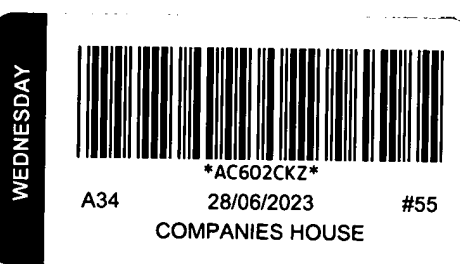


Charity registration number 290712

Company registration number 01859173 (England and Wales)

**HIGHGATE NEWTOWN COMMUNITY PARTNERS  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2022**



# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Robert Aitken (Chair)  
John Carrier  
Stephen Hodge  
Reverend Andrew Meldrum  
Barbara Smith  
Father Damien Mason  
Robert Schon  
Philip Whale  
Olutomi Ayodeji

**Secretary**

Stephen Hodge

**Charity number**

290712

**Company number**

01859173

**Registered office**

12 Highgate Close  
London  
N6 4SD

**Auditor**

Glazers  
843 Finchley Road  
London  
NW11 8NA

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# **HIGHGATE NEWTOWN COMMUNITY PARTNERS**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE PERIOD ENDED 31 DECEMBER 2022**

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### **Redevelopment of Bertram Street Centre**

In 2017 the London Borough of Camden ('LBC') decided to redevelop our premises to provide additional housing in our area and an enhanced Community Centre building. Initially it was proposed that the almost all of the apartments in the new complex would be sold to owner occupiers, but in recent weeks LBC had agreed with the Home Office that the apartments will become social housing and will be occupied by refugee families presently housed in hotels. Construction of the complex is well advanced and trustees anticipate that fit out will commence in the fourth quarter of 2023, with the centre opening at Easter 2024.

We have agreed in principle with LBC that we will fund the fit-out of the ground and first floors of the new building which we will lease from LBC. In the Centre we expect inter alia to be running activities in the Sports Hall which is part of the ground floor, plus a cookery school, a pottery school, a café, a hairdressing salon and a laundry all targeted at and priced for our community, which remains one of the most deprived in the area.

This will require the raising of substantial funds for the fit-out and a comprehensive agreement with LBC on the management of the complex. LBC entities will occupy the second and third floors of the Centre while the complex itself will be almost entirely vehicle free and includes a court yard, with the Centre managed by a manager employed by HNCP.

Fund raising for the fit-out is in progress with over £500,000 now secured, while at the time of writing the basis upon which HNCP will manage the centre is under active discussion with LBC as the trustees believe that additional support may be required from LBC as a result of the current inflationary environment and the delays that have occurred to our expected date of occupation.

### **Current Activities and Achievements and Performance for Public Benefit**

The trustees are satisfied with the performance of the charity this year. Despite the disruption caused by the redevelopment we have succeeded in significantly expanding the services we offer to our community and this in a form which is not critically dependent on access to 25 Bertram Street.

### **Significant achievements and developments in the nine months include:**

#### **Under 5s children services**

Highgate Newtown Community believes children should have great services and free services that all can access and enjoy. Our principal offering is a daily drop-in session for under 5s and are now located at St Mary's Brookfield in Dartmouth Park, The United Reformed Church and St Michaels Church in Highgate Village. The full programme can be found under five on our website at <https://www.highgateneatown.org.uk/> 432 children attended more than 200 play sessions between April 2022 and December 2022. Each month there are around 50 children who attend at least three times per week, and 71% of children who attend live in areas that are in the 30% most deprived communities in the UK, as measured by the Index of Multiple Deprivation. These services have been funded by the John Lyon's Charity, Peabody Trust & St Michaels Church.

#### **Community lunch club and older people**

We created a heavily subsidised lunch club which runs from Monday to Saturday throughout the year. We provide a hot meal cooked on the premises and a pudding for just £2.50 in a variety of locations around the area, including St Michael's Church and the United Reformed Church in Highgate, St Mary Brookfield and since February 2023 St Dominic's Priory Church, Haverstock Hill. Over the winter of 2022/23 the light of the cost of living squeeze we temporarily reduced this charge to £1.50. 435 people attended our lunches between April 2022 and December 2022, where we served around 3,500 lunches. Each month there are around 30 people who attend at least three times per month with many attending daily, and 80 or so people who attend a community lunch at more than one venue.

