

**REGISTERED COMPANY NUMBER: 03161792 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1054757**

**REPORT OF THE TRUSTEES AND  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
HARROW CLUB  
(A COMPANY LIMITED BY GUARANTEE)**

Haines Watts  
Chartered Accountants & Statutory Auditors  
Old Station House  
Station Approach  
Newport Street  
Swindon  
Wiltshire  
SN1 3DU

## HARROW CLUB

### CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

	<b>Page</b>
Report of the Trustees	1 to 11
Report of the Independent Auditors	12 to 15
Statement of Financial Activities	16
Statement of Financial Position	17
Statement of Cash Flows	18
Notes to the Statement of Cash Flows	19
Notes to the Financial Statements	20 to 31

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. 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

In 1883 the Harrow Mission opened the building and established the organisation of the Harrow Club, with the purpose of improving the lives of the disadvantaged young people of the Notting Dale and surrounding communities.

The objectives of the Harrow Club (or the Club) are the advancement of education, the promotion of health, the relief of poverty, distress and sickness, the promotion of racial harmony and the provision of recreation promoting the spiritual, social, moral and physical well-being of the youth of London W10 and the surrounding area, as set out in the Memorandum of Association.

##### Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

##### Day-to-Day Management

The trustees delegate day to day management of the Club to the Chief Executive Officer, (CEO), Michael Defoe.

#### OVERVIEW OF 2021 AND THE PLANS AHEAD

##### Organisational Structure

The organisational structure of the Club has remained unchanged from the prior year. However, we increased the number of delivery staff as we have increased the number of locations from which we operate and are therefore offering more sessions and projects.

##### Geographic Focus

Since the last report, we have added a new location to our clubs and now operate in 3 locations in the Royal Borough of Kensington & Chelsea (RBKC) - Harrow Club, Freston Road, W10; North Hub, Lancaster Road, W10 and South Hub, World End Estate, SW10).

We continue to operate from 3 locations in the London Borough of Hammersmith & Fulham (LBHF) - Old Oak, Braybrook St, W12; Sands End, Marinefield Road, SW6 and White City, Canada Way, W12).

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

In addition, we continued to run our Detached Programme (a street-based programme to engage young people) twice a week during most of the year, whether or not we were in lockdown, either in RBKC or LBHF.

#### COVID-19

20-21 was a frustrating year in terms of delivery due to the stop-start scenario we faced, alternating as required between to-face delivery and online services. A timeline summary is provided below.

#### March - July 2020

- The Club was closed on 24 March 2020, one week before the end of our prior financial year, due to COVID-19.
- Most of the delivery team and office staff were put on furlough at that time.
- During this period the Senior Youth Workers, who were not furloughed ran various online programmes including an Art Competition and an Express Yourself Competition, which attracted over 60 entries, online FIFA competitions and much else.
- Our afore-mentioned Detached Programme ran three times a week in RBKC during this period and we were engaging up to 70 young people each week. This included also running fitness sessions in local parks.
- We remained in touch with most of our young people via What's App and supported parents where possible.
- We took our food donations to St Francis and Venture Centre, giving them the list of our families that were in need and they handled the distribution.
- We asked for donations of books and games and distributed over 200 books.
- We launched a new website, with a COVID-19 page, with a drop-down menu of links to organisations providing support in various categories including education, mental health, food, fitness during lockdown.

#### July - August 2020

- Most delivery staff were brought back from furlough in July when we were able to run an extensive outdoor summer programme, largely based at a farm of 24 acres in Surrey, giving young people the opportunity to escape from the confines of the City. In total we were able to bring over 150 young people to the farm.
- Activities included our motor project, adventure trails, tennis, rounders, football, a water slide, an obstacle challenge, bike trekking, horse riding, fieldcraft and more.
- We also organised beach trips, park trips and climbing sessions.
- Working in partnership with artist, Joy Gregory, we ran a summer art programme with young people's work being exhibited locally.
- We also ran out a Detached Programme in LBHF working in partnership with the council engaging over 45 young people each night

#### September - December 2020

- We re-opened all the buildings for our clubs (excluding Old Oak) in the week of 21 September 202, but had to close again on 5 November with a brief time of re-opening before Christmas.
- We re-started all our regular programmes but were limited due to COVID-19 restrictions in the number of young people we could work with.
- The owners of our Old Oak site were not willing to re-open their building, so we operated an outdoor programme until the weather became too cold.

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### January – April 2021

- Lockdown returned in January 2021 but, working in compliance with NYA (National Youth Alliance) guidelines, we were able to operate in person, with limited numbers, in all our clubs apart from Old Oak.
- We put some office staff and some delivery staff on furlough again.
- We changed the way in which we operated to create two shorter sessions each evening so that the 15-person bubble limit could be met whilst still having up to 30 young people per evening in total access our service.
- We were also able to launch our Intervention Programme (for primary aged young people who are close to exclusion) for three days a week.
- The Detached Programme continued.
- During this period we ran a very successful laptop appeal and were able to distribute over 100 laptops to young people who were struggling to do schoolwork due to a lack of suitable device.

For almost all of the 2020/21 financial year, we were unable to rent out our building space, which sharply impacted our income, nor were we able to hold our Annual Fundraising Dinner in November 2021.

#### Programme Focus in Normal Times

Our six clubs currently run over 38 sessions each week, with a throughput of over 650 young people weekly. We run youth clubs and other projects, sometimes within the youth club and sometimes as entirely separate projects.

The Club's Strategy is to focus its delivery on three categories of programme, each of which has different objectives. The categories are, as follows:

**Engagement Programmes** – these include our generic youth club work that takes place in all our clubs. Within them, focus has been on creating 6-12 week specialist projects, frequently decided upon in conjunction with our Youth Committees. These might include an art project, a fitness project or a film project, for example.

**Transitional Programmes** – these are specialist programmes targeted at retaining our Junior Members as they transition to Senior School which is a time when many young people cease to be engaged in youth clubs and can become involved in unsuitable activities. We have worked with partner organisations for many of these projects and secure specific funding for this.

**Development Programmes** – these are structured programmes working with more challenging and marginalised young people (for example Travellers, those close to exclusion from school and 'gang' members) aged 12-18. Programmes include our late-night programme, Another Way, our Detached and Mentoring Programme, our Motor Project, Travellers Homework Club and the Debate Box project, amongst others.

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### ENGAGEMENT PROGRAMMES

We run seven engagement programmes which include Harrow Club Senior and Junior Youth club, Old Oak, Sands End and White City Youth clubs, as well as the North and South Hub Youth clubs

HARROW CLUB SENIOR YOUTH CLUB which runs two nights a week has a throughput of about 85 young people a week

Some of the typical activities in the year included:

**Cooking** – This is really popular with our young people and provides an opportunity to teach them about nutrition as well as learning cooking skills.

**Music** - We ran a steel pan session twice a week.

**Sport** – We ran very successful basketball sessions with about 20 young people each week and boxing, in partnership with the Cuban Boxing Academy

**FOOTBALL CLUB** – The teams train weekly at Harrow Club and Westway and play matches at Wormwood Scrubs on Sunday. Teams are comprised of young people from areas such as Ladbrooke Grove, White City, Harrow Road, Worlds End, Earls Court, Pimlico and the Moroccan community on Golborne Road. This provision is unique in today's climate of youth violence and has encouraged unity across postcodes through team sport.

**OLD OAK SENIORS CLUB** runs 3-times a week and has a throughput of about 125 people a week.

Some of the many activities this year included:

**Sports** – Sports continue to be a key tool to engage young people in this area and, in particular, with those that are far harder to reach. Football has helped us develop many more positive relationships and has encouraged these young people to engage in other sessions in the youth club. Boxing is also popular.

**Dance** – This is particularly popular with the girls and provides opportunities to showcase their work to the club.

**Video Magazine** – each month the club creates a video magazine, filmed and edited by the young people and includes interviews related to relevant topics and videos of activities.

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

WHITE CITY YOUTH CLUB runs three times a week and has a throughput of about 105 people a week.

Some of the many activities include:

**Film & Media** – We have seen a growing interest in young people wanting to engage with media, whether it be in front of the camera or behind it. They have thereby learnt about camera control and editing and also learnt valuable skills through producing short comedy videos and music videos for which they have developed the concepts.

**Imperial College Joint Project** – operating on a Saturday, this project aims to introduce young people to various STEM (Science, Technology, Engineering and Maths) projects.

**Discussion Groups** – these are fantastic sessions covering topical areas for debate and helps young people articulate their views on a range of subjects.

**Sport** – Football remains eternally popular.

SANDS END YOUTH CLUB runs three times a week and has a throughput of about 50 young people a week.

Projects include:

**Cooking** – This is a very important project, not only providing young people with food, but educating them in cooking, nutrition and fitness.

**Artistic Projects** - We have seen a large increase in young people willing to engage in creative and artistic projects.

**Sports** – We have a partnership with the Chelsea Foundation and have established a weekly football session for the young people that Chelsea run using the youth club as a base. This has been a great way of attracting new members to the club.

**Discussion Groups** – These are fantastic sessions covering topical areas for debate and help young people articulate their views on a range of subject.

