

REGISTERED COMPANY NUMBER: 07189080 (England and Wales)
REGISTERED CHARITY NUMBER: 1135762

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020
FOR
FRIENDS OF BROOK GREEN**

Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

FRIENDS OF BROOK GREEN
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FOR THE YEAR ENDED 31 MARCH 2020

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FRIENDS OF BROOK GREEN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charitable objectives are:

1. To protect and enhance the character, maintenance, safety, facilities and accessibility of Brook Green as an amenity.
2. To benefit the residents of the London borough of Hammersmith and Fulham, particularly those living in the area surrounding Brook Green, by associating together said residents in a common effort to provide facilities in the interests of social welfare for recreation leisure time occupation, with the objective of improving conditions of life for the residents, and
3. To carry out such other charitable activities as the directors in their absolute discretion see fit.

The Charity's objectives are for the benefit of the public, in particular residents of the London Borough of Hammersmith and Fulham.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07189080 (England and Wales)

Registered Charity number

1135762

Registered office

424 Margate Road
Ramsgate
Kent
CT12 6SJ

Trustees

R A Jennings	Director	- resigned 27/11/2019
J A Eker	Director	- resigned 27/11/2019
Mrs H S Hewitson	Mother	- resigned 27/11/2019
S M Bullivant	Director	- resigned 27/11/2019
C D Boyd	Lloyds Underwriter	
Miss J A Duff	International Business	
N C London	TV Producer	
Ms A Clarke	Retired	
C I J Sanderson	Surveyor	
Mrs D Goretti	Accountant	
Miss L H Higgins	Director	- appointed 5/11/2019
R J A Collins	Director	- appointed 5/11/2019
Miss E Marneur	Director	- appointed 27/11/2019
Miss I Rosazza Bertina	Director	- appointed 27/11/2019
Miss S H Cohen	Director	- appointed 27/11/2019

Company Secretary

C D Boyd

FRIENDS OF BROOK GREEN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Richard Phillpott
FMAAT ACCA
Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

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

.....
Mrs D Goretti - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF BROOK GREEN**

Independent examiner's report to the trustees of Friends Of Brook Green ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity's 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 charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out 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

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

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

Richard Phillpott
FMAAT ACCA
Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

Date:

FRIENDS OF BROOK GREEN

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020**

	Not es	Unrestricted funds £	Restricted funds £	Total 2020 funds £	Total 2019 funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	70	490	560	239
Charitable activities					
Protection and enhancement of Brook Green		55,691	-	55,691	46,139
Other trading activities	3	28,731	-	28,731	25,227
Investment income	4	<u>1,930</u>	<u>3</u>	<u>1,933</u>	<u>237</u>
Total		86,422	493	86,915	71,842
 EXPENDITURE ON					
Raising funds		7,314	-	7,314	6,818
Charitable activities					
Protection and enhancement of Brook Green		23,371	-	23,371	50,692
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>485</u>
Total		30,685	-	30,685	57,995
Net gains/(losses) on investments		<u>(2,317)</u>	<u>-</u>	<u>(2,317)</u>	<u>-</u>
NET INCOME		53,420	493	53,913	13,847
 RECONCILIATION OF FUNDS					
Total funds brought forward		111,479	7,270	118,749	104,902
TOTAL FUNDS CARRIED FORWARD		<u>164,899</u>	<u>7,763</u>	<u>172,662</u>	<u>118,749</u>

