Company registered number 1645249 Charity registered number 287904

Grove Neighbourhood Centre Limited Report and Accounts 31 March 2019

Grove Neighbourhood Centre Limited Company Information

Directors

V Wood

D Wright

G B Osmond

Secretary

J L Cammell, OBE

Independent Examiner

R Madhub Keith, Vaudrey & Co 58 Kensington Church Street London W8 5EH

Bankers

National Westminster Bank plc 22 Kings Mall Hammersmith London W6 0QD

Registered office

7 Bradmore Park Road Hammersmith London W6 0DT

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Grove Neighbourhood Centre Ltd

Independent Examiner's Report to the Trustees of the Grove Neighbourhood Centre Ltd

I report to the Trustees on my examination of the financial statements of the charitable company on page 9 to 16 for the year ended 31 March 2019 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016 as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on the page 12.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145(3) of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters we are 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 as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5,you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144 (1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to: -

- a) Examination the financial statements of the charity under Section 145 of the Act;
- b) Follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) 0f the Act.

Basis of independent examiner's report

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statement, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no branches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquires and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statement, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself the objective of the independent examination are achieved and before finalising the report I obtained written assurances form the Trustees of all material matters.

Independent examiner's statement

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdran, and in order to accord with current best practice, the Trustees have determined to prepare the finacial statements in accordance with FRS 102 SORP (statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by Bulletin issued Feburary 2016), (The SORP). I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statement do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in Section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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

R Madhub

Keith, Vaudrey & Co

58 Kensington Church Street

London W8 4DB

Signed on 30/01/2020

Grove Neighbourhood Centre Ltd Trustees' Report For The Year Ended 31 March 2019

The Trustees are pleased to present their Annual Report for the year ending 31 March 2019.

The Grove Neighbourhood Centre continues to thrive and deliver its service not only to our local community but also throughout the borough. It has become a very important and relevant hub for local people, many with diverse needs.

Last year I ended my report with the belief that that the Grove Neighbourhood Centre would exist for many years, continuing to provide a much-needed sense of community.

This year I am delighted to report the GNC will, indeed, have a permanent status. In July 2019 the GNC was gifted the Asset by the London Borough of Hammersmith and Fulham. This means that we are no longer leaseholders but freeholders. The Grove Neighbourhood Centre is now safeguarded as a community centre.

Meanwhile it has been business as usual. The GNC has continued to deliver its service throughout the Borough. The activities on offer have been as diverse as before. At the same time, networking with other organisations has, as always, been important and fruitful. This year we have been able to support Upper Room, an organisation that supports homeless people, Amnesty, Co-op Dog's Trust, and Petit Miracle who help people get back into the workplace. A new relationship with City Harvest ensures that our lunch club is being served restaurant quality food whilst at the same time the GNC is helping to reduce food waste.

Local businesses continue to give us their time and support, especially when it comes to our two annual fetes. Our volunteers still give us their time, skills and ideas. The management committee works hard together on a variety of projects, often behind the scenes. The staff are a formidable team, and there is really very little that they cannot do or deal with. My thanks to all of these groups. I end where I started, in celebration of the Asset Transfer and the security it brings for the Grove Neighbourhood Centre.

Reference and administrative details

Name: Grove Neighbourhood Centre Ltd

Registered charity no.: 287904

Company no.: 1645249

Address: 7 Bradmore Park Road, Hammersmith, London W6 0DT

Dates of financial year: 1 April 2018 to 31 March 2019

Members of the management committee who served in 2018-19:

Directors and/ Trustees: Vivienne Wood (Chair), Donald Wright, Gavin B Osmond

Secretary: Janis L Cammell, OBE

Other members: Mike Anderson, Chris Braddock, Barrington Fisher, Janee Hall,

Tony Hardwick, Dede Millar, Marian Owens, Catherine Porras-Anzola, Charles Pullan

Independent Examiner Rakesh Madhub Keith, Vaudrey & Co 58 Kensington Church Street London W8 4DB

Banker NatWest Bank 22 Kings Mall, King Street, London W6 0QD

Purposes and activities

Grove Neighbourhood Centre (GNC) is a community centre in Hammersmith, West London. It was set up in 1982. Its purpose was initially to serve the former Grove ward of Hammersmith, between King Street and Goldhawk Road, but its users and visitors now come from a wider area.