The current programme can be found at our website under community lunch clubs. Funding for these activities has been obtained from Mercers Company, City Bridge Trust, Lady Gould's Charity Ageing Better Camden, St Mary Brookfield and United Reform Church and St Michael's Church.

# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2022

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### Positive Futures

Positive Futures is a face-to-face support project that helps people increase their household income and resolve problems that restrict their ability to maximise their income and wellbeing. We help people sort their paperwork, make phone calls, make and attend appointments, write CVs, search for jobs and fill out forms. We always refer people on to other services where more specialist advice is needed such as Citizens Advice or debt services.

This project is different to anything else on offer in Camden because we help people with complex challenges access services that already exist. We provide support to some of the most vulnerable in our community, many of whom find it impossible to make phone calls, book appointments or sort paperwork without additional support. Each intervention is tailored around the individual with support for as long as it is needed to resolve the issue – even applying for benefits can take many months. With the support of Positive Futures, they are not alone in when trying to resolve their difficulties.

We started helping people in this way in June 2022 and the range of issues in addition to financial difficulties that people live with has been surprisingly broad. These include skin cancer, a brain tumour, heroin addiction, alcohol addiction, domestic violence, disability, chronic illness, divorce, and mental illness. These all make dealing with debt or making benefit claims or looking for work extremely challenging.

Between June and December 2022 two people were supported to secure jobs, three others created CVs, and we also helped people to:

- access specialist debt and benefits advice;
- review gas and electricity tariffs;
- claim for Personal Independence Payments;
- seek pension advice;
- secure a grant for furniture;
- access voluntary support at home for gardening and tech problems;
- find a cleaner;
- download a phone app to make affordable calls to family in Australia.

This level of kind and gentle support has been hugely welcomed by people and we are seeking ongoing funding to continue the project in 2023.

### Working with Channing School for the local community.

Channing School was founded in 1885 as a school where the daughters of Unitarian ministers could obtain a 'first-class education.' It is this Unitarian foundation that drives them to reach beyond the school gates to build a local network of partnerships, which will help to create a positive social and educational impact on the local community and the school.

HNCP's vision 'to make our community better – where everyone has a chance to succeed and nobody gets left behind', chimes perfectly with the Channing ethos where they work to 'encourage girls to develop respect, tolerance and understanding of all faiths as well as individual and social responsibility'. By building a strong partnership between HNCP and Channing we can achieve so much more together than apart.

We are investing in people – young and old – and investing in their future just as Channing invest in the future of their students.

# **HIGHGATE NEWTOWN COMMUNITY PARTNERS**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE PERIOD ENDED 31 DECEMBER 2022**

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### **Education + Programme**

Jointly with Brookfield Primary School and Channing and St Aloysius College we seek to provide educational opportunities for students who come from disadvantaged backgrounds. We call this programme 'Education +' and it has cultural capital and academic enrichment at the heart of its programme. With this in mind, Channing is providing several different clubs and activities for Brookfield, St. Joseph's Primary school, Yerbury and hopefully Whitehall Park students. We are also building on the relationship Parliament Hill/Acland Burghley Schools. These include reading classes for Key Stage 1 and 2 students.

Thirty students from Brookfield, St. Joseph's, St. Michael's and Yerbury attended an HNCP summer camp held at Channing Junior School. We hope to include more students for Summer, 2023 which will again be held at Channing junior school.

Problem Solving Robotics, Cooking, Design and Technology and Science clubs are led by specialist teachers from Channing and St Aloysius with help from Sixth Form volunteers. These clubs allow students, specifically those who are Pupil Premium students, to engage with challenging but fun activities. They learn to collaborate, question and build their confidence in STEM areas.

German club is also offered where students engage in learning a new language with a specialist MFL teacher and some Year 7 volunteers. The activities are engaging and allow students to learn a language which is not often offered as an option in primary schools.

