

ST JOHNS AND HIGHWOODS COMMUNITY ASSOCIATION LTD

England & Wales · Charity number 1058410

Details

Status Registered

Legal form Charitable company

Company number [03169275](#)

Registered 1996-10-02

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

Contact

Address ST. JOHNS & HIGHWOODS COMMUNITY CEN
Highwoods Square
Highwoods
Colchester
CO4 9SR

Phone 01206853111

Email office@communitycentre.org.uk

Website www.stjohns&highwoodscommunitycentre.org

Activities

Objects: [A] TO PROMOTE THE BENEFIT OF THE INHABITANTS OF ST. JOHN'S AND HIGHWOODS COLCHESTER AND THE NEIGHBOURHOOD [HEREINAFTER CALLED THE AREA OF BENIFIT] WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR THE RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTS OF IMPROVING THE CONDITIONS OF THE LIFE FOR THE SAID INHABITANTS.[B]. TO ESTABLISH OR TO SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (HEREINAFTER CALLED "THE CENTRE") AND TO MAINTAIN AND MANAGE, OR TO COOPERATE WITH ANY LOCAL STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE ASSOCIATION AND ITS CONSTITUENT BODIES .

Activities: Community Centre serving the residents of St. Johns & Highwoods

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **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

- **Area of benefit:** IN PRACTICE THE ST JOHNS AND HIGHWOODS AREAS OF COLCHESTER
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£426,893	£310,763	-	-
2024-08-31	£434,128	£289,045	-	-
2023-08-31	£282,794	£270,322	-	-
2022-08-31	£281,603	£277,976	-	-
2021-08-31	£261,296	£228,216	-	-

Trustees

Name	Role	Appointed
David Clouston		2024-02-27
Elaine Miller		2026-02-20
JOAN ELLEN JEFFRIES		2026-02-20
Malcolm Andrew Jay		2026-02-20
Mark Andrew Russell		2020-09-01
Rev Hannah Cooper		2025-09-15

ST JOHNS AND HIGHWOODS COMMUNITY ASSOCIATION LTD

England & Wales - Charity number 1058410

Accounts

**Registered Company number 03169275
Registered Charity number 1058410**

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 AUGUST 2025

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

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ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

Directors Mr David Clouston (Chairman)
 Mrs K F Kane (Resigned 31 July 2025)
 Mr Alan Hayman (Resigned 31 August 2025)
 Mr Mark Russell
 Mr Paul Jackson (Resigned 21 February 2025)
 Reverend Hannah Cooper

Registered Office St John's & Highwoods Community Centre
 Highwoods Square
 Colchester
 Essex
 CO4 9SR

Registered Numbers Company : 03169275
 Charity : 1058410

Independent Examiner Piers Harrison FCA
 Scrutton Bland Limited
 Chartered Accountants
 820 The Crescent
 Colchester Business Park
 Colchester
 Essex
 CO4 9YQ

Bankers Lloyds Bank plc
 27 High Street
 Colchester
 Essex
 CO1 1DU

Solicitors Fisher Jones Greenwood LLP
 The Tower
 Phoenix Square
 Wyncolls Road
 Colchester
 Essex
 CO4 9HU

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

The directors present their annual report and the financial statements of the company for the year ended 31 August 2025. This report also represents the Trustees' Report, which is required to be prepared by part VI of the Charities Act 1993.

The financial statements are prepared in accordance with the accounting policies and the recommendations of the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP) issued in March 2005 and comply with applicable law.

Reference and Administrative Details of the Charity, its Directors and Advisors

The information on page 1 forms part of this report.

The directors set out below have held office during the whole of the year to the date of this report, unless otherwise stated:

Mr Alan Hayman
Mr Mark Russell
David Clouston

Mr Alan Hayman resigned on 31 August 2025.

Rev. Hannah Cooper was appointed as a Director on 1 August 2025.

Mrs Katherine Kane resigned as a Director on 31 July 2025.

The position of Centre Manager was filled for the majority of the year under review by Mrs Kane, acting as manager on a temporary basis in her position as trustee, for the purpose of completing specified tasks. This role was paid, following investigation into the legalities of paying a trustee. The trustees have ensured that this course of action is acceptable under the Constitution of the Association. The trustees appointed Mrs Kane as Chief Executive Officer of the charity on 1 August 2025, following a review of the structure of staffing and the needs of the charity. The trustees followed legal and best practice advice for this process, given that Mrs Kane was a trustee of the charity.

Structure, Governance and Management

The Association is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association dated 7 March 1996.

The Association appoints their Directors at the Annual General Meeting, and these directors are the members of the Association's Executive Committee, which oversees the work of the operating committees and is responsible for the strategy and financial stability of the Association.

