

COMPANY NUMBER 05099915  
CHARITY NUMBER 1114033

WHITTINGTON PARK COMMUNITY ASSOCIATION  
(COMPANY LIMITED BY GUARANTEE WITHOUT SHARE CAPITAL)

REPORT AND  
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

WHITTINGTON PARK COMMUNITY ASSOCIATION

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FOR THE YEAR ENDED 31 MARCH 2020

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# WHITTINGTON PARK COMMUNITY ASSOCIATION

## CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2020

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When the financial year began in 2019 we knew that it would be a time of change for the Whittington Park Community Association. In light of the devastating impact of Covid-19, our focus has pivoted to that of resilience. Like all community charities we have found ourselves in the position of needing to continue to support our community whilst undergoing the greatest period of uncertainty for our employees and stakeholders.

We are extremely fortunate to serve an engaged community, have a strong long-standing team and be located within the second largest green space in Islington. This has enabled us to provide individual outreach and provide many of our services outside during summer. The park also hosts the thriving, 4H garden thanks to Alex and a team of volunteers.

Our elderly members, who rely on the Social Club for 55 plus to combat loneliness, have not been able to come to the Centre during, or after, lockdown. Our team adapted a new model of 'meals on bikes' to continue to deliver freshly cooked meals to all our members three times a week; and taken time to talk and create activities for our members to do every day. When the weather and restrictions lift there are a variety of socially distanced activities in the park, including music recitals and gentle exercise in the park.

We were pleased to receive continuation for our Friday Night Youth Club from Islington Youth Services endorsing the need for small local projects. Our group of young people have an interest in film and have written their own script called *Idle Hands*. We look forward to screening the end product in the spring. Lockdowns have been particularly hard for young people. The social benefits and activities in our Youth Club are difficult to translate in the home but the team has ensured that the teenagers can come together outside when allowed, and activities, including filming, are adapted to meet changing guidelines. Being responsive and flexible has kept Youth Club attendance consistently high.

Attendance for the nursery in 2019 was full with many more local children benefiting due to extending places to 3 year olds and charging working parents for full time places. The transition has been well managed and very successful. Getting the nursery back up-and-running was a priority for us. We have managed to open our doors again to two and three year-olds, enabling those who need to work with a safe place for their children to grow and learn. When we could not open, our nursery team spoke to the families every day and created a range of activities for parents and their children at home.

As the year, and restrictions, has progressed we have been unable to open our halls for hire and it's disappointing to see Hocking Hall empty and in such disrepair. However, our building plans, partly funded by community donations, are still very much ongoing, although construction is inevitably delayed by the extraordinary events. This year we have tendered for, and appointed our contract and look forward to beginning works early next year.

What the pandemic has shown us is how important our role is in our community, how fortunate we are to be situated in Whittington Park, the generosity of volunteers and the value of our team. As we look to the next year I think we are in a strong position to fulfill the new needs that the changed environment will bring. We have kept our costs lean, our plans for the building remain and we are optimistic in our ability to adapt.

Our mission is to 'sustain and develop a vibrant community'. By providing continuity to our users, increasing our outreach, and welcoming new volunteers this year we have fulfilled our mission and continue to be a hub for our diverse community.

I'd like to thank the Board, including our two new members, Jeetendra Solanki (Treasurer) and Graham Chapman (Building Project). Special thanks to John Uden, who has stepped down as Treasurer and ensured the smooth transition of the role. Ann and her team continue to be resilient and committed to our values. We have always valued the work and contribution of our volunteers and aim to give back and make a difference to those who volunteer with us. We couldn't run our 55 plus social club without their support. In return their experience and training here opens pathways to employment in social care and early years support. Volunteers also maintain our wonderful 4H garden that has given so much pleasure to people this year.

Courtney Shapiro (Chair)

## WHITTINGTON PARK COMMUNITY ASSOCIATION

### TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

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The trustees present their annual report and financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Memorandum and Articles of Association, the Charities Act 2011, the Companies Act 2006 and 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 published in October 2019.