Through the Summer camp, we have also built a partnership with Active Day Camps and this has led to ibrick and multisport at Channing for partnership schools. Ibrick and Multisports give students from St. Joseph's and Brookfield the chance to work alongside Channing Junior School students working together to develop their team building skills.

This Education + programme is funded primarily by Channing School .

### **Comfort Boxes**

Moving into a hostel or temporary housing is a choice no one ever wants to make; the first few days can be especially overwhelming. We are proud to be working with Channing to support vulnerable people who find themselves in this position.

The new Comfort Box is packed with essentials that will make those first few days easier to bear. Inside recipients will find a selection of dried goods, tins of soup, beans, tea, coffee and so on to keep them going while they find their feet. We've included toiletries too to make their arrival at their new short term accommodation a little more comfortable.

### **Special Events**

#### **Christmas lunches**

We ran three Christmas lunches in 2022 at Pond Square Chapel, St Michaels Highgate and St Mary's Dartmouth Park for a total of 244 people. The lunches were free to all comers and we were assisted by a large number of volunteers.

#### **Trip to sea side**

Our Under 5s team organised a brilliant day trip to the seaside in June 2022 for 50 children. Each child also had an allowance of £5.00 from HNCP for ice cream or food. These trips are very important and many people never have a chance to leave London and cannot afford any holiday. This trip was funded by John Lyons.

#### **Communita**

In October 2022, jointly with Channing we ran a community tea. We offered free tea, sandwiches and cake at Channing School, together with music.

#### **Website and Communications**

Today websites and an active internet presence are essential, and particularly so for HNCP while it is operating from so many different locations. Our website is continuously maintained.

# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2022

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### Fundraising

This year we had strong support from a number of local and national organisations (mentioned above and in the accounts) and also from local people giving to the charity. During the last year the level of and frequency of donations from individuals and small private trusts continued at a somewhat lower level as the crisis receded but remains a testament to the willingness of the community to step up to help. Although we benefit from a generous grant from LBC over half the funds we spend come from trusts, other non governmental and private donations. It requires considerable effort and staff resources to maintain this flow of funds, both in preparing applications and reporting to donors how their money has been spent, as each granting organisation has its own requirements and standards all of which we have to meet.

Our main fund raising challenge for the coming year is to raise sufficient funds to fit-out the floors we will lease from LBC while maintaining the flow of fund to our existing operations. As noted above we are still somewhat short of the amount we expect to be required. If sufficient funds are not raised we will look to the major tenants to contribute to their fit out, which will have an effect on the rent we are able to ask.

### Policies for 2023

Our biggest priority for 2023 is to ensure that when the new Centre opens we can deliver on our responsibilities to LBC and the community by running a successful and well managed community Centre. Otherwise our priorities are unchanged from last year and reflect growing demand for our free services as many other services from local councils are cut. Many people on low incomes and living below the poverty line are facing isolation and social exclusion as they can no longer afford the fees for paid services.

1. Deliver high quality services that enable stability, security, improved well-being and the development of positive relationships.
2. Develop and deliver a range of free services which welcome all.
3. Develop our people, systems and operations to ensure our core running costs for the charity are the lowest in the sector, and in addition to ensure that we have the staff capable of rising to the challenge of running our new building from 2023 onwards, which will more than double the financial footprint of the charity.
- 4 Our intention is to continue to follow our successful operating model of seeking grant funding for specific initiatives and in general apart from certain core programmes our philosophy is that if an activity can be funded by grants and meets our objectives we will do it, but will not continue if grant funding dries up.

### HR and employment

We want Highgate Newtown Community Partners to be a great place to work, where equality and diversity are championed. By committing to the London Living Wage, we'll help make our community a fairer place; by ensuring inclusivity in our organisation, we'll encourage a broader diversity, including diversity of thinking; and by supporting flexible working hours for people with children, we ensure we're contributing to fairer, more welcoming work environment for all.

These commitments ensure we will continue to represent our community to the best of our ability and deliver our ambitions for its people. We want our staff team to feel valued and secure. Before the new Centre opens there will be a major recruitment effort and we will seek to ensure that opportunities for employment at the Centre are known to and available to our local community. We have reviewed our HR and Health and Safety with Peninsula Services. We also now offer all the staff team free counselling and advice for the whole family. We cannot expect our team to do a brilliant job supporting people if we do not look after them.

