

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Pinner & District Community Association
CIO**

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

**Pinner & District Community Association
CIO**

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for the year ended 31 December 2022**

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**Pinner & District Community Association
CIO**

**Report of the Trustees
for the year ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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 provides a community facility for the benefit of the diverse people of Pinner across a wide range of different activities.

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 2022 accounts shows an overall operating profit for the year of £10,777. Our unrestricted funds increased from £124,842 to £143,454 and total funds from £355,881 to £366,658.

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 2022**

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 2022 the reserves were as follows:

	£
Unrestricted	143,454
Restricted	223,204

Going concern

Trustees are satisfied that the Association has sufficient reserves to continue in operation for at least the next 12 months and it is therefore appropriate for the accounts to be prepared on a going concern basis.

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

A M Cash Chair
M Hemming Vice Chair
P O'Sullivan (resigned 28.9.2022)
A Raj (resigned 28.9.2022)
S Foxen
Mrs A Foxen
R Hooper Honorary Treasurer
R Aggarwal
Mrs C Cash (appointed 3.3.2022)

On 26 March 2023, K Wooldridge was co-opted as a new Trustee.

Honorary President

R Blackith

Sadly, our Honorary President, Ray Blackith, passed away in February 2022. Ray gave many years of committed service to PADCA and was our first Chair of Trustees when PADCA became a Charitable Incorporated Organisation.

**Pinner & District Community Association
CIO**

**Report of the Trustees
for the year ended 31 December 2022**

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 on *26 March 2023* 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 Pinner & District Community Association CIO (the Trust) for the year ended 31 December 2022.

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 have no concerns 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 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:30/03/2023.....

**Pinner & District Community Association
CIO**

**Statement of Financial Activities
for the year ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Income from charitable activities	2	111,942	-	111,942	90,956
Investment income	3	916	-	916	11
Total		<u>112,858</u>	<u>-</u>	<u>112,858</u>	<u>90,967</u>
 EXPENDITURE ON					
Charitable activities					
Charitable		<u>94,246</u>	<u>7,835</u>	<u>102,081</u>	<u>93,874</u>
NET INCOME/(EXPENDITURE)		18,612	(7,835)	10,777	(2,907)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>124,842</u>	<u>231,039</u>	<u>355,881</u>	<u>358,788</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>143,454</u></u>	<u><u>223,204</u></u>	<u><u>366,658</u></u>	<u><u>355,881</u></u>

The notes form part of these financial statements

**Pinner & District Community Association
CIO**

**Balance Sheet
31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	-	223,204	223,204	231,039
CURRENT ASSETS					
Debtors	8	11,621	-	11,621	7,064
Cash at bank		137,564	-	137,564	124,289
		<u>149,185</u>	-	<u>149,185</u>	<u>131,353</u>
CREDITORS					
Amounts falling due within one year	9	(5,731)	-	(5,731)	(6,511)
		<u>143,454</u>	-	<u>143,454</u>	<u>124,842</u>
NET CURRENT ASSETS					
		<u>143,454</u>	223,204	<u>366,658</u>	<u>355,881</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>143,454</u>	223,204	<u>366,658</u>	<u>355,881</u>
NET ASSETS					
		<u>143,454</u>	223,204	<u>366,658</u>	<u>355,881</u>
FUNDS					
	10			143,454	124,842
Unrestricted funds				223,204	231,039
Restricted funds				<u>366,658</u>	<u>355,881</u>
TOTAL FUNDS					
				<u>366,658</u>	<u>355,881</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 March 2023 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 2022**

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 2019)', 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. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Donations	-	110
Income from charitable activities	109,275	53,139
Donated services and facilities	2,667	37,707
	<u>111,942</u>	<u>90,956</u>

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	916	11
	<u>916</u>	<u>11</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. STAFF COSTS

	2022	2021
	£	£
Salaries and wages	46,959	49,528
Social security costs	400	84
Pension costs	687	1006
	<u>22,325</u>	<u>50,618</u>

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

	2022	2021
Administration	2	2
Stewarding	1	1
	<u>3</u>	<u>3</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Income from charitable activities	90,956	-	90,956
Investment income	11	-	11
Total	<u>90,967</u>	<u>-</u>	<u>90,967</u>
 EXPENDITURE ON			
Charitable activities			
Charitable	86,039	7,835	93,874
 NET INCOME/(EXPENDITURE)	 4,928	 (7,835)	 (2,907)