#### ***Objectives and Activities***

##### *Summary of the objects of the charity set out in its governing document (as amended)*

To promote the Whittington Park Community Association and its services for the benefit of the people in the local area and associated projects in the community. This is without distinction of sex, age, religion, sexual orientation, race, or of political, religious or other opinions.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

##### *Summary of the main activities in relation to the objects*

The Whittington Park Community Association (WPCA) is a registered charity and company Limited by Guarantee. It operates a large complex of buildings based in the Whittington Park, Junction Ward, in Islington as a community hub.

##### *Activities to deliver public benefit*

WPCA provides a public benefit to local residents by being a place where community activities and services take place which improve the quality of life for local people.

We are based in three buildings – the Whittington Park Centre, Hocking Hall and the Early Years Hub. At the Early Years Hub we run a nursery with 24 free spaces, a childminders drop in and a stay and play for children, parents and carers. The Whittington Park centre runs a daily lunch club for over 55 plus, a Friday night youth club, a holiday play scheme and an after school club. Hocking Hall hosts a variety of classes and events. The Centre also has a community café serving healthy home-cooked food and delicious cakes and coffee.

The area in which the Centre is located is very mixed. As in most of the London Borough of Islington, in the area served by the Centre the affluence of a lot of the area sometimes masks the level of poverty with almost 50% of the children living in child poverty.

As a result the needs of the local population are very mixed too. Based on a wide variety of data for the wards we serve, we have developed services that meet what we know to be needs in the three local wards, principally around health, combating isolation and supporting families and children.

#### ***Achievements and Performance***

Our beneficiaries range from babies to the elderly.

- Our Early Years Hub houses our nursery for 2-4 year olds, a Childminders Drop-in and Stay and Play for under 5s. This year we had 1,700 visits by children to both the Childminders Drop-in and Stay and Play sessions.
- The nursery provides 15 to 30 hours of free nursery care for 24 children from economically disadvantaged families. A number of the children are on the autistic spectrum or have other special educational needs. Our nursery is at capacity with 24 children registered. 95% of the families are of BAME origin.

## WHITTINGTON PARK COMMUNITY ASSOCIATION

### TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2020

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- 15-28 children attend the Yerbury After School Club daily. The holiday play scheme is open to children across the borough and around 30 to 40 children attend daily during the school holidays. The clubs are run in partnership with Highbury Roundhouse, another Islington community Hub. We had 3,500 visits to the After School Club.
- Our Friday night Youth Club has 53 members and an attendance of up to 20 each session.
- 55+ aged residents use our social club services and include members of Irish, Mauritian, Belgian and Afro-Caribbean origin. We have 105 members and annually record around 3,500 visits.
- 18 volunteers support our reception, social clubs, 4H garden and fundraising.
- Local residents attend classes and activities at the Centre and rent spaces for social events; teachers of classes; performers who benefit from discounted rehearsal rates.

Including the community café we average around 40,000 individual visits to the community centre in a year.

#### *Services since Covid-19*

During lockdown the centre remained open as much as it could to provide daily afterschool service and holiday play schemes for key workers and vulnerable children. (This service is run by one of our Octopus partners Highbury Roundhouse).

WPCA keep in regular phone contact with members of the 55 plus lunch club assessing their needs and signposting to other services when needed. They also included weekly doorstep visits with a small bag of goodies and a doorstep chat. This is what one resident said:

*Dear Alex, Thank you so much for delivering the package of goodies and particularly for the envelope of jokes and exercises - very useful. I very much appreciated it. I hope everyone at the Centre is well and it will be able to open again soon. Stay safe, stay well. Margaret*

The men's club began meeting every Thursday in early July and WPCA started serving lunches outside in mid-July to groups of 6 up until the end of August. Due to ongoing restrictions they have not providing indoor services but are delivering hot lunches to vulnerable people at home.

The Youth Club was permitted to reopen at the end of July and began activities outside in the park up to the end of September. Subject to changing Covid restrictions, the club runs indoors with restricted numbers.

Income earned from sessional hall hire for classes and events ceased abruptly on lockdown and we also temporarily reduced the rent for our tenants who could not run services during lockdown. The pandemic also caused further delays to our building project. We made successful bids for short term emergency funding to support our hot meals and outreach service but are unsure what funding will be available on a longer term to support the community as it deals with the after effects of the virus. Mental health issues are on the increase for all ages young to old and food insecurity is rife.

The pandemic has however highlighted the need and the value of community spaces such as ours.