### Green Approach

Throughout the design and construction of the new HNCP development, we've aimed to implement our sustainability policy to comply with The London Plan. This approach sets out the key steps we have taken to meet these targets and deliver an efficient, sustainable scheme that minimises our carbon footprint and is fit for the future. Looking after the environment is a key priority for HNCP please view our new approach.

<https://www.highgateneatown.org.uk/about-us/>

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2022

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### Financial review

The financial results for the nine months in the accounts attached show a significant surplus. This however is caused by the fact that the income and expenditure includes significant income from grants and donations destined to fund the fit-out of the new building, and also some expenditure on the building. Adjusting for this our continuing operation ran at approximately breakeven for nine months.

Prior to the closure of our old building, the charity enjoyed an income from lettings to a number of organisation of space in the Bertram Street Building. During the period of closure this core income has disappeared, but has been partially replaced by an enhanced grant from the London Borough of Camden. When the Centre re-opens this mode of funding could continue with building running costs and rent paid to LBC funded by letting and hiring income. It is possible however that in early years this income will be insufficient to fund us to fulfil all our obligations, with the result that we will continue to require enhanced support from LBC. In the meantime the Trustees will continue with their strategy of securing funding from a range of income streams to minimise risk to the organisation.

The Trustees have concluded that in this time of likely financial constraints the charity should hold reserves equivalent to six months of expenditure on our core (ie non specifically funded) business and three months expenditure on our specifically funded business, ie those funded by specific restricted use grants. As noted above the trustees policy is that when specific funding for an activity runs out the activity is immediately stopped.

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. Our largest risk looking forward to to 2023/24 is a shortfall in income from letting in the new Centre, and we are in active discussion with LBC as to the ways in which this risk can be mitigated so as to give the Trustees the confidence to commit the charity to the lease of the new building.

### Code of Conduct and Financial and Other Policies including Data Protection

During the year the Trustees reviewed the Charities Code of Conduct and financial and other policies to ensure that they are compliant with current legal requirements and best practice.

### Structure, governance and management

The charity is a company limited by guarantee and has just under 100 members.

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

Robert Aitken (Chair)

John Carrier

Stephen Hodge

Oliver Lewis

(Resigned 9 June 2022)

Reverend Andrew Meldrum

James Robin

(Resigned 9 June 2022)

Barbara Smith

Father Damien Mason

Reverend David Currie

(Resigned 9 June 2022)

Robert Schon

Philip Whale

Olutomi Ayodeji

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and, like all members, guarantee to contribute £1 in the event of a winding up. New trustees are appointed by the whole Board on the recommendation of a subcommittee consisting of three trustees. New trustees receive a briefing on the policies and procedures of the Charity and all trustees are expected to attend periodic safeguarding training.

# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2022

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### Auditor

The auditors, Glazers, were reappointed as auditor to the company at the 2021 AGM and a proposal that they be reappointed will be put to a General Meeting.

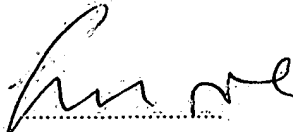
The trustees' report was approved by the Board of Trustees.



**Robert Aitken (Chair)**

Trustee

Dated: 25 June 2023



**Stephen Hodge**

Trustee

Dated: 25 June 2023



# **HIGHGATE NEWTOWN COMMUNITY PARTNERS**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE PERIOD ENDED 31 DECEMBER 2022***

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The trustees, who are also the directors of Highgate Newtown Community Partners for the purpose of company law, are responsible for preparing the Trustees' Report and the 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for 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;
- 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF HIGHGATE NEWTOWN COMMUNITY PARTNERS

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#### Opinion

We have audited the financial statements of Highgate Newtown Community Partners (the 'charity') for the period ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# **HIGHGATE NEWTOWN COMMUNITY PARTNERS**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF HIGHGATE NEWTOWN COMMUNITY PARTNERS**

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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

# **HIGHGATE NEWTOWN COMMUNITY PARTNERS**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF HIGHGATE NEWTOWN COMMUNITY PARTNERS**

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In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

1) Enquiries of management concerning the charity's policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

2) Discussions among the engagement team regarding how and when fraud might occur in the financial statements and any potential indicators of fraud.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and Charities Act along with the Charities SORP.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or avoid a material penalty.

