

Boxmoor and Warners End Neighbourhood Association

Accounts and trustees report for the year ended 31 March 2023

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 2023 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

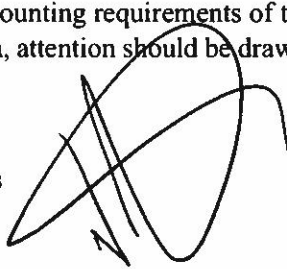
My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 21 August 2023

**Report of the Trustees
for the Year Ended 31 March 2023**

1 INTRODUCTION

- 1.1 The Trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 seventh 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 twice weekly Bingo sessions 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, however the Covid-19 pandemic still had an 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.
- 3.3 In directly providing services itself, the Association seeks to provide services not otherwise provided by its regular hirers. In that respect, the weekly bingo sessions on Monday and Friday evenings.
- 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 still impacted by the Covid-19 pandemic and in addition we have been impacted by the rise in general inflation and in particular the greater inflation rates for utility supplies. 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, it has resulted in a surplus of £19.1k in the General Funds which compared to last year's surplus of £20.6k (also impacted by Covid Business grants). In respect of its restricted funds (for the provision of the Little Acorns Pre-school) there was a deficit of £23.9k over the year compared to last year's deficit £14.6k, which resulted in an overall deficit of £4.8k compared to the overall surplus of £6.0k the previous financial year. The Trustees continue to monitor the Little Acorns situation to endeavour mitigate the current losses.
- 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 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.
- 4.4.2 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 whole the reporting period (except where otherwise indicated) 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, Sheila Norton (from 17/11/22), Karen Lloyd (from 17/11/22) 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 21 September 2023 and signed on its behalf by:



Chair and Trustee



CHARITY COMMISSION
FOR ENGLAND AND WALES

Barnet And Wembley End Neighbourhood
Association

1165-570

CC16a

Receipts and payments accounts

For the period
from

For the period
01/04/2022

To

For the period
31/03/2023

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	1,798	367	0	2,165	605
3 & 4 Year old pupil fees		520		520	
Grants	9,443	59,504	0	68,947	93,530
Bingo	4,047		0	4,047	1,845
Canteen			0	0	0
Copier & Private telephone	97		0	97	15
Damage deposits	7,251		0	7,251	7,076
DCFL office recharge			0	0	0
Early years pupil premium			0	0	0
One off hall hire	16,019			16,019	8,881
Regular hall hire	42,719		0	42,719	23,228
Insurance premium refund				0	0
HMRC refunds			0	0	0
Interest received	603		0	603	16
Lunch club receipts			0	0	0
Other income			0	0	0
Preschool charges	19,273		0	19,273	18,210
Refund of bank charges			0	0	0
3 & 4 Year old pupil fees					264
Under 3 year old fees		14,096	0	14,096	7,977
Utility charges refunds			0	0	0
Covid - 19 Business Support grant			0	0	0
HMRC JRS grants			0	0	0
Sub total (Gross income for AR)	101,250	74,487	0	175,738	161,647
A2 Asset and investment sales, (see table).					
			0	0	0
			0	0	0
Sub total	0	0	0	0	0
Total receipts	101,250	74,487	0	175,738	161,647


A3 Payments

Salaries & wages	52,490	66,403	0	118,893	102,031
Accountancy	900	900		1,800	432
Advertising/Promotional	210	272		482	
Bank charges	108	102	0	210	184
Bingo	867		0	867	407
Canteen	6		0	6	0
Compensation				0	0
DAF expenditure		14		14	11
Damage deposit refunds	6,419		0	6,419	3,834
Dues & subscriptions	984	97	0	1,081	1,825
Early years pupil premium expenditure		775	0	775	675
Foreign currency exchange	24			24	
Equipment		96	0	96	0
Fundraising	648		0	648	150
Pre-School fund raising expenditure				0	0
Training expenditure				0	0
Grant refunds	1,760		0	1,760	0
Hall repairs & maintenance	5,887	3,243	0	9,130	8,234
Hospitality	67		0	67	279
IDACI Expenditure				0	0
Insurances	374	560	0	934	895
Internet café expenditure	13			13	
Legal			0	0	0
Office equipment costs	219			219	
Administration	1,995	2,801	0	4,795	5,603
Other professional services	1,894	1,894	0	3,789	4,049
Other teaching costs		702	0	702	1,219
Overheads			0	0	0
Lunch club expenditure				0	0
Preschool rent payments		16,159	0	16,159	15,306
Preschool facility charge expenditure		3,114		3,114	2,904
Purchases			0	0	0
Refund of hall hire fees	72		0	72	0
SENCO expenditure		646		646	
Staff training	216	89	0	285	98
Staff refreshments	90	587		677	
Sundry expenses			0	0	328
Trade refuse	37			37	
Utility charges	6,763		0	6,763	7,078
Welfare	31		0	31	134

			0	0	0
Sub total	82,075	98,434	0	180,509	155,673
A4 Asset and investment purchases, (see table)					
	0	0	0	0	0
	0	0	0	0	0
Sub total	0	0	0	0	0
Total payments	82,075	98,434	0	180,509	155,673
Net of receipts/(payments)	19,175	(23,947)	0	(4,772)	5,974
A5 Transfers between funds	0	0	0	0	0
A6 Cash funds last year end	0	0	0	0	0
Cash funds this year end	19,175	(23,947)	0	(4,772)	5,974

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	135,944	(44,186)	0
		0	0	0
		0	0	0
	Total cash funds	135,944	(44,186)	0
	(agree balances with receipts and payments account(s))			
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
B3 Investment assets		Fund to which asset belongs	Cost (optional)	Current value (optional)
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
B4 Assets retained for the charity's own use		Fund to which asset belongs	Cost (optional)	Current value (optional)
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
B5 Liabilities		Fund to which liability relates	Amount due (optional)	When due (optional)
			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	21/09/23