The board and staff agreed a revised plan for 20/21 which has had to undergo continual changes in line with lockdown phases and tiers.

#### ***Financial Review***

Total income and endowment for the year has decreased by 4% and total expenditure for the year has increased by 10%. At the year end the total unrestricted funds was £49,774 (2019 - £29,838), an increase of £19,936 (2019 - £40,093).

## WHITTINGTON PARK COMMUNITY ASSOCIATION

### TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2020

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#### *Reserves Policy*

The previous policy was to hold reserves of £25,000 of unrestricted funds. The trustees agreed to amend this to hold an unrestricted balance equivalent to three months of unrestricted expenditure. At 31 March 2020, unrestricted funds were £49,774 (2019 - £29,838) and is equivalent to almost five months of unrestricted expenditure.

#### *Principal Funding Sources*

The charity's principal sources of funds (including fundraising) are listed below in decreasing order of size:

- Grants
- Hall hire and rental
- Fees

#### *Plans for Future Periods*

Our plans are under continual change and revision as we adapt services in line with current restrictions.

#### ***Structure, Governance and Management***

##### *Governing Document*

The charity is constituted as a Company Limited by Guarantee incorporated on 13 April 2004 under the name of Whittington Park Community Association. It was registered as a charity with the Charity Commission on 4 May 2006. In the event of the company being wound up, all members present and 12 months past are required to contribute an amount not exceeding £1.

##### *Recruitment and Appointment of Trustees*

Trustee selection is by election. All new trustees are inducted to the board, each trusteeship carries a detailed job description and training is on offer.

##### *Charities Organisational Structure*

A Voluntary Management Committee, who is the board of trustees of the charity, manages the Charity. Honorary officers and representatives of full members are elected annually at the AGM, while representatives of the various projects are elected by the service users and appointed at the AGM.

The management committee meets monthly to set policies and agree the organisations strategic direction.

Overall responsibility for the day-to-day running of the centre, staff and volunteers is devolved to the CEO. Divisional Co-ordinators are responsible for the management of individual projects and assist in the line management of divisional staff in their team.

##### *Remuneration of Key Management Personnel*

The Trustees set pay and remuneration of key management personnel on an annual basis, which are based on salary pay scale norms in London.

##### *Systems and Procedures to Manage Risk*

The board of trustees receives a quarterly financial report, a monthly CEO report and an annual risk register highlighting potential risk factors and recommendations to minimise adverse effect.

##### *The Wider Network with which the Charity Works*

The association is working in partnership with the local authority, voluntary and other organisations to provide facilities of social welfare, recreation, education, and health improvement. The organisation's aim is to increase social inclusion and play a part in improving the wellbeing of the centre's users and the community.

WHITTINGTON PARK COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2020

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***Reference and Administrative Details***

*Charity registration number:* 1114033  
*Company registration number:* 05099915  
*Registered and principal office:* Yerbury Road  
London  
N19 4RS

***Directors and Trustees***

The Board of trustees constitutes directors of the company for the purpose of company law and trustees for the purpose of charity law. The trustees serving during the year and since the year-end were as follows:

C Shapiro  
B Coker  
J Purcell  
J Uden  
J Burgess  
G Modood  
A Ruddock  
J Solanki (appointed on 22 January 2020)  
G Chapman (appointed on 22 January 2020)

*Company secretary:* E Case

*Chief executive officer:* A Mason

*Independent examiner:* Barcant Beardon Limited  
Chartered Accountants  
8 Blackstock Mews  
Islington  
London  
N4 2BT

*Bankers:* HSBC  
312 Seven Sisters Road  
Finsbury Park  
London  
N4 2AW

CAF Bank  
Kings Hill  
West Malling  
Kent  
ME19 4TA

WHITTINGTON PARK COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) (Continued)

FOR THE YEAR ENDED 31 MARCH 2020

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***Statement of the Trustees' Responsibilities***

The trustees (who are also directors of Whittington Park Community Association for the purposes of company law) are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 the that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board.



.....  
Courtney Shapiro (Chair)  
Director and Trustee

19 January 2021  
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INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES  
OF WHITTINGTON PARK COMMUNITY ASSOCIATION

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I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2020, which are set out on pages 8 to 17.

