

# HIGHFIELD COMMUNITY ASSOCIATION

England & Wales - Charity number 1018758

## Details

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**Other names** HIGHFIELD COMMUNITY CENTRE

**Status** Registered

**Legal form** Other

**Registered** 1993-03-22

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Highfield Community Association  
Community Centre  
Bellgate  
Hemel Hempstead  
HP2 5SB

**Phone** 01442 211688

**Email** [ADMIN@HIGHFIELDCOMMUNITYCENTRE.ORG](mailto:ADMIN@HIGHFIELDCOMMUNITYCENTRE.ORG)

**Website** [www.highfieldcommunitycentre.co.uk](http://www.highfieldcommunitycentre.co.uk)

## Activities

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**Objects:** A) TO ENHANCE THE HIGHFIELD COMMUNITY BY PROVIDING SOCIAL, EDUCATIONAL AND RECREATIONAL ACTIVITIES WHEREVER THE NEEDS ARISE AND BY SUPPORTING AND PROMOTING THE HIGHFIELD COMMUNITY FOR THE BENEFIT OF ALL ITS RESIDENTS.B) TO MAINTAIN AND MANAGE THE HIGHFIELD COMMUNITY CENTRE TO ENSURE IT IS BEING USED FOR THE BENEFIT OF THE LOCAL AREA AND IS A SAFE AND SECURE ENVIRONMENT FOR ALL VISITORS AND STAFF.

**Activities:** We provide hall hire to a wide variety of groups/organisations. Our hall has a community fridge and there are many events run by our volunteers for the people of Highfield to become involved in: cash/prize bingo, psychic evenings, table top sales and our santa's grotto is not to be missed, we start the New Year with a family favourite - Panto!

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** HIGHFIELD AND THE NEIGHBOURHOOD
- Hertfordshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£87,856	£32,909	-	-
2024-03-31	£54,852	£46,797	-	-
2023-03-31	£33,101	£18,487	-	-
2022-03-31	£28,120	£13,295	-	-
2021-03-31	£28,120	£11,927	-	-

## Trustees

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Name	Role	Appointed
Brenda Link		2023-04-02
Joely Fletcher		2024-03-27
Margret Gogin		2018-03-03
Wayne Cole		2019-03-03

**HIGHFIELD COMMUNITY ASSOCIATION**

England & Wales - Charity number 1018758

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# Accounts

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**Highfield Community Association**

**Financial Statements**

**for the year ended 31 March 2025**

**Charity number 1018758**

## Highfield Community Association

### Independent Examiners Report to The Trustees of Highfield Community Association

I report on the financial statements of Highfield Community Association for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and related notes.

This report is made solely to the trustees in accordance with Sections 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

#### Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Charities Act").

The charity's trustees consider that an audit is not required this year and that an independent examination is needed. The charity's gross income did not exceed £250,000.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

#### Basis of independent examiners statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

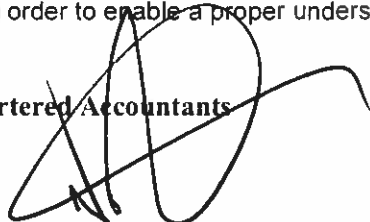
#### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Nick Aikman**  
**Hicks And Company, Chartered Accountants**  
**83 High Street**  
**Hemel Hempstead**  
**HP1 3AH**  
**Date 08/12/2025**



