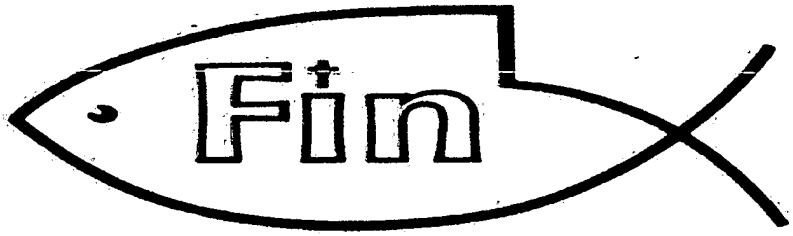
Registered Charity Number
1090701

Registered Company Number
04190545

FRIEND IN NEED COMMUNITY CENTRE

[A company limited by guarantee]

Trustee Report and Financial Statements
for the year ended 31 March 2020



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Introduction

The Trustees present their annual report and accounts for the year ended 31 March 2020

The Trustees are satisfied with the performance of the charity during the year in question.

The full name of the charity is Friend in Need Community Centre and is also known by the acronym: FIN.

The legal registration details:

Date of incorporation: 29 March 2001
Charity registration number: 1090701
The registered office is:
East Barnet Baptist Church
Crescent Road
East Barnet
Herts
EN4 8PS
Company registration number: 04190545

Bankers:

NatWest
120 High Street
Barnet
Herts.
EN5 5FF

Auditors:

Alexander & Associates
5 Braemore Court
Cockfosters Road
Cockfosters
Herts
EN4 0AE

The accounting recommendations of this SORP do not apply to charities preparing cash-based receipts and payments accounts. Charities preparing cash-based receipts and payments accounts must refer to the regulatory requirements of their jurisdiction(s) of registration regarding the format and content requirements for receipts and payments accounts and the trustees' annual report.

Charities in the UK and the Republic of Ireland must apply FRS 102 when preparing their accounts on an accruals basis unless eligible for, and opting to, prepare their accounts using the Financial Reporting Standard for Smaller Entities (FRSSE).
22.
An eligible charity opting to apply the FRSSE when preparing its accounts must refer to the recommendations of the separate SORP applicable to charities preparing their accounts in accordance with the FRSSE.

Management Committee and Governance

The members of the Board of Trustees during the year ended 31 March 2020 were:

Rev R Lazar – Chairman	Mrs Gwen Jones
Mr Raj Phillips - Treasurer	Miss Jo Silver [resigned 10/2019]
Ms Evelyn Cornell	Mrs Joanna Tambouridou
Mrs Victoria Small [from 01/2020]	

The directors of the company are also trustees of the charity and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act. Not all trustees are directors.

At the Annual General Meeting all retire, but are eligible for reappointment. The appointment is for one year.

Nature of the governing document and the constitution of the charity

The organisation is a charitable company limited by guarantee, incorporated on 29 March 2001 and registered as a charity on 19 February 2002. The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The methods and procedures for the recruitment and appointment of new trustees

New trustees are recruited through networking with local partners and from users and volunteers. Appointments are the decision of the serving trustees or the Annual General Meeting.

The Management Committee comprises:

The Chairman;

Seven nominated members who shall be four members of East Barnet Baptist Church nominated by members of the Church in General Meeting ("The Church Members"); up to two persons nominated from churches who are in membership of Churches Together in New and East Barnet and one person nominated by a voluntary organisation working within our catchment area.

The Right to Co-opt as stated in the Constitution is as follows:

(c) The Secretary and Treasurer of FIN shall be appointed annually by the Management Committee, which shall give preference in making such appointments to its own members, but if none shall be willing to accept, it may co-opt any person or persons in sympathy with the aims of FIN.

Not more than two persons co-opted pursuant to sub-rule (c) of this clause.

Not more than three persons, who shall be users or volunteers, may be co-opted by a two-thirds majority of the Management Committee present and voting.

The policies and procedures adopted for the induction and training of trustees

Induction at FIN is generic and training of trustees occurs under the umbrella of various support organisations e.g. the Charity Commission and Stewardship.

The organisational structure of the charity and how decisions are made

General management is the responsibility of the Director of the Community Centre in consultation with the Chairman. Strategy and the fulfilment of the charitable objectives is vested in the Management Committee and decisions needing to be made are discussed in committee, with each trustee having a single vote, the Chairman having a casting vote. In order to achieve the Aims and Objectives of the charity, the Director delegates responsibility to the Co-ordinators for the successful management of their departments.