***Responsibilities and basis of report***

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

***Independent examiner's statement***

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies

I have completed my examination. I confirm that no matter has 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

21 January 2021

Shu Fen Chung

Shu Fen Chung FCCA ACA  
BARCANT BEARDON LIMITED  
Chartered Accountants

8 Blackstock Mews  
Islington  
London N4 2BT

WHITTINGTON PARK COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR YEAR ENDED 31 MARCH 2020

	Notes	Restricted Funds £	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<i>Income and endowments from:</i>					
Donations and legacies	2	122,242	2,024	124,266	197,596
Charitable activities	3	142,008	128,673	270,681	216,378
Other trading activities	4	-	10,147	10,147	9,388
Investments	5	-	124	124	28
Total income and endowments		<u>264,250</u>	<u>140,968</u>	<u>405,218</u>	<u>423,390</u>
<i>Expenditure on:</i>					
Charitable activities	6	<u>245,495</u>	<u>121,032</u>	<u>366,527</u>	<u>331,935</u>
Total expenditure		<u>245,495</u>	<u>121,032</u>	<u>366,527</u>	<u>331,935</u>
<i>Net income/(expenditure) and net movement in funds for the year</i>					
		18,755	19,936	38,691	91,455
Total funds brought forward		<u>78,108</u>	<u>29,838</u>	<u>107,946</u>	<u>16,491</u>
Total funds carried forward		<u><u>96,863</u></u>	<u><u>49,774</u></u>	<u><u>146,637</u></u>	<u><u>107,946</u></u>

The statement of financial activities includes all gains and losses recognised during the year.

All income and expenditure derive from continuing activities.

WHITTINGTON PARK COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	2019 £
<i>Fixed assets</i>			
Tangible assets	13	<u>1</u>	<u>1</u>
<i>Current assets</i>			
Debtors	14	14,708	17,491
Cash at bank and in hand		177,994	135,531
		<u>192,702</u>	<u>153,022</u>
<i>Creditors: amounts falling due within one year</i>	15	<u>(46,066)</u>	<u>(45,077)</u>
<i>Net current assets</i>		<u>146,636</u>	<u>107,945</u>
<i>Net assets</i>		<u>146,637</u>	<u>107,946</u>
<i>Funds</i>			
Restricted funds	17	96,863	78,108
Unrestricted funds	17	49,774	29,838
Total funds		<u>146,637</u>	<u>107,946</u>


For the year ended 31 March 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Signed on behalf of the board of trustees



.....  
John Uden  
Director and Trustee

19 January 2021

The notes on pages 10 - 17 form part of these financial statements.

Company Registration No. 05099915

WHITTINGTON PARK COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

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**1.0 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**1.1 General information and basis of preparation**

Whittington Park Community Association is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office is Yerbury Road, London N19 4RS.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historic cost convention. The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

**1.2 Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

**1.3 Income recognition**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

WHITTINGTON PARK COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2020

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Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest income is recognised when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

*1.4 Expenditure recognition*

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds comprise the costs incurred on activities that raise funds.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

*1.5 Support costs allocation*

Support costs are those functions that assist the work of the charity but do not directly represent charitable activities and include premises overheads, office, finance and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

*1.6 Operating Leases*

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

*1.7 Tangible fixed assets*

Tangible fixed assets costing more than £2,000 are capitalised at cost and depreciated over their estimated useful economic life, as follows:

Fixtures, fittings & equipment - straight line over 4 years

*1.8 Debtors*

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

*1.9 Creditors and provisions*

Creditors and provisions 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 and provisions are normally recognised at their settlement amount.

WHITTINGTON PARK COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2020

*1.10 Provisions*

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

*1.11 Pensions*

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged in the Statement of Financial Activities in the year they are payable.

*1.12 Employee benefits*

The cost of any unused holiday entitlement is recognised in the year in which the employee's services are received.

<b>2.0</b>	<b><i>Income from Donations and Legacies</i></b>	2020	2019
		£	£
	Gifts	17,114	73,687
	Grants	107,152	123,909
		<u>124,266</u>	<u>197,596</u>

2.1 Income from donation and legacies was £124,266 (2019 - £197,596) of which £122,242 (2019 - £197,476) was attributable to restricted funds and £2,024 (2019 - £120) was attributable to unrestricted funds.