**Highfield Community Association**  
**Income & Expenditure account**  
**for the year ended 31 March 2025**

	Note	2025		2024	
		£	£	£	£
<b>Income</b>					
Hall Hire	2		56,268		67,979
Events & Fundraising	2		26,823		0
Kitchen Income			2,500		0
Misc income			2,265		0
Grants	2		0		0
Donations			0		809
			87,856		68,788
<b>Direct Costs</b>					
Events & Fundraising Expenses	3		1,083		1,098
Kitchen expense			10,112		8,572
Direct costs			78		0
Employment costs	5		28,913		26,399
			40,185		36,069
<b>Income less Direct Costs</b>			47,671		32,720
<b>Expenses</b>					
Rates			0		316
Insurance			603		571
Light and heat			13,085		8,732
Staff training			24		48
Cleaning & Waste			3,933		3,608
Repairs and maintenance			1,399		1,201
Postage and stationery			1,154		514
Advertising			712		132
Telephone & Internet			2,009		1,495
Travel expenses			0		0
Entertaining			0		0
Subscriptions			6		720
Licence fees			-60		0
Legal fees			0		0
Accounting & Professional Fees	2		2,926		1,260
Bank charges			0		0
Gifts			4,430		0
Sundry expenses			2,659		76
Depreciation			28		374
			32,909		19,048
<b>Other Income &amp; Expenditure</b>					
Interest Received			347		0
Other Income			0		0
Grant on behalf of Bathurst Road Exps			0		0
			347		0
<b>Net Surplus</b>			15,109		13,672

**Highfield Community Association**  
**Balance sheet**  
**as at 31 March 2025**

	Note	<u>2025</u>		<u>2024</u>	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	4		772		799
<b>Current assets</b>					
Debtors & Prepayments	5	25,591		13,768	
Other Debtors		30,407		27,594	
Cash at bank and in hand		23,701		21,204	
		<u>79,699</u>		<u>62,565</u>	
<b>Current liabilities</b>					
Trade creditors	6	1,529		1,642	
Accruals and deferred income	6	3,432		1,370	
		<u>4,961</u>		<u>3,012</u>	
<b>Net current assets</b>			74,738		59,553
<b>Net assets</b>			<u>75,509</u>		<u>60,352</u>
<b>Funds</b>					
Brought forward			60,400		46,680
Net Surplus			15,109		13,672
			<u>75,509</u>		<u>60,352</u>
			0		0

These financial statements were approved by the members of the committee and are signed on their behalf.

.....  
**Wayne Cole**  
Chair person

.....  
**Date**

.....  
**Joely Fletcher**  
Treasurer

.....  
**Date**

**Highfield Community Association**  
**Notes to the accounts**  
**for the year ended 31 March 2025**

1 Accounting Policies

1.1 Accounting convention

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with the Charities Act.

1.2 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2 Fees for examination of the accounts	<u>2025</u>	<u>2024</u>
• Hicks And Company	2,926	1,260

3 Staff costs	<u>2025</u>	<u>2024</u>
Gross wages and benefits in kind	26,187	26,399
Employer's National Insurance costs	0	0
Pension costs	334	0
	<u>26,521</u>	<u>26,399</u>

Average number of full-time equivalent employees in the year	1.4	1.4
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4 Tangible fixed assets	<u>2025</u>	<u>2024</u>
• Cost		
Equipment, fixtures & fittings		
Balance brought forward	44,390	44,390
Additions	0	0
Disposals	0	0
Balance carried forward	<u>44,390</u>	<u>44,390</u>

• Accumulated depreciation		
Equipment, fixtures & fittings		
Balance brought forward	43,590	43,217
Depreciation charge for year	28	374
Disposals		0
Balance carried forward	<u>43,618</u>	<u>43,591</u>

• Net book value		
Equipment, fixtures & fittings		
Brought forward	799	1,173
Carried forward	772	799

5 Debtors & Prepayments	<u>2025</u>	<u>2024</u>
Trade debtors	25,591	775
Suspected fraudulent transactions	21,062	21,062
VAT	4,794	3,986
Prepayments and accrued income	3,888	3,143
	<u>55,335</u>	<u>28,966</u>

**Highfield Community Association**  
**Notes to the accounts (continued)**  
**for the year ended 31 March 2025**

	<u>2025</u>	<u>2024</u>
6 Creditors & Accruals		
Loans and overdrafts	0	0
Trade creditors	1,529	1,642
Accruals and deferred income	3,432	1,370
	<u>4,961</u>	<u>3,012</u>

7 Related party transactions

Any related party transactions are shown in the trustee's annual report.

