

Boxmoor and Warners End Neighbourhood Association

Accounts and trustees report for the year ended 31 March 2019

Charity number 1165570

**Report of the Trustees
for the Year Ended 31 March 2019**

1 INTRODUCTION

- 1.1 The Trustees present their report with the financial statements of this charity which is a Charitable Incorporated Organisation (CIO) for the year ended 31 March 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the receipts and payments basis.
- 1.2 This is the third report for this charity which was registered on the 15 February 2016 to take over the assets, liabilities and activities of the Warners End Neighbourhood Association (WENA) which was an unincorporated registered charity, registration number 302384. WENA transferred its assets, liabilities and activities to this charity on the 1 April 2016 and other than holding the lease and a number of licences and registrations for this charity at the time of transfer, it ceased all financial transactions from that date. WENA has now transferred all remaining items to this charity and has now been closed.

2 OBJECTIVES AND ACTIVITIES

- 2.1 Objects - The objects of the CIO are:
- (a) to promote the benefit of the inhabitants of the area of benefit without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
 - (b) to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects;
 - (c) to promote such other charitable purposes as may from time to time be determined.
- The Charity shall be non-party in politics and non-sectarian in religion. The area of benefit ("area of benefit") shall be the Dacorum Borough Electoral Wards of Boxmoor and that part of Chaulden and Warners End as constituted on 3 May 2007 to the east and north of Shrubhill Common.
- 2.2 The main activities undertaken to further the purposes of the charity have been to improve the ambience and facilities of the Community Centre to make it an ideal choice for users who meet the needs of our area of benefit. In addition, the Association is a partner with Dacorum Communities for Learning who deliver community learning courses in our Community Centre. We also run Little Acorns Pre-School which is OFSTED registered and delivers the Early Years Foundation Stage for 2 to 4 year olds (inclusive). At its last OFSTED Inspection Little Acorns was rated Good.
- 2.3 The Trustees in delivering its services have regard to the Charity Commission's guidance on public benefit.
- 2.4 As well as providing facilities to hire (two meeting rooms and the main hall) of which the majority of the Association general funds are devoted, the Association runs a weekly Bingo session, weekly Internet Café session and a monthly Tea Dance. Whilst these activities are open to all, the majority of users are senior citizens.

3 ACHIEVEMENTS AND PERFORMANCE

- 3.1 The Association continues to keep the Community Centre in good order and has a rolling programme of redecoration and is planning to continue to improve the facilities of the Centre. The aim of the improvements is to attract a higher volume of both regular and one off hirers. In respect of regular hirers, the Association aims to attract hirers who deliver services in line with the objects of the Association. During this financial year the charity has installed a new audio/visual system in

the main hall; fitted fans in the main hall, and rooms 1 and 2 to improve the ventilation; converted our lighting to LED's to improve the lighting and reduce our electricity consumption; made a grant towards to the Borough Council's costs in replacing the front door and replacing all the heating radiators and following those works redecorated the whole Community Centre.

- 3.2 Through its regular hirers there are many sessions run each week which contribute to a healthier living and lifestyles of the residents of our area of benefit.
- 3.3 In directly providing services itself, the Association seeks to provide services not otherwise provided by its regular hirers. In that respect weekly bingo sessions on a Monday evening and the monthly tea dances provide services that are valued by our local community. The latter provides a social atmosphere in which the participants get gentle exercise. At some of the tea dances we are also joined by residents from a local care home which helps keep them socialised.
- 3.4 We also run a weekly Internet Café which enables residents without internet access to gain access to many services that are only easily available online. We also allow users to bring in their own Laptops and Tablets. Our volunteers are on hand at these sessions to assist our users help them out with any problems they have. Where we identify a user in need of training, we signpost them to Dacorum Communities for Learning whose Office is based in our Community Centre.

