

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2018
for**

**Pinner & District Community Association
CIO**

Grant Harrod Lerman Davis LLP
Chartered Accountants
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

**Pinner & District Community Association
CIO**

**Contents of the Financial Statements
for the year ended 31 December 2018**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11

**Pinner & District Community Association
CIO**

**Report of the Trustees
for the year ended 31 December 2018**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the CIO are to:

- 1) 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;
- 2) 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;
- 3) promote such other charitable purposes as may from time to time be determined.

Significant activities

The Association continued to provide a well used and attractive community facility for the benefit of the diverse people of Pinner, across a wide range of different activities. The overall utilisation rate of the premises was maintained at 50.5% (compared with 49.1% in 2017). The Hall is used by a variety of local member groups who have regular bookings, and is available for private hire by members and non-members. A bi-annual newsletter featuring the activities of groups using the premises is published and available in electronic format on the Association website at www.pinnervillagehall.org.uk. The website was increasingly used to facilitate the handling of booking enquiries.

Public benefit

The principal activity of the Association consists in the management, maintenance and organisation of the Pinner Village Hall for the achievement of the charitable purposes set out above. This is achieved by hiring out the premises and facilities of the Hall to Members, Affiliated Member Groups, and non-member hirers.

The Trustees have had regard to guidance issued by the Charity Commission on public benefit.

Social investments

The Association is not involved in social investment.

Grantmaking

The Association does not issue grants.

Volunteers

There is no significant contribution made by volunteers.

FINANCIAL REVIEW

Financial position

The financial position as shown by the 2018 accounts show an increase in net current assets, unrestricted funds from £87,892 to £91,743, giving an overall deficit, after amortisation of £7,835, amounting to £3,984.

Principal funding sources

Membership fees for Members and Affiliated Member groups; charges for hiring the premises at Pinner Village Hall; donations from Affiliated Member groups.

**Pinner & District Community Association
CIO**

**Report of the Trustees
for the year ended 31 December 2018**

FINANCIAL REVIEW

Reserves policy

Reserves are held to meet exceptional repairs and maintenance, and a possible extension of the Pinner Village Hall premises.

As at 31 December 2018 the reserves were as follows:

	£
Unrestricted	91,743
Restricted	254,544

Going concern

There are no uncertainties about going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

Election by Members, and co-option by Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1160571

Principal address

Village Hall
Chapel Lane
Pinner
HA5 1AA

Trustees

R Blackith	Honorary President	
A M Cash	Chair	
M Hemming	Vice Chair	
B Read	Honorary Secretary	- deceased 13.11.2018
P O'Sullivan		
A Raj		
S Foxen		
Mrs A Foxen		
Mrs S Cooper		- resigned 26.2.2019
B Young		
R Hooper	Honorary Treasurer	- appointed 19.3.2018
R Sabry- Grant		- appointed 19.3.2018
J Grunewald		- appointed 26.2.2019

**Pinner & District Community Association
CIO**

**Report of the Trustees
for the year ended 31 December 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Jeremy Harrod FCCA
Chartered Certified Accountant
Grant Harrod Lerman Davis LLP
Chartered Accountants
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

Approved by order of the board of trustees on11/4/18..... and signed on its behalf by:

.....
A M Cash - Trustee

**Independent Examiner's Report to the Trustees of
Pinner & District Community Association
CIO**

Independent examiner's report to the trustees of Pinner & District Community Association CIO

I report to the charity trustees on my examination of the accounts of the Pinner & District Community Association CIO (the Trust) for the year ended 31 December 2018.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

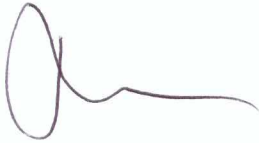
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Jeremy Harrod FCCA
Chartered Certified Accountant
Grant Harrod Lerman Davis LLP
Chartered Accountants
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

Date: 11/1/19

**Pinner & District Community Association
CIO**

**Statement of Financial Activities
for the year ended 31 December 2018**

	Notes	Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Income from charitable activities		96,596	-	96,596	84,769
Investment income	2	376	-	376	194
Total		<u>96,972</u>	<u>-</u>	<u>96,972</u>	<u>84,963</u>
 EXPENDITURE ON					
Charitable activities					
Charitable		<u>93,121</u>	<u>7,835</u>	<u>100,956</u>	<u>90,069</u>
NET INCOME/(EXPENDITURE)		3,851	(7,835)	(3,984)	(5,106)
 RECONCILIATION OF FUNDS					
Total funds brought forward		87,892	262,379	350,271	355,377
TOTAL FUNDS CARRIED FORWARD		<u><u>91,743</u></u>	<u><u>254,544</u></u>	<u><u>346,287</u></u>	<u><u>350,271</u></u>