**HIGHFIELD COMMUNITY ASSOCIATION**

England & Wales - Charity number 1018758

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# Accounts

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**Highfield Community Association  
Income & Expenditure account  
for the year ended 31 March 2023**

	Note	<u>2023</u>		<u>2022</u>	
		£	£	£	£
<b>Income</b>					
Hall Hire	2		54,285		17,541
Events & Fundraising	2		0		8,955
Kitchen Income			75		0
Misc income			492		8,000
Grants	2		0		0
Donations			<u>0</u>		<u>0</u>
			54,852		34,496
<b>Direct Costs</b>					
Events & Fundraising Expenses	3		0		801
Kitchen expense			9,668		2,027
Direct costs			0		0
Employment costs	5		<u>37,129</u>		<u>1,534</u>
			46,797		4,361
<b>Income less Direct Costs</b>			8,055		30,135
<b>Expenses</b>					
Rates			<del>180</del>		0
Insurance			516		335
Light and heat			9,538		5,165
Staff training			48		96
Cleaning & Waste			4,721		977
Repairs and maintenance			2,504		1,186
Postage and stationery			744		224
Advertising			132		0
Telephone & Internet			1,624		599
Travel expenses			0		0
Entertaining			600		750
Subscriptions			2,660		41
Licence fees			0		0
Legal fees			0		0
Accounting & Professional Fees	2		900		820
Bank charges			0		0
Gifts			0		0
Sundry expenses			0		371
Depreciation			<u>1,084</u>		<u>1,084</u>
			25,251		11,648
<b>Other Income &amp; Expenditure</b>					
Interest Received			0		0
Other Income			0		0
Grant on behalf of Bathurst Road Exps			<u>0</u>		<u>0</u>
			0		0
<b>Net Surplus</b>			<u><u>-17,196</u></u>		<u><u>18,487</u></u>

**Highfield Community Association**  
**Balance sheet**  
**as at 31 March 2023**

	Note	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	4		347		1,430
<b>Current assets</b>					
Debtors & Prepayments	5	2,401		30,202	
Other Debtors		26,565		30,533	
Cash at bank and in hand		20,380		38,404	
		49,347		99,139	
<b>Current liabilities</b>					
Trade creditors	6	1,642		35,208	
Accruals and deferred income	6	1,370		1,485	
		3,012		36,693	
<b>Net current assets</b>			46,335		62,446
<b>Net assets</b>			46,681		63,877
<b>Funds</b>					
Brought forward			63,877		45,390
Net Surplus			-17,196		18,487
			46,681		63,877

These financial statements were approved by the members of the committee and are signed on their behalf.

.....  
Wayne Cole  
Chair person

.....  
Date

.....  
Patricia Cox  
Treasurer

.....  
Date

**Highfield Community Association**  
**Notes to the accounts**  
**for the year ended 31 March 2023**

1 Accounting Policies

1.1 Accounting convention

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with the Charities Act.

1.2 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2 Fees for examination of the accounts	<u>2023</u>	<u>2022</u>
• Hicks & Co	820	820
3 Staff costs	<u>2023</u>	<u>2022</u>
Gross wages and benefits in kind	2,023	1,971
Employer's National Insurance costs	0	0
Pension costs	0	108
	<u>2,023</u>	<u>2,079</u>
Average number of full-time equivalent employees in the year	1.4	1.4
4 Tangible fixed assets	<u>2023</u>	<u>2022</u>
• Cost		
Equipment, fixtures & fittings		
Balance brought forward	43,563	43,563
Additions	0	0
Disposals	0	0
Balance carried forward	<u>43,563</u>	<u>43,563</u>
• Accumulated depreciation		
Equipment, fixtures & fittings		
Balance brought forward	41,051	41,051
Depreciation charge for year	1,084	1,084
Disposals		0
Balance carried forward	<u>42,135</u>	<u>42,135</u>
• Net book value		
Equipment, fixtures & fittings		
Brought forward	2,512	2,512
Carried forward	1,428	1,428
5 Debtors & Prepayments	<u>2023</u>	<u>2022</u>
Trade debtors	775	29,036
Suspected fraudulent transactions	21,062	21,062
VAT	3,986	3,986
Prepayments and accrued income	3,143	6,651
	<u>28,966</u>	<u>60,735</u>

**Highfield Community Association**  
**Notes to the accounts (continued)**  
**for the year ended 31 March 2023**

	<u>2023</u>	<u>2022</u>
6 Creditors & Accruals		
Loans and overdrafts	0	0
Trade creditors	1,642	35,208
Accruals and deferred income	1,370	1,485
	<u>3,012</u>	<u>36,693</u>

7 Related party transactions

Any related party transactions are shown in the trustee's annual report.