4 FINANCIAL REVIEW

- 4.1 The Association continues, when the improvement costs are discounted, to have an underlying healthy surplus of £20.9k for the financial year. The improvement costs of £49.3k have resulted in a cash deficit of £28.3k for the financial year. This deficit has been taken from reserves. In respect of its restricted funds (for the provision of the Little Acorns Pre-school) there was a small deficit of £25 over the year. The Trustees continue to monitor the Little Acorns situation to endeavour to return it to a surplus so that the restricted fund reserve can be increased to the level required by the Association's reserves policy.
- 4.2 Whilst not all the income for Little Acorns comes in the form of education grants which means such income should be designated as restricted funding, the Trustees have agreed to treat all their income as if it was restricted income. The Association treats all remaining income and expenditure as unrestricted funds.
- 4.3 The Trustees continue to monitor risks for the Association and have a Risk Register that is reviewed annually. The Risk Register is used to inform its decision regarding reserves.
- 4.3.1 The Association's Reserve Policy is to have a General Reserve Fund, plus designated reserve funds known as its Closure Fund and Major Repairs Fund. In respect of its Closure Fund the trustees have set it at 3 months normal trading plus the cost of making staff redundant. In determining the level of the Major Repairs Fund the Trustees, in March 2018 agreed that it would comprise two elements, the first a contingency sum to cover the cost of unforeseen major repairs (under its lease the Association is responsible for non-structural internal repairs which includes items such as the heating system) plus the cost of any planned improvements to be carried out during the following financial year.
- 4.3.2 The Association's Reserve Policy in respect of Little Acorns is to have a General Restricted Reserve Fund, of a nominal sum value plus a Closure Restricted Fund, the latter being based on the same criteria used for the Association's Closure Fund. This policy indicates the need for a fund of £27k, whereas the total reserves of their restricted funds at the 31 March 2019 stood at £23k. The difference in the amounts means that the deficit of £3.9k, if needed will be met from the Associations general funds. This also means that their General Restricted reserve stands at -£3.9k.
- 4.3.3 The levels of these reserves are detailed in note 8 of the accounts contained within this report.
- 4.4 At the date of the approval of this report there are no uncertainties about the charity's ability to continue as a going concern.

5 STRUCTURE, GOVERNANCE AND MANAGEMENT

5.1 Governing document

The charity is controlled by its governing document (its Constitution, which is based on the Community Matters template for CIO's) and constitutes a Charitable Incorporated Organisation.

5.2 The charity is governed by a Management Committee which comprises of trustees elected at the Annual General Meeting from amongst its members. In addition, Dacorum Borough Council is entitled to appoint two trustees to the Management Committee.

6 REFERENCE AND ADMINISTRATIVE DETAILS

6.1 The charity is registered as Boxmoor and Warners End Neighbourhood Association. In addition to managing the Warners End Community Centre to serve the needs of its area of benefit the Association also runs an OFSTED registered Pre-school known as Little Acorns Pre-School. The registration, at the 31 March 2018 was held in the name of WENA, however following this Charity's successful application for OFSTED registration this has now been formally transferred to this charity and WENA has been closed down.

6.2 Registered Charity number is 1165570 with the Charity Commission for England and Wales.

6.3 Principal address Warners End Community Centre Stoneycroft Hemel Hempstead Hertfordshire HP1 3QG

6.4 Trustees

6.4.1 The following served as trustees for the reporting period and were trustees of the Association at the date of approval of this report: Angela Antrobus, Margaret Coxage (Chair), Ron Coxage (Treasurer), Graham Elliot (Vice Chair and DBC nominee), Fiona Guest, Ann Hall, Ian Laidlaw-Dickson OBE (Secretary), Gregory Lloyd-Wakefield, Linda Nateghi, John Whitman (DBC nominee) and Yvonne Potinger.

6.5 Independent examiner Hicks and Company Chartered Accountants Vaughan Chambers Vaughan Road Harpenden Hertfordshire AL5 4EE

7 EXEMPTIONS FROM DISCLOSURE

7.1 The charity does not have any exemptions from disclosure.

8 FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

8.1 This charity does not hold any funds on behalf of others.

Approved by order of the board of trustees on 12 September 2019

and signed on its behalf by: Margaret Coxage Trustee

Boxmoor and Warners End Neighbourhood Association

Independent Examiners Report to The Trustees of Boxmoor and Warners End Neighbourhood Association

I report on the accounts of Boxmoor and Warners End Neighbourhood Association for the period ended 31 March 2019 which comprise the income and expenditure account, balance sheet and related notes.

