

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
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 2023**

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**Pinner & District Community Association  
CIO**

**Report of the Trustees  
for the year ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 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 2023 accounts shows an overall operating loss for the year of £14,813. Our unrestricted funds decreased from £143,454 to £136,477 and total funds from £366,659 to £351,846.

**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 2023**

**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 2023 the reserves were as follows:

	£
Unrestricted	136,477
Restricted	215,369

**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  
S Foxen (resigned 14.2.2024)  
Mrs A Foxen (resigned 14.2.2024)  
R Hooper Honorary Treasurer  
R Aggarwal  
Mrs C Cash  
K Wooldridge (appointed 26.3.2023)

**Independent Examiner**

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

**Pinner & District Community Association  
CIO**

**Report of the Trustees  
for the year ended 31 December 2023**

Approved by order of the board of trustees on ..... 10 / 3 / 24 ..... 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 2023.

**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

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

Date: ..... 18/3/24 .....

**Pinner & District Community Association  
CIO**

**Statement of Financial Activities  
for the year ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Income from charitable activities	2	116,098	-	116,098	111,942
Investment income	3	4,156	-	4,156	916
<b>Total</b>		<u>120,254</u>	<u>-</u>	<u>120,254</u>	<u>112,858</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable		<u>127,232</u>	<u>7,835</u>	<u>135,067</u>	<u>102,081</u>
<b>NET INCOME/(EXPENDITURE)</b>		(6,978)	(7,835)	(14,813)	10,777
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		143,455	223,204	366,659	355,881
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>136,477</u></u>	<u><u>215,369</u></u>	<u><u>351,846</u></u>	<u><u>366,658</u></u>


The notes form part of these financial statements

**Pinner & District Community Association  
CIO**

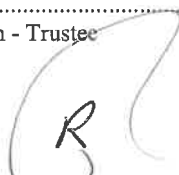
**Balance Sheet  
31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	-	215,369	215,369	223,204
<b>CURRENT ASSETS</b>					
Debtors	8	12,328	-	12,328	11,621
Cash at bank		134,283	-	134,283	137,564
		<u>146,611</u>	<u>-</u>	<u>146,611</u>	<u>149,185</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(10,134)	-	(10,134)	(5,731)
		<u>136,477</u>	<u>-</u>	<u>136,477</u>	<u>143,454</u>
<b>NET CURRENT ASSETS</b>					
		<u>136,477</u>	<u>-</u>	<u>136,477</u>	<u>143,454</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>136,477</u>	215,369	351,846	366,658
<b>NET ASSETS</b>					
		<u>136,477</u>	<u>215,369</u>	<u>351,846</u>	<u>366,658</u>
<b>FUNDS</b>					
	10			136,477	143,454
Unrestricted funds				215,369	223,204
Restricted funds				<u>351,846</u>	<u>366,658</u>
<b>TOTAL FUNDS</b>					
				<u>351,846</u>	<u>366,658</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 March 2024 and were signed on its behalf by:



.....  
A M Cash - Trustee



.....  
R Hooper - Trustee



**Pinner & District Community Association  
CIO**

**Notes to the Financial Statements  
for the year ended 31 December 2023**

**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**

	2023	2022
	£	£
Income from charitable activities	116,098	109,275
Donated services and facilities	-	2,667
	<u>116,098</u>	<u>111,942</u>

**Pinner & District Community Association  
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**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	4,156	916
	<u>4,156</u>	<u>916</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**5. STAFF COSTS**

	2023	2022
	£	£
Salaries and wages	52,277	46,959
Social security costs	-	400
Pension costs	1,093	687
	<u>22,325</u>	<u>50,618</u>

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

	2023	2022
Administration	1	1
Stewarding	2	2
	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Income from charitable activities	111,942	-	111,942
Investment income	916	-	916
<b>Total</b>	<u>112,858</u>	<u>-</u>	<u>112,858</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable	94,246	7,835	102,081
<b>NET INCOME/(EXPENDITURE)</b>	18,612	(7,835)	10,777

**Pinner & District Community Association  
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**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

<b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	124,842	231,039	355,881
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>143,454</u></u>	<u><u>223,204</u></u>	<u><u>366,658</u></u>
<b>7. TANGIBLE FIXED ASSETS</b>	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2023 and 31 December 2023	422,219	93,324	515,543
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 January 2023	199,015	93,324	292,339
Charge for year	7,835	-	7,835
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2023	206,850	93,324	300,174
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 31 December 2023	215,369	-	215,369
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2022	223,204	-	223,204
	<u>          </u>	<u>          </u>	<u>          </u>
<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2023 £	2022 £
Other debtors		12,328	11,621
		<u>          </u>	<u>          </u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2023 £	2022 £
Other creditors		10,134	5,731
		<u>          </u>	<u>          </u>

**Pinner & District Community Association  
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**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

**10. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	143,455	(6,978)	136,477
<b>Restricted funds</b>			
Building Fund	223,204	(7,835)	215,369
<b>TOTAL FUNDS</b>	<u>366,659</u>	<u>(14,813)</u>	<u>351,846</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	120,254	(127,232)	(6,978)
<b>Restricted funds</b>			
Building Fund	-	(7,835)	(7,835)
<b>TOTAL FUNDS</b>	<u>120,254</u>	<u>(135,067)</u>	<u>(14,813)</u>

**Comparatives for movement in funds**

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

**Pinner & District Community Association  
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**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

**10. MOVEMENT IN FUNDS - continued**

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

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

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	124,842	11,634	136,476
<b>Restricted funds</b>			
Building Fund	231,039	(15,670)	215,369
<b>TOTAL FUNDS</b>	<u>355,881</u>	<u>(4,036)</u>	<u>351,845</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 £
<b>Unrestricted funds</b>			
General fund	233,112	(221,478)	11,634
<b>Restricted funds</b>			
Building Fund	-	(15,670)	(15,670)
<b>TOTAL FUNDS</b>	<u>233,112</u>	<u>(237,148)</u>	<u>(4,036)</u>

**Pinner & District Community Association  
CIO**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**12. INDEPENDENT EXAMINER'S REMUNERATION**

The independent examiner's remuneration of £1,440 (2022: £1,440) was paid during the year.