Statement of Public Benefit
Objectives, aims and activities of the charity
A summary of the objectives of the charity as set out in its governing document.

The primary purpose is to relieve poverty, distress and sickness; in particular, by providing activity services for the elderly and housebound, neighbourhood care, support for carers, and community schemes, and to develop other services as deemed necessary from time to time.

The charity's aims including the changes or differences it seeks to make through its activities.

The aims are very much the same as the objectives. Some of the changes and differences that we aim to achieve include, but are not exclusively limited to, prolonged habitation of clients in their own homes, as part of continued independent living and maintenance of as high a standard of living as possible; reduction in social isolation. The activities such as yoga and Tai Chi and seated exercise are to encourage a more active life style.

See the statement on page 9 with regard to the employment of disabled people.

An explanation of the charity's strategies for achieving its stated objectives.

To keep in place adequate paid and volunteer staff to meet the needs of FIN clients in all areas of operation and for maintaining its fleet of vehicles to a standard that they are always available for use by our clients, notwithstanding service requirements and possible mechanical failure.
Have a variety of services and activities to entice clientele to live more positively through participation in less sedentary pursuits.
Maintain working relationships with our partners and inform them of noticeable changes to the health and welfare of mutual clients.
Apply to grant making trusts for funding to enhance the services on offer.

The Charity's grant making policies

FIN Community Centre does not give grants.

Social or programme related investment

No direct financial investments are made, but investment in the lives of our clients is made through the services offered by FIN.

The activities offered by Friend in Need are designed to help people [it's clients] maintain a healthy lifestyle, through various forms of exercise, social activities around a cup of tea and a piece of cake, as well as cooked meals; the provision of information and advice concerning nutrition, financial affairs [benefits]etc. We refer to other organisations, when necessary.

The contribution of volunteers

FIN would not be able to operate without its dedicated volunteers. FIN has approximately 142 active volunteers working across all areas of service delivery, from cleaning up, to one to one interaction with clients, for example. Also volunteers in schools to enhance the reading competency of students. Volunteers give as much time as they are able and even one hour per week is welcome, although we ask for a minimum commitment of 6 months. Moreover, like all voluntary organisations, we are constantly in need of new people. This is particularly so, as many of our long serving volunteers are inevitably ageing. Volunteers work as administrators, activity facilitators [play games, lead quizzes etc.] serve refreshments and meals, drivers, befrienders etc.

Summary of the main activities of the charity in relation to its objectives

The Activity Centre operates 5 days per week helping to decrease social isolation and giving respite to carers, by having the "cared for person" at the centre. With Dementia increasing, we find that those affected need to be cared for on an individual basis i.e. Dementia affects people in innumerable ways. Hence, when responding to the needs of our clients, the staff must be creative. Clients continue to enjoy themselves and return to us, notwithstanding illness, hospital appointments, etc. Clients have asked for their places to remain available for them when they have gone into, say, hospital for a lengthy period. The daily charge will continue to increase in the light of continuing cuts to funding.

The daily activities include Yoga, Tai Chi, dance, reading, alternative therapies [various types of massage; foot care, acupuncture: by special appointment]. There is a monthly rolling programme of activities each afternoon.

People with disabilities, benefit by being able to get out and about using our vehicles

The gardening scheme has ceased. Funding for the scheme stopped a few years back and now our volunteer gardeners are retiring and other people aren't coming forward to replace them. Those that do offer are reluctant to charge a reduced rate.

Our Office Manager does home visits to help fill in forms, do falls prevention assessments and to match volunteer befrienders to clients. Relevant information and advice is also available, referring to other agencies if the need arises. Our Office manager also instituted what we called a Well Being scheme. It incorporates various therapies and toe nail cutting. The nail cutting appointments are always full.

The shopping scheme [Helping Hands] has developed into a caring role, in that for some clients the only link with the outside world [apart from TV and radio] is the visit of the FIN staff. This necessitates tactful handling of the situation when curtailing conversations so that the shopping service can occur.

Some clients are gaining the confidence to operate their bank accounts online. This is useful, as the Government continues to believe that everybody does everything on line. We continue to facilitate cash handling for clients unable to access their bank accounts. The scheme enjoys an almost 100% satisfaction rate. This demonstrates the skill and care of the staff

- **Friend in Need continues to receive praise for the level of care given to all our Service Users.**

The Former Carers group continues to operate to support each other and by extension, those they may know who have unfortunately become Carers.