HARROW CLUB JUNIOR YOUTH CLUB has been reduced to running only once a week due to funding challenges and has a throughput of about 25-30 young people each week.

Some of the many activities include:

- **Sports** - Multi sports support young people in gaining communication and team skills with football being particularly popular and boxing sessions well attended.
- **Art** – a variety of artistic projects are offered throughout the year.

JUNIOR INTERVENTION - we work with up to 10 young people over the year, providing vital intervention to either return the young person to education or to support them in being able to stay in education at school. They come to the club 3 times a week for 4 hours.

Some of the many activities include:

- **Education** – We follow key areas of the curriculum where we know they are struggling.
- **Sport** – We provide time for them to use the sports hall for a variety of physical activities.
- **Behaviour** - We have group and 1-2-1 discussions with the young people addressing their behaviour issues.

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### SPECIALIST TRANSITION PROGRAMMES

We run several transition programmes in music where we included the older set of the Juniors club and the younger set of the Seniors club.

This includes a Beats For Life music project, with young people gaining basic skills in percussion and performance, working towards the Arts Award Scheme and the highly popular Steel Pan project.

#### DEVELOPMENT PROGRAMMES

We run development programmes including Debate Boxing, Another Way, The Travellers Homework Club, the Motor Project, a Detached Programme and a Mentoring Programme.

**DEBATE BOXING** - this programme has continued to be a highly successful intervention programme with pupils close to exclusion being referred in by a number of local schools. It is run as a joint project with the Harrow Club, London Sports Trust and Debate Mate. The outcomes of this unique programme for young people have continued to be greater control over behaviour, improved discipline in structured environments, better engagement in lessons, greater ability to express themselves and improved skills at constructing arguments.

**ANOTHER WAY** provides young people from 14 – 21 a safe space where they can socialise, learn, change attitudes, thinking and get support with stepping into the right direction to reaching one's full potential and is a key service contributing towards the reduction of serious youth violence (SYV) in the community. Working specifically with those engaged or at risk of SYV and in accordance with the Violence Reduction Unit within RBKC, staff have been handpicked based on their skills and experience and then trained on the trauma-informed approach by the Science of Violence. It runs from 20.00-midnight on a Monday and from 22.00-02.00am on a Friday at the Harrow Club and on a Friday from 21.00-midnight at the South Hub. The project has been successful in returning young people to education or assisting them to find legal employment.

Activities include sessions on boxing, fitness, music production and recording sessions, cooking skills and food, employability and sexual health awareness and we also run a drop off service.

**THE MOTOR PROJECT** - This course equips participants with the skills and knowledge to develop their understanding of the workings of motor vehicles. It includes a Health and Safety Workshop, Road User Education Workshop, Go Kart Challenge, Motocross Challenge, Motor Maintenance, day events at Motorcross and a Compulsory Motorbike/Moped Bike Test (CBT). The project provides character-building opportunities, as participants work in teams and develop their communication skills.

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

**THE DETACHED PROGRAMME** – This programme runs twice a week and entails two or three of our workers taking our minibus to areas where there are young people on the street or where the council or police ask us to go. The aim is to engage with them, signpost them to services and encourage them to come to one of our clubs.

**THE MENTORING PROGRAMME** – A local council initiative, we are asked to mentor specific young people where particular issues or challenges have been identified. The young person is assigned a mentor who works with them over a period of time to address their issues.

**TRAVELLER HOMEWORK CLUB** - Many of the Club's services cater to marginalised, disadvantaged and vulnerable groups including travellers. Harrow Club is the only mainstream youth service providing for the travelling community who are permanently situated under the Westway in W10; a notoriously hard demographic to engage. Evidence has been gathered confirming that as a direct result of attending the Harrow Club's homework club members of this community are remaining longer in formal education and integrating better with non-travellers.

#### Financial review

##### **Financial position**

The financial position of the charity at the year-end is set out on page 17. The Trustees' objective is, overall, to match expenditure on charitable activities with incoming resources. Donations and similar income amounted to £1,373,573 (2020: £899,537), and total income amounted to £1,383,594 (2019: £1,012,305). Total income was higher than the previous year as a result of a significant increase in donations, mainly reflecting grants and donations for additional programmes. Although offset by a significant reduction in sub-letting income, primarily due to lockdowns as a result of the covid pandemic which meant that the Club was unable to let its premises to third parties.

Expenditure was only marginally below the level in the previous year as despite some programmes having to be curtailed or cancelled the Club was very successful in running many programmes despite, but within, the covid lockdown requirements.

##### **Resources**

Income is split between restricted and unrestricted funds; restricted funds representing income received for specific programmes or purposes. All amounts received for specific programmes were expended during the year with the exception of £138,447 which is expected to be utilised in the coming financial year.

The trustees have agreed that the following amounts should be treated as designated funds for the following purposes:

- £200,000 - to underpin programmes and core costs.
- £250,000 - as a reserve to meet unexpected costs.

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The reserve set aside to underpin programmes relates to the expectation of the resumption of the Club's suite of programmes as carried out pre the COVID-19 pandemic which to date have yet to be fully funded. The designated fund of £250,000 represents a significant step towards the Trustees' revised objective of setting aside a reserve equivalent to approximately three months of average monthly annual expenditure.

Whilst the Club had a relatively large cash position at the end of the financial year, based on present programmes, including expectations of fully restoring all previous programmes cut or curtailed by the covid pandemic and also ambitions to expand those programmes, that position in the absence of large new donations and grants, is expected to reverse significantly over the course of the new financial year.

#### **Reserves policy**

The Trustees consider that the financial outcome for the year was satisfactory but will continue to encourage and support all actions to increase sources of funding for the Club's activities to ensure they are fully reinstated and, where appropriate, expanded to enable programmes to continue for the foreseeable future and, importantly, to secure additional funding to support the Club's core costs.

The Trustees' policy is to establish and maintain free expendable reserves equal to three months' budgeted expenditure. This is a revision, which is the recommended level by the Charity Commission, of the previous policy of two months. The Trustees consider this is a level of this reserve that is appropriate to provide a sound financial base. Free reserves at 31 March 2021 amounted to £126,494 (2020 £32,171).

#### **Going concern**

The charity meets its day to day working capital requirements from its various incoming resources. A significant proportion of this comes from a small number of funders which include the Harrow Mission and two of the London boroughs within which the Club operates. The trustees have no reason to believe that this funding will be withdrawn in the foreseeable future and accordingly the accounts have been prepared on a going concern basis.

#### **Principal risks and uncertainties**

The Trustees have identified the major risks to which the Charity is exposed. These risks have been reviewed and the Trustees are satisfied that systems and procedures have been established to mitigate them. This includes appropriate insurance cover, a Health and Safety review and Criminal Records Bureau checks together with a regular review and update of a risk register and policies and procedures, both financial and others.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The Harrow Club W10 (the "Harrow Club" or "Club") was incorporated as a company limited by guarantee and registered in England on 20 February 1996, Company No 3161792, and registered as a charity on 20 April 1996 under Charity No 1054757.

The trustees resolved in early 2021 to change the name of the Harrow Club W10 to Harrow Club to reflect the fact that the Club now operates outside the W10 postcode. This change has been registered and reflected by Companies House but not, as at the date of this report, by the Charity Commission.

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### Trustees, Officers and Advisers

Details are set out on page 10.

The Board have continued with the phased introduction of new trustees, aiming to recruit either those with close contact with the locality, or who bring specific skills or contacts. The Board was delighted to welcome Alexander Trotter as a new trustee.

The Trustees aim to enhance their relationship with the local community and build on the trust shown to the Club during and following the Grenfell tragedy, aiming for the development of a board of trustees that is visibly able to engage with the needs of the young people in the locality and show where we stand.

#### Organisational structure

The Board determines the general policy of the Harrow Club. The members of the Board are the directors of the company and also the Charity Trustees (and referred to in this report as the "Trustees").

The Trustees are elected by the members of the Charity at the Annual General Meeting. The Trustees have power to fill casual vacancies but any Trustee so appointed must stand for election at the next Annual General Meeting. Induction of new trustees is mainly through discussion with the Chairman and the Chief Executive Officer, supplemented, as required, by specific training relating to the responsibilities and duties of trustees and a briefing pack which includes a copy of the governing documents, minutes of meetings and the annual report and financial statements for the last three years.

Trustees delegate day to day management to Michael Defoe, the Chief Executive Officer.

