

Boxmoor and Warners End Neighbourhood Association

Accounts and trustees report for the year ended 31 March 2020

Charity number 1165570

**Report of the Trustees
for the Year Ended 31 March 2020**

1 INTRODUCTION

- 1.1 The Trustees present their report with the financial statements of the charity for the year ended 31 March 2020. 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 fourth 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 is an unincorporated registered charity, registration number 302384. WENA transferred its assets, liabilities and activities to this charity on the 1 April 2016 and subsequently the Community Centre lease and all remaining outstanding items. WENA 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. 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 (three 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 of 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.
- 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 Community Action Dacorum (CAD) who now run the courses that used to be run by Dacorum Communities for Learning whose Office was based in our Community Centre until they closed and transferred their activities to CAD.

4 FINANCIAL REVIEW

- 4.1 As the final quarter of the financial year progressed the Covid-19 pandemic began to have a significant impact on the Association with the number of hirings reducing and some children being withheld from our Pre-school. On the 23 March 2020 the whole of the Centre was closed. This impacted on the income to the Association which resulted in a small surplus of £3.4k in the General Funds which compared to last year's deficit of £28.3k. However, that deficit was as the result of the cost of significant improvements, which when those were taken into account, there was an underlying healthy surplus of £20.9k for that financial year. In respect of its restricted funds (for the provision of the Little Acorns Pre-school) there was a deficit of £5k over the year, which resulted in an overall deficit of £1.6k. 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 to 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 2020 stood at £19k. The difference in the amounts means that the deficit of £8k, if needed will be met from the Associations general funds. This also means that their General Restricted reserve stands at -£8k.
- 4.3.3 The levels of these reserves are detailed in Section B1 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.

- 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, with the exception of Gregory Lloyd-Wakefield, were trustees of the Association at the date of approval of this report:

Angela Antrobus, Margaret Coxage (Chair), Ron Coxage (Treasurer), Alan Dickson, 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 Pottinger.

6.5 Independent examiner

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

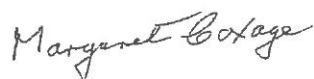
7 EXEMPTIONS FROM DISCLOSURE

- 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 19 January 2020 and signed on its behalf by:



Chair and 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 2020 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

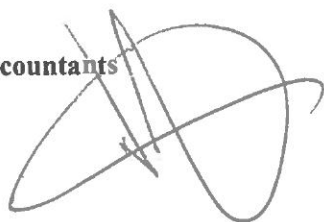
My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 26 January 2021



CHARITY COMMISSION
FOR ENGLAND AND WALES

Boxmoor And Warners End Neighbourhood
Association

1165570

CC16a

Receipts and payments accounts

For the period
from

Period start date
01/04/2019

To

Period end date
31/03/2020

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	1,191	66	-	1,258	1,205
Grants		59,689	-	59,689	59,565
Bingo	2,342		-	2,342	2,459
Canteen			-	-	-
Copier & Private telephone	50		-	50	54
Damage deposits	5,850		-	5,850	5,950
DCFL office recharge	3,181		-	3,181	4,396
Early years pupil premium			-	-	-
Hall hire	52,308		-	52,308	59,887
Insurance premium refund			-	-	-
HMRC refunds			-	-	-
Interest received	112	95	-	207	162
Lunch club receipts			-	-	7
Other Income			-	-	-
Preschool charges	16,621		-	16,621	15,244
Refund of bank charges			-	-	-
Under 3 year old fees		9,581	-	9,581	10,965
Utility charges refunds			-	-	-
			-	-	-
			-	-	-
Sub total (Gross income for AR)	81,654	69,432	-	151,086	159,896
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	81,654	69,432	-	151,086	159,896

A3 Payments

Salaries & wages	45,345	53,588	-	98,934	92,542
Accountancy	696	300	-	996	965
Bank charges	65	72	-	137	132
Bingo	551		-	551	657
Canteen	119		-	119	127
DAF expenditure		50	-	50	153
Damage deposit refunds	6,985		-	6,985	5,662
Dues & subscriptions	2,789	35	-	2,824	295
Early years pupil premium expenditure			-	-	369
Equipment	920	474	-	1,394	3,063
Fundraising	15		-	15	292
Pre-School fund raising expenditure		212	-	212	-
Training expenditure			-	-	241
Grant refunds			-	-	1,841
Hall repairs & maintenance	8,210		-	8,210	54,888
Hospitality	63		-	63	580
IDACI Expenditure			-	-	208
Insurances	280	420	-	700	1,163
Legal			-	-	-
Administration	3,467	2,262	-	5,728	5,772
Other professional services			-	-	-
Other teaching costs		505	-	505	179
Overheads			-	-	-
Lunch club expenditure			-	-	3
Preschool rent payments		13,575	-	13,575	12,269
Preschool facility charge expenditure		2,885	-	2,885	2,820
Purchases			-	-	-
Refund of hall hire fees			-	-	-
Staff training	474	109	-	583	518
Sundry expenses	35		-	35	22
Utility charges	8,058		-	8,058	7,122
Welfare	119		-	119	3
			-	-	-
Sub total	78,190	74,487	-	152,677	188,201

A4 Asset and investment purchases, (see table)

	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	78,190	74,487	-	152,677	188,201
Net of receipts/(payments)	3,464	- 5,054	-	- 1,591	- 28,306
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	3,464	- 5,054	-	- 1,591	- 28,306

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	77,019	19,020	-
		-	-	-
		-	-	-
	Total cash funds	77,019	19,020	-
	(agree balances with receipts and payments account(s))	Agreement Error	Agreement Error	OK
		Unrestricted funds	Restricted funds	Endowment funds
		to nearest £	to nearest £	to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets				
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use				
	Fixtures & Fittings	Unrestricted	-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities				
			-	
			-	
			-	
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
	Margaret Coxage	Margaret Coxage	19/01/2021	

Boxmoor and Warners End Neighbourhood Association

Designated funds as at 31 March 2020

Main association Funds	Closure Fund	30,700.00
Main association Funds	Major Repair fund	15,000.00
Little Acorns Pre-School	Closure Fund	<u>27,000.00</u>
		<u><u>72,700.00</u></u>