- These services are, in themselves, acts of a charitable nature in that the full cost of providing these services is not recovered from the client. Services are offered at a lower than commercial rate. These services continue to be offered year on year because they are required. New services are introduced as needs are identified.

The oldest of our minibuses was replaced – scrapped; using the Mayor for London's scrappage scheme. It required the good office of our MP [the Hon. Theresa Villiers] to persuade them that we had purchased the correct replacement vehicle.

Fundraising activities

Friend in Need ventured into a new fund raising arena – we signed up to run the London Landmarks Half Marathon. We initially purchased 10 places; these sold so quickly that we bought another 10 and we filled eight of those. A number of fund raising events were held to publicise and enhance the fund raising effort. We set ourselves a target of £10 000, by the time we reached the end of the financial year we had raised approximately £5 600, with more in the pipeline.

As you will realise the event was cancelled because of Covid. It was due to take place at the end of March.

Various other activities were organised to raise funds to supplement our income. These are still very much local, but it is the intention of the charity to expand the area in which it raises funds because Friend in Need must increase the size of its support base, particularly in the light of reduced funding from the local authority and bearing in mind the continuing overtures, with regard to funding, from central government.

The food collection box, at Sainsbury's was relinquished as we had the benefit for a number of years and we felt that another organisation should benefit. We asked Sainsbury's to give it to the Chipping Barnet Foodbank

- Fund raising activities for the financial year contributed **£13 300**

The charity continues to receive grant aid from donors as listed on pg10. The support of these grant-making organisations is greatly appreciated by the service users, volunteers and staff.

Factors relevant to the achievement of the charity's objectives

- A contented and motivated staff team [paid and voluntary];
- Continued financial support by the local authority and other grant making bodies;
- The fund raising team focussing on wider horizons;
- A Board of Trustees remaining positively focussed on the aims and objectives of the charity.
- The stabilising and growth of the general economy!
- At the end of this fiscal – the path of the Covid-19 virus.

In December we were advised that the local authority was cutting 15% from the contract funding, for the last quarter of the financial year and this would be passed onto the sub-contractors to AgeUK. Clients continue to choose from a number of activities during the day and may choose to come and go, but most choose to be with us all day.

The considered opinion of the Voluntary Sector continues to be that people will deteriorate quicker as the financing of preventative services reduces.

Employment of disabled persons

FIN has had both paid and unpaid staff with some form of disability, who have progressed in many ways since joining Friend in Need. Part of the ethos of Friend in Need Community Centre is to assist in the rehabilitation of people who have suffered in some way. It would be difficult for us to employ physically disabled people because of the age and frailty of some of our clientele.

Membership of a wider network

FIN is a member of the subcontracting group to AgeUK Barnet, for the delivery of Neighbourhood Services; CommUNITYBarnet; the Carers' Partnership Board and the Barnet Dementia Alliance.

Relationships with other groups, charities and individuals

Friend in Need has working relationships with like-minded organisations to be able to achieve its Aims and Objectives. FIN is a provider of services on behalf of the local authority [as a sub-contractor] and Barnet-based organisations. Individuals interact with FIN as employees, volunteers, friends or service users –

- all-encompassing term: stakeholders.

FIN also works with educational establishments to provide a suitable setting for students to gain work experience and fulfil particular academic requirements for their courses. The National Citizen Service has been with us on many occasions

and these young adults are a credit to the organisation and themselves. Our clients enjoy interacting with the young people, but some of our clients do find the numbers overwhelming. FIN does not have any subsidiaries.

Financial Review

The major risks to which the charity is exposed and reviews and systems to mitigate risks

There is a risk to the service by the local authority contracting solely with another organisation.

As the income from grant giving trusts has reduced, there is greater pressure on these organisations because more applications are made for [to] a decreased "funding pot." Therefore, the Trustees consider it prudent to have a reserve to cover three months salaries as redundancy pay, upon dissolution of the charity. In this litigious world, it is possible for the charity to be prosecuted under an Act or Regulation for inadvertently not fulfilling some responsibility. The Trustees have entered into a contract with Citation to supply us with up-to-date data on the changes to Health and Safety and Employment Law. FIN applies to various grant-making organisations to fund activities and seek funds to supplement its reserves for the replacement of capital equipment.

