

HAYES END COMMUNITY ASSOCIATION

COMMITTEE'S REPORT AND ACCOUNTS FOR THE YEAR ENDED

31 OCTOBER 2023

HAYES END COMMUNITY ASSOCIATION

CHARITY REGISTRATION	1019347
CHAIR	Amanda Bridgman
VICE CHAIR	Kevin Dennis (resigned 26.3.2024) Paul Woolcott (appointed 26.3.2024)
TREASURER	Linda Carter
OTHER COMMITTEE MEMBERS	Kathy Little Pat McGarry Elaine Read David Bridgman Bob Minson Jackie Minson
PRINCIPAL ADDRESS	Hayes End Recreational Ground Kings Way Middlesex UB3 2TX
ACCOUNTANTS	Rockett & Co. Accountants 16 Rickmansworth Road Northwood Middlesex HA6 IHA

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HAYES END COMMUNITY ASSOCIATION

COMMITTEE'S REPORT FOR THE YEAR ENDED 31 OCTOBER 2023

The committee present their Report and the charity's Financial Statements for the year ended 31 October 2023.

Name

The name of the charity is Hayes End Community Association.

Statement of Purpose

The Hayes End Community Association provides events and activities for various groups in the local area of Hayes, Middlesex, with particular emphasis on helping housebound and disabled persons.

Committee

The following are committee members who acted during all or part of the year under review, including subsequent appointments and resignations:

Amanda Bridgman	chair
Kevin Dennis	vice chair - resigned 26.3.2024
Paul Woolcott	appointed April 2023 and vice chair on 26.3.2024
Linda Carter	treasurer
Kathy Little	
Pat McGarry	
Elaine Read	
Beverley Holt	resigned November 2022
David Bridgman	
Pam Harries	died 22.10.2022
Maria Irish	resigned 30.10.2022
Annie Weisberg	resigned April 2023
Bob Minson	appointed April 2023
Jackie Minson	appointed June 2023

Review of the Charity Activities

The charity continued in its objective to provide events and activities for the inhabitants of the Hayes and surrounding areas.

The charity received £235 in grants during the year to cover the cost of outings and events and £1,291 was expended, include amounts that had been received in prior years.

The charity also received a grant of £1,000 towards the cost of new equipment, of which £184 was expended during the year under review.

Income from lettings and hire of the hall totalled £26,877 (2022: £18,423).

HAYES END COMMUNITY ASSOCIATION

COMMITTEE'S REPORT FOR THE YEAR ENDED 31 OCTOBER 2023

Financial Statements

Committee members provide their time and organise meetings on a voluntary basis, without charge or cost to the charity.

Risk Management

The committee actively review the major risks which the charity faces on a regular basis and have established systems to identify and mitigate any significant risks. The charity has an established financial reporting procedure, which the management committee regularly review to monitor and control its assets.

In the opinion of the committee the main risk that the charity faces is the cost of the premises from which the charity operates.

Stated Reserves Policy

The committee have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission. The committee believe that the current level of reserves is deemed adequate to meet the charity's immediate needs, however, it is considered the level of reserves should not be allowed to fall below an amount that would be sufficient to cover future anticipated expenditure requirements for a period of at least 6 months.

Appointment of Committee Members

Members of the committee are elected each year at the Annual General Meeting by the members of the charity.

Committee's Responsibilities for the Financial Statements

The committee members are responsible for preparing an annual report and financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the committee, who are the charity trustees, to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing financial statements, the committee are required to:

- * Select suitable accounting policies and then apply them consistently;
- * Observe the methods and principles in the applicable Charities SORP;
- * Make judgements and estimates that are reasonable and prudent;
- * State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- * Prepare the financial statements on a going concern basis unless it is inappropriate to presume

that the charity will continue in business.

