

**Boxmoor and Warners End Neighbourhood Association**

**Accounts and trustees report for the year ended 31 March 2022**

**Charity number 1165570**



## **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 2022 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**

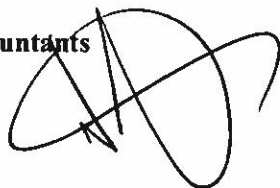
My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 the 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 22 September 2022**



**Report of the Trustees  
for the Year Ended 31 March 2022**

**1 INTRODUCTION**

- 1.1 The Trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 sixth report for this charity which was registered in the form of a Charitable Incorporated Organisation (CIO) 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 subsequently the Community Centre lease and all remaining outstanding items. WENA has now been closed and its registration with the Charity Commission removed.

**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 (EYFS) 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) to which the majority of the Association general funds are devoted, the Association runs a weekly Bingo session and a weekly Internet Café session. Whilst these activities are open to all, the majority of the users are senior citizens.

**3 ACHIEVEMENTS AND PERFORMANCE**

- 3.1 Whilst the Association has attempted to run as near normal service as possible, the Covid-19 pandemic still had a considerable impact of the Association at the start of the financial year. Despite this, 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 normally many sessions run each week which contribute to a healthier living and lifestyles of the residents of our area of benefit, however, in this financial year for a limited period.
- 3.3 In directly providing services itself, the Association seeks to provide services not otherwise provided by its regular hirers. In that respect, whilst the weekly bingo sessions on a Monday evening have continued an additional Friday evening session introduced in March 2022.
- 3.4 We also ran a weekly Internet Café, which enabled 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 Mobile Devices. 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.

## 4 FINANCIAL REVIEW

- 4.1 The start of this financial year was significantly impacted by the Covid-19 pandemic. Our Centre Manager and his Assistant have worked very hard to increase our hall hires from the low base caused by the pandemic. However, as a result of those efforts and Covid business grants, claimed for the final part of the previous financial year, but paid to us in this financial year, it has resulted in a surplus of £20.6k in the General Funds which compared to last year's surplus of £1.9k (also impacted by Covid Business grants and Job Retention scheme grants). In respect of its restricted funds (for the provision of the Little Acorns Pre-school) there was a deficit of £14.6k over the year, which resulted in an overall surplus of £6k compared to the overall deficit of £7.7k the previous financial year. The Trustees continue to monitor the Little Acorns situation to endeavour mitigate the current losses. In view of these results the Trustees agreed to merge the Little Acorns designated for potential closure with that for the General Fund designated for the same purpose.
- 4.2 It is clear from the above results that in common with many organisations running Pre-Schools delivering the EYFS the Association are struggling to deliver the service within the income provided by the education grant.
- 4.3 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.
- 4.4 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.
- 4.4.1 The Association's Reserve Policy is to have a General Reserve Fund, plus designated reserve funds known as its Closure Fund (which now includes Little Acorns Pre-school) and its 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.
- 4.4.2 The Association no longer has a Reserve Policy in respect of Little Acorns Pre-school except that it would like to see them break-even over a period of years.
- 4.4.3 The levels of these reserves are detailed in Section B1 of the accounts contained within this report.
- 4.5 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 were trustees of the Association at the date of approval of this report:**

Angela Antrobus, Margaret Coxage (Chair), Ron Coxage (Secretary and Treasurer), Alan Dickson, Nigel Durrant (DBC nominee), Graham Elliot (Vice Chair and DBC nominee), Sharon Elliot, Fiona Guest 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 15 September 2022 and signed on its behalf by:



Chair and Trustee







CHARITY COMMISSION  
FOR ENGLAND AND WALES

Boxmoor And Warners End Neighbourhood  
Association

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## Receipts and payments accounts