The remuneration of key management is discussed annually by the Trustees with reference to annual performance of the Club and market conditions generally. A personnel subcommittee has been formed to advise the Board and the Director on a wide range of human relations issues.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

03161792 (England and Wales)

##### Registered Charity number

1054757

##### Registered office

187 Freston Road  
London W10 6TH

**HARROW CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**Trustees**

P P Chappatte - chairman  
T M Dalton  
K W B Gilbert  
C J Martin  
C Rossan  
T R M Stoddart-Scott  
K M Walker  
A J Trotter (appointed 19 January 2021)  
L M R S Fauset  
M Watkis

**Company Secretary**

R J M Oxley

**Auditors**

Haines Watts  
Chartered Accountants & Statutory Auditors  
Old Station House  
Station Approach  
Newport Street  
Swindon  
Wiltshire  
SN1 3DU

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Harrow Club for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

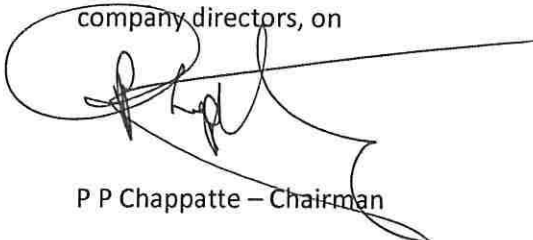
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### AUDITORS

The auditors, Haines Watts, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on

and signed on the board's behalf by:



P P Chappatte – Chairman

bt Deenbr 2021

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARROW CLUB

### **Opinion**

We have audited the financial statements of Harrow Club (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charity's operations, funders, suppliers and wider economy. The trustees' view on the impact of COVID-19 is disclosed in the accounting policies note 1.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
HARROW CLUB**

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARROW CLUB

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We obtained an understanding of the legal and regulatory framework applicable to both the charity itself and the environment in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the trustees and other management. The most significant were identified as the Companies Act 2006, Charity SORP (FRS102) and Charities Act.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of trustees and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
HARROW CLUB**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*S Plumb ACA*

Susan Plumb ACA (Senior Statutory Auditor)  
for and on behalf of Haines Watts  
Chartered Accountants & Statutory Auditors  
Old Station House  
Station Approach  
Newport Street  
Swindon  
Wiltshire  
SN1 3DU

Date: *7 Dec 2021*

HARROW CLUB

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	658,259	715,314	1,373,573	899,537
<b>Charitable activities</b>					
Sub-letting income	4	9,930	-	9,930	112,467
Investment income	3	91	-	91	301
<b>Total</b>		668,280	715,314	1,383,594	1,012,305
<b>EXPENDITURE ON</b>					
Raising funds	5	6,509	40,000	46,509	77,377
<b>Charitable activities</b>					
Youth programme	6	-	521,599	521,599	533,358
Debate Box programme		-	14,946	14,946	32,852
Support costs		478,598	-	478,598	441,239
Dance programme		-	-	-	18,033
Drama programme		-	-	-	15,526
Windrush programme		-	-	-	8,000
Laptop Appeal		-	47,697	47,697	-
<b>Total</b>		485,107	624,242	1,109,349	1,126,385
<b>NET INCOME/(EXPENDITURE)</b>		183,173	91,072	274,245	(114,080)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		449,109	21,739	470,848	584,928
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>632,282</u>	<u>112,811</u>	<u>745,093</u>	<u>470,848</u>

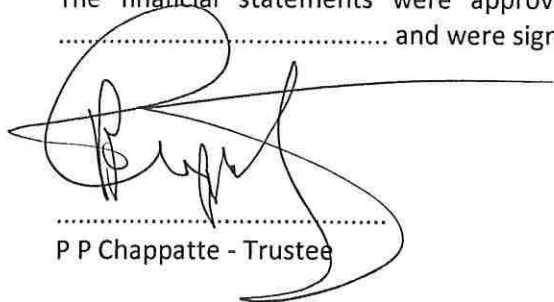
The notes form part of these financial statements

HARROW CLUB

STATEMENT OF FINANCIAL POSITION  
31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	55,788	-	55,788	72,938
<b>CURRENT ASSETS</b>					
Debtors	13	33,657	-	33,657	43,996
Cash at bank		<u>763,410</u>	<u>112,811</u>	<u>876,221</u>	<u>503,324</u>
		797,067	112,811	909,878	547,320
<b>CREDITORS</b>					
Amounts falling due within one year	14	(220,573)	-	(220,573)	(149,410)
		<u>576,494</u>	<u>112,811</u>	<u>689,305</u>	<u>397,910</u>
<b>NET CURRENT ASSETS</b>					
		<u>576,494</u>	<u>112,811</u>	<u>689,305</u>	<u>397,910</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>632,282</u>	<u>112,811</u>	<u>745,093</u>	<u>470,848</u>
<b>NET ASSETS</b>					
		<u>632,282</u>	<u>112,811</u>	<u>745,093</u>	<u>470,848</u>
<b>FUNDS</b>					
	16				
Unrestricted funds				632,282	449,109
Restricted funds				<u>112,811</u>	<u>21,739</u>
<b>TOTAL FUNDS</b>					
				<u>745,093</u>	<u>470,848</u>

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



.....  
P P Chappatte - Trustee

20th December 2021

HARROW CLUB

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>372,806</u>	<u>147,892</u>
Net cash provided by operating activities		<u>372,806</u>	<u>147,892</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(24,594)
Interest received		<u>91</u>	<u>301</u>
Net cash provided by/(used in) investing activities		<u>91</u>	<u>(24,293)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>503,324</u>	<u>379,725</u>
Cash and cash equivalents at the end of the reporting period		<u>876,221</u>	<u>503,324</u>

The notes form part of these financial statements

HARROW CLUB

NOTES TO THE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	274,245	(114,080)
<b>Adjustments for:</b>		
Depreciation charges	17,150	14,074
Interest received	(91)	(301)
Decrease in debtors	10,339	181,807
Increase in creditors	<u>71,163</u>	<u>66,392</u>
<b>Net cash provided by operations</b>	<u>372,806</u>	<u>147,892</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20	Cash flow	At 31/3/21
	£	£	£
<b>Net cash</b>			
Cash at bank	<u>503,324</u>	<u>372,897</u>	<u>876,221</u>
	<u>503,324</u>	<u>372,897</u>	<u>876,221</u>
<b>Total</b>	<u>503,324</u>	<u>372,897</u>	<u>876,221</u>

The notes form part of these financial statements

## HARROW CLUB

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity, rounded to the nearest £.

##### **Going concern**

The company meets its day to day working capital requirements from its various incoming resources. A significant proportion, although less than in previous years, comes from two funders. The trustees have no reason to believe that this funding will be withdrawn. They do not include any adjustments that could result from a withdrawal of this funding.

In addition, the COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charity's operations, funding, suppliers and wider economy.

The Trustees' view on the impact of COVID-19 is that, given the measures that could be undertaken to mitigate the current adverse conditions, the current resources available and the funding position outline above, they can continue to adopt the going concern basis in preparing the financial statements.

##### **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.

Leasehold improvements	10 years straight line
Fixtures & fittings	25% reducing balance
Motor vehicles	25% straight line
Computer equipment	25% reducing balance

## HARROW CLUB

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

#### 1. ACCOUNTING POLICIES - continued

##### Taxation

The charity is exempt from corporation 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.

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

##### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

#### 2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Grants	1,004,310	657,115
Donations	<u>369,263</u>	<u>242,422</u>
	<u>1,373,573</u>	<u>899,537</u>

## HARROW CLUB

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

#### 2. DONATIONS AND LEGACIES - continued

Donations received, included in the above, are as follows:-

	2021	2020
	£	£
Another Way fundraiser	-	123,648
Winter Big Give	108,381	-
Summer Big Give	67,787	-
Harrow School - Long Ducker	33,500	37,340
Gift aid	6,250	18,482
Fee income	73,457	8,109
Laptop appeal	54,103	-
Other donations	<u>25,785</u>	<u>54,843</u>
	<u>369,263</u>	<u>242,422</u>

HARROW CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Harrow Mission	163,750	150,000
John Lyon's Charity	50,500	54,500
Royal Borough of Kensington & Chelsea	199,131	37,504
London Borough of Hammersmith & Fulham	133,950	141,501
BBC Children in Need	38,158	49,574
Hammersmith United Charities	2,150	-
Kensington & Chelsea Foundation	88,595	50,000
Westway Community Trust	2,341	-
London Youth grant	-	2,550
The London Community Foundation	14,692	8,880
Big Lottery	32,841	2,550
Greater London Authority	43,339	67,416
Jack Petchey	-	2,493
Dr Edwards & Bishop King	5,543	4,331
Paddington Development Trust	-	13,934
National Foundation For Youth	8,718	9,365
Young H & F Foundation	-	1,251
Community Organisers	-	2,807
The Gate Theatre	2,817	2,800
Groundworks	-	13,862
London Youth Grant	-	251
Car Giant	-	10,766
Church Urban Fund	-	8,000
Harrow Mission - lighting grant	-	9,301
Other	108	13,479
Lightbulb Trust	25,000	-
Kusuma Trust	13,328	-
Government support - furlough income	166,189	-
Harrow Mission - electrical work grant	13,160	-
	<u>1,004,310</u>	<u>657,115</u>

HARROW CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>91</u>	<u>301</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Sub-letting income	<u>9,930</u>	<u>112,467</u>

5. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Fundraising event costs	<u>46,509</u>	<u>77,377</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Youth programme	521,599	-	521,599
Debate Box programme	14,946	-	14,946
Support costs	475,098	3,500	478,598
Laptop Appeal	<u>47,697</u>	<u>-</u>	<u>47,697</u>
	<u>1,059,340</u>	<u>3,500</u>	<u>1,062,840</u>

HARROW CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

7. SUPPORT COSTS

	Governance costs £ <u>3,500</u>
Support costs	

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	3,500	3,300
Depreciation - owned assets	<u>17,150</u>	<u>14,074</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

The trustees are entitled to reclaim reasonable out of pocket expenses. During the year no trustees claimed travel expenses. (2020: One trustee claimed £526).