Draft

**HIGHFIELD COMMUNITY ASSOCIATION**

England & Wales - Charity number 1018758

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# Accounts

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**Highfield Community Association**

**Financial Statements**

**for the year ended 31 March 2022**

**Charity number 1018758**

## Highfield Community Association

### Independent Examiners Report to The Trustees of Highfield Community Association

I report on the financial statements of Highfield Community Association for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet and related notes.

This report is made solely to the trustees in accordance with Sections 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

#### Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Charities Act").

The charity's trustees consider that an audit is not required this year and that an independent examination is needed. The charity's gross income did not exceed £250,000.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

#### Basis of independent examiners statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

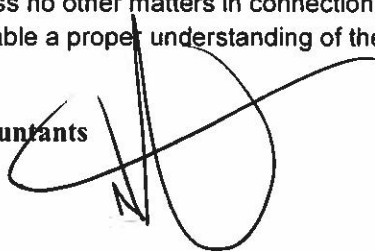
#### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Nick Aikman**  
**Hicks And Company, Chartered Accountants**  
**83 High Street**  
**Hemel Hempstead**  
**HP1 3AH**  
**Date 21/02/2024**




**Highfield Community Association**  
**Income & Expenditure account**  
**for the year ended 31 March 2022**

	Note	2022		2021	
		£	£	£	£
<b>Income</b>					
Hall Hire	2		17,541		2,782
Events & Fundraising	2		7,560		0
Kitchen Income			0		0
Misc income			8,000		25,338
Grants	2		0		0
Donations			0		0
			<u>33,101</u>		<u>28,120</u>
<b>Direct Costs</b>					
Events & Fundraising Expenses	3		-594		1,860
Kitchen expense			2,027		902
Direct costs			0		0
Employment costs	5		<u>1,534</u>		<u>8,534</u>
			<u>2,966</u>		<u>11,297</u>
<b>Income less Direct Costs</b>			<b>30,135</b>		<b>16,823</b>
<b>Expenses</b>					
Rates					
Insurance			335		51
Light and heat			5,165		7,222
Staff training			96		0
Cleaning & Waste			977		1,834
Repairs and maintenance			1,186		1,033
Postage and stationery			224		242
Advertising			0		0
Telephone & Internet			599		1,566
Travel expenses			0		0
Entertaining			750		232
Subscriptions			41		267
Licence fees			0		0
Legal fees			0		0
Accounting & Professional Fees	2		820		820
Bank charges			0		0
Gifts			0		0
Sundry expenses			371		27
Depreciation			<u>1,084</u>		<u>0</u>
			<u>11,648</u>		<u>13,295</u>
<b>Other Income &amp; Expenditure</b>					
Interest Received			0		115
Other Income			0		0
Grant on behalf of Bathurst Road Exps			<u>0</u>		<u>0</u>
			<u>0</u>		<u>115</u>
<b>Net Surplus</b>			<u><u>18,487</u></u>		<u><u>3,643</u></u>

**Highfield Community Association**  
**Balance sheet**  
**as at 31 March 2022**

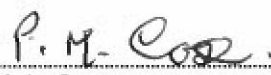
	Note	<u>2022</u>		<u>2021</u>	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	4		1,430		2,514
<b>Current assets</b>					
Debtors & Prepayments	5	30,202		18,433	
Other Debtors		30,533		30,211	
Cash at bank and in hand		38,404		30,311	
		<u>99,139</u>		<u>78,955</u>	
<b>Current liabilities</b>					
Trade creditors	6	35,208		34,814	
Accruals and deferred income	6	1,485		1,265	
		<u>36,693</u>		<u>36,079</u>	
<b>Net current assets</b>			62,446		42,876
<b>Net assets</b>			<u>63,877</u>		<u>45,390</u>
<b>Funds</b>					
Brought forward			45,390		41,747
Net Surplus			18,487		3,643
			<u>63,877</u>		<u>45,390</u>
			0		0

These financial statements were approved by the members of the committee and are signed on their behalf.