This report is made solely to the trustees in accordance with Sections 145 of the Charities Act. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

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 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 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 my attention.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 consideration of any unusual items or disclosures in the accounts, and the seeking of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to this matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the charities Act;
and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the charities Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Nick Aikman
Hicks Chartered Accountants
83 High Street
Hemel Hempstead
Hertfordshire
HP1 3AH

Date 29 October 2019



Receipts and payments accounts

For the period from	01.04.2018	To	31.03.2019
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Section A Receipts and payments

	BWENA	Little Acorns	Endowment funds	Total funds	Last year Predecessor charity
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Donations and fundraising	793	411	-	1,205	1,107
Grants	2,614	56,952	-	59,565	78,757
Bingo	2,459		-	2,459	2,183
Canteen			-	-	-
Copier & Private telephone	54		-	54	59
Damage deposits	5,950		-	5,950	6,318
DCFL office recharge	4,396		-	4,396	4,829
Early years pupil premium			-	-	-
Hall hire	59,887		-	59,887	53,281
Insurance premium refund			-	-	189
HMRC refunds			-	-	-
Interest received	86	76	-	162	75
Lunch club receipts		7	-	7	27
Other income			-	-	207
Preschool charges	15,244		-	15,244	14,580
Refund of bank charges			-	-	-
Under 3 year old fees		10,965	-	10,965	7,623
Utility charges refunds			-	-	683
	-	-	-	-	-
Sub total (Gross income for AR)	91,485	68,411	-	159,896	169,918
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	91,485	68,411	-	159,896	169,918

A3 Payments

Salaries & wages	43,514	49,027	-	92,542	88,475
Accountancy	665	300	-	965	924
Bank charges	60	72	-	132	132
Bingo	657		-	657	672
Canteen	127		-	127	104
DAF expenditure		153	-	153	-
Damage deposit refunds	5,662		-	5,662	6,847
Dues & subscriptions	287	8	-	295	1,745
Early years pupil premium expenditure		369	-	369	1,213
Equipment	3,063		-	3,063	-
Fundraising	74	217	-	292	134
Pre-School fund raising expenditure			-	-	315
Training expenditure	179	63	-	241	14
Grant refunds		1,841	-	1,841	12,356
Hall repairs & maintenance	54,624	264	-	54,888	6,363
Hospitality	580		-	580	51
IDACI Expenditure		208	-	208	-
Insurances	465	698	-	1,163	1,126
Legal			-	-	-
Administration	3,936	1,835	-	5,772	4,001
Other professional services			-	-	-
Other teaching costs		179	-	179	418
Overheads			-	-	-
Lunch club expenditure		3	-	3	-
Preschool rent payments	1,433	13,702	-	12,269	14,509
Preschool facility charge expenditure		2,820	-	2,820	-
Purchases			-	-	-
Refund of hall hire fees			-	-	-
Staff training	181	337	-	518	48
Sundry expenses		22	-	22	109
Utility charges	7,122		-	7,122	8,029
Welfare	3		-	3	-
	-	-	-	-	-
Sub total	119,766	68,436	-	188,201	147,585

A4 Asset and investment purchases, (see table)

	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	119,766	68,436	-	188,201	147,585
Net of receipts/(payments)	- 28,281	- 25	-	- 28,306	22,333
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	- 28,281	- 25	-	- 28,306	22,333

Section B Statement of assets and liabilities at the end of the period

Categories	Details	BWENA to nearest £	Little Acorns to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash at bank and in hand	73,545	24,085	-
		-	-	-
		-	-	-
	Total cash funds	73,545	24,085	-
	(agree balances with receipts and payments account(s))			


	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Fixtures & Fittings	Unrestricted	-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

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

Signature	Print Name	Date of approval
	Margaret Coxage	12/0919