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	119,914	238,874	358,788
TOTAL FUNDS CARRIED FORWARD	124,842	231,039	355,881
7. TANGIBLE FIXED ASSETS	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022 and 31 December 2022	422,219	93,324	515,543
DEPRECIATION			
At 1 January 2022	191,180	93,324	284,504
Charge for year	7,835	-	7,835
At 31 December 2022	199,015	93,324	292,339
NET BOOK VALUE			
At 31 December 2022	223,204	-	223,204
At 31 December 2021	231,039	-	231,039
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022 £	2021 £
Other debtors		11,621	6,664
Prepayments and accrued income		-	400
		11,621	7,064

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	5,731	6,511
	<u>5,731</u>	<u>6,511</u>

10. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	124,842	18,612	143,454
Restricted funds			
Building Fund	231,039	(7,835)	223,204
	<u>355,881</u>	<u>10,777</u>	<u>366,658</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	112,858	(94,246)	18,612
Restricted funds			
Building Fund	-	(7,835)	(7,835)
	<u>112,858</u>	<u>(102,081)</u>	<u>10,777</u>

Comparatives for movement in funds

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	119,914	4,928	124,842
Restricted funds			
Building Fund	238,874	(7,835)	231,039
	<u>358,788</u>	<u>(2,907)</u>	<u>355,881</u>

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,967	(86,039)	4,928
Restricted funds			
Building Fund	-	(7,835)	(7,835)
TOTAL FUNDS	<u>90,967</u>	<u>(93,874)</u>	<u>(2,907)</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	119,914	23,540	143,454
Restricted funds			
Building Fund	238,874	(15,670)	223,204
TOTAL FUNDS	<u>358,788</u>	<u>7,870</u>	<u>366,658</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	203,825	(180,285)	23,540
Restricted funds			
Building Fund	-	(15,670)	(15,670)
TOTAL FUNDS	<u>203,825</u>	<u>(195,955)</u>	<u>7,870</u>

**Pinner & District Community Association
CIO**

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

12. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration of £1,440 (2021: £1,440) was paid during the year.

Pinner & District Community Association CIO
Schedule to the Statement of Financial Activities
for the year ended 31 December 2022

<u>Incoming Resources</u>	2022		2021	
	£	£	£	£
Members' subscriptions and donations	1,004		992	
Donations and legacies	0		110	
Leisure activities	3,350		1,291	
Village hall account	47,013		8,294	
Other income (Grants)	2,667		29,775	
Bank Deposit Interest	916		11	
		<u>54,950</u>		<u>40,472</u>
<u>Total Incoming resources</u>				
<u>Costs of generating funds</u>				
<u>Management and administration costs</u>				
Staff costs	21,638		24,645	
Pension costs	687		1,006	
<u>General administrative expenses:</u>				
Telephone	1,928		925	
Printing, postage and stationery	709		666	
Publications	-		-	
Subscriptions	-		-	
Advertising	549		549	
Sundry Expenses	4,737		3,891	
Professional Fees	4,649		2,420	
Accountancy	1,440		1,440	
Amortisation	7,835		7,835	
Legal Fees	-		-	
		<u>44,173</u>		<u>43,379</u>
<u>Movement of Funds</u>		<u>£10,777</u>		<u>(2,907)</u>
Unrestricted Revenue Fund		£18,612		£4,928
Restricted Capital fund		(7,835)		(7,835)
		<u>£10,777</u>		<u>(2,907)</u>

Pinner & District Community Association CIO
Schedule to the Statement of Financial Activities
for the year ended 31 December 2022

Village Hall Account

	2022		2021	
	£	£	£	£
<u>Income</u>				
Letting fees receivable		104,921		50,856
Other income (Grants)		0		7,932
		104,921		58,788
<u>Deduct: Expenditure</u>				
Rent and rates		3,916		2,837
Insurance		4,965		4,409
Light and heat		7,985		6,238
Cleaning		431		435
Stewarding		25,721		24,966
Repairs and maintenance		14,889		11,609
		57,908		50,495
Less: PADCA Social Club		-		-
		57,908		50,495
Surplus to statement of financial activities		47,013		8,294