<b>3.0</b>	<b><i>Income from Charitable Activities</i></b>	2020	2019
		£	£
	Income from hall hire (sessional)	47,433	42,768
	Income from rental	54,973	49,419
	Income from fees	26,267	23,492
	Performance related grants	142,008	100,699
		<u>270,681</u>	<u>216,378</u>

3.1 Income from charitable activities was £270,681 (2019 - £216,378) of which £142,008 (2019 - £100,699) was attributable to restricted funds and £128,673 (2019 - £115,679) was attributable to unrestricted funds.

<b>4.0</b>	<b><i>Income from Other Trading Activities</i></b>	Unrestricted	Unrestricted
		funds	funds
		2020	2019
		£	£
	Income from hall hire (non-sessional)	<u>10,147</u>	<u>9,388</u>

WHITTINGTON PARK COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2020

<b>5.0</b>	<b><i>Income from Investments</i></b>	Unrestricted funds	Unrestricted funds
		2020	2019
		£	£
	Bank interest (UK)	124	28
		<u>124</u>	<u>28</u>

**6.0** ***Analysis of Expenditure on Charitable Activities***

Charitable Activities 2020	Activities undertaken directly	Support costs	Governance costs	Total
	£	£	£	£
Community Centre	160,984	201,263	4,280	366,527
	<u>160,984</u>	<u>201,263</u>	<u>4,280</u>	<u>366,527</u>

6.1	Charitable Activities 2019	Activities undertaken directly	Support costs	Governance costs	Total
		£	£	£	£
	Community Centre	140,792	186,763	4,380	331,935
		<u>140,792</u>	<u>186,763</u>	<u>4,380</u>	<u>331,935</u>

6.2 Of the £366,527 expenditure in 2020 (2019 - £331,935), £245,495 (2019 - £246,813) was attributable to restricted funds and £121,032 (2019 - £85,122) was attributable to unrestricted funds.

**7.0** ***Analysis of Support and Governance Costs***

	Support costs	Governance costs	Total 2020	Total 2019
		£	£	£
Staff costs	120,708	-	120,708	117,829
Premises	56,996	-	56,996	49,364
Office running	3,050	-	3,050	2,457
Bookkeeping	6,199	-	6,199	6,659
Legal and professional	8,435	-	8,435	5,673
Communications	3,521	-	3,521	3,237
Information Technology	2,206	-	2,206	1,456
Finance	148	-	148	88
Accountancy	-	4,280	4,280	4,380
	<u>201,263</u>	<u>4,280</u>	<u>205,543</u>	<u>191,143</u>

**8.0** ***Net Income/(Expenditure) for the Year***

	2020	2019
	£	£
<i>This is stated after charging:</i>		
Independent examiner's fee	4,280	4,380
	<u>4,280</u>	<u>4,380</u>

WHITTINGTON PARK COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2020

**9.0 Trustees Remuneration and Expenses**

The trustees were not paid any remuneration or received any other benefits during the year (2019 – £nil). No trustee (2019 – two) received reimbursement of expenses totalling £nil (2019 - £463) during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charitable company during the year (2019 – nil).

<b>10.0 Analysis of staff costs</b>	2020	2019
	£	£
Wages and salaries	199,819	188,705
Social security costs	10,123	10,256
Defined contribution pension costs	4,785	4,956
	<u>214,727</u>	<u>203,917</u>
Agency and freelance staff	28,135	18,960
	<u>242,862</u>	<u>222,877</u>

10.1 No employee received remuneration of more than £60,000 (2019 – none).

10.2 During the year the company paid £28,135 (2019 - £18,960) to independent third parties for the provision of staff.

10.3 The total amount of employee benefits received by key management personnel is £66,658 (2019 - £67,278). The company considers its key management personnel comprise its Chief executive officer and Senior officers.

**11.0 Staff Numbers**

The average monthly head count was 19 staff (2019: 14 staff) and the average monthly number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

	2020	2019
	Number	Number
Chief executive officer	1	1
Senior officers	1	1
Administration staff	1	1
Cleaning and maintenance staff	1	1
Service delivery staff (coordinators, play workers, nursery nurse, catering staff, etc.)	5	4
	<u>9</u>	<u>8</u>

**12.0 Taxation**

As a charity, Whittington Park Community Association is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.



WHITTINGTON PARK COMMUNITY ASSOCIATION  
 NOTES TO THE FINANCIAL STATEMENTS (Continued)  
 FOR THE YEAR ENDED 31 MARCH 2020

<b>13.0 Tangible Fixed Assets</b>	Fixtures, fittings & equipment £	
<i>Cost</i>		
As at 1 April 2019 and 31 March 2020		22,391
<i>Depreciation</i>		
As at 1 April 2019 and 31 March 2020		22,390
<i>Net Book Value</i>		
As at 31 March 2020		1
As at 1 April 2019		1
<b>14.0 Debtors</b>	2020 £	2019 £
Trade debtors	846	8,409
Grants receivables and accrued income	9,896	3,750
Prepayments	3,748	4,712
Other debtors	218	620
	14,708	17,491
<b>15.0 Creditors: Amounts Falling Due Within One Year</b>	2020 £	2019 £
Creditors	7,364	1,865
Taxation and social security	6,537	3,106
Other creditors	16,394	13,732
Accruals	4,436	14,043
Deferred income	11,335	12,331
	46,066	45,077
<b>15.1</b>	Included in other creditors is a pension liability of £1,044 (2019 - £757).	
<b>16.0 Deferred Income</b>		
Deferred income comprises of grants, donation, hall hire and nursery fees invoiced or received in advance.		Total £
Balance as at 1 April 2019		12,331
Amount released to income earned from charitable activities		(12,331)
Amount deferred in year		11,335
Balance as at 31 March 2020		11,335

WHITTINGTON PARK COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2020

**17.0 Analysis of Charitable Funds**

<i>Unrestricted Funds – Current Year</i>	Balance 1 Apr 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2020 £
General funds	29,838	140,968	(121,032)	-	49,774

<i>Unrestricted Funds – Previous Year</i>	Balance 1 Apr 2018 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2019 £
General funds	(10,255)	125,215	(85,122)	-	29,838

*Name of unrestricted fund*

*Description, nature and purposes of the fund*

General funds

The “free reserves” after allowing for any designated funds.

**17.1 Restricted Funds – Current Year**

	Balance 1 Apr 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2020 £
London Borough of Islington	694	242,029	(232,871)	-	9,852
Building Fund	77,414	15,090	(5,493)	-	87,011
Octopus Community Network	-	7,131	(7,131)	-	-
	78,108	264,250	(245,495)	-	98,863

*Restricted Funds – Previous Year*

	Balance 1 Apr 2018 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 Mar 2019 £
London Borough of Islington	20,091	197,592	(216,989)	-	694
Building Fund	6,655	73,567	(2,808)	-	77,414
Octopus Community Network	-	19,379	(19,379)	-	-
Groundwork London	-	7,637	(7,637)	-	-
	26,746	298,175	(246,813)	-	78,108

*Name of restricted fund*

*Description, nature and purposes of the fund*

London Borough of Islington

Towards the following: Strategic Neighbourhood Partners Grants Programme, Childminder Group and generic stay and play, lunch club, Youth Club, Nursery provision for over 2 years old and other projects

Building Fund

Donations received for building improvements

Octopus Community Network

Towards the Stay Well, Live Well project

Groundwork London

Towards 4H garden project

WHITTINGTON PARK COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2020

<b>18.0 Analysis of Net Assets Between Funds – Current Year</b>	Restricted Fund £	Unrestricted Fund £	Total £
Tangible fixed assets	-	1	1
Cash at bank and in hand	-	177,994	177,994
Other net current assets/(liabilities)	96,863	(128,221)	(31,358)
	<u>96,863</u>	<u>49,774</u>	<u>146,637</u>
<b>Analysis of Net Assets Between Funds – Previous Year</b>	Restricted Fund £	Unrestricted Fund £	Total £
Tangible fixed assets	-	1	1
Cash at bank and in hand	-	135,531	135,531
Other net current assets/(liabilities)	78,108	(105,694)	(27,586)
	<u>78,108</u>	<u>29,838</u>	<u>107,946</u>

**19.0 Related Party Transactions**

Aside from trustee remuneration and expenses disclosed in note 9, hall hire income totalling £105 (2019 - £206) was receivable from one trustee (2019 – one) during the year.