.....  
Wayne Cole  
Chair person

15/03/24  
.....  
Date



.....  
Patricia Cox  
Treasurer

15/03/24  
.....  
Date

**Highfield Community Association**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

1 Accounting Policies

1.1 Accounting convention

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with the Charities Act.

1.2 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2 Fees for examination of the accounts	<u>2022</u>	<u>2021</u>
• Hicks & Co	820	820
3 Staff costs	<u>2022</u>	<u>2021</u>
Gross wages and benefits in kind	1,971	8,035
Employer's National Insurance costs	0	0
Pension costs	108	285
	<u>2,079</u>	<u>8,319</u>
Average number of full-time equivalent employees in the year	1.4	1.4
4 Tangible fixed assets	<u>2022</u>	<u>2021</u>
• Cost	Equipment, fixtures & fittings	
Balance brought forward	43,563	43,563
Additions		0
Disposals		0
Balance carried forward	<u>43,563</u>	<u>43,563</u>
• Accumulated depreciation	Equipment, fixtures & fittings	
Balance brought forward	41,051	41,050
Depreciation charge for year	1,084	0
Disposals		0
Balance carried forward	<u>42,135</u>	<u>41,050</u>
• Net book value	Equipment, fixtures & fittings	
Brought forward	2,512	2,513
Carried forward	1,428	2,513
5 Debtors & Prepayments	<u>2022</u>	<u>2021</u>
Trade debtors		0
Suspected fraudulent transactions		0
VAT		0
Prepayments and accrued income		0
	<u>0</u>	<u>0</u>

**Highfield Community Association**  
**Notes to the accounts (continued)**  
**for the year ended 31 March 2022**

	<u>2022</u>	<u>2021</u>
6 Creditors & Accruals		
Loans and overdrafts	0	0
Trade creditors	35,208	34,814
Accruals and deferred income	1,485	1,265
	<u>36,693</u>	<u>36,079</u>

7 Related party transactions

Any related party transactions are shown in the trustee's annual report.

**HIGHFIELD COMMUNITY ASSOCIATION**

England & Wales - Charity number 1018758

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# Accounts

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**Draft**

**Highfield Community Association**

**Financial Statements**

**for the year ended 31 March 2021**

**Charity number 1018758**

## **Highfield Community Association**

### **Independent Examiners Report to The Trustees of Highfield Community Association**

I report on the financial statements of Highfield Community Association for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and related notes.

This report is made solely to the trustees in accordance with Sections 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

#### **Respective responsibilities of Trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Charities Act").

The charity's trustees consider that an audit is not required this year and that an independent examination is needed. The charity's gross income did not exceed £250,000.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiners statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Nick Aikman**  
**Hicks And Company, Chartered Accountants**  
**83 High Street**  
**Hemel Hempstead**  
**HP1 3AH**  
**Date 9/02/2023**