The Operating Committees are:

1. The Centre Operating Committee, which is responsible for the work of the Community Centre and the Bluebell Community Centre.
2. The Squirrels Pre-School Committee, which is responsible for the work of the pre-school.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION **(A Company Limited by Guarantee)**

DIRECTORS' REPORT

The Directors delegate all responsibilities to the Executive Committee and confirm membership of the Committee. The Executive meets quarterly or more frequently; they prepare and monitor plans for the next three to five years, set financial and operational parameters for the Association and monitor their performance. They approve staff requirements and changes as well as the appointment of the Centre Manager, and organise bank accounts, approve any proposals to seek external funding, and authorise expenditure over the limits agreed. The Executive Committee views the risks identified by the Operating Committees and Directors and the measures put in place to mitigate those risks.

The Centre Operating Committee meets every other month to monitor the management of the Community Centre and the Bluebell Community Centre. During the year under review, the Committee met to discuss issues relevant to the Centre and to Bluebell, and to be informed by the acting Centre Manager of developments with regard to clients and maintenance of the building.

The Squirrels Pre-School Operating Committee continues to face a reduction in membership and difficulty in recruiting new members. Mrs Kane currently oversees the work of the pre-school. The Pre-School saw a change in management during the year, welcoming Mrs Holly Lloyd as Manager.

In addition to the Directors, the Association is served by a small number of regular volunteers and 15 salaried staff. The Centre Manager and office staff are responsible for the day-to-day running of both the Community Centre and the Bluebell Community Centre. The Squirrels Pre-School Manager is responsible for the day-to-day running of the pre-school.

The volunteers serve by attending Committee meetings, helping with fundraising, and maintaining the gardens, and the running of the lunch club, Little Squirrels Parent and Toddler Group and coffee mornings.

During the year, the Executive Committee has met regularly, to oversee the continuing viability of the Association in a changing world.

Objectives and activities

The main objectives of the Association are to provide activities and facilities for the community regardless of religion or ethnic standing; to use the Centres throughout the week for the education and recreation of residents of St Johns and Highwoods, and to respond to identified needs within the community. We provide rooms at an affordable rate and support, through preferential rates, groups such as Little Squirrels Parent and Toddler group and 2 support groups for addictions. We provide a Lunch Club for elderly residents on a Wednesday and a Coffee and Chat Group on a Friday. When setting out hiring charges for the year, we have considered the financial difficulties experienced by many of our hirers, and taken appropriate action where possible, such as forgoing increases, or offering a reduction in rates. In addition, we have offered a "listening ear" where needed, with the result that many people feel they are able to drop in for nothing more than a quick chat or some advice, which is a vital lifeline to many, especially some of the older members of our community. We also provide free parking for parents of children attending the local primary school. In our reception area, we sell second-hand books at very low prices, which has proved very popular. Outside the front entrance, we have continued to improve the appearance of our small Memorial Garden, which was first set up after the events of September 11, 2001 and is open to all.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION (A Company Limited by Guarantee)

DIRECTORS' REPORT

The Community Centre has the following activities within it: Parkinson's exercise, Children Karate group, Black Cactus Choir, Stay and Play, Slimming World, Weight Watchers, Bridge Club, First Steps Toddler Group, Little Squirrels Parent and Toddler Group, Lunch Club, U3A, Coffee and Chat, W.I., St Luke's Church, Breathe Easy class and singing therapy, Latin dance classes, Yoga, children dance classes, Line Dancing, Tai chi, Phonics for children, Self-defence training, Child birth classes, , Signing choir, 1 st Class Brass, Alzheimer's society, Carpet Bowls club and Carpet Bowls league. It is also a popular venue for children's and adults' parties.

The Bluebell Surgery and Community Centre provides accommodation for the local doctors' practice and North East Essex Diabetic Service. Other activities that have taken place are training courses run by various providers, National Childbirth Trust, CICC which is a group for local Muslim women, U3a meetings, Narcotics Anonymous, Sex Addicts, a Parkinson's group, Alzheimer's group, a second Diabetes prevention group and a Menopause group. In September 2023 we welcomed Yellow Brick Road Nursery to the Centre, replacing Humpty Dumpty Pre-school in the purpose-built rooms.

Squirrels Pre-school continues to flourish.

