

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
CUFFLEY AND NORTHAW YOUTH AND COMMUNITY
CENTRE**

Duncan & Toplis Limited
3rd Floor
Marlborough House
298 Regents Park Road
Finchley
London
N3 2SZ

**CUFFLEY AND NORTHAW YOUTH AND COMMUNITY
CENTRE**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

CUFFLEY AND NORTHAW YOUTH AND COMMUNITY CENTRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives are to:

- Provide premises for use by local residents and organisations.
- Maintain the premises to a high standard, to ensure that the premises meet with the local authority regulations.

Public benefit

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit. In particular, the Trustees consider how planned activities will contribute to the aim and objectives they have set.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The centre continues to provide premises for use by local residents and organisations and the level of usage has remained consistent with previous years.

The charity continues to act in line with its objectives to provide leisure time activities benefiting the community of the area whether through internal resources or third party suppliers. We continue to maintain a high level of indirect youth activities through various sporting and performing arts organisations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity was registered on 14 October 1965 with the Charity Commission under charity registration number 302435. It is governed by a constitution which was first adopted on 30 January 1964 and last amended 3 August 2016. The Constitution's stated aim is, 'for the Centre to provide leisure-time activities for the benefit of the youth of the area which will educate and assist their development to maturity. This together with wider community activities for all ages will be delivered by both internal resources and third party providers'.

Recruitment and appointment of new trustees

Recruitment of new trustees takes place from time to time if existing trustees stand down. The Trustees endeavour to ensure that new recruits bring additional skills or specialisations in order to maintain the balance of the committee.

Organisational structure

The Charity is organised so that the Trustees meet regularly to manage its affairs. The Trustees are appointed through election at the Annual General Meeting and have an interest in the provision of community services. There are three part time members of staff responsible for the day-to-day administration of the Charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

302435

Principal address

Community Centre
Station Road
Cuffley
Hertfordshire
EN6 4EY

Trustees

Mr D Cain
Mrs C A Lewis
Mrs K Jordan

CUFFLEY AND NORTHAW YOUTH AND COMMUNITY CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Duncan & Toplis Limited
3rd Floor
Marlborough House
298 Regents Park Road
Finchley
London
N3 2SZ

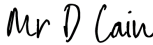
Bankers
Barclays Bank UK PLC
Leicester
LE87 2BB

FINANCIAL REVIEW

The Trustees have reviewed the reserves of the Charity. This review encompassed the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserves. The review concluded that to allow the Charity to be managed efficiently and to provide a buffer for uninterrupted services, reserves equivalent to £100,000 should be ideally maintained. During the year, the Charity's funds have increased from £170,994 (2024) to £181,988, and cash at bank and in hand has increased from £63,532 (2024) to £81,507.

26-Jan-26 | 14:46 GMT

Approved by order of the board of trustees on and signed on its behalf by:

Signed by:

.....G6BGECDFFFG142B.....
Mr D Cain - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CUFFLEY AND NORTHAW YOUTH AND COMMUNITY
CENTRE**

Independent examiner's report to the trustees of Cuffley and Northaw Youth and Community Centre

I report to the charity trustees on my examination of the accounts of Cuffley and Northaw Youth and Community Centre (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed by:

6B7D073AF809432...

Niall Kingsley FCA

Duncan & Toplis Limited
3rd Floor
Marlborough House
298 Regents Park Road
Finchley
London
N3 2SZ

Date: 26-Jan-26 | 17:24 GMT
Date:

CUFFLEY AND NORTHAW YOUTH AND COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	3	83,281	86,438
EXPENDITURE ON			
Raising funds	4	67,560	101,044
Other		4,727	4,602
Total		<u>72,287</u>	<u>105,646</u>
NET INCOME/(EXPENDITURE)		10,994	(19,208)
RECONCILIATION OF FUNDS			
Total funds brought forward		170,994	190,202
TOTAL FUNDS CARRIED FORWARD		<u><u>181,988</u></u>	<u><u>170,994</u></u>

CUFFLEY AND NORTHAW YOUTH AND COMMUNITY CENTRE

**BALANCE SHEET
31 MARCH 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	10	103,847	108,575
CURRENT ASSETS			
Debtors	11	3,885	2,979
Cash at bank and in hand		81,507	63,532
		<hr/>	<hr/>
		85,392	66,511
CREDITORS			
Amounts falling due within one year	12	(7,251)	(4,092)
		<hr/>	<hr/>
NET CURRENT ASSETS		78,141	62,419
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		181,988	170,994
		<hr/>	<hr/>
NET ASSETS		181,988	170,994
		<hr/>	<hr/>
FUNDS			
Unrestricted funds	14	181,988	170,994
		<hr/>	<hr/>
TOTAL FUNDS		181,988	170,994
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 26th January 2026..... and were signed on its behalf by:

Signed by:

 C6BCECDFFFC142B.....
 Mr D Cain - Trustee

Signed by:

 064E64DCCBC3466.....
 Mrs K Jordan - Trustee

CUFFLEY AND NORTHAW YOUTH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. GENERAL INFORMATION

Cuffley and Northaw Youth and Community Centre is an unincorporated charity in England. The charity's registered number is 302435. The charity's principal address is Cuffley Community Centre, Station Road, Cuffley, Hertfordshire, EN6 4EY.

The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

The financial statements cover the individual entity.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

There are no material uncertainties related to going concern.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements of the charity, which is a public entity under FRS 102 are 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 to UK and Republic of Ireland (FRS 102) (effective 1 January 2015)'. Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Charities Act 2011.

Keys sources of estimation, uncertainty and judgements

The preparation of financial statements in conformity with generally accepted accounting practice requires trustees to make estimates and judgement that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period.