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

In addition to the above, our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with relevant tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

We note that our audit is not primarily designed to detect non-compliance with laws and regulations and the Trustees and other management are responsible for such internal control as the Trustees and other management of the charity determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to errors or fraud, including compliance with laws and regulations. Additionally, owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF HIGHGATE NEWTOWN COMMUNITY PARTNERS

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A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Glaziers*

Glaziers

Chartered Accountants  
Statutory Auditor

*26/6/2023*

843 Finchley Road  
London  
NW11 8NA

Glaziers is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE PERIOD ENDED 31 DECEMBER 2022**

		Unrestricted funds	Designated funds	Restricted funds	Total 31 12 2022	Total 31 3 2022
	Notes	£	£	£	£	£
<b><u>Income from:</u></b>						
Grants, donations and legacies	3	122,943	10,094	213,694	346,731	406,589
Other trading activities	5	-	-	2,473	2,473	3,986
Investments	4	1,187	-	-	1,187	45
<b>Total income</b>		<b>124,130</b>	<b>10,094</b>	<b>216,167</b>	<b>350,391</b>	<b>410,620</b>
<b><u>Expenditure on:</u></b>						
Raising funds	6	3,634	1,139	11,634	16,407	26,836
Charitable activities	7	68,243	16,391	157,982	242,616	415,239
Other	11	-	-	-	-	(1,978)
<b>Total resources expended</b>		<b>71,877</b>	<b>17,530</b>	<b>169,616</b>	<b>259,023</b>	<b>440,097</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>52,253</b>	<b>(7,436)</b>	<b>46,551</b>	<b>91,368</b>	<b>(29,477)</b>
Gross transfers between funds		(29,263)	-	29,263	-	-
<b>Net income/(expenditure) for the year/</b>						
<b>Net movement in funds</b>		<b>22,990</b>	<b>(7,436)</b>	<b>75,814</b>	<b>91,368</b>	<b>(29,477)</b>
Fund balances at 1 April 2022		145,739	145,505	47,100	338,344	367,822
<b>Fund balances at 31 December 2022</b>		<b>168,729</b>	<b>138,069</b>	<b>122,914</b>	<b>429,712</b>	<b>338,345</b>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 31 DECEMBER 2022

	Notes	31 12 2022 £	£	31 3 2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations			41,746		(19,116)
<b>Investing activities</b>					
Proceeds from disposal of tangible fixed assets		-		15,000	
Investment income received		1,187		45	
<b>Net cash generated from investing activities</b>			1,187		15,045
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			42,933		(4,071)
Cash and cash equivalents at beginning of period			348,642		352,713
<b>Cash and cash equivalents at end of period</b>			391,575		348,642

# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	31 12 2022 £	£	31 3 2022 £	£
<b>Current assets</b>					
Debtors	13	81,015		6,914	
Cash at bank and in hand		391,575		348,642	
		<u>472,590</u>		<u>355,556</u>	
<b>Creditors: amounts falling due within one year</b>	14	(42,878)		(17,211)	
Net current assets			<u>429,712</u>		<u>338,345</u>
<b>Income funds</b>					
Restricted funds	15		122,914		47,101
Designated funds			138,069		145,505
<u>Unrestricted funds</u>					
General unrestricted funds			168,729		145,739
			<u>429,712</u>		<u>338,345</u>

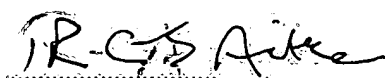
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 December 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

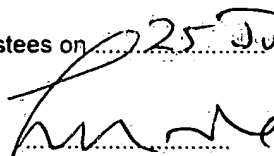
The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the period in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 25 June 2023



Robert Aitken (Chair)  
Trustee



Stephen Hodge  
Trustee

Company registration number 01859173



# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

##### Charity information

Highgate Newtown Community Partners is a private company limited by guarantee incorporated in England and Wales. The registered office is 12 Highgate Close, London, N6 4SD.