The notes form part of these financial statements


**Pinner & District Community Association
CIO**

**Balance Sheet
At 31 December 2018**

	Notes	Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Tangible assets	6	-	254,544	254,544	262,379
CURRENT ASSETS					
Debtors	7	8,797	-	8,797	6,768
Cash at bank		92,604	-	92,604	90,317
		<u>101,401</u>	<u>-</u>	<u>101,401</u>	<u>97,085</u>
CREDITORS					
Amounts falling due within one year	8	(9,658)	-	(9,658)	(9,193)
NET CURRENT ASSETS		<u>91,743</u>	<u>-</u>	<u>91,743</u>	<u>87,892</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>91,743</u>	<u>254,544</u>	<u>346,287</u>	<u>350,271</u>
NET ASSETS		<u><u>91,743</u></u>	<u><u>254,544</u></u>	<u><u>346,287</u></u>	<u><u>350,271</u></u>
FUNDS	9				
Unrestricted funds				91,743	87,892
Restricted funds				<u>254,544</u>	<u>262,379</u>
TOTAL FUNDS				<u><u>346,287</u></u>	<u><u>350,271</u></u>

The financial statements were approved by the Board of Trustees on^{11/1/19}..... and were signed on its behalf by:


.....
A M Cash -Trustee


.....
R Hooper -Trustee

The notes form part of these financial statements

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements
for the year ended 31 December 2018**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- in accordance with the property
Fixtures and fittings	- Straight line over 5 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2018	2017
	£	£
Deposit account interest	376	194

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31 December 2018**

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

2018	2017
3	4
<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Income from charitable activities	84,769	-	84,769
Investment income	194	-	194
Total	<u>84,963</u>	<u>-</u>	<u>84,963</u>
 EXPENDITURE ON			
Charitable activities			
Charitable	82,234	7,835	90,069
Total	<u>82,234</u>	<u>7,835</u>	<u>90,069</u>
 NET INCOME/(EXPENDITURE)	<u>2,729</u>	<u>(7,835)</u>	<u>(5,106)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	85,163	270,214	355,377
 TOTAL FUNDS CARRIED FORWARD	<u>87,892</u>	<u>262,379</u>	<u>350,271</u>

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31 December 2018**

6. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 January 2018 and 31 December 2018	422,219	93,324	515,543
DEPRECIATION			
At 1 January 2018	159,840	93,324	253,164
Charge for year	7,835	-	7,835
At 31 December 2018	167,675	93,324	260,999
NET BOOK VALUE			
At 31 December 2018	254,544	-	254,544
At 31 December 2017	262,379	-	262,379

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	8,797	6,768

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other creditors	9,658	9,193

9. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	87,892	3,851	91,743
Restricted funds			
Building Fund	262,379	(7,835)	254,544
TOTAL FUNDS	350,271	(3,984)	346,287

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31 December 2018**

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,972	(93,121)	3,851
Restricted funds			
Building Fund	-	(7,835)	(7,835)
TOTAL FUNDS	<u>96,972</u>	<u>(100,956)</u>	<u>(3,984)</u>

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General fund	85,163	2,729	87,892
Restricted Funds			
Building Fund	270,214	(7,835)	262,379
TOTAL FUNDS	<u>355,377</u>	<u>(5,106)</u>	<u>350,271</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,963	(82,234)	2,729
Restricted funds			
Building Fund	-	(7,835)	(7,835)
TOTAL FUNDS	<u>84,963</u>	<u>(90,069)</u>	<u>(5,106)</u>

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31 December 2018**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	85,163	6,580	91,743
Restricted funds			
Building Fund	270,214	(15,670)	254,544
TOTAL FUNDS	<u>355,377</u>	<u>(9,090)</u>	<u>346,287</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,935	(175,355)	6,580
Restricted funds			
Building Fund	-	(15,670)	(15,670)
TOTAL FUNDS	<u>181,935</u>	<u>(191,025)</u>	<u>(9,090)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.