There is estimation uncertainty in calculating depreciation. A full line by line review of fixed assets is carried out by trustees regularly. Whilst every attempt is made to ensure that the depreciation policy is as accurate as possible, there remains a risk that the policy does not match the useful economic life of the assets.

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.

Short leasehold	-	over the length of the lease
Improvements to property	-	over the length of the lease
Fixtures and fittings	-	25% on reducing balance
Computer equipment	-	25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

CUFFLEY AND NORTHAW YOUTH AND COMMUNITY CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments

Financial assets and financial liabilities are recognised in the balance sheet when the charity becomes a party to the contractual provisions of the instrument.

Debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the charity will not be able to collect all amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank.

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Lettings & sundry	83,281	86,438
	<u>83,281</u>	<u>86,438</u>

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	17,683	15,898
Rent	10	5
Rates and water	3,118	2,573
Insurance	1,328	1,193
	<u>22,139</u>	<u>19,669</u>

Other trading activities

	2025	2024
	£	£
Support costs	45,421	81,375
	<u>45,421</u>	<u>81,375</u>
Aggregate amounts	<u>67,560</u>	<u>101,044</u>

5. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Other trading activities	39,401	171	5,849	45,421
	<u>39,401</u>	<u>171</u>	<u>5,849</u>	<u>45,421</u>

CUFFLEY AND NORTHAW YOUTH AND COMMUNITY CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

5. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2025 Other trading activities £	2024 Total activities £
Repairs & renewals	7,566	10,304
Light and heat	22,714	45,149
Telephone	899	914
Postage and stationery	127	41
Sundries	1,200	171
Cleaning	6,895	7,304
Bank charges	171	410
Auditors' remuneration	-	2,500
Independent Examiners' Remuneration	3,090	-
Professional fees	2,759	14,582
	<u>45,421</u>	<u>81,375</u>

6. AUDITORS' AND INDEPENDENT EXAMINERS' REMUNERATION

	2025 £	2024 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	-	2,500
Independent Examination and preparation of accounts	3,090	-
	<u>3,090</u>	<u>-</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

8. STAFF COSTS

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

	2025	2024
Number of employees	<u>2</u>	<u>2</u>

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

CUFFLEY AND NORTHAW YOUTH AND COMMUNITY CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Other trading activities	86,438
EXPENDITURE ON	
Raising funds	101,044
Other	4,602
Total	105,646
NET INCOME/(EXPENDITURE)	(19,208)
RECONCILIATION OF FUNDS	
Total funds brought forward	190,202
TOTAL FUNDS CARRIED FORWARD	170,994

10. TANGIBLE FIXED ASSETS

	Short leasehold £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2024 and 31 March 2025	45,336	106,178	928	2,810	155,252
DEPRECIATION					
At 1 April 2024	13,738	29,233	921	2,785	46,677
Charge for year	1,374	3,346	2	6	4,728
At 31 March 2025	15,112	32,579	923	2,791	51,405
NET BOOK VALUE					
At 31 March 2025	30,224	73,599	5	19	103,847
At 31 March 2024	31,598	76,945	7	25	108,575

CUFFLEY AND NORTHAW YOUTH AND COMMUNITY CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	3,544	-
Prepayments and accrued income	341	2,979
	<u>3,885</u>	<u>2,979</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	2,727	162
Accruals and deferred income	4,524	3,930
	<u>7,251</u>	<u>4,092</u>

13. LEASING AGREEMENTS

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

	2025	2024
	£	£
Within one year	5	5
Between one and five years	20	20
In more than five years	90	95
	<u>115</u>	<u>120</u>

14. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	170,994	10,994	181,988
	<u>170,994</u>	<u>10,994</u>	<u>181,988</u>
TOTAL FUNDS	<u>170,994</u>	<u>10,994</u>	<u>181,988</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	83,281	(72,287)	10,994
	<u>83,281</u>	<u>(72,287)</u>	<u>10,994</u>
TOTAL FUNDS	<u>83,281</u>	<u>(72,287)</u>	<u>10,994</u>

CUFFLEY AND NORTHAW YOUTH AND COMMUNITY CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	190,202	(19,208)	170,994
TOTAL FUNDS	<u>190,202</u>	<u>(19,208)</u>	<u>170,994</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,438	(105,646)	(19,208)
TOTAL FUNDS	<u>86,438</u>	<u>(105,646)</u>	<u>(19,208)</u>

15. RELATED PARTY DISCLOSURES

There were no related party disclosures for the year ended 31 March 2025 (2024: None).

CUFFLEY AND NORTHAW YOUTH AND COMMUNITY CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Other trading activities		
Lettings & sundry	83,281	86,438
Total incoming resources	<u>83,281</u>	<u>86,438</u>
EXPENDITURE		
Raising donations and legacies		
Wages	17,683	15,898
Rent	10	5
Rates and water	3,118	2,573
Insurance	1,328	1,193
	<u>22,139</u>	<u>19,669</u>
Other		
Short leasehold	1,374	1,374
Improvements to property	3,345	3,218
Fixtures and fittings	2	2
Computer equipment	6	8
	<u>4,727</u>	<u>4,602</u>
Support costs		
Management		
Repairs & renewals	7,566	10,304
Light and heat	22,714	45,149
Telephone	899	914
Postage and stationery	127	41
Sundries	1,200	171
Cleaning	6,895	7,304
	<u>39,401</u>	<u>63,883</u>
Finance		
Bank charges	171	410
Governance costs		
Auditors' remuneration	-	2,500
Independent Examiners' Remuneration	3,090	-
Professional fees	2,759	14,582
	<u>5,849</u>	<u>17,082</u>
Total resources expended	<u>72,287</u>	<u>105,646</u>
Net income/(expenditure)	<u>10,994</u>	<u>(19,208)</u>