The continuing volatility in the economy and despite talk of an improvement, the "man in the street" [us] has yet to see this improvement. Only so many services are transformable into social businesses. People, having been promised care "from cradle to grave", are extremely resistant to paying for services that have been free.

Trustees' Responsibilities
Policies on reserves

Designated reserves are unrestricted funds set aside by the Trustees for a particular purpose. The aim of each designated fund is set out in the notes to the financial statements. The charity will, when available, set aside designated funds of up to £5 000 per annum for replacement of vehicles and equipment and a further sum of £35 000 is set aside for redundancy payments in the event the centre ceases to operate. In the light of the Living Wage, the introduction of compulsory work based pensions, the sum set aside was reviewed and increased.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

Charities Aid Foundation
Ms E Cornell
Barnet Community Transport
Residents of Barnet on London Landmarks Half Marathon team
Sub-contractor to AgeUK for Neighbourhood Services on behalf of the Borough of Barnet

The funding by the above-mentioned organisations and donors has enabled us to meet our aims and objectives as stated in our Constitution and provide an enhanced experience for our clients.

FIN Community Centre is in partnership with East Barnet Baptist Church.

Share Capital

- Friend in Need is a company Limited by Guarantee and therefore has no share capital.

Plans for future periods

- Continue to provide suitable services to the older population of Barnet;

Friend in Need has identified its USP and must begin to articulate this in terms of cost and social impact.

Statement as to disclosure of information to auditors

The Trustees, in their capacity as Directors, state that, as far as each of them, at the time of approving this report, is aware:

- there is no audit information of which the auditors are unaware;
- the Trustees have taken all steps necessary to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Statement of Directors' and Trustees' Responsibilities

Charity Law and the Companies Acts require the Board to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements, the Board is required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed; subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 1985 [and amendments]. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' Report. The responsibility of the auditors in relation to the Trustees' Report is limited to examining the report, and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

John Wilks
Secretary

Date: 8/12/20

Friend In Need Community Centre
Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended 31 March 2020

I report on the financial statements of the Charity for the year ended 31 March 2020, which are set out on pages 14 to 24.

The trustees are satisfied that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:-

a) examine the accounts under section 145 of the Act;
b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements , and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed our examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination , I can confirm that

1) no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements:

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Atul Dave
The Examiner's relevant professional qualification or body: ICAEW

Alexander Dave
Chartered Accountants
5 Braemore Court
Cockfosters Road
Barnet
Herts EN4 0AE

The date upon which my opinion is expressed is :- 14/12/2020

Friend In Need Community Centre
Statement of Financial Activities
for the year ended 31 March 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Income					
Donations and legacies		20,668	57	20,725	16,147
Other trading activities		17,304	-	17,304	9,418
Investment Income		138	83	221	535
Charitable activities		152,590	37,846	190,436	211,180
Total income		**190,700**	**37,986**	**228,686**	**237,280**
Costs of charitable activities		211,508	45,939	257,447	267,169
Governance costs		3,500	-	3,500	4,931
Total expenditure		215,008	45,939	260,947	272,100
Net expenditure		(24,308)	(7,953)	(32,261)	(34,820)
Transfers between funds		17,540	(17,540)	-	-
Net movement in funds		(6,768)	(25,493)	(32,261)	(34,820)
Reconciliation of funds					
Total funds brought forward		259,436	34,526	293,962	328,782
Total Funds carried forward		**252,668**	**9,033**	**261,701**	**293,962**

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 16 as required by the said statement.

All activities derive from continuing operations

The recognised losses for the year are £32,261.

The notes on pages 16 to 24 form an integral part of these accounts.

Friend In Need Community Centre
Balance Sheet
as at 31 March 2020

	Notes		2020 £		2019 £
The assets and liabilities of the charity :					
Fixed assets					
Tangible assets	9		34,009		2,668
Total fixed assets			34,009		2,668
Current assets					
Debtors	10	29,072		17,562	
Cash at bank and in hand		210,316		290,194	
Total current assets		239,388		307,756	
Creditors:-					
amounts due within one year	11	(11,696)		(16,462)	
Net current assets			227,692		291,294
Total assets less current liabilities			261,701		293,962
Creditors:-					
amounts due after more than one year			-		-
Provisions for liabilities and charges			-		-
Net assets including pension asset / liability			261,701		293,962
The funds of the charity :					
Unrestricted income funds					
Unrestricted revenue accumulated funds		86,541		83,213	
Designated revenue funds		25,000		25,000	
Unrestricted capital funds					
Designated fixed asset funds		141,127		151,223	
Total unrestricted funds			252,668		259,436
Restricted income funds					
Restricted revenue accumulated funds		9,033		34,526	
Restricted capital funds					
Total restricted funds			9,033		34,526
Total charity funds			261,701		293,962

The Trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Trustee G. Jones **Trustee**

Approved by the trustees on : 8/12/20

The notes on pages 16 to 24 form an integral part of these accounts.

Mrs Gwen Jones

Revd. Rupert Lazar

Friend In Need Community Centre
Notes to the Accounts
for the year ended 31 March 2020

1 Accounting policies
Basis of preparation of the accounts

a) The financial statements have been prepared in accordance with 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 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

b) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. Key judgements that the charitable company has made which have a significant effect on the accounts include estimating the liability from multi-year grant commitments. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

c) Income

Income is accounted for on a receivable basis when the charity is entitled to all the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full when receivable. Grants, where entitlement is not conditional on delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

- Incoming resources from grants, where related to performance and specific deliverables, are accounted far as the charity earns the right to consideration by its performance.

d) Investment Income

Bank interest is included in the income and expenditure account on a receivable basis.

e) Deferred income

In accordance with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

f) Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales .

g) Expenditure

The policy for including items within the relevant activity categories of resources expended is on accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

In particular the policy for including items within costs of generating funds, charitable activities and governance costs is

Costs of generating funds
Costs of generating funds comprise of costs associated with attracting voluntary income and costs of trading for fundraising purposes.

Charitable activities
Charitable expenditure comprise of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Allocation of costs within types of resources expended
The methods and principles for the allocation and apportionment of all costs between the different activity categories of resources set out above are :-

Direct costs- Costs relating to a particular activity are allocated directly .

Support costs- These costs are allocated and apportioned as follows :

- Staff cost is based on staff time.
- Premises costs is based on floor areas
- Other costs are based on usage.

Resources expended include attributable VAT which cannot be recovered.

h) Unrealised and realised gains

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into.

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

f) Fixed assets and depreciation

All tangible fixed assets, except freehold land and buildings, are stated at cost less depreciation.
Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.
Items of less than £100 are not capitalised.
Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value) over their estimated useful economic lives.

Equipment	10% straight line
Vehicles	25% straight line
Photocopier & Computers	25% straight line
Leasehold Improvements	Over life of the lease

A regular annual review of the likelihood of asset impairment is undertaken.

i) Capital grants

The board of trustees consider that , in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the relevant fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

If the related assets are subject to restrictions by the grant making organisation on their use and disposal, then these restrictions are noted in the fixed asset section of these accounts. In such circumstances, the fixed asset fund created is treated as a restricted fixed asset fund. As the related assets are depreciated, then a transfer is made from restricted fixed asset funds to unrestricted revenue reserves to reflect the diminution in the asset subject to the restriction. In this year, a sum of Nil was transferred from restricted fixed asset funds to unrestricted revenue reserves.

If the related assets are not subject to restrictions by the grant making organisation on their use and disposal, then the fixed asset fund created is treated as a designated fixed asset fund. As the related assets are depreciated, then a transfer is made from designated fixed asset funds to unrestricted revenue reserves to reflect the diminution in the asset. In this year, a sum of Nil was transferred from designated fixed asset funds to unrestricted revenue reserves.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the Statement of Standard Accounting Practice Number 4, such departure is justified on the basis that it is in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales.

j) Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities

k) Finance and operating leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Finance leases are accounted for in accordance with the requirements of the Financial Reporting Standard for Smaller Entities (FRS102 1A).

l) Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy ' Capital grants'. The charity also maintains a designated fixed asset fund which is an unrestricted fixed assets fund set aside to meet the future capital investments.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

m) **Accounting for Legacies**

Legacies are recognised when the charity becomes entitled to it. The income or assets received will be treated as restricted or unrestricted depending upon the exact nature and conditions of the legacy.

n) **Recognition of pension costs and pension assets and liabilities**

The Company operates a defined contribution pension scheme. Contributions are charged to the Income and Expenditure Account as they become payable in accordance with the rules of the scheme.
all debts and liabilities, the assets represented by the accumulated fund shall be transferred to

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 Deficit for the financial year	**2020**	**2019**
	£	**£**
This is stated after crediting :-		
Revenue Turnover from ordinary activities	228,465	236,745
and after charging:-		
Depreciation of owned fixed assets	4,249	1,441
Rentals under operating leases	18,120	18,120
Pension costs	4,404	3,465
Independent Examiner's Fees	3,500	3,490

Funds belonging to the charity have not been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part.