The GNC's building contains two halls and three small rooms, which are available for hire to a wide variety of local groups, institutions and individuals. The GNC itself also runs a Friday Lunch Club and other activities, and acts as a social centre and drop-in advice centre.

Many of the GNC's activities offer an opportunity for local people to be involved in the work of the GNC in a casual, informal way. Currently about 20 volunteers help, on an occasional basis, at fetes, at social events, at Friday Lunch, on coach outings (pushing wheelchairs for example), and in other similar ways.

How we deliver public benefit

Our activities deliver public benefit through the nature of the various groups and individuals who use our halls and rooms; these all offer educational, recreational, health-related, supportive or social benefit. Many users make repeat bookings or operate on a permanent timetable, which shows that they are delivering benefit effectively to the wide range of people who attend. The social events and outings which the GNC itself organises deliver public benefit directly by bringing the community together and offering enjoyable days out.

We charge users for the hire of a hall or room, but we have regard to the Charity Commission's guidance on public benefit, and charge a reduced rate to some users for whom affordability would otherwise be a problem.

Structure, governance and management

The company was incorporated on 21 June 1982 as a company limited by guarantee without share capital under a Memorandum and Articles of Association, and registered as no. 1645249. The Charity Commission gave charitable status to it on 26 October 1983 (no. 287904). The stated object is to benefit the local population by assisting statutory authorities and other local institutions, voluntary organisations, businesses and individuals 'in a common effort to advance education and to provide facilities in the interests of social welfare, for health, recreation and leisure time occupations, and to foster a community spirit".

The charity is managed by a management committee. The proceedings of the management committee are governed by a Constitution, which specifies how members are elected or co-opted, how officers of the committee are elected by the committee itself, rules for the frequency and conduct of meetings, and other such provisions. The committee meets six times a year, one of these meetings being the AGM.

Achievements and performance during the year

Throughout the year 2018-19 the two halls and three small rooms available at the GNC were used by a wide variety of groups, many of them on a regular weekly basis.

There were educational groups (art, life drawing, social dancing, theatre work for both adults and children), support groups (DeafPlus, Carers Network, Alcoholics Anonymous and other Anonymous groups), social groups (Iraqi Association, Kurdish Association), and health-related groups (yoga, Pilates, over-50s Keep Fit, and West London Mental Health Trust). There were activities for children (a weekly toddler group, and All Write Now). In addition, the GNC was the venue for occasional public meetings, and for borough Councillors' monthly surgeries. All these groups and institutions made use of the halls, while the small rooms were used by individuals offering counselling, osteopathy and similar services.

Private children's parties were held on many weekends. Whole-day sessions were held at weekends by a clowning group, London Composers Forum, Bowen Technique and by psychotherapy and other health-related training courses.

The GNC itself held a weekly Friday Lunch, a Christmas Lunch, and two coach outings.

A friendly and welcoming environment was provided at the GNC throughout the year. Staff made networking visits to sister organisations.

Financial review and reserves policy

The costs of running the Grove Neighbourhood Centre in the year 2018-19 were £104,120. The income we receive consists of the hire income from the use of our halls and rooms, plus the income brought in by fundraising sales and events, bank interest, and donations. Total income in the year was £119,991. So we saw a surplus for the year of £15,871.

During the year the management committee reviewed our reserves policy. Our former policy, for many years, was to aim to hold a level of reserves equal to around 40-50% of annual expenditure. In the past, when a single local Council grant formed a large proportion of our income, this was an appropriate target. But circumstances have changed, and we felt that such a level of reserves would now be too high. We revised the target level of reserves down to around 25% of annual expenditure.

At the end of the year 31 March 2019, actual reserves were above the revised target.

Risk management

We look at, and take precautions against, several identifiable risks.

Financial risk, arising from an unforeseen fall in income or increase in expenditure, is addressed by our reserves policy. Some categories of our usage, for example, such as weekend hire, are quite volatile and difficult to predict. Reserves give us a cushion while we take steps to rebuild usage and restore the level of income.

Identified non-financial risks include food-handling risks in our kitchen, and risks of accidents to small children in the supervised toddler group (toddlers with parent or carer). Our staff have received food-handling training, and correct food-handling procedures are clearly displayed. Measures such as sealing low wall electrical sockets are taken to minimise risks to small children.

