

Registered Charity No 262349

The Pinner Association

Report and Accounts

31 December 2024

The Pinner Association

Report and Accounts for the year ended 31 December 2024

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The Pinner Association

Independent examiner's report to the trustees of The Pinner Association

I report to the trustees on my examination of the accounts of the The Pinner Association (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Charity 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.

Anthony Fineberg
44 Moss Lane
Pinner
Middlesex
HA5 3AX

Dated: 2 April 2025

The Pinner Association

Statement of financial activities for the year ended 31 December 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Subscriptions and donations		12,205	-	12,205	12,185
Band Concert collections		3,550	-	3,550	2,091
Gift Aid		3,543	-	3,543	3,210
Advertising in <i>The Villager</i>		11,948	-	11,948	10,630
Other		269	-	269	-
Interest on cash and investments		2,525	31	2,556	1,991
Total		34,040	31	34,071	30,107
Expenditure on:					
Membership recruitment & renewal		1,517	-	1,517	1,230
Production of <i>The Villager</i>		12,226	-	12,226	13,338
Donations and subscriptions	4	2,303	-	2,303	3,302
Band Concerts in Pinner Memorial Park		3,900	-	3,900	3,322
Pinner parks and gardens upkeep		2,758	-	2,758	3,199
Christmas trees and lighting		6,674	-	6,674	6,126
Remembrance Sunday		1,102	-	1,102	329
School poetry competition		335	-	335	-
Management and Administration		1,516	-	1,516	1,309
Total		32,331	-	32,331	32,155
Net income/(expenditure)		1,709	31	1,740	(2,048)
Transfers between funds		-	-	-	-
Net movement in funds		1,709	31	1,740	(2,048)
Reconciliation of funds					
Total funds brought forward		62,893	842	63,735	65,783
Total funds carried forward		64,602	873	65,475	63,735

The notes on pages 4 to 6 form an integral part of these accounts.

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Balance sheet as at 31 December 2024

	Notes	2024 £	2023 £
The assets and liabilities of the charity :			
Current assets			
Debtors: accrued income		2,602	2,605
Cash at bank and in hand		69,473	65,496
Total current assets		<u>72,075</u>	<u>68,101</u>
Liabilities			
Creditors: amounts falling due within one year	5	(6,600)	(4,366)
Net current assets		<u>65,475</u>	<u>63,735</u>
Total assets less current liabilities		<u>65,475</u>	<u>63,735</u>
Net assets		<u><u>65,475</u></u>	<u><u>63,735</u></u>
The funds of the charity :			
Restricted Income fund	6	873	842
Unrestricted funds	6	64,602	62,893
Total Charity Funds		<u><u>65,475</u></u>	<u><u>63,735</u></u>

These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

John Hinkley (Chair)
Trustee

Timothy Owen FCMA FCT (Treasurer)
Trustee

Approved by the Board of Trustees on 1 April 2025

The notes on pages 4 to 6 form an integral part of these accounts

The Pinner Association

Notes to the accounts for the year ended 31 December 2024

1 Accounting Policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102, September 2024), as modified by the 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) issued by the Charity Commission for England and Wales, under the historical cost convention and the accounting policies set out on pages 4 and 5. The accounts have been drawn up in accordance with the provisions of The Charities (Accounts and Reports) Regulations 2008, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) issued by the Charity Commission for England and Wales requires compliance with specific Financial Reporting Standards other than FRS102 then the specific Financial Reporting Standards have been followed where their requirements differ from those of FRS102.

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Accounting conventions

The financial statements are prepared on a going concern basis under the historical cost convention.

Income

Income is accounted for on an accruals basis.

Expenditure

Expenditure is accounted for on an accruals basis.

Recognition of liabilities

Liabilities are recognised on an accruals basis in accordance with normal accounting principles.

Taxation

As a registered charity, the organisation 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 charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

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Notes to the accounts for the year ended 31 December 2024

Accounting Policies (continued)

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.

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

Any other proposed transfer between funds would be considered on its merits.

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 Trustees' remuneration and expenses, and related parties

Neither the trustees nor any persons connected with them have received any remuneration or expenses, and there were no transactions with related parties, either in the current or prior years.

4 Donations and Subscriptions

	2024 £	2023 £
Donation to Harrow Cycle Hub	1,000	1,000
Donation to Harrow Foodbank	1,000	-
Donation to the Friends of Roxbourne Park	-	500
Donation to Pinner Cricket Club	-	1,000
Donation to the Friends of Pinner Village Gardens	-	500
Small donations and subscriptions (not exceeding £500 each)	303	302
	<u>2,303</u>	<u>3,302</u>

5 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,210	3,856
Accrued expenses	1,390	510
	<u>6,600</u>	<u>4,366</u>

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Notes to the accounts for the year ended 31 December 2024

6 Particulars of individual funds and analysis of assets and liabilities representing funds

	Unrestricted Funds	Restricted Income Fund	Total Funds
	£	£	£
At 31 December 2024			
Current Assets	71,202	873	72,075
Current Liabilities	(6,600)	-	(6,600)
	<u>64,602</u>	<u>873</u>	<u>65,475</u>
At 31 December 2023			
Current Assets	67,259	842	68,101
Current Liabilities	(4,366)	-	(4,366)
	<u>62,893</u>	<u>842</u>	<u>63,735</u>

Unrestricted funds comprise those funds generated through the Association's various activities which the trustees are free to use in accordance with the Association's objects, as set out in its Constitution and Rules.

The Restricted Income Fund is the High Street Fund (£873; 2023: £842) which was given for maintenance and improvement work in Pinner High Street