4 Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

5 Detailed analysis of certain transactions required by the 2015 the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective Jan 2015)

Various items which are required by the 2015 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective Jan 2015) to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities .

6 Investment Income	**2020**	**2019**
	£	**£**
Bank deposit interest received	221	535

Friend In Need Community Centre
Notes to the Accounts
for the year ended 31 March 2020

7 Deferred Incoming Resources & Reserves- Restricted funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
AGE (UK)	7,917	7,917	1,714	1,714
Total	7,917	7,917	1,714	1,714

	2020	2019
	£	£
These deferrals are included in creditors	1,714	7,917

The deferrals included in creditors relate to those grants and donations specified by the donors as relating to specific periods and represent those parts of the grants or donations which relate to periods subsequent to the accounting year end and are treated as grants in advance, or alternatively where there are conditions which must be fulfilled prior to entitlement or use of the grant or donation by the charity .

8 Staff Costs and Emoluments

	2020	2019
	£	£
Gross Salaries	143,468	156,736
Employer's National Insurance	6,374	6,236
Pension Contributions	4,404	3,465
	154,246	166,437

	2020	2019
Average number of employees	12	13
	12	13

There were no fees or other remuneration paid to the trustees
There were no employees with emoluments in excess of £60,000 per annum

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

9 Tangible functional fixed assets

	Leasehold Land and Buildings	Plant, Machinery & Vehicles	Total
	£	£	£
Asset cost, valuation or revalued amount			
At 1 April 2019	-	102,091	102,091
Additions	-	35,591	35,591
Disposals	-	(29,343)	(29,343)
At 31 March 2020	-	108,339	108,339
Accumulated depreciation and impairment provisions			
At 1 April 2019	-	99,423	99,423
Eliminated on disposals	-	(29,342)	(29,342)
Charge for the year	-	4,249	4,249
At 31 March 2020	-	74,330	74,330
Net book value			
At 31 March 2020	-	34,009	34,009
At 31 March 2019	-	2,668	2,668

All assets are used for direct charitable purposes and there are no inalienable or heritage assets

Friend In Need Community Centre
Notes to the Accounts
for the year ended 31 March 2020

10 Debtors	2020 £	2019 £
Trade debtors	3,974	5,195
Other Debtors	14,196	4,250
Prepaid expenses	3,902	5,285
Accrued income	7,000	2,832
	29,072	17,562

11 Creditors: amounts falling due within one year	2020 £	2019 £
Trade creditors	432	286
Accrued expenses	7,300	6,086
PAYE and NI	2,250	2,173
Deferred income and grants in advance (see note 7)	1,714	7,917
	11,696	16,462

12 Related party transactions

Some of trustees are also members of East Barnet Baptist Church and Friend In Need operates from the church's property for which it pays rents and contributions towards repairs .improvements, cleaning , light and heat. In 2019 it paid East Barnet Baptist Church the sum of £28,200 (2018: £28,200).

13 *Other financial commitments*	2020 £	2019 £
Total future payments under non-cancellable operating leases	4,081	10,697
	4,081	10,697

14 Analysis of the Net Movement in Funds	2020 £	2019 £
Net movement in funds from Statement of Financial Activities	(32,261)	(34,820)

The net resources applied on functional fixed assets and the net investment in programme related investments represents the cost of additions less proceeds of any disposals.