Directors'/ Trustees' responsibilities

The trustees are responsible for preparing the report and accounts in accordance with applicable United Kingdom law and Accounting Standards (UK Generally Accepted Accounting Practice), the Charities Act 2011 and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP

Wood

- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are also responsible for keeping adequate accounting records and to ensure that the charity's 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 was approved by the trustees on 29th January 2020 and signed on its behalf by

Mrs V Wood Trustee

Approved on 29/01/2020

Grove Neighbourhood Centre Limited Statement of Financial Activities (including Income & Expenditure Account) for the year ended 31 March 2019

		- Innocent	Charles bed County	Doctriotod	Total	Total	Ilproctric	Unroctricted Eunde	Doctrictor	
	Note	General	Designated	Funds	Funds 2019	Funds 2018	General	Designated	Funds	
Incoming resources from generated funds		tH	ω	ca .	u	сы	ω	ω	£,	
Voluntary income Donations		4,277	ľ	250	4,527	1,581	1,381	ï	200	
Legacy income		27,529	(1)	1	27,529	3	1	3	1	
Activities for generating funds		11 400			77 430	217 77	77 746			
Kent receivable		10,773			10.773	12 141	12 141		, ,	
Interest receivable		24			24	7	7	i i	· · ·	
Incoming resources from charitable activities										
Grants	13	12	ų.	r	1	3	10	i	97	
Total incoming resources		119,741		250	119,991	91,445	91,245	ĭ	200	
Resources expended										
Charitable activities		(102,880)	1;	(250)	(103,130)	(698'96)	(699'96)	3	(200)	
Governance costs	1	(066)	4	1	(066)	(096)	(960)		3	
Total resources expended		(103,870)	I.	(250)	(104,120)	(97,829)	(97,629)	ă.	(200)	
Net incoming/(outgoing) resources	2	15,871	2	1	15,871	(6,384)	(6,384)	ì	Ĭ	
Transfer between funds				•	Ē	£	ř	ï	ř	
Net movement in funds	1	15,871	1		15,871	(6,384)	(6,384)	i.		
Balances brought forward	(4	22,032	1,202	6,000	29,234	35,618	28,416	1,202	000'9	
Balances carried forward	. 41	37,903	1,202	6,000	45,105	29,234	22,032	1,202	6,000	

Grove Neighbourhood Centre Limited Balance Sheet as at 31 March 2019

	Notes		2019 £		2018 £
Fixed assets Tangible assets	4		260,452		265,621
Tangible assets	-		200,432		200,021
Current assets					
Debtors	5	11,444		11,834	
Cash at bank and in hand		34,915		17,928	
		46,359		29,762	
Creditors: amounts falling du	e				
within one year	6	(2,693)		(3,025)	
Security (Security National)		1_1===/		Valence/	
Net current assets			43,666		26,737
ENGLIS II V		-		-	
Net assets		-	304,118	:-	292,358
Represented by	7		250.042		262 124
Capital grants Restricted funds	7 - 8		259,013 6,000		263,124 6,000
Designated funds	9		1,202		1,202
General funds	9		37,903		22,032
Contra rando			37,000		22,002
		-	304,118		292,358
		•		-	

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mrs V Wood Director & Trustee

Approved by the board on 29/01/2020

Grove Neighbourhood Centre Limited Statement of Cash Flows for the year ended 31 March 2019

	Note	2019 £	2018 £
Cash flows from operating activities:	А	16,963	(13,221)
Cash flows from investing acivities Investment income Purchase of fixed assets		24	7 (1,826)
Net cash provided by (used in) operating	activities	24	(1,819)
Change in cash and cash equivalents in	the reporting period	16,987	(15,040)
Change in cash at bank and in hand		16,987	(15,040)
11 - 12 - 15 - 17 - 17 - 17 - 17 - 17 - 17 - 17	4		
A: Reconciliation of net movement in	funds to net cash flow from	m operating ac	tivities
		2019 £	2018 £

	2019	2018
	£	£
Net movement in funds for the reporting period (as per statement of financial activities)	15,871	(6,384)
Less investment income	(24)	(7)
Add depreciation	5,169	5,289
Decrease in capital grants	(4,111)	(4,111)
Decrease/(increase) in debtors	390	(7,362)
Decrease in creditors	(332)	(646)
	16,963	(13,221)

Grove Neighbourhood Centre Limited Notes to the Accounts for the year ended 31 March 2019

1 Accounting policies

Accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing letting of rooms, halls fundraising and donations. As a consequence, the going concern basis is dependent on the future flow of these funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2020, the Trustees are satisfied that, at the time of approving the financial statements, it is, appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donations, are recognised when the charity has been notified in writing of both the amount and the settlement date. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Legacies income

Legacies are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

* * * * *

Grove Neighbourhood Centre Limited Notes to the Accounts for the year ended 31 March 2019

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities comprises direct expenses incurred on the define charitable purposes of the charity and includes staff costs attributable to the activity.