##### 1.1 Reporting period

We have shortened our accounting period to 31 December 2022, with the current period being a 9 month period. The comparative period was for 12 months to 31 March 2022 and therefore the comparative amounts presented in these financial statements are not entirely comparable. The reason for changing the accounting period was to align it with The London Borough of Camden who are our primary partner.

##### 1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Part of these funds have been designated by the Board to be spent on the fitout of the new building at Bertram Street, now under construction.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE PERIOD ENDED 31 DECEMBER 2022**

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### **1 Accounting policies**

**(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### **1.6 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Direct charitable expenditure comprises expenses incurred directly in pursuance of the charity's principal activity.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category.

#### **1.7 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.10 Employee benefits

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

### 3 Donations and legacies

	Unrestricted funds	Designated funds	Restricted funds	Total 31 12 2022	Total 31 3 2022
	£	£	£	£	£
Donations and gifts	443	10,094	7,551	18,088	60,196
General grants	122,500	-	206,143	328,643	346,393
	<u>122,943</u>	<u>10,094</u>	<u>213,694</u>	<u>346,731</u>	<u>406,589</u>
For the period ended 31 March 2022	174,661	-	231,928		406,589
	<u>174,661</u>	<u>-</u>	<u>231,928</u>		<u>406,589</u>

### 4 Investments

	Unrestricted funds	Unrestricted funds
	31 12 2022	31 3 2022
	£	£
Interest receivable	<u>1,187</u>	<u>45</u>

### 5 Other trading activities

	31 12 2022	31 3 2022
	£	£
Cafe income	<u>2,473</u>	<u>3,986</u>

### 6 Raising funds

	Unrestricted funds	Designated funds	Restricted funds	Total 31 12 2022	Total 31 3 2022
	£	£	£	£	£
<u>Fundraising and publicity</u>					
Advertising	3,634	1,139	11,634	16,407	26,836
	<u>3,634</u>	<u>1,139</u>	<u>11,634</u>	<u>16,407</u>	<u>26,836</u>
For the period ended 31 March 2022					
Fundraising and publicity	7,010	6,279	13,547		26,836
	<u>7,010</u>	<u>6,279</u>	<u>13,547</u>		<u>26,836</u>

# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

### 7 Charitable activities

	Charitable Expenditure 31 12 2022 £	Charitable Expenditure 31 3 2022 £
Staff costs	131,869	188,555
Food and other provisions	19,485	20,993
Insurance	3,292	4,111
Rates and utilities	4,000	-
Telephone	892	2,088
Printing, postage and stationery	1,742	1,170
Sundry expenses	804	2,782
Venue hire	540	1,550
Travel and subsistence	564	4,617
Repairs and maintenance	1,922	38,076
Equipment maintenance	6,430	16,250
Bookkeeping	5,762	7,543
Legal and professional fees	38,641	102,667
Tutors	7,040	8,786
Activities and event costs	15,304	11,821
Bank charges	69	150
	<u>238,356</u>	<u>411,159</u>
Share of governance costs (see note 8)	4,260	4,080
	<u>242,616</u>	<u>415,239</u>
<b>Analysis by fund</b>		
Unrestricted funds	68,243	84,562
Designated funds	16,391	48,216
Restricted funds	157,982	282,461
	<u>242,616</u>	<u>415,239</u>

# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

### 8 Support costs

	Support costs £	Governance costs £	31 12 2022 £	Support costs £	Governance costs £	31 3 2022 £
Audit fees		4,260	4,260	-	4,080	4,080
		4,260	4,260	-	4,080	4,080
Analysed between Charitable activities		4,260	4,260		4,080	4,080

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

### 10 Employees

The average monthly number of employees during the period was:

	31 12 2022 Number	31 3 2022 Number
	6	7
<b>Employment costs</b>	<b>31 12 2022 £</b>	<b>31 3 2022 £</b>
Wages and salaries	121,296	168,308
Social security costs	6,192	11,210
Other pension costs	4,381	9,037
	131,869	188,555

There were no employees whose annual remuneration was more than £60,000.