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	544,192	494,236
Social security costs	34,900	30,819
Other pension costs	<u>7,737</u>	<u>9,499</u>
	<u>586,829</u>	<u>534,554</u>

The average (full time equivalent) monthly number of employees during the year was as follows:

<u>2021</u>	<u>2020</u>
<u>21</u>	<u>19</u>

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

**Key Management Personnel**

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £57,909 (2020:£57,416)

HARROW CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

11. SUPPORT COSTS

Analysis of support costs

	2021 £	2020 £
Premises costs	109,579	138,641
Office costs	47,730	49,596
Staff training/recruitment	1,075	8,309
Staff costs	216,210	165,721
Professional fees	22,564	53,572
Other	<u>81,440</u>	<u>25,399</u>
	<u>478,598</u>	<u>441,238</u>

12. TANGIBLE FIXED ASSETS

	Leasehold improvements £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2020 and 31 March 2021	<u>179,723</u>	<u>123,419</u>	<u>42,164</u>	<u>51,726</u>	<u>397,032</u>
<b>DEPRECIATION</b>					
At 1 April 2020	128,305	123,419	20,644	51,726	324,094
Charge for year	<u>11,000</u>	-	<u>6,150</u>	-	<u>17,150</u>
At 31 March 2021	<u>139,305</u>	<u>123,419</u>	<u>26,794</u>	<u>51,726</u>	<u>341,244</u>
<b>NET BOOK VALUE</b>					
At 31 March 2021	<u>40,418</u>	-	<u>15,370</u>	-	<u>55,788</u>
At 31 March 2020	<u>51,418</u>	-	<u>21,520</u>	-	<u>72,938</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	24,327	42,330
Prepayments and accrued income	<u>9,330</u>	<u>1,666</u>
	<u>33,657</u>	<u>43,996</u>

HARROW CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	63,129	3,056
Social security and other taxes	-	8,616
Accruals and deferred income	<u>157,444</u>	<u>137,738</u>
	<u>220,573</u>	<u>149,410</u>

Included above is deferred income of £138,447 (2020 £130,895) which will all be released in 2021/2022.

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	10,000	10,000
Between one and five years	50,000	50,000
In more than five years	<u>390,000</u>	<u>400,000</u>
	<u>450,000</u>	<u>460,000</u>

16. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	Transfers between funds	At 31/3/21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	105,109	183,173	(106,000)	182,282
Charitable activity programmes	194,000	-	6,000	200,000
Contingency fund	<u>150,000</u>	<u>-</u>	<u>100,000</u>	<u>250,000</u>
	449,109	183,173	-	632,282
<b>Restricted funds</b>				
Youth programme	21,739	84,666	-	106,405
Laptop Appeal	<u>-</u>	<u>6,406</u>	<u>-</u>	<u>6,406</u>
	<u>21,739</u>	<u>91,072</u>	<u>-</u>	<u>112,811</u>
<b>TOTAL FUNDS</b>	<u>470,848</u>	<u>274,245</u>	<u>-</u>	<u>745,093</u>

HARROW CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	668,280	(485,107)	183,173
<b>Restricted funds</b>			
Youth programme	606,265	(521,599)	84,666
Debate box programme	14,946	(14,946)	-
Fundraisers post	40,000	(40,000)	-
Laptop Appeal	54,103	(47,697)	6,406
	<u>715,314</u>	<u>(624,242)</u>	<u>91,072</u>
<b>TOTAL FUNDS</b>	<u>1,383,594</u>	<u>(1,109,349)</u>	<u>274,245</u>

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
<b>Unrestricted funds</b>				
General fund	241,656	(120,547)	(16,000)	105,109
Charitable activity programmes	162,000	-	32,000	194,000
Contingency fund	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
	553,656	(120,547)	16,000	449,109
<b>Restricted funds</b>				
Youth programme	31,272	(9,533)	-	21,739
Mini Bus Appeal	<u>-</u>	<u>16,000</u>	<u>(16,000)</u>	<u>-</u>
	<u>31,272</u>	<u>6,467</u>	<u>(16,000)</u>	<u>21,739</u>
<b>TOTAL FUNDS</b>	<u>584,928</u>	<u>(114,080)</u>	<u>-</u>	<u>470,848</u>

HARROW CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

16. 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	530,709	(651,256)	(120,547)
<b>Restricted funds</b>			
Youth programme	377,667	(387,200)	(9,533)
Debate box programme	8,330	(8,330)	-
Dance programme	18,033	(18,033)	-
Fundraisers post	40,000	(40,000)	-
Drama programme	2,800	(2,800)	-
Windrush Project	8,000	(8,000)	-
Motor Project	10,766	(10,766)	-
Mini Bus Appeal	16,000	-	16,000
	<u>481,596</u>	<u>(475,129)</u>	<u>6,467</u>
<b>TOTAL FUNDS</b>	<u>1,012,305</u>	<u>(1,126,385)</u>	<u>(114,080)</u>

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

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	241,656	62,626	(122,000)	182,282
Charitable activity programmes	162,000	-	38,000	200,000
Contingency fund	<u>150,000</u>	<u>-</u>	<u>100,000</u>	<u>250,000</u>
	553,656	62,626	16,000	632,282
<b>Restricted funds</b>				
Youth programme	31,272	75,133	-	106,405
Mini Bus Appeal	-	16,000	(16,000)	-
Laptop Appeal	<u>-</u>	<u>6,406</u>	<u>-</u>	<u>6,406</u>
	<u>31,272</u>	<u>97,539</u>	<u>(16,000)</u>	<u>112,811</u>
<b>TOTAL FUNDS</b>	<u>584,928</u>	<u>160,165</u>	<u>-</u>	<u>745,093</u>

HARROW CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

16. MOVEMENT IN FUNDS - continued

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	1,198,989	(1,136,363)	62,626
<b>Restricted funds</b>			
Youth programme	983,932	(908,799)	75,133
Debate box programme	23,276	(23,276)	-
Dance programme	18,033	(18,033)	-
Fundraisers post	80,000	(80,000)	-
Drama programme	2,800	(2,800)	-
Windrush Project	8,000	(8,000)	-
Motor Project	10,766	(10,766)	-
Mini Bus Appeal	16,000	-	16,000
Laptop Appeal	54,103	(47,697)	6,406
	<u>1,196,910</u>	<u>(1,099,371)</u>	<u>97,539</u>
<b>TOTAL FUNDS</b>	<u>2,395,899</u>	<u>(2,235,734)</u>	<u>160,165</u>

**Designated Funds**

Details of designated funds are given in the Trustees report on page 7.

**Restricted Funds**

The Club runs a structured youth programme for both junior and senior children.

The Club runs a Debate Box programme. This is run in partnership with Cuban Boxing.

Grenfell programme, following the fire donations were received from individuals, charitable trusts, companies and public service sponsored events. The funds supported the initial relief effort including donations to support survivors and bereaved families. A donation centre was set up to sort store and distribute the clothing, bedding, food, toiletries and relief items donated. The club extended its summer programme and residentials to support traumatised local young people and their families.

The dance programme runs weekly dance sessions for members and involves local secondary school pupils.

Fundraisers post. Monies have been received to fund the costs of employment of a fundraiser for one year.

The Club runs a dance programme for both junior and senior children.

## HARROW CLUB

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

#### 16. MOVEMENT IN FUNDS - continued

An appeal to raise monies to purchase and distribute laptops to children home schooling was undertaken during the year.

#### 17. RELATED PARTY DISCLOSURES

Andrew Stebbings is the Honorary Secretary of the Harrow Mission which owns the premises occupied by the Club under a formal lease at a rent of £10,000 per annum. The Harrow Mission made a substantial grant to the Club to support its activities (see note 2).

#### 18. LIMITED LIABILITY

The company is limited by guarantee and does not have a share capital. The liability of each member is limited to a sum not exceeding £1 on the winding up of the company.

The word Limited is omitted by licence from the Department of Trade & Industry as the company has charitable status.

**REGISTERED COMPANY NUMBER: 03161792 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1054757**

**REPORT OF THE TRUSTEES AND  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
HARROW CLUB  
(A COMPANY LIMITED BY GUARANTEE)**

Haines Watts  
Chartered Accountants & Statutory Auditors  
Old Station House  
Station Approach  
Newport Street  
Swindon  
Wiltshire  
SN1 3DU

## HARROW CLUB

### CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

	<b>Page</b>
Report of the Trustees	1 to 11
Report of the Independent Auditors	12 to 15
Statement of Financial Activities	16
Statement of Financial Position	17
Statement of Cash Flows	18
Notes to the Statement of Cash Flows	19
Notes to the Financial Statements	20 to 31

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. 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

In 1883 the Harrow Mission opened the building and established the organisation of the Harrow Club, with the purpose of improving the lives of the disadvantaged young people of the Notting Dale and surrounding communities.