**Highfield Community Association**  
**Income & Expenditure account**  
**for the year ended 31 March 2021**

	Note	2,021		2,020	
		£	£	£	£
<b>Income</b>					
Hall Hire	2		2,782		46,275
Events & Fundraising	2		0		3,468
Kitchen Income			0		555
Misc income			0		656
Other Revenue			25,338		0
Grants	2		0		0
Donations			0		250
			<u>28,120</u>		<u>51,204</u>
<b>Direct Costs</b>					
Events & Fundraising Expenses	3	1,860		3,380	
Kitchen expense		902		4,338	
Direct costs		0		119	
Employment costs	5	<u>8,534</u>		<u>21,779</u>	
			<u>11,297</u>		29,616
<b>Income less Direct Costs</b>			16,824		21,589
<b>Expenses</b>					
Rates					0
Insurance		51		535	
Light and heat		7,222		6,671	
Staff training		0		140	
Cleaning & Waste		1,834		4,970	
Repairs and maintenance		1,033		7,615	
Postage and stationery		242		1,394	
Advertising		0		0	
Telephone & Internet		1,566		1,740	
Travel expenses		0		0	
Entertaining		232		1,624	
Subscriptions		267		753	
Licence fees		0		1,370	
Legal fees		0		0	
Accounting & Professional Fees	2	820		570	
Bank charges		0		32	
Gifts		0		0	
Sundry expenses		27		169	
Depreciation		<u>0</u>		<u>1,084</u>	
			<u>13,295</u>		28,665
<b>Other Income &amp; Expenditure</b>					
Interest Received		115		0	
Other Income		0		0	
Grant on behalf of Bathurst Road Exps		<u>0</u>		<u>0</u>	
			115		0
<b>Net Surplus</b>			<u><u>3,644</u></u>		<u><u>-7,076</u></u>

**Highfield Community Association**  
**Balance sheet**  
**as at 31 March 2021**

	Note	<u>2021</u>		<u>2020</u>	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	4		2,514		2,514
<b>Current assets</b>					
Debtors & Prepayments	5	18,433		13,136	
Other Debtors		30,211		27,854	
Cash at bank and in hand		30,311		42,342	
		<u>78,955</u>		<u>83,332</u>	
<b>Current liabilities</b>					
Trade creditors	6	34,814		42,835	
Accruals and deferred income	6	1,265		1,265	
		<u>36,079</u>		<u>44,100</u>	
<b>Net current assets</b>			42,877		39,232
<b>Net assets</b>			<u>45,391</u>		<u>41,746</u>
<b>Funds</b>					
Brought forward			41,747		48,823
Net Surplus			3,644		-7,076
			<u>45,391</u>		<u>41,747</u>
			0		0

These financial statements were approved by the members of the committee and are signed on their behalf.

.....  
Mary Molloy  
Chair person

.....  
Date

.....  
Tracy Chandler  
Treasurer

.....  
Date

**Highfield Community Association**  
**Notes to the accounts**  
**for the year ended 31 March 2021**

**1 Accounting Policies**

**1.1 Accounting convention**

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with the Charities Act.

**1.2 Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

<b>2 Fees for examination of the accounts</b>	<u>2021</u>	<u>2020</u>
• Hicks & Co	820	570

<b>3 Staff costs</b>	<u>2021</u>	<u>2020</u>
Gross wages and benefits in kind	8,035	19,803
Employer's National Insurance costs	0	0
Pension costs	285	191
	<u>8,319</u>	<u>19,994</u>

Average number of full-time equivalent employees in the year	1.4	1.4
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<b>4 Tangible fixed assets</b>	<u>2021</u>	<u>2020</u>
• Cost	Equipment, fixtures & fittings	
Balance brought forward	43,563	43,563
Additions		0
Disposals		0
Balance carried forward	<u>43,563</u>	<u>43,563</u>

• Accumulated depreciation	Equipment, fixtures & fittings	
Balance brought forward	41,050	39,966
Depreciation charge for year	1,084	1,084
Disposals		0
Balance carried forward	<u>42,134</u>	<u>41,050</u>

• Net book value	Equipment, fixtures & fittings	
Brought forward	2,513	3,597
Carried forward	1,429	2,513

<b>5 Debtors &amp; Prepayments</b>	<u>2021</u>	<u>2020</u>
Trade debtors	13,136	13,136
Suspected fraudulent transactions	21,062	21,062
VAT	4,095	4,048
Prepayments and accrued income	5,054	2,744
	<u>43,347</u>	<u>40,990</u>

**Highfield Community Association**  
**Notes to the accounts (continued)**  
**for the year ended 31 March 2021**

	<u>2021</u>	<u>2020</u>
6 Creditors & Accruals		
Loans and overdrafts	0	0
Trade creditors	34,814	42,835
Accruals and deferred income	1,265	1,265
	<u>36,079</u>	<u>44,100</u>

7 Related party transactions

Any related party transactions are shown in the trustee's annual report.