HAYES END COMMUNITY ASSOCIATION

COMMITTEE'S REPORT FOR THE YEAR ENDED 31 OCTOBER 2023

Committee's Responsibilities for the Financial Statements (continued)

The committee are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The committee are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the committee on 30th June 2024 and signed on their behalf by:

Linda Carter

Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE ON THE FINANCIAL STATEMENTS OF
HAYES END COMMUNITY ASSOCIATION

We report to the Trustees on our examination of the financial statements of the Charity for the year ended 31 October 2023, which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. This report is made to the Trustees, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for our work or for this report.

Responsibilities and Basis of Report

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The Charity's Trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011) and that an Independent Examination is required.

We report in respect of our examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out our Examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect :

- * accounting records were not kept in respect of the Trust, as required by section 130 of the Act; or
- * the accounts do not accord with those records; or
- * 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.

We 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.

N A Rockett
for and on behalf of
ROCKETT & CO
Accountants
16 Rickmansworth Road
Northwood
Middlesex
HA6 1HA

30th June 2024

HAYES END COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2023

	Unrestricted Note	Funds £	Restricted Funds £	Total Funds £	2022 £
Incoming Resources					
Memberships		100	-	100	73
Hire of hall		26,877	-	26,877	18,423
Grants and donations		-	1,235	1,235	7,018
Sundry income		25	-	25	-
Total Incoming Resources		<u>27,002</u>	<u>1,235</u>	<u>28,237</u>	<u>25,514</u>
Resources Expended					
Fundraising	2	-	-	-	-
Charitable activities	3	24,819	1,329	26,148	14,699
Governance costs	4	250	-	250	290
Total Resources Expended		<u>25,069</u>	<u>1,329</u>	<u>26,398</u>	<u>14,989</u>
Net Incoming/(Outgoing) Resources for the Year		1,933	(94)	1,839	10,525
Balances at 31 October 2022		26,599	4,886	31,485	20,960
Balances at 31 October 2023		<u>28,532</u>	<u>4,792</u>	<u>33,324</u>	<u>31,485</u>

The notes on pages 7 to 9 form part of these financial statements.

HAYES END COMMUNITY ASSOCIATION

BALANCE SHEET AT 31 OCTOBER 2023

	Note	2023	2022
		£	£
Fixed Assets			
Tangible fixed assets	6	7,332	8,747
Current Assets			
Bank and cash balances		25,992	22,863
Liabilities: amounts falling due within one year	7	<u>-</u>	<u>125</u>
Net Current Assets		<u>25,992</u>	<u>22,738</u>
Net Assets		<u><u>33,324</u></u>	<u><u>31,485</u></u>
Funds			
Unrestricted Funds		28,532	26,599
Restricted Funds	8	4,792	4,886
		<u><u>33,324</u></u>	<u><u>31,485</u></u>

Approved by the Committee on 30th June 2024 and signed on their behalf by

Linda Carter

Treasurer

The notes on pages 7 to 9 form part of these financial statements.

HAYES END COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

Expenditure

All expenditure is included on an accruals basis and all costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities.

Tangible fixed assets

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life as follows:

Furniture and equipment	25% on cost
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Fund Accounting

The nature of each fund is set out in note 8 to the financial statements.

Donations and grants for capital expenditure

Donations and grants received for capital expenditure are credited to income when received. The difference between the total donated and the cumulative depreciation charge relating to the relevant assets is carried forward under restricted funds.

Financial Instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors. They are initially recognised at transaction value and subsequently measured at their settlement value.

Entity of the Charity

The charity is a public benefit entity.