The objectives of the Harrow Club (or the Club) are the advancement of education, the promotion of health, the relief of poverty, distress and sickness, the promotion of racial harmony and the provision of recreation promoting the spiritual, social, moral and physical well-being of the youth of London W10 and the surrounding area, as set out in the Memorandum of Association.

##### Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

##### Day-to-Day Management

The trustees delegate day to day management of the Club to the Chief Executive Officer, (CEO), Michael Defoe.

#### OVERVIEW OF 2021 AND THE PLANS AHEAD

##### Organisational Structure

The organisational structure of the Club has remained unchanged from the prior year. However, we increased the number of delivery staff as we have increased the number of locations from which we operate and are therefore offering more sessions and projects.

##### Geographic Focus

Since the last report, we have added a new location to our clubs and now operate in 3 locations in the Royal Borough of Kensington & Chelsea (RBKC) - Harrow Club, Freston Road, W10; North Hub, Lancaster Road, W10 and South Hub, World End Estate, SW10).

We continue to operate from 3 locations in the London Borough of Hammersmith & Fulham (LBHF) - Old Oak, Braybrook St, W12; Sands End, Marinefield Road, SW6 and White City, Canada Way, W12).

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

In addition, we continued to run our Detached Programme (a street-based programme to engage young people) twice a week during most of the year, whether or not we were in lockdown, either in RBKC or LBHF.

#### COVID-19

20-21 was a frustrating year in terms of delivery due to the stop-start scenario we faced, alternating as required between to-face delivery and online services. A timeline summary is provided below.

#### March - July 2020

- The Club was closed on 24 March 2020, one week before the end of our prior financial year, due to COVID-19.
- Most of the delivery team and office staff were put on furlough at that time.
- During this period the Senior Youth Workers, who were not furloughed ran various online programmes including an Art Competition and an Express Yourself Competition, which attracted over 60 entries, online FIFA competitions and much else.
- Our afore-mentioned Detached Programme ran three times a week in RBKC during this period and we were engaging up to 70 young people each week. This included also running fitness sessions in local parks.
- We remained in touch with most of our young people via What's App and supported parents where possible.
- We took our food donations to St Francis and Venture Centre, giving them the list of our families that were in need and they handled the distribution.
- We asked for donations of books and games and distributed over 200 books.
- We launched a new website, with a COVID-19 page, with a drop-down menu of links to organisations providing support in various categories including education, mental health, food, fitness during lockdown.

#### July - August 2020

- Most delivery staff were brought back from furlough in July when we were able to run an extensive outdoor summer programme, largely based at a farm of 24 acres in Surrey, giving young people the opportunity to escape from the confines of the City. In total we were able to bring over 150 young people to the farm.
- Activities included our motor project, adventure trails, tennis, rounders, football, a water slide, an obstacle challenge, bike trekking, horse riding, fieldcraft and more.
- We also organised beach trips, park trips and climbing sessions.
- Working in partnership with artist, Joy Gregory, we ran a summer art programme with young people's work being exhibited locally.
- We also ran out a Detached Programme in LBHF working in partnership with the council engaging over 45 young people each night

#### September - December 2020

- We re-opened all the buildings for our clubs (excluding Old Oak) in the week of 21 September 202, but had to close again on 5 November with a brief time of re-opening before Christmas.
- We re-started all our regular programmes but were limited due to COVID-19 restrictions in the number of young people we could work with.
- The owners of our Old Oak site were not willing to re-open their building, so we operated an outdoor programme until the weather became too cold.

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### January – April 2021

- Lockdown returned in January 2021 but, working in compliance with NYA (National Youth Alliance) guidelines, we were able to operate in person, with limited numbers, in all our clubs apart from Old Oak.
- We put some office staff and some delivery staff on furlough again.
- We changed the way in which we operated to create two shorter sessions each evening so that the 15-person bubble limit could be met whilst still having up to 30 young people per evening in total access our service.
- We were also able to launch our Intervention Programme (for primary aged young people who are close to exclusion) for three days a week.
- The Detached Programme continued.
- During this period we ran a very successful laptop appeal and were able to distribute over 100 laptops to young people who were struggling to do schoolwork due to a lack of suitable device.

For almost all of the 2020/21 financial year, we were unable to rent out our building space, which sharply impacted our income, nor were we able to hold our Annual Fundraising Dinner in November 2021.

#### Programme Focus in Normal Times

Our six clubs currently run over 38 sessions each week, with a throughput of over 650 young people weekly. We run youth clubs and other projects, sometimes within the youth club and sometimes as entirely separate projects.

The Club's Strategy is to focus its delivery on three categories of programme, each of which has different objectives. The categories are, as follows:

**Engagement Programmes** – these include our generic youth club work that takes place in all our clubs. Within them, focus has been on creating 6-12 week specialist projects, frequently decided upon in conjunction with our Youth Committees. These might include an art project, a fitness project or a film project, for example.

**Transitional Programmes** – these are specialist programmes targeted at retaining our Junior Members as they transition to Senior School which is a time when many young people cease to be engaged in youth clubs and can become involved in unsuitable activities. We have worked with partner organisations for many of these projects and secure specific funding for this.

**Development Programmes** – these are structured programmes working with more challenging and marginalised young people (for example Travellers, those close to exclusion from school and 'gang' members) aged 12-18. Programmes include our late-night programme, Another Way, our Detached and Mentoring Programme, our Motor Project, Travellers Homework Club and the Debate Box project, amongst others.

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### ENGAGEMENT PROGRAMMES

We run seven engagement programmes which include Harrow Club Senior and Junior Youth club, Old Oak, Sands End and White City Youth clubs, as well as the North and South Hub Youth clubs

HARROW CLUB SENIOR YOUTH CLUB which runs two nights a week has a throughput of about 85 young people a week

Some of the typical activities in the year included:

**Cooking** – This is really popular with our young people and provides an opportunity to teach them about nutrition as well as learning cooking skills.

**Music** - We ran a steel pan session twice a week.

**Sport** – We ran very successful basketball sessions with about 20 young people each week and boxing, in partnership with the Cuban Boxing Academy

**FOOTBALL CLUB** – The teams train weekly at Harrow Club and Westway and play matches at Wormwood Scrubs on Sunday. Teams are comprised of young people from areas such as Ladbroke Grove, White City, Harrow Road, Worlds End, Earls Court, Pimlico and the Moroccan community on Golborne Road. This provision is unique in today's climate of youth violence and has encouraged unity across postcodes through team sport.

**OLD OAK SENIORS CLUB** runs 3-times a week and has a throughput of about 125 people a week.

Some of the many activities this year included:

**Sports** – Sports continue to be a key tool to engage young people in this area and, in particular, with those that are far harder to reach. Football has helped us develop many more positive relationships and has encouraged these young people to engage in other sessions in the youth club. Boxing is also popular.

**Dance** – This is particularly popular with the girls and provides opportunities to showcase their work to the club.

**Video Magazine** – each month the club creates a video magazine, filmed and edited by the young people and includes interviews related to relevant topics and videos of activities.

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

WHITE CITY YOUTH CLUB runs three times a week and has a throughput of about 105 people a week.

Some of the many activities include:

**Film & Media** – We have seen a growing interest in young people wanting to engage with media, whether it be in front of the camera or behind it. They have thereby learnt about camera control and editing and also learnt valuable skills through producing short comedy videos and music videos for which they have developed the concepts.

**Imperial College Joint Project** – operating on a Saturday, this project aims to introduce young people to various STEM (Science, Technology, Engineering and Maths) projects.

**Discussion Groups** – these are fantastic sessions covering topical areas for debate and helps young people articulate their views on a range of subjects.

**Sport** – Football remains eternally popular.

SANDS END YOUTH CLUB runs three times a week and has a throughput of about 50 young people a week.

Projects include:

**Cooking** – This is a very important project, not only providing young people with food, but educating them in cooking, nutrition and fitness.

**Artistic Projects** - We have seen a large increase in young people willing to engage in creative and artistic projects.

**Sports** – We have a partnership with the Chelsea Foundation and have established a weekly football session for the young people that Chelsea run using the youth club as a base. This has been a great way of attracting new members to the club.

**Discussion Groups** – These are fantastic sessions covering topical areas for debate and help young people articulate their views on a range of subject.

HARROW CLUB JUNIOR YOUTH CLUB has been reduced to running only once a week due to funding challenges and has a throughput of about 25-30 young people each week.

Some of the many activities include:

- **Sports** - Multi sports support young people in gaining communication and team skills with football being particularly popular and boxing sessions well attended.
- **Art** – a variety of artistic projects are offered throughout the year.

JUNIOR INTERVENTION - we work with up to 10 young people over the year, providing vital intervention to either return the young person to education or to support them in being able to stay in education at school. They come to the club 3 times a week for 4 hours.

Some of the many activities include:

- **Education** – We follow key areas of the curriculum where we know they are struggling.
- **Sport** – We provide time for them to use the sports hall for a variety of physical activities.
- **Behaviour** - We have group and 1-2-1 discussions with the young people addressing their behaviour issues.

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### SPECIALIST TRANSITION PROGRAMMES

We run several transition programmes in music where we included the older set of the Juniors club and the younger set of the Seniors club.