During the year under review, the Association continued to administer the grant monies awarded by Colchester City Council for the purpose of ensuring the sustainability of the Community Centre to serve the residents of Highwoods and St John's. This funding was offered after the City Council, due to significantly increased pressure on their finances, reviewed and postponed the provision of a new community facility elsewhere in Highwoods. The trustees were very pleased to work with the City Council to spend this money appropriately. The first work was undertaken in summer 2024 with replacement of the roof, a new boiler and radiators, and installation of storage batteries for the solar panels. All monies were spent by 31 March 2025.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

Financial Review

The Association had net incoming resources of £116,130 as shown in the Statement of Financial Activities on page and had total funds available at the year end of £758,300 of which £128,635 was restricted. Restricted funds are detailed in note 12 of the Accounts.

Principle funding source for the work of the Association is the lettings of the two Centres and contributions from the Government and parents for the work of the preschool. The Association is in good financial standing and is managed on the income received from lettings.

We have been greatly indebted to Springboard Housing Ltd, and Colchester Borough Council, who by loan and grant made the construction of the Community Centre possible. All loans have now been repaid. We are also grateful for the willingness of Tesco to provide the land for the Centre on a long-term lease on a peppercorn rent, and to Springboard Housing, who made it a condition of the Head Lease at the new Bluebell Community Centre, that the rooms occupied by the Community Association are rent-free.

The Association would like to express their thanks to all staff and volunteers who have contributed towards the success of the Association throughout the year.

The Association acknowledge with thanks all those who have assisted with funding and other support.

The Association looks forward to the future with confidence.

Reserve policy and risk management

The directors have established a restricted building fund that consists of a grant of £161,644, which was received on 1 September 1999 towards the purchase of the building, 50% of the building's annual depreciation of £3,152 is charged to this fund every year.

All risks to which St John's & Highwoods Community Association may be exposed are regularly reviewed and appropriate action is taken to mitigate such risks, with appropriate policies put in place when needed. A register of the most immediate risks is maintained. Currently these risks have been identified as destruction of the Centres (for example, by fire), prolonged closure of the Centre (for example, following serious damage and consequent repair work), denial of access, loss of a major booker, and withdrawal of Government funding to Squirrels Pre-school.

Constitution and administrative details

All of the directors served throughout the year.

Public Benefit

In setting out the charity's objectives the Association has given careful consideration to the Charity Commission's general guidance on public benefit. In doing so, the Association has complied with its duties in this area as set out Section 17 of the Charities Act 2011.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

DIRECTORS' REPORT

Directors' responsibilities for the financial statements

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the net income and expenditure of the company for that period. In preparing these statements the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the financial statements comply with the Companies Act 1985 and the Statement of Recommended Practice: Accounting by Charities (SORP 2005). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors confirm that so far as they are aware, there is no relevant audit information of which the charity's auditors are unaware. They have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Accounting exemptions

In preparing this report the directors have taken advantage of small company exemptions provided by section 415A of the Companies Act 2006.

Signed by order of the board

Auditors

Scrutton Bland have expressed their willingness to be re-appointed as auditors of the company.

Signed by order of the board



Mr David Clouston

Chairman

Approved by the board on

13/2/26

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)**

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of St John's & Highwoods Community Association ('the charitable company') for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with Section 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 this 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 as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable company you are responsible for the preparation of financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters than an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)**

Independent examiner's statement

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

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

Piers Harrison

Piers Harrison FCA

Scrutton Bland Limited
Chartered Accountants
820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Date: 17 February 2026

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Income from:					
Donations	3	260	95,559	95,819	109,203
Charitable activities	4	304,836	-	304,836	298,873
Other trading activities	5	23,417	-	23,417	23,521
Investments	6	2,821	-	2,821	2,531
Total income		331,334	95,559	426,893	434,128
Expended on:					
Raising funds	8	17,539	-	17,539	12,131
Charitable activities	8	289,295	3,929	293,224	276,914
Total expenditure		306,834	3,929	310,763	289,045
Net income		24,500	91,630	116,130	145,083
Transfer between funds		152,381	(152,381)	-	-
Net movements in funds		176,881	(60,751)	116,130	145,083
Reconciliation of funds:					
Total funds brought forward at 1 September 2024		452,784	189,386	642,170	497,087
Total funds carried forward at 31 August 2025		£ 629,665	£ 128,635	£ 758,300	£ 642,170

The statement of financial activities includes all gains and losses recognised in this and the prior year.