The notes form part of these financial statements

FRIENDS OF BROOK GREEN

**BALANCE SHEET
AT 31 MARCH 2020**

		Unrestricted funds	Restricted funds	Total	2020 funds	Total	2019 funds
	Notes	£	£		£		£
FIXED ASSETS							
Investments	7	62,683	-		62,683		30,000
CURRENT ASSETS							
Debtors	8	3,849	-		3,849		5,052
Cash at bank		<u>126,422</u>	<u>7,763</u>		<u>134,185</u>		<u>107,348</u>
		130,271	7,763		138,034		112,400
CREDITORS							
Amounts falling due within one year	9	<u>(28,055)</u>	-		<u>(28,055)</u>		<u>(23,651)</u>
NET CURRENT ASSETS		<u>102,216</u>	<u>7,763</u>		<u>109,979</u>		<u>88,749</u>
TOTAL ASSETS LESS CURRENT LIABILITIES							
		<u>164,899</u>	<u>7,763</u>		<u>172,662</u>		<u>118,749</u>
NET ASSETS		<u>164,899</u>	<u>7,763</u>		<u>172,662</u>		<u>118,749</u>
FUNDS							
Unrestricted funds	10				164,899		111,479
Restricted funds					<u>7,763</u>		<u>7,270</u>
TOTAL FUNDS					<u>172,662</u>		<u>118,749</u>

The notes form part of these financial statements

FRIENDS OF BROOK GREEN
BALANCE SHEET - CONTINUED
AT 31 MARCH 2020

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
Mrs D Goretti -Trustee

FRIENDS OF BROOK GREEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	<u>560</u>	<u>239</u>

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Brook Green Day - Takings	19,981	16,065
Brook Green Area Street Quiz Night- Takings	<u>8,750</u>	<u>9,162</u>
	<u>28,731</u>	<u>25,227</u>

FRIENDS OF BROOK GREEN

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020**

4. INVESTMENT INCOME

	2020	2019
	£	£
Other fixed asset inv - UnFII	1,807	158
Interest receivable - trading	<u>126</u>	<u>79</u>
	<u>1,933</u>	<u>237</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	239	-	239
Charitable activities			
Protection and enhancement of Brook Green	46,139	-	46,139
Other trading activities	25,227	-	25,227
Investment income	<u>237</u>	<u>-</u>	<u>237</u>
Total	71,842	-	71,842
EXPENDITURE ON			
Raising funds	6,818	-	6,818
Charitable activities			
Protection and enhancement of Brook Green	50,692	-	50,692
Other	<u>485</u>	<u>-</u>	<u>485</u>
Total	57,995	-	57,995
NET INCOME	13,847	-	13,847
Transfers between funds	<u>(3,000)</u>	<u>3,000</u>	<u>-</u>
Net movement in funds	10,847	3,000	13,847
RECONCILIATION OF FUNDS			
Total funds brought forward	100,632	4,270	104,902
TOTAL FUNDS CARRIED FORWARD	<u>111,479</u>	<u>7,270</u>	<u>118,749</u>

FRIENDS OF BROOK GREEN

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020**

7. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2019	30,000
Additions	35,000
Revaluations	<u>(2,317)</u>
At 31 March 2020	<u>62,683</u>
 NET BOOK VALUE	
At 31 March 2020	<u>62,683</u>
At 31 March 2019	<u>30,000</u>

There were no investment assets outside the UK.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Prepayments and accrued income	<u>3,849</u>	<u>5,052</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	4	13,959
Accrued expenses	<u>28,051</u>	<u>9,692</u>
	<u>28,055</u>	<u>23,651</u>

FRIENDS OF BROOK GREEN

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020

10. MOVEMENT IN FUNDS

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	111,479	59,827	(6,407)	164,899
Unrestricted Pavilion Fund	-	(6,407)	6,407	-
	<u>111,479</u>	<u>53,420</u>	-	<u>164,899</u>
Restricted funds				
Restricted Sports Fund	4,270	493	-	4,763
Restricted Tennis Court Refurbishment Fund	3,000	-	-	3,000
	<u>7,270</u>	<u>493</u>	-	<u>7,763</u>
TOTAL FUNDS	<u><u>118,749</u></u>	<u><u>53,913</u></u>	<u><u>-</u></u>	<u><u>172,662</u></u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	86,422	(24,278)	(2,317)	59,827
Unrestricted Pavilion Fund	-	(6,407)	-	(6,407)
	<u>86,422</u>	<u>(30,685)</u>	<u>(2,317)</u>	<u>53,420</u>
Restricted funds				
Restricted Sports Fund	493	-	-	493
	<u>493</u>	<u>-</u>	<u>-</u>	<u>493</u>
TOTAL FUNDS	<u><u>86,915</u></u>	<u><u>(30,685)</u></u>	<u><u>(2,317)</u></u>	<u><u>53,913</u></u>

