2,400	-	2,400
Grants and donations		-	14,819	14,819
Total Incoming Resources		<u>64,404</u>	<u>14,819</u>	<u>79,223</u>
Resources Expended				
Fundraising	2	-	-	-
Charitable activities	3	64,592	13,257	77,849
Governance costs	4	932	-	932
Other resources expended	5	295	-	295
Total Resources Expended		<u>65,819</u>	<u>13,257</u>	<u>79,076</u>
Net Incoming/(Outgoing) Resources for the Year		(1,415)	1,562	147
Balances at 31 March 2018		17,818	3,871	21,689
Balances at 31 March 2019		<u>16,403</u>	<u>5,433</u>	<u>21,836</u>

The notes on pages 8 to 11 form part of these accounts.

BARNHILL COMMUNITY ASSOCIATION
Company no. 02921710

BALANCE SHEET AT 31 MARCH 2019

	Note	2019 £	2018 £
Fixed Assets			
Tangible fixed assets	7	2,863	3,657
Current Assets			
Debtors	8	19,411	20,725
Cash at bank and in hand		10,794	8,414
		<u>30,205</u>	<u>29,139</u>
Liabilities: amounts falling due within one year	9	<u>11,232</u>	<u>11,107</u>
Net Current Assets		18,973	18,032
		<u>21,836</u>	<u>21,689</u>
Funds			
Unrestricted		16,403	17,818
Restricted	10	5,433	3,871
		<u>21,836</u>	<u>21,689</u>

The notes on pages 8 to 11 form part of these accounts.

The statements required to be made by the company's directors and the signatures required by the Companies Act 2006 are given on the following page.

BARNHILL COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2019 (CONT)

The management committee have taken advantage of the exemption conferred by section 477 not to have these financial statements audited and confirm that no notice has been deposited under section 476 of the Companies Act 2006.

The management committee acknowledge their responsibility for ensuring that:

- i) The company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006.
- ii) The financial statements give a true and fair view of the state of affairs of the company at 31 March 2019 and of its profit or loss for the period then ended in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 section 1A - small entities.

Approved by the Management Committee on 27th December 2019 and signed on its behalf by

Mark Gritt



Secretary

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company is exempt from the requirement of Financial Reporting Standard No. 3 to produce a cash flow.

Incoming resources

Donations, gifts and grants are credited to income when received. Income from recurring sources such as lettings and subscriptions from members is recorded as and when it becomes due.

Expenditure

All expenditure is included on an accruals basis and all costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities.

Tangible fixed assets

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

Equipment	20% on cost
Furniture and fittings	15% on cost

Fund Accounting

The nature of each fund is set out in note 10 to the financial statements.

Donations for capital expenditure

Donations received for capital expenditure are credited to income when received. The difference between the total donated and the cumulative depreciation charge relating to the relevant assets is carried forward under restricted funds.

Financial Instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors. They are initially recognised at transaction value and subsequently measured at their settlement value.

Entity of the Charity

The charity is a public benefit entity.

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2018 £	
2 Fundraising					
Fundraising event	-	-	-	-	
3 Charitable activities					
Staff costs	19,011	-	19,011	14,456	
Ground rent and water rates	4,899	-	4,899	5,024	
Light and heat	14,820	-	14,820	16,343	
Premises and ground maintenance and repairs	11,206	9,129	20,335	12,135	
Catering equipment replacement, health and safety	288	-	288	771	
Cleaning and refuse	2,412	-	2,412	3,724	
Insurance	4,939	-	4,939	5,195	
Telephone	1,672	-	1,672	1,579	
Music royalties and TV costs	534	-	534	1,011	
Catering, events and outings	1,520	3,435	4,955	4,793	
Postage, stationery and computer costs	1,945	-	1,945	957	
Travel costs	240	-	240	160	
Sundry expenses	-	-	-	359	
Subscriptions, licences and fees	405	-	405	30	
Donations	100	-	100	100	
Depreciation	601	693	1,294	1,507	
	<u>64,592</u>	<u>13,257</u>	<u>77,849</u>	<u>68,144</u>	
4 Governance costs					
Accountancy and bookkeeping	932	-	932	1,569	
5 Other resources expended					
Bank charges	295	-	295	371	
6 Total Resources Expended					
	Staff Costs £	Depreciation £	Other Costs £	Total £	Total £
Fundraising	-	-	-	-	-
Charitable activities	14,456	1,294	62,099	77,849	68,144
Governance costs	-	-	932	932	1,569
Other resources expended	-	-	295	295	371
	<u>14,456</u>	<u>1,294</u>	<u>63,326</u>	<u>79,076</u>	<u>70,084</u>

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

6 Total Resources Expended (Continued)	2019	2018
	£	£
Staff costs:-		
Wages and salaries	18,978	14,159
Pension contributions	33	297
	<u>19,011</u>	<u>14,456</u>
 Average number of employees	 <u>1</u>	 <u>1</u>
No employee earned £60,000 or more.		
 7 Tangible Fixed Assets		Furniture and equipment £
Cost		
At 1 April 2018		11,226
Additions		500
At 31 March 2019		<u>11,726</u>
 Accumulated depreciation		
At 1 April 2018		7,569
Charge for year		1,294
At 31 March 2019		<u>8,863</u>
 Net book values		
At 31 March 2019		<u>2,863</u>
At 31 March 2018		<u>3,657</u>
	2019	2018
8 Debtors	£	£
Barnhill Community Association Social Club	19,411	20,011
Prepayments	-	714
	<u>19,411</u>	<u>20,725</u>
 9 Liabilities: Amounts falling due within one year	£	£
Creditors and accruals	<u>11,232</u>	<u>11,107</u>

BARNHILL COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

10 Restricted Funds

	Balances At 1.4.2018 £	Movement in Resources Incoming £	Outgoing £	Balances At 31.3.2019 £
Funding for events for the elderly	-	6,755	3,435	3,320
Funding for premises refurbishment	1,065	8,064	9,129	-
Funding for equipment	2,806	-	693	2,113
	<u>3,871</u>	<u>14,819</u>	<u>13,257</u>	<u>5,433</u>

11 Analysis of Net Assets Between Funds

	Tangible Fixed Assets £	Net Current Assets £	Total £	2018 £
Restricted Funds	2,113	3,320	5,433	3,871
Unrestricted Funds	750	15,653	16,403	17,818
	<u>2,863</u>	<u>18,973</u>	<u>21,836</u>	<u>21,689</u>

12 Company status

The company is limited by guarantee. Each guarantor has agreed to contribute £1 in the event of the company being wound up.

13 Capital Commitments

There were no capital commitments at the balance sheet date.

14 Related Party Transactions

Mr. M Gritt is a member of the management committee and is employed by the Barnhill Community Association Social Club. Mrs. J Leverington, who ceased as a member of the management committee in 2018, was also employed by the Barnhill Community Association Social Club.

The charity charged the Barnhill Community Association Social Club £2,400 (2018: £2,400) for the use of facilities during the year under review.