All activities relate to continuing operations.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

BALANCE SHEET
AS AT 31 AUGUST 2025

	Notes	31.8.25 £	31.8.24 £
Fixed assets			
Tangible assets	10	<u>496,615</u>	<u>362,016</u>
Current assets			
Debtors	11	25,698	37,196
Cash at bank and in hand		<u>252,533</u>	<u>266,034</u>
		278,231	303,230
Creditors: amounts falling due within one year	12	<u>(16,546)</u>	<u>(23,076)</u>
Net current assets		<u>261,685</u>	<u>280,154</u>
Net assets		<u>£ 758,300</u>	<u>£ 642,170</u>
Funds			
Restricted	13	128,635	189,386
Unrestricted			
Undesignated	14	624,665	447,784
Designated	14	<u>5,000</u>	<u>5,000</u>
		<u>£ 758,300</u>	<u>£ 642,170</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act.

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

Advantage is taken in the preparation of the financial statements of the special provisions contained in Part 15 of the Companies Act 2006, relating to small companies. In the directors opinion the company is entitled to those exemptions as a small company.

The financial statements were approved by the directors on 13/2/26

Mr David Clouston
Director

David Clouston

Company number: 03169275

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

1.1 GENERAL INFORMATION

St John's & Highwoods Community Association is a private company limited by guarantee without share capital, incorporated in England and Wales, registration number 03169275. The address of the registered office is St John's & Highwoods Community Centre, Highwoods Square, Colchester, Essex, CO4 9SR.

1.2 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

The financial statements include all transactions, assets and liabilities for which the charitable company is responsible in Law.

The Association constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

The financial statements are rounded to the nearest £1 and are prepared in sterling.

Cash flow

The Charity qualifies as a small charity as defined in the Charities SORP (FRS 102) Bulletin 1 and as such is exempt from preparing a Statement of Cash Flows.

Income

All incoming resources are included in the statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income is deferred only when the charitable company has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Grants and Donations are recognised when received by or on behalf of the charitable company.

For legacies, entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

1.2 ACCOUNTING POLICIES (continued)

Restricted and designated funds

Funds restricted by the donor are treated as restricted funds. All other receipts are unrestricted funds, although these may be designated for specific purposes. Designated funds are funds allocated by the Executive Committee for specific activities, events or projects.

Where an asset has been purchased from a restricted fund donation but is held for a general and not restricted purpose, a transfer is made from restricted to unrestricted funds amounting to the value of the tangible fixed asset.

Expenditure

Expenditure is recognised in the Statement of Financial Activities when a liability is incurred. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the activity.

Charitable activities include expenditure incurred in the governance of the charity and its assets. These are primarily associated with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life:

Leasehold property	-	over the term of the lease
Improvements to property	-	33% straight line
Fixtures and fittings	-	15% straight line
Computer and office equipment	-	25% straight line

Gifts of assets

Donations in kind are included in the financial statements at their value at the point of gift, and are recognised when their receipt is certain.

Taxation

St John's & Highwoods Community Association is a charity within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Part 11, Corporation Tax Act 2010. Accordingly St John's & Highwoods Community Association is potentially exempt from taxation in respect of income or gains received within categories covered by Part 11, Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to its charitable purposes.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

1.2 ACCOUNTING POLICIES (continued)

Going concern

Despite challenges the charitable company have a reasonable expectation that the entity has adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its financial statements.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or financial liabilities

Short term debtors (financial assets) are measured at transaction price.

Short term creditors (financial liabilities) are measured at the transaction price.

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Pensions

Defined contribution pension plan

The charitable company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charitable company pays fixed contributions into a separate entity. Once the contributions have been paid the charitable company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the charitable company in independently administered funds.

2 SIGNIFICANT JUDGEMENTS AND ESTIMATES

The more significant judgements and estimates involved in the preparation of the financial statements include assessing the depreciation rates applicable to tangible fixed assets and the way in which certain costs should be apportioned. Further details regarding these points are included within the accounting policies.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

3 INCOME FROM DONATIONS 2025

	Unrestricted funds £	Restricted funds £	Total 2025 £
General donations and gifts	260	-	260
Grants	-	95,559	95,559
	<u>£ 260</u>	<u>£ 95,559</u>	<u>£ 95,819</u>

INCOME FROM DONATIONS 2024

	Unrestricted funds £	Restricted funds £	Total 2024 £
General donations and gifts	330	-	330
Grants	-	108,873	108,873
	<u>£ 330</u>	<u>£ 108,873</u>	<u>£ 109,203</u>

4 CHARITABLE ACTIVITIES 2025

	Unrestricted funds £	Restricted funds £	Total 2025 £
Lettings	130,222	-	130,222
Squirrels Pre-School fees	174,614	-	174,614
	<u>£ 304,836</u>	<u>£ -</u>	<u>£ 304,386</u>

CHARITABLE ACTIVITIES 2024

	Unrestricted funds £	Restricted funds £	Total 2024 £
Lettings	130,433	-	130,433
Squirrels Pre-School fees	156,577	-	156,577
SEN/EYPP	-	11,863	11,863
	<u>£ 287,010</u>	<u>£ 11,863</u>	<u>£ 298,873</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