### 11 Other

	Total £	Restricted funds
	31 12 2022	31 3 2022
Net loss on disposal of tangible fixed assets	-	(1,978)
	-	(1,978)

# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE PERIOD ENDED 31 DECEMBER 2022**

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### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 13 Debtors

	31 12 2022	31 3 2022
	£	£
Amounts falling due within one year:		
Trade debtors	76,914	4,416
Prepayments and accrued income	4,101	2,498
	<u>81,015</u>	<u>6,914</u>

### 14 Creditors: amounts falling due within one year

	31 12 2022	31 3 2022
	£	£
Other taxation and social security	10,595	-
Trade creditors	5,558	13,266
Other creditors	105	105
Accruals and deferred income	26,620	3,840
	<u>42,878</u>	<u>17,211</u>

## HIGHGATE NEWTOWN COMMUNITY PARTNERS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE PERIOD ENDED 31 DECEMBER 2022

#### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£	£	£	£	£
Lunch Clubs	602	57,337	(44,723)	1,784	15,000	55,861	(84,790)	13,929	-
Childrens Services	4,066	28,883	(64,439)	34,008	2,518	40,806	(47,214)	15,000	11,110
Community Welfare	57,203	90,468	(130,187)	7,555	25,038	19,500	(32,734)	-	11,804
New Build/other capital	-	59,225	(54,681)	-	4,544	100,000	(4,878)	334	100,000
	<u>61,871</u>	<u>235,913</u>	<u>(294,030)</u>	<u>43,347</u>	<u>47,100</u>	<u>216,167</u>	<u>(169,616)</u>	<u>29,263</u>	<u>122,914</u>



# HIGHGATE NEWTOWN COMMUNITY PARTNERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE PERIOD ENDED 31 DECEMBER 2022**

### 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds					
	Balance at 1 April 2021	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£
Rebuilding fund	200,000	(54,495)	145,505	10,094	(17,530)	138,069
	<u>200,000</u>	<u>(54,495)</u>	<u>145,505</u>	<u>10,094</u>	<u>(17,530)</u>	<u>138,069</u>

The trustees have established a designated fund towards the cost of the rebuilding of the Community Centre as described in the Trustees' Report.

## HIGHGATE NEWTOWN COMMUNITY PARTNERS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2022

#### 17 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
	31 12 2022	31 12 2022	31 12 2022	31 12 2022	31 3 2022	31 3 2022	31 3 2022	31 3 2022
	£	£	£	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:								
Current assets/(liabilities)	429,712	-	-	429,712	145,739	145,505	47,101	338,345
	<u>429,712</u>	<u>-</u>	<u>-</u>	<u>429,712</u>	<u>145,739</u>	<u>145,505</u>	<u>47,101</u>	<u>338,345</u>

# **HIGHGATE NEWTOWN COMMUNITY PARTNERS**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE PERIOD ENDED 31 DECEMBER 2022***

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### **18 Related party transactions**

There were no disclosable related party transactions during the period (31 3 2022 - none).

# **HIGHGATE NEWTOWN COMMUNITY PARTNERS**

## **ACKNOWLEDGEMENTS**

### ***FOR THE PERIOD ENDED 31 DECEMBER 2022***

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Highgate Newtown Community Partners would like to acknowledge with grateful thanks the support and/or funding that has been provided since 31 March 2022 and is being provided currently from the following Organisations, Companies, Funds, and Trusts

All Churches Trust  
Benefact Trust  
Brookfield School Dartmouth Park  
Channing School Highgate  
City Bridge Trust  
A Daws-Chew  
Designers Guild  
Garfield Weston  
John Lyon's Charity  
Lady Gould's Charity  
Laing Family Trust  
London Borough of Camden  
Morrisons Foundation  
National lottery Awards for All  
National Lottery Community Fund  
Peabody Community Fund  
Peter Harrison Foundation  
St Annes Church Highgate  
St Mary's Church Dartmouth Park  
St Michaels Church, Highgate  
The Mercers Company  
United Reform Church, Highgate

and many individual donations, too many to name specifically.