This includes a Beats For Life music project, with young people gaining basic skills in percussion and performance, working towards the Arts Award Scheme and the highly popular Steel Pan project.

#### DEVELOPMENT PROGRAMMES

We run development programmes including Debate Boxing, Another Way, The Travellers Homework Club, the Motor Project, a Detached Programme and a Mentoring Programme.

**DEBATE BOXING** - this programme has continued to be a highly successful intervention programme with pupils close to exclusion being referred in by a number of local schools. It is run as a joint project with the Harrow Club, London Sports Trust and Debate Mate. The outcomes of this unique programme for young people have continued to be greater control over behaviour, improved discipline in structured environments, better engagement in lessons, greater ability to express themselves and improved skills at constructing arguments.

**ANOTHER WAY** provides young people from 14 – 21 a safe space where they can socialise, learn, change attitudes, thinking and get support with stepping into the right direction to reaching one's full potential and is a key service contributing towards the reduction of serious youth violence (SYV) in the community. Working specifically with those engaged or at risk of SYV and in accordance with the Violence Reduction Unit within RBKC, staff have been handpicked based on their skills and experience and then trained on the trauma-informed approach by the Science of Violence. It runs from 20.00-midnight on a Monday and from 22.00-02.00am on a Friday at the Harrow Club and on a Friday from 21.00-midnight at the South Hub. The project has been successful in returning young people to education or assisting them to find legal employment.

Activities include sessions on boxing, fitness, music production and recording sessions, cooking skills and food, employability and sexual health awareness and we also run a drop off service.

**THE MOTOR PROJECT** - This course equips participants with the skills and knowledge to develop their understanding of the workings of motor vehicles. It includes a Health and Safety Workshop, Road User Education Workshop, Go Kart Challenge, Motocross Challenge, Motor Maintenance, day events at Motorcross and a Compulsory Motorbike/Moped Bike Test (CBT). The project provides character-building opportunities, as participants work in teams and develop their communication skills.

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

**THE DETACHED PROGRAMME** – This programme runs twice a week and entails two or three of our workers taking our minibus to areas where there are young people on the street or where the council or police ask us to go. The aim is to engage with them, signpost them to services and encourage them to come to one of our clubs.

**THE MENTORING PROGRAMME** – A local council initiative, we are asked to mentor specific young people where particular issues or challenges have been identified. The young person is assigned a mentor who works with them over a period of time to address their issues.

**TRAVELLER HOMEWORK CLUB** - Many of the Club's services cater to marginalised, disadvantaged and vulnerable groups including travellers. Harrow Club is the only mainstream youth service providing for the travelling community who are permanently situated under the Westway in W10; a notoriously hard demographic to engage. Evidence has been gathered confirming that as a direct result of attending the Harrow Club's homework club members of this community are remaining longer in formal education and integrating better with non-travellers.

#### Financial review

##### **Financial position**

The financial position of the charity at the year-end is set out on page 17. The Trustees' objective is, overall, to match expenditure on charitable activities with incoming resources. Donations and similar income amounted to £1,373,573 (2020: £899,537), and total income amounted to £1,383,594 (2019: £1,012,305). Total income was higher than the previous year as a result of a significant increase in donations, mainly reflecting grants and donations for additional programmes. Although offset by a significant reduction in sub-letting income, primarily due to lockdowns as a result of the covid pandemic which meant that the Club was unable to let its premises to third parties.

Expenditure was only marginally below the level in the previous year as despite some programmes having to be curtailed or cancelled the Club was very successful in running many programmes despite, but within, the covid lockdown requirements.

##### **Resources**

Income is split between restricted and unrestricted funds; restricted funds representing income received for specific programmes or purposes. All amounts received for specific programmes were expended during the year with the exception of £138,447 which is expected to be utilised in the coming financial year.

The trustees have agreed that the following amounts should be treated as designated funds for the following purposes:

- £200,000 - to underpin programmes and core costs.
- £250,000 - as a reserve to meet unexpected costs.

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The reserve set aside to underpin programmes relates to the expectation of the resumption of the Club's suite of programmes as carried out pre the COVID-19 pandemic which to date have yet to be fully funded. The designated fund of £250,000 represents a significant step towards the Trustees' revised objective of setting aside a reserve equivalent to approximately three months of average monthly annual expenditure.

Whilst the Club had a relatively large cash position at the end of the financial year, based on present programmes, including expectations of fully restoring all previous programmes cut or curtailed by the covid pandemic and also ambitions to expand those programmes, that position in the absence of large new donations and grants, is expected to reverse significantly over the course of the new financial year.

#### **Reserves policy**

The Trustees consider that the financial outcome for the year was satisfactory but will continue to encourage and support all actions to increase sources of funding for the Club's activities to ensure they are fully reinstated and, where appropriate, expanded to enable programmes to continue for the foreseeable future and, importantly, to secure additional funding to support the Club's core costs.

The Trustees' policy is to establish and maintain free expendable reserves equal to three months' budgeted expenditure. This is a revision, which is the recommended level by the Charity Commission, of the previous policy of two months. The Trustees consider this is a level of this reserve that is appropriate to provide a sound financial base. Free reserves at 31 March 2021 amounted to £126,494 (2020 £32,171).

#### **Going concern**

The charity meets its day to day working capital requirements from its various incoming resources. A significant proportion of this comes from a small number of funders which include the Harrow Mission and two of the London boroughs within which the Club operates. The trustees have no reason to believe that this funding will be withdrawn in the foreseeable future and accordingly the accounts have been prepared on a going concern basis.

#### **Principal risks and uncertainties**

The Trustees have identified the major risks to which the Charity is exposed. These risks have been reviewed and the Trustees are satisfied that systems and procedures have been established to mitigate them. This includes appropriate insurance cover, a Health and Safety review and Criminal Records Bureau checks together with a regular review and update of a risk register and policies and procedures, both financial and others.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The Harrow Club W10 (the "Harrow Club" or "Club") was incorporated as a company limited by guarantee and registered in England on 20 February 1996, Company No 3161792, and registered as a charity on 20 April 1996 under Charity No 1054757.

The trustees resolved in early 2021 to change the name of the Harrow Club W10 to Harrow Club to reflect the fact that the Club now operates outside the W10 postcode. This change has been registered and reflected by Companies House but not, as at the date of this report, by the Charity Commission.

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### Trustees, Officers and Advisers

Details are set out on page 10.

The Board have continued with the phased introduction of new trustees, aiming to recruit either those with close contact with the locality, or who bring specific skills or contacts. The Board was delighted to welcome Alexander Trotter as a new trustee.

The Trustees aim to enhance their relationship with the local community and build on the trust shown to the Club during and following the Grenfell tragedy, aiming for the development of a board of trustees that is visibly able to engage with the needs of the young people in the locality and show where we stand.

#### Organisational structure

The Board determines the general policy of the Harrow Club. The members of the Board are the directors of the company and also the Charity Trustees (and referred to in this report as the "Trustees").

The Trustees are elected by the members of the Charity at the Annual General Meeting. The Trustees have power to fill casual vacancies but any Trustee so appointed must stand for election at the next Annual General Meeting. Induction of new trustees is mainly through discussion with the Chairman and the Chief Executive Officer, supplemented, as required, by specific training relating to the responsibilities and duties of trustees and a briefing pack which includes a copy of the governing documents, minutes of meetings and the annual report and financial statements for the last three years.

Trustees delegate day to day management to Michael Defoe, the Chief Executive Officer.

The remuneration of key management is discussed annually by the Trustees with reference to annual performance of the Club and market conditions generally. A personnel subcommittee has been formed to advise the Board and the Director on a wide range of human relations issues.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

03161792 (England and Wales)

##### Registered Charity number

1054757

##### Registered office

187 Freston Road  
London W10 6TH

**HARROW CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**Trustees**

P P Chappatte - chairman  
T M Dalton  
K W B Gilbert  
C J Martin  
C Rossan  
T R M Stoddart-Scott  
K M Walker  
A J Trotter (appointed 19 January 2021)  
L M R S Fauset  
M Watkis

**Company Secretary**

R J M Oxley

**Auditors**

Haines Watts  
Chartered Accountants & Statutory Auditors  
Old Station House  
Station Approach  
Newport Street  
Swindon  
Wiltshire  
SN1 3DU

## HARROW CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Harrow Club for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

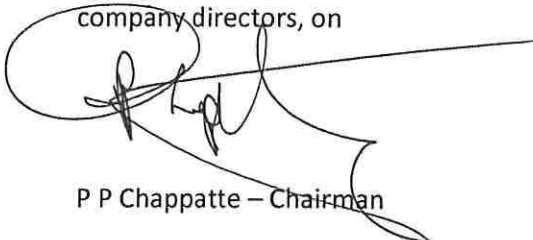
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### AUDITORS

The auditors, Haines Watts, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on

and signed on the board's behalf by:



P P Chappatte – Chairman

bt Deenbr 2021

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARROW CLUB

### **Opinion**

We have audited the financial statements of Harrow Club (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charity's operations, funders, suppliers and wider economy. The trustees' view on the impact of COVID-19 is disclosed in the accounting policies note 1.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
HARROW CLUB**

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF HARROW CLUB

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We obtained an understanding of the legal and regulatory framework applicable to both the charity itself and the environment in which it operates. We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience and through discussion with the trustees and other management. The most significant were identified as the Companies Act 2006, Charity SORP (FRS102) and Charities Act.

We considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statements. Our audit procedures included:

- making enquires of trustees and management as to where they consider there to be a susceptibility to fraud and whether they have any knowledge or suspicion of fraud;
- obtaining an understanding of the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- assessing the risk of management override including identifying and testing journal entries;
- challenging the assumptions and judgements made by management in its significant accounting estimates.

Despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
HARROW CLUB**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*S Plumb ACA*

Susan Plumb ACA (Senior Statutory Auditor)  
for and on behalf of Haines Watts  
Chartered Accountants & Statutory Auditors  
Old Station House  
Station Approach  
Newport Street  
Swindon  
Wiltshire  
SN1 3DU

Date: *7 Dec 2021*

HARROW CLUB

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	658,259	715,314	1,373,573	899,537
<b>Charitable activities</b>					
Sub-letting income	4	9,930	-	9,930	112,467
Investment income	3	91	-	91	301
<b>Total</b>		668,280	715,314	1,383,594	1,012,305
<b>EXPENDITURE ON</b>					
Raising funds	5	6,509	40,000	46,509	77,377
<b>Charitable activities</b>					
Youth programme	6	-	521,599	521,599	533,358
Debate Box programme		-	14,946	14,946	32,852
Support costs		478,598	-	478,598	441,239
Dance programme		-	-	-	18,033
Drama programme		-	-	-	15,526
Windrush programme		-	-	-	8,000
Laptop Appeal		-	47,697	47,697	-
<b>Total</b>		485,107	624,242	1,109,349	1,126,385
<b>NET INCOME/(EXPENDITURE)</b>		183,173	91,072	274,245	(114,080)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		449,109	21,739	470,848	584,928
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>632,282</u>	<u>112,811</u>	<u>745,093</u>	<u>470,848</u>

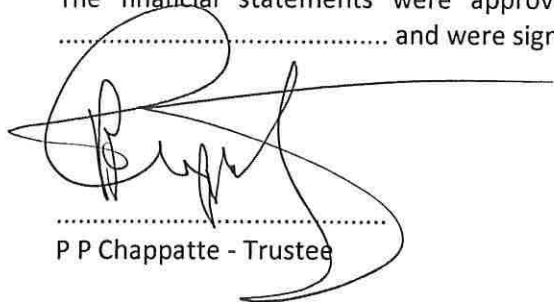
The notes form part of these financial statements

HARROW CLUB

STATEMENT OF FINANCIAL POSITION  
31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	55,788	-	55,788	72,938
<b>CURRENT ASSETS</b>					
Debtors	13	33,657	-	33,657	43,996
Cash at bank		<u>763,410</u>	<u>112,811</u>	<u>876,221</u>	<u>503,324</u>
		797,067	112,811	909,878	547,320
<b>CREDITORS</b>					
Amounts falling due within one year	14	(220,573)	-	(220,573)	(149,410)
		<u>576,494</u>	<u>112,811</u>	<u>689,305</u>	<u>397,910</u>
<b>NET CURRENT ASSETS</b>					
		<u>576,494</u>	<u>112,811</u>	<u>689,305</u>	<u>397,910</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>632,282</u>	<u>112,811</u>	<u>745,093</u>	<u>470,848</u>
<b>NET ASSETS</b>					
		<u>632,282</u>	<u>112,811</u>	<u>745,093</u>	<u>470,848</u>
<b>FUNDS</b>					
	16				
Unrestricted funds				632,282	449,109
Restricted funds				<u>112,811</u>	<u>21,739</u>
<b>TOTAL FUNDS</b>					
				<u>745,093</u>	<u>470,848</u>

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



.....  
P P Chappatte - Trustee

20th December 2021

HARROW CLUB

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>372,806</u>	<u>147,892</u>
Net cash provided by operating activities		<u>372,806</u>	<u>147,892</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(24,594)
Interest received		<u>91</u>	<u>301</u>
Net cash provided by/(used in) investing activities		<u>91</u>	<u>(24,293)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>503,324</u>	<u>379,725</u>
Cash and cash equivalents at the end of the reporting period		<u>876,221</u>	<u>503,324</u>

The notes form part of these financial statements

HARROW CLUB

NOTES TO THE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	274,245	(114,080)
<b>Adjustments for:</b>		
Depreciation charges	17,150	14,074
Interest received	(91)	(301)
Decrease in debtors	10,339	181,807
Increase in creditors	<u>71,163</u>	<u>66,392</u>
<b>Net cash provided by operations</b>	<u>372,806</u>	<u>147,892</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
<b>Net cash</b>			
Cash at bank	<u>503,324</u>	<u>372,897</u>	<u>876,221</u>
	<u>503,324</u>	<u>372,897</u>	<u>876,221</u>
<b>Total</b>	<u>503,324</u>	<u>372,897</u>	<u>876,221</u>

The notes form part of these financial statements

## HARROW CLUB

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity, rounded to the nearest £.

##### **Going concern**

The company meets its day to day working capital requirements from its various incoming resources. A significant proportion, although less than in previous years, comes from two funders. The trustees have no reason to believe that this funding will be withdrawn. They do not include any adjustments that could result from a withdrawal of this funding.

In addition, the COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charity's operations, funding, suppliers and wider economy.

The Trustees' view on the impact of COVID-19 is that, given the measures that could be undertaken to mitigate the current adverse conditions, the current resources available and the funding position outline above, they can continue to adopt the going concern basis in preparing the financial statements.

##### **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.

Leasehold improvements	10 years straight line
Fixtures & fittings	25% reducing balance
Motor vehicles	25% straight line
Computer equipment	25% reducing balance

## HARROW CLUB

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

#### 1. ACCOUNTING POLICIES - continued

##### Taxation

The charity is exempt from corporation 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.

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

##### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

#### 2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Grants	1,004,310	657,115
Donations	<u>369,263</u>	<u>242,422</u>
	<u>1,373,573</u>	<u>899,537</u>

## HARROW CLUB

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

#### 2. DONATIONS AND LEGACIES - continued

Donations received, included in the above, are as follows:-

	2021	2020
	£	£
Another Way fundraiser	-	123,648
Winter Big Give	108,381	-
Summer Big Give	67,787	-
Harrow School - Long Ducker	33,500	37,340
Gift aid	6,250	18,482
Fee income	73,457	8,109
Laptop appeal	54,103	-
Other donations	<u>25,785</u>	<u>54,843</u>
	<u>369,263</u>	<u>242,422</u>

HARROW CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Harrow Mission	163,750	150,000
John Lyon's Charity	50,500	54,500
Royal Borough of Kensington & Chelsea	199,131	37,504
London Borough of Hammersmith & Fulham	133,950	141,501
BBC Children in Need	38,158	49,574
Hammersmith United Charities	2,150	-
Kensington & Chelsea Foundation	88,595	50,000
Westway Community Trust	2,341	-
London Youth grant	-	2,550
The London Community Foundation	14,692	8,880
Big Lottery	32,841	2,550
Greater London Authority	43,339	67,416
Jack Petchey	-	2,493
Dr Edwards & Bishop King	5,543	4,331
Paddington Development Trust	-	13,934
National Foundation For Youth	8,718	9,365
Young H & F Foundation	-	1,251
Community Organisers	-	2,807
The Gate Theatre	2,817	2,800
Groundworks	-	13,862
London Youth Grant	-	251
Car Giant	-	10,766
Church Urban Fund	-	8,000
Harrow Mission - lighting grant	-	9,301
Other	108	13,479
Lightbulb Trust	25,000	-
Kusuma Trust	13,328	-
Government support - furlough income	166,189	-
Harrow Mission - electrical work grant	13,160	-
	<u>1,004,310</u>	<u>657,115</u>

HARROW CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>91</u>	<u>301</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Sub-letting income	<u>9,930</u>	<u>112,467</u>

5. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Fundraising event costs	<u>46,509</u>	<u>77,377</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Youth programme	521,599	-	521,599
Debate Box programme	14,946	-	14,946
Support costs	475,098	3,500	478,598
Laptop Appeal	<u>47,697</u>	<u>-</u>	<u>47,697</u>
	<u>1,059,340</u>	<u>3,500</u>	<u>1,062,840</u>

HARROW CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

7. SUPPORT COSTS

	Governance costs £ <u>3,500</u>
Support costs	

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	3,500	3,300
Depreciation - owned assets	<u>17,150</u>	<u>14,074</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

The trustees are entitled to reclaim reasonable out of pocket expenses. During the year no trustees claimed travel expenses. (2020: One trustee claimed £526).