For the period from	Period start date	To	Period end date
	01/04/2021		31/03/2022

### 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 £
<b>A1 Receipts</b>					
Donations and fundraising	224	381	0	605	241
Grants	31,167	62,363	0	93,530	61,185
Bingo	1,845		0	1,845	365
Canteen			0	0	0
Copier & Private telephone	15		0	15	0
Damage deposits	7,076		0	7,076	600
DCFL office recharge			0	0	0
Early years pupil premium			0	0	0
Hall hire	32,109		0	32,109	7,059
Insurance premium refund				0	0
HMRC refunds			0	0	0
Interest received	14	3	0	16	61
Lunch club receipts			0	0	0
Other income	0	0	0	0	0
Preschool charges	18,210		0	18,210	13,984
Refund of bank charges			0	0	2
3 & 4 Year old pupil fees		264		264	
Under 3 year old fees		7,977	0	7,977	3,750
Utility charges refunds			0	0	0
Covid - 19 Business Support grant			0	0	27,000
HMRC JRS grants			0	0	15,061
<b>Sub total (Gross income for AR)</b>	<b>90,659</b>	<b>70,988</b>	<b>0</b>	<b>161,647</b>	<b>129,307</b>
<b>A2 Asset and investment sales, (see table).</b>					
			0	0	0
			0	0	0
<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total receipts</b>	<b>90,659</b>	<b>70,988</b>	<b>0</b>	<b>161,647</b>	<b>129,307</b>

<b>A3 Payments</b>					
Salaries & wages	42,304	59,727	0	102,031	92,465
Accountancy	216	216		432	1,032
Bank charges	104	80	0	184	144
Bingo	407		0	407	50
Canteen			0	0	2
Compensation				0	6,000
DAF expenditure		11		11	0
Damage deposit refunds	3,834		0	3,834	1,100
Dues & subscriptions	1,696	129	0	1,825	464
Early years pupil premium expenditure		675	0	675	0
Equipment			0	0	66
Fundraising	30	120	0	150	0
Pre-School fund raising expenditure				0	0
Training expenditure				0	0
Grant refunds			0	0	0
Hall repairs & maintenance	8,053	181	0	8,234	7,920
Hospitality	279		0	279	0
IDACI Expenditure				0	0
Insurances	358	537	0	895	818
Legal			0	0	0
Administration	3,224	2,379	0	5,603	3,628
Other professional services	2,034	2,014	0	4,049	2,865
Other teaching costs		1,219	0	1,219	663
Overheads			0	0	0
Lunch club expenditure				0	0
Preschool rent payments		15,306	0	15,306	10,838
Preschool facility charge expenditure		2,904		2,904	3,146
Purchases			0	0	0
Refund of hall hire fees			0	0	0
Staff training	52	47	0	98	325
Sundry expenses	277	51	0	328	0
Utility charges	7,076		0	7,076	5,457
Welfare	130	4	0	134	0
			0	0	0
<b>Sub total</b>	<b>70,074</b>	<b>85,599</b>	<b>0</b>	<b>155,673</b>	<b>136,981</b>

<b>A4 Asset and investment purchases, (see table)</b>					
	0	0	0	0	0
	0	0	0	0	0
<b>Sub total</b>	0	0	0	0	0
<b>Total payments</b>	70,074	85,599	0	155,673	136,981
<b>Net of receipts/(payments)</b>	20,585	(14,611)	0	5,974	(7,674)
<b>A5 Transfers between funds</b>	0	0	0	0	0
<b>A6 Cash funds last year end</b>	0	0	0	0	0
<b>Cash funds this year end</b>	20,585	(14,611)	0	5,974	(7,674)

## 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 £
<b>B1 Cash funds</b>	Cash at bank and in hand	106,795	(5,131)	0
		0	0	0
		0	0	0
	<b>Total cash funds</b>	106,795	(5,131)	0
	(agree balances with receipts and payments account(s))			


	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			0	0
			0	0
			0	0
			0	0
			0	0

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			0	
			0	
			0	
			0	
			0	

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

Signature	Print Name	Date of approval
	Margaret Coxage	15/09/2022