5 OTHER TRADING ACTIVITIES

	Unrestricted funds	
	2025	2024
	£	£
Fundraising income	23,341	23,327
Copier and laminator income	76	194
	<u>£ 23,417</u>	<u>£ 23,521</u>

6 INVESTMENT INCOME

	Unrestricted funds	
	2025	2024
	£	£
Interest receivable	<u>£ 2,821</u>	<u>£ 2,531</u>

7 OPERATING COSTS

The excess of income over expenditure is stated after charging:

	2025	2024
	£	£
Depreciation	21,240	7,505
Independent examination	<u>3,533</u>	<u>4,313</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

8 TOTAL RESOURCES EXPENDED

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2025 £
Costs directly allocated to activities						
Salaries	-	35,953	105,526	8,732	-	150,211
Staff training	-	-	913	-	-	913
Recruitment	-	-	25	-	-	25
Postage	-	4	-	-	-	4
Refreshments	-	65	409	-	-	474
Room hire	-	-	32,550	-	-	32,550
Toys and equipment	-	-	2,409	-	-	2,409
Fundraising costs	593	-	-	-	-	593
Activities costs	11,401	-	-	-	-	11,401
Band and coach hire	5,545	-	-	-	-	5,545
Support costs allocated to activities						
Rates	-	2,511	-	2,121	-	4,632
Light and heat	-	6,392	-	15,998	-	22,390
Security and fire protection	-	2,459	-	3,171	-	5,630
Insurance	-	4,970	-	927	-	5,897
Other professional fees	-	-	-	-	7,238	7,238
Independent examination fees	-	-	-	-	3,533	3,533
Carried forward	17,539	52,354	141,832	30,949	10,771	253,445

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

8 TOTAL RESOURCES EXPENDED – (continued)

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2025 £
Support costs allocated to activities – (continued)						
Brought forward	17,539	52,354	141,832	30,949	10,771	253,445
Telephone	-	977	860	470	-	2,307
Printing and stationery	-	1,361	729	-	-	2,090
Repairs and maintenance	-	7,117	2,230	4,390	-	13,737
Computer software	-	6,195	35	-	-	6,230
Sundry	-	385	425	-	-	810
Cleaning materials and services	-	4,078	-	12,559	-	16,637
Bank charges	-	1,273	-	-	-	1,273
Property - depreciation	-	4,485	482	-	-	4,967
Improvements to property- depreciation	-	15,753	-	-	-	15,753
Fixture and fittings - depreciation	-	520	-	-	-	520
Subscriptions and registrations	-	607	264	-	-	871
Licenses	-	2,227	-	198	-	2,425
Trustee payments	-	7,627	-	-	-	7,627
Bad debts	-	122	236	-	-	358
Grant expenditure	-	2,870	2,053	-	-	4,923
Recoverable costs	-	-	-	(23,210)	-	(23,210)
	£ 17,539	£ 107,951	£149,146	£ 25,356	£ 10,771	£ 310,763

Basis of allocation of support costs

Support costs are allocated to each activity on the basis of expenditure incurred directly in undertaking that activity.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

8 TOTAL RESOURCES EXPENDED – (continued)

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2024 £
Costs directly allocated to activities						
Salaries and pensions	-	42,989	112,607	4,756	-	160,352
Staff training	-	24	204	-	-	228
Postage	-	16	-	-	-	16
Refreshments	-	14	440	-	-	454
Room hire	-	-	37,515	-	-	37,515
Toys and equipment	-	-	327	-	-	327
Fundraising costs	127	-	-	-	-	127
Activities costs	7,594	-	-	-	-	7,549
Band and coach hire	4,410	-	-	-	-	4,410
Support costs allocated to activities						
Rates	-	2,368	-	1,746	-	4,114
Light and heat	-	6,018	-	14,832	-	20,850
Security and fire protection	-	2,303	-	3,710	-	6,013
Insurance	-	8,801	-	1,001	-	9,802
Other professional fees	-	-	-	-	267	267
Independent examination fees	-	-	-	-	4,313	4,313
Carried forward	12,131	62,533	151,093	26,045	4,580	256,382

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

8 TOTAL RESOURCES EXPENDED – (continued)

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2024 £
Support costs allocated to activities – (continued)						
Brought forward	12,131	62,533	151,093	26,045	4,580	256,382
Telephone	-	1,613	28	-	-	1,641
Printing and stationery	-	565	217	-	-	782
Repairs and maintenance	-	8,104	-	5