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	544,192	494,236
Social security costs	34,900	30,819
Other pension costs	<u>7,737</u>	<u>9,499</u>
	<u>586,829</u>	<u>534,554</u>

The average (full time equivalent) monthly number of employees during the year was as follows:

<u>2021</u>	<u>2020</u>
<u>21</u>	<u>19</u>

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

**Key Management Personnel**

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £57,909 (2020:£57,416)

HARROW CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

11. SUPPORT COSTS

Analysis of support costs

	2021	2020
	£	£
Premises costs	109,579	138,641
Office costs	47,730	49,596
Staff training/recruitment	1,075	8,309
Staff costs	216,210	165,721
Professional fees	22,564	53,572
Other	<u>81,440</u>	<u>25,399</u>
	<u>478,598</u>	<u>441,238</u>

12. TANGIBLE FIXED ASSETS

	Leasehold improvements	Fixtures and fittings	Motor vehicles	Computer equipment	Totals
	£	£	£	£	£
<b>COST</b>					
At 1 April 2020 and 31 March 2021	<u>179,723</u>	<u>123,419</u>	<u>42,164</u>	<u>51,726</u>	<u>397,032</u>
<b>DEPRECIATION</b>					
At 1 April 2020	128,305	123,419	20,644	51,726	324,094
Charge for year	<u>11,000</u>	-	<u>6,150</u>	-	<u>17,150</u>
At 31 March 2021	<u>139,305</u>	<u>123,419</u>	<u>26,794</u>	<u>51,726</u>	<u>341,244</u>
<b>NET BOOK VALUE</b>					
At 31 March 2021	<u>40,418</u>	-	<u>15,370</u>	-	<u>55,788</u>
At 31 March 2020	<u>51,418</u>	-	<u>21,520</u>	-	<u>72,938</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	24,327	42,330
Prepayments and accrued income	<u>9,330</u>	<u>1,666</u>
	<u>33,657</u>	<u>43,996</u>

HARROW CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	63,129	3,056
Social security and other taxes	-	8,616
Accruals and deferred income	<u>157,444</u>	<u>137,738</u>
	<u>220,573</u>	<u>149,410</u>

Included above is deferred income of £138,447 (2020 £130,895) which will all be released in 2021/2022.

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	10,000	10,000
Between one and five years	50,000	50,000
In more than five years	<u>390,000</u>	<u>400,000</u>
	<u>450,000</u>	<u>460,000</u>

16. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	Transfers between funds	At 31/3/21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	105,109	183,173	(106,000)	182,282
Charitable activity programmes	194,000	-	6,000	200,000
Contingency fund	<u>150,000</u>	<u>-</u>	<u>100,000</u>	<u>250,000</u>
	449,109	183,173	-	632,282
<b>Restricted funds</b>				
Youth programme	21,739	84,666	-	106,405
Laptop Appeal	<u>-</u>	<u>6,406</u>	<u>-</u>	<u>6,406</u>
	<u>21,739</u>	<u>91,072</u>	<u>-</u>	<u>112,811</u>
<b>TOTAL FUNDS</b>	<u>470,848</u>	<u>274,245</u>	<u>-</u>	<u>745,093</u>

HARROW CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	668,280	(485,107)	183,173
<b>Restricted funds</b>			
Youth programme	606,265	(521,599)	84,666
Debate box programme	14,946	(14,946)	-
Fundraisers post	40,000	(40,000)	-
Laptop Appeal	54,103	(47,697)	6,406
	<u>715,314</u>	<u>(624,242)</u>	<u>91,072</u>
<b>TOTAL FUNDS</b>	<u>1,383,594</u>	<u>(1,109,349)</u>	<u>274,245</u>

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
<b>Unrestricted funds</b>				
General fund	241,656	(120,547)	(16,000)	105,109
Charitable activity programmes	162,000	-	32,000	194,000
Contingency fund	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
	553,656	(120,547)	16,000	449,109
<b>Restricted funds</b>				
Youth programme	31,272	(9,533)	-	21,739
Mini Bus Appeal	<u>-</u>	<u>16,000</u>	<u>(16,000)</u>	<u>-</u>
	<u>31,272</u>	<u>6,467</u>	<u>(16,000)</u>	<u>21,739</u>
<b>TOTAL FUNDS</b>	<u>584,928</u>	<u>(114,080)</u>	<u>-</u>	<u>470,848</u>

HARROW CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

16. 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	530,709	(651,256)	(120,547)
<b>Restricted funds</b>			
Youth programme	377,667	(387,200)	(9,533)
Debate box programme	8,330	(8,330)	-
Dance programme	18,033	(18,033)	-
Fundraisers post	40,000	(40,000)	-
Drama programme	2,800	(2,800)	-
Windrush Project	8,000	(8,000)	-
Motor Project	10,766	(10,766)	-
Mini Bus Appeal	16,000	-	16,000
	<u>481,596</u>	<u>(475,129)</u>	<u>6,467</u>
<b>TOTAL FUNDS</b>	<u>1,012,305</u>	<u>(1,126,385)</u>	<u>(114,080)</u>

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

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	241,656	62,626	(122,000)	182,282
Charitable activity programmes	162,000	-	38,000	200,000
Contingency fund	<u>150,000</u>	<u>-</u>	<u>100,000</u>	<u>250,000</u>
	553,656	62,626	16,000	632,282
<b>Restricted funds</b>				
Youth programme	31,272	75,133	-	106,405
Mini Bus Appeal	-	16,000	(16,000)	-
Laptop Appeal	<u>-</u>	<u>6,406</u>	<u>-</u>	<u>6,406</u>
	<u>31,272</u>	<u>97,539</u>	<u>(16,000)</u>	<u>112,811</u>
<b>TOTAL FUNDS</b>	<u>584,928</u>	<u>160,165</u>	<u>-</u>	<u>745,093</u>

HARROW CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

16. MOVEMENT IN FUNDS - continued

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	1,198,989	(1,136,363)	62,626
<b>Restricted funds</b>			
Youth programme	983,932	(908,799)	75,133
Debate box programme	23,276	(23,276)	-
Dance programme	18,033	(18,033)	-
Fundraisers post	80,000	(80,000)	-
Drama programme	2,800	(2,800)	-
Windrush Project	8,000	(8,000)	-
Motor Project	10,766	(10,766)	-
Mini Bus Appeal	16,000	-	16,000
Laptop Appeal	54,103	(47,697)	6,406
	<u>1,196,910</u>	<u>(1,099,371)</u>	<u>97,539</u>
<b>TOTAL FUNDS</b>	<u>2,395,899</u>	<u>(2,235,734)</u>	<u>160,165</u>

**Designated Funds**

Details of designated funds are given in the Trustees report on page 7.

**Restricted Funds**

The Club runs a structured youth programme for both junior and senior children.

The Club runs a Debate Box programme. This is run in partnership with Cuban Boxing.

Grenfell programme, following the fire donations were received from individuals, charitable trusts, companies and public service sponsored events. The funds supported the initial relief effort including donations to support survivors and bereaved families. A donation centre was set up to sort store and distribute the clothing, bedding, food, toiletries and relief items donated. The club extended its summer programme and residentials to support traumatised local young people and their families.

The dance programme runs weekly dance sessions for members and involves local secondary school pupils.

Fundraisers post. Monies have been received to fund the costs of employment of a fundraiser for one year.

The Club runs a dance programme for both junior and senior children.

## HARROW CLUB

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

#### 16. MOVEMENT IN FUNDS - continued

An appeal to raise monies to purchase and distribute laptops to children home schooling was undertaken during the year.

#### 17. RELATED PARTY DISCLOSURES

Andrew Stebbings is the Honorary Secretary of the Harrow Mission which owns the premises occupied by the Club under a formal lease at a rent of £10,000 per annum. The Harrow Mission made a substantial grant to the Club to support its activities (see note 2).

#### 18. LIMITED LIABILITY

The company is limited by guarantee and does not have a share capital. The liability of each member is limited to a sum not exceeding £1 on the winding up of the company.

The word Limited is omitted by licence from the Department of Trade & Industry as the company has charitable status.



To: Haines Watts  
Old Station Hose  
Station Approach  
Newport Street  
Swindon  
SN1 3DU

### **Harrow Club**

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the charitable company's financial statements for the year ended 31 March 2021. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

#### **General**

1. We have fulfilled our responsibilities as directors / trustees as set out in the terms of your engagement letter under the Companies Act 2006 / Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
2. All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
3. All the accounting records have been made available to you for the purpose of your audit. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with the Charity Commission.
4. The financial statements are free of material misstatements, including omissions.
5. We acknowledge and are in agreement with all audit adjustments as set out in the attached reconciliation.

#### **Internal control and fraud**

6. We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.
7. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
8. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

#### **Assets and liabilities**

9. The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
10. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
11. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

**Accounting estimates**

12. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

13. The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

**Legal claims**

14. We are not aware of any claims in connection with litigation that have been, or are expected to be, received.

**Laws and regulations**

15. We are not aware of any instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

**Related parties**

16. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

**Subsequent events**

17. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

**Going concern**


18. We believe that the charitable company’s financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company’s needs. We also confirm our plans for future action(s) required to enable the charitable company to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe though that some further disclosures relating to the charitable company’s ability to continue as a going concern need to be made in the financial statements – see note 1.

**Grants and donations**

19. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

Each director has taken all the steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully  
  
.....  
Signed on behalf of the Board of Directors / Trustees

Date.....

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