Friend In Need Community Centre
Notes to the Accounts
for the year ended 31 March 2020

15 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 31 March 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	34,009	-	-	34,009
Current Assets	64,228	166,127	9,033	239,388
Current Liabilities	(11,696)	-	-	(11,696)
	86,541	166,127	9,033	261,701

At 1 April 2019	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	2,668	-	-	2,668
Current Assets	97,007	176,223	34,526	307,756
Current Liabilities	(16,462)	-	-	(16,462)
	83,213	176,223	34,526	293,962

The individual funds included above are :-

	Funds at 2019	Movements in Funds as below	Transfers Between funds	Funds at 2020
	£	£	£	£
Unrestricted Reserves	83,213	(31,307)	27,636	79,542
Designated Buildings Funds	151,223	-	(10,096)	141,127
Helping Hands Restricted Fund	26,850	(7,953)	-	18,897
Gardening Restricted Fund	17,540	-	(17,540)	-
Designated Vehicles Fund	-	-	-	-
Designated Redundancy Fund	25,000	-	-	25,000
	293,962	(32,261)	-	261,701

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Community Centre	183,700	215,007	-	(31,307)
London Borough of Barnet		-	-	-
Awards for All		-	-	-
Helping Hands	37,986	45,939	-	(7,953)
Gardening		-	-	-
			-	
	228,686	260,947	-	(32,261)

16 Endowment Funds

The charity had no endowment funds in the year ended 2019 or in the year ended 2018.

17 Share Capital

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the *event of the company being wound up whilst he or she is still a member or within one year thereafter*.

There are 5 members of the company (2019 - 5 members)

Friend In Need Community Centre
Schedule to the Statement of Financial Activities
for the year ended 31 March 2020
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Prior Period Total Funds 2019 £
Income				
Donations	20,668	57	20,725	16,147
Total Grants,Legacies & Donations Received	20,668	57	20,725	16,147
Other trading activities /generating funds				
Fundraising activities	13,304	-	13,304	5,418
Inter company management charges for services	4,000	-	4,000	4,000
	17,304	-	17,304	9,418
Investment Income				
Bank deposit interest received	138	83	221	535
	138	83	221	535
Charitable activities				
Contractual payments from public authorities	69,028	23,900	92,928	95,634
Other ancillary trading to benefit beneficiaries	83,562	13,946	97,508	115,546
	152,590	37,846	190,436	211,180
Total Income	190,700	37,986	228,686	237,280
Charitable expenditure				
Support costs of charitable activities				
Direct support costs				
Gross wages and salaries - charitable activities	110,670	32,798	143,468	147,587
Employers' NI - Charitable activities	5,069	1,305	6,374	6,236
Pension contributions charitable employees	3,454	950	4,404	3,465
Volunteers' and casual staff Costs	544	-	544	46
Staff training	793	-	793	2,221
Project and other activities expenses	968	-	968	9,149
Temporary Staff and recuitment - Charitable Activities	-	-	-	719
Travel and Subsistence - Charitable Activities	315	2,686	3,001	3,630
	126,228	37,739	163,967	173,053

Friend In Need Community Centre
Schedule to the Statement of Financial Activities
for the year ended 31 March 2020
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	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Prior Period Total Funds 2019 £
Premises Costs				
Rent payable	15,400	2,720	18,120	18,120
Insurance	670	-	670	643
Light and heat	6,120	1,080	7,200	7,200
Cleaning	2,480	400	2,880	2,880
Premises repairs and renewals	863	-	863	2,843
	25,533	**4,200**	**29,733**	**31,686**
General administrative expenses:				
Telephone and fax	3,273	-	3,273	3,172
Stationery and printing	521	-	521	936
Subscriptions	689	-	689	637
Equipment expenses	2,908	-	2,908	6,165
Computer Expenses	5,029	-	5,029	5,516
Advertising and PR	4,305	-	4,305	-
Bank charges	4	-	4	67
Sundry expenses	1,983	-	1,983	1,352
	18,712	**-**	**18,712**	**17,845**
Professional fees in support of charitable activities				
Payroll costs	905	-	905	756
Other professional fees	2,701	-	2,701	2,573
Project management	-	4,000	4,000	4,000
	3,606	**4,000**	**7,606**	**7,329**
Other support costs				
Depreciation of assets used for charitable purposes	4,249	-	4,249	-
Transport Expenses	7,546	-	7,546	8,435
Meals and Refreshments	12,003	-	12,003	13,670
Gardening and Odd jobs	-	-	-	-
Therapies and relief	13,631	-	13,631	15,151
	37,429	**-**	**37,429**	**37,256**
Total Support costs	**211,508**	**45,939**	**257,447**	**267,169**

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)

Specific governance costs				
Independent Examiner's Fees	3,500	-	3,500	3,490
Depreciation of fixed assets used for governance	-	-	-	1,441
Total governance costs	**3,500**	**-**	**3,500**	**4,931**