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HAYES END COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

	Unrestricted Funds	Restricted Funds	Total Funds	2022
	£	£	£	£
2 Fundraising				
Fundraising event	-	-	-	-
3 Charitable activities				
Rent	1,920	-	1,920	1,920
Utilities	9,623	-	9,623	228
Repairs, maintenance and equipment replacement	2,195	-	2,195	2,612
Ground maintenance	510	-	510	442
Cleaning and refuse	2,247	-	2,247	1,370
Insurance	1,949	-	1,949	1,861
Assistance	-	-	-	175
Events and outings	1,190	1,291	2,481	1,721
Telephone	939	-	939	784
Postage and stationery	420	-	420	266
Travel costs	1,002	-	1,002	670
Sundry expenses	300	-	300	84
Subscriptions	177	-	177	157
Donations and gifts	-	-	-	220
Depreciation	2,347	38	2,385	2,189
	<u>24,819</u>	<u>1,329</u>	<u>26,148</u>	<u>14,699</u>
4 Governance costs				
Licence	-	-	-	40
Bookkeeping	250	-	250	250
	<u>250</u>	<u>-</u>	<u>250</u>	<u>290</u>
5 Total Resources Expended	Staff Costs	Other Costs	Total	2021
	£	£	£	£
Fundraising	-	-	-	-
Charitable activities	-	26,148	26,148	14,699
Governance costs	-	250	250	290
	<u>-</u>	<u>26,398</u>	<u>26,398</u>	<u>14,989</u>

There were no employees of the charity during the year.

HAYES END COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

6 Tangible Fixed Assets				Equipment
				£
Cost				
At 1 November 2022				11,465
Additions				970
Disposals				(529)
At 31 October 2023				<u>11,906</u>
 Accumulated depreciation				
At 1 November 2022				2,718
Charge for year				2,385
Eliminated on disposals				(529)
At 31 October 2023				<u>4,574</u>
 Net book values				
At 31 October 2023				<u>7,332</u>
 At 31 October 2022				<u>8,747</u>
 7 Liabilities: Amounts falling due within one year			2023	2022
			£	£
Creditors and accruals			<u>-</u>	<u>125</u>
 8 Restricted Funds	Balances	Movement in	Resources	Balances
	At 1.11.2022	Incoming	Outgoing	At 31.10.2023
	£	£	£	£
Funding for events	4,386	235	1,291	3,330
Funding for equipment	500	1,000	38	1,462
	<u>4,886</u>	<u>1,235</u>	<u>1,329</u>	<u>4,792</u>
 9 Analysis of Net Assets Between Funds	Tangible	Net Current	Total	2022
	Fixed	Assets	£	£
	Assets	£	£	£
Restricted Funds	146	4,646	4,792	4,886
Unrestricted Funds	7,186	21,346	28,532	26,599
	<u>7,332</u>	<u>25,992</u>	<u>33,324</u>	<u>31,485</u>