As all expenditure can be attributed to specific categories no apportionment between heading has been necessary. Irrecoverable VAT is included in the items of expenditure to which it relates.

Capital Grants

Grants receivable for capital expenditure are taken to reserves and written off over the useful lives of the assets acquired.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold Land and buildings

Straight line over the length of the lease

Equipment and furniture

25% straight line

2	Net incoming resources			2019 £	2018 £
	This is stated after charging:			~	~
	Depreciation of tangible fixed assets			5,169 990	5,289
	Independent Examiner's remuneration			6,159	960 6,249
			Bet glove 5	0,100	0,249
3	Staff costs		1.05	2019	2018
				£	£
	Staff costs during the year were as follows:	,	74		
	Wages and salaries			66,879	62,610
	Social security costs			5,784	5,784
				72,663	68,394
4	Tangible fixed assets				
	STATE CONTROL STATE OF CAPTURES STATE STAT		Freehold		
			Land and	Equipment	
			buildings	& Furniture	Total
			£	£	£
	Cost			1.5	
	At 1 April 2018		407,014	53,188	460,202
	Additions				
	At 31 March 2019		407,014	53,188	460,202
	Danier intime				
	Depreciation At 1 April 2018		143,890	50,691	194,581
	Charge for the year		4,111	1,058	5,169
	At 31 March 2019		148,001		199,750
	At 31 March 2019		140,001	51,749	199,750
	Net book value				
	At 31 March 2019		259,013	1,439	260,452
	At 31 March 2018		263,124	2,497	265,621
				1	

The building was transferred by London Borough Hammersmith and Fulham (LBHF) to the charity. Grove Neighbourhood Centre Ltd owns the freehold of the building which was done through an assets transfer by LBHF.

Grove Neighbourhood Centre Limited Notes to the Accounts for the year ended 31 March 2019

5	Debtors			2019	2018
				£	£
	Trade debtors			3,117	6,251
	Legacies income receivable			7,529	-
	Prepayments			560	540
	Other debtors			238	5,043
		61 180 0 6 0	8 18	11,444	11,834
		- A- 1	351		
6	Creditors: amounts falling due wi	thin one year		2019	2018
				£	£
	Trade creditors			686	1,200
	Other creditors			2,007	1,825
				2,693	3,025
7	Capital Grants			2019	2018
•	Capital Grants	17.80		£	£
	Tangible fixed assets				
	At 1 April 2018			423,552	423,552
	Amounts written off:				
	At 1 April 2018			160,428	156,317
	Write off for the year			4,111	4,111
	At 31 March 2019			164,539	160,428
	At 31 March 2019			259,013	263,124
			Incoming		At 31 March
8	Restricted funds	At 1 April 2018	resources	Expenditure	2019
		£ £	£	£	£
		L	_	~	~
	LBHF		250	(250)	-
	St Georges Developers - Roof	2,500	2	744	2,500
	repairs Friends of the Grove - Roof	2,500			
	repairs	3,500			3,500
		6,000	250	(250)	6,000
9	Designated funds			2019	2018
	Baraina and maintenance frind			£	£
	Repairs and maintenance fund				4.000
	At 1 April 2018			1,202	1,202
	Received during year			(4)	_
	Expended during year				
	At 31 March 2019			1,202	1,202

Grove Neighbourhood Centre Limited Detailed Income and Expenditure Account for the year ended 31 March 2019

	2019 £	2018 £
Income	-	_
Rent receivable	77,138	77,716
Donations	4,186	1,581
Legacy Income	27,529	-
Gift aid claimed from HMRC	91	-
Restricted income - Donations (LBHF)	250	-
Fundraising	10,773	12,141
	119,967	91,438
Less: Expenditure	(104,120)	(97,829)
Operating surplus/(deficit)	15,847	(6,391)
Interest receivable	24	7
Net surplus/ (deficit) for the year	15,871	(6,384)