FRIENDS OF BROOK GREEN

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted Funds				
General fund	100,632	22,480	(11,633)	111,479
Unrestricted Pavilion Fund	-	(8,633)	8,633	-
	<u>100,632</u>	<u>13,847</u>	<u>(3,000)</u>	<u>111,479</u>
Restricted Funds				
Restricted Sports Fund	4,270	-	-	4,270
Restricted Tennis Court Refurbishment Fund	-	-	3,000	3,000
	<u>4,270</u>	<u>-</u>	<u>3,000</u>	<u>7,270</u>
TOTAL FUNDS	<u><u>104,902</u></u>	<u><u>13,847</u></u>	<u><u>-</u></u>	<u><u>118,749</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,842	(49,362)	22,480
Unrestricted Pavilion Fund	-	(8,633)	(8,633)
	<u>71,842</u>	<u>(57,995)</u>	<u>13,847</u>
TOTAL FUNDS	<u><u>71,842</u></u>	<u><u>(57,995)</u></u>	<u><u>13,847</u></u>

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

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	100,632	82,307	(18,040)	164,899
Unrestricted Pavilion Fund	-	(15,040)	15,040	-
Restricted funds				
Restricted Sports Fund	4,270	493	-	4,763
Restricted Tennis Court Refurbishment Fund	-	-	3,000	3,000
	<u>4,270</u>	<u>493</u>	<u>3,000</u>	<u>7,763</u>
TOTAL FUNDS	<u><u>104,902</u></u>	<u><u>67,760</u></u>	<u><u>-</u></u>	<u><u>172,662</u></u>

FRIENDS OF BROOK GREEN

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2020**

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	158,264	(73,640)	(2,317)	82,307
Unrestricted Pavilion Fund	-	(15,040)	-	(15,040)
	<hr/>	<hr/>	<hr/>	<hr/>
	158,264	(88,680)	(2,317)	67,267
Restricted funds				
Restricted Sports Fund	<u>493</u>	<u>-</u>	<u>-</u>	<u>493</u>
TOTAL FUNDS	<u><u>158,757</u></u>	<u><u>(88,680)</u></u>	<u><u>(2,317)</u></u>	<u><u>67,760</u></u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

FRIENDS OF BROOK GREEN

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	560	239
Other trading activities		
Brook Green Day - Takings	19,981	16,065
Brook Green Area Street Quiz Night- Takings	<u>8,750</u>	<u>9,162</u>
	28,731	25,227
Investment income		
Other fixed asset inv - UnFII	1,807	158
Interest receivable - trading	<u>126</u>	<u>79</u>
	1,933	237
Charitable activities		
Tennis court income	<u>55,691</u>	<u>46,139</u>
Total incoming resources	86,915	71,842
EXPENDITURE		
Raising donations and legacies		
Sundries	28	43
Brook Green Day - Outgoings	6,016	5,484
Quiz Evening Expenses	<u>1,270</u>	<u>1,291</u>
	7,314	6,818
Charitable activities		
Website costs	600	360
Pavillion development costs	3,490	7,468
Tennis courts	5,827	12,418
Development of green space	-	21,848
Pavillion Running Costs	2,917	1,165
Donations	2,000	4,300
Playground refurbishment	3,348	-
Horticulture	847	-
Subscriptions	<u>607</u>	<u>626</u>
	19,636	48,185
Support costs		
Management		
Insurance	446	92
Governance costs		
Accountancy and legal fees	<u>3,289</u>	<u>2,900</u>
Total resources expended	30,685	57,995

This page does not form part of the statutory financial statements

FRIENDS OF BROOK GREEN

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020**

	2020	2019
	£	£
	<hr/>	<hr/>
Net income	<u>56,230</u>	<u>13,847</u>

This page does not form part of the statutory financial statements