GENERAL & MAINTENANCE CHEQUES FOR HECC Y/e 31 OCTOBER 2018

DATE:	CHEQUE No.	AMOUNT:	ANALYSIS	Cleaning	Repairs/ Maint	PPS	Travel	Equip	Subs	Sundry	Events	Refunds	Bookkeeping	Diff		
22.12.17.	101025	£48.04	CLEANING MATERIALS	48.04	48.04											
15.1.18.	101027	£403.00	November Cleaning December Cleaning Cleaning Materials Stationery Mileage General Maintenance	60.00 60.00 21.36 21.36 74.40 69.50 80.00	60.00 60.00 21.36 21.36		21.36	74.40		69.50						
20.2.18.	101032	£358.50	January Cleaning Stationery HFCA Subscription Cleaning Materials February Cleaning General Maintenance	60.00 18.59 30.00 54.43 60.00 28.54 80.00	60.00 18.59 30.00 54.43 60.00		18.59		30.00					16.38		
28.3.18.	101035	£394.00	March Cleaning Stationery February Mileage Cleaning Materials General Maintenance	60.00 8.40 34.70 89.66 63.99 137.46	60.00 8.40 34.70 89.66		8.40	34.70			63.99			26.94		
18.4.18.	101037	£500.00	General (?) for Lap Top	500.00				500.00								
25.5.18.	101039	£462.00	April Cleaning May Cleaning Balance Computer Cleaning Materials Stationery 50% Book-keeping Fee	60.00 60.00 28.99 60.39 122.81 125.00	60.00 60.00 28.99 60.39		122.81	28.99						125.00		
7.7.18.	101043	£397.00	June Cleaning Stationery Cleaning Materials May Mileage June Mileage General (Key) Events (for Fun Day) Deposit Refund of 2.6.18. Deposit Refund for 4.8.18.	60.00 25.00 75.75 67.85 38.00 3.25 27.69 50.00 50.00	60.00 25.00 75.75 67.85 38.00		25.00			67.85 38.00	3.25 27.69	50.00 50.00				
23.7.18.	101045	£227.00	July Cleaning General (Key and Cabinets) Stationery (Printer & Cartridges for office)	60.00 54.00 113.00	60.00 54.00		113.00				54.00					
4.8.18.	101048	£360.00	July Mileage Casio Membership General Events (Fun Day - cold cans)	43.40 127.50 78.64 110.42				43.40	127.50		78.64 110.42					
4.9.18.	101053	£545.00	August Cleaning Stationery August Mileage Maintenance Fun Day	60.00 33.85 69.60 160.00 222.47	60.00 33.85 69.60		32.85	69.60				222.47				
10.10.18.	101056	£396.00	September Cleaning October Cleaning Cleaning Materials September Mileage Stationery Maintenance General	60.00 60.00 91.01 43.80 27.00 14.50 99.40	60.00 60.00 91.01		27.00	43.80			99.40					
31.10.18.	101057	£272.34	Stationery October Mileage Balance Book-keeping Fee General Maintenance	11.99 72.20 125.00 11.16 51.99		11.99	72.20			11.16			125.00			
		£4,362.88		4,319.99	4,363.31	1,165.64	523.95	381.00	443.95	528.99	157.50	166.45	602.51	100.00	250.00	43.32
		£3,184.00	Less													
15.1.18.	101027	£403.00	November Cleaning December Cleaning Cleaning Materials Stationery Mileage General Maintenance	60.00 60.00 21.36 21.36 74.40 69.50 80.00	60.00 60.00 21.36 21.36		21.36	74.40		69.50						
28.3.18.	101035	£394.00	March Cleaning Stationery February Mileage Cleaning Materials General Maintenance	60.00 8.40 34.70 89.66 63.99 137.46	60.00 8.40 34.70 89.66		8.40	34.70			63.99			16.38		
25.5.18.	101039	£462.00	April Cleaning May Cleaning Balance Computer Cleaning Materials Stationery 50% Book-keeping Fee	60.00 60.00 28.99 60.39 122.81 125.00	60.00 60.00 28.99 60.39		122.81	28.99						125.00		
7.7.18.	101043	£397.00	June Cleaning Stationery Cleaning Materials May Mileage June Mileage General (Key) Events (for Fun Day) Deposit Refund of 2.6.18. Deposit Refund for 4.8.18.	60.00 25.00 75.75 67.85 38.00 3.25 27.69 50.00 50.00	60.00 25.00 75.75 67.85 38.00		25.00			67.85 38.00	3.25 27.69	50.00 50.00				
23.7.18.	101045	£227.00	July Cleaning General (Key and Cabinets) Stationery (Printer & Cartridges for office)	60.00 54.00 113.00	60.00 54.00		113.00				54.00					
4.8.18.	101048	£360.00	July Mileage Casio Membership General Events (Fun Day - cold cans)	43.40 127.50 78.64 110.42				43.40	127.50		78.64 110.42					
4.9.18.	101053	£545.00	August Cleaning Stationery August Mileage Maintenance Fun Day	60.00 33.85 69.60 160.00 222.47	60.00 33.85 69.60		32.85	69.60				222.47				
10.10.18.	101056	£396.00	September Cleaning October Cleaning Cleaning Materials September Mileage Stationery Maintenance General	60.00 60.00 91.01 43.80 27.00 14.50 99.40	60.00 60.00 91.01		27.00	43.80			99.40					
		£3,184.00		3,168.05	2,581.92	943.17	391.96	350.42	371.75	28.99	127.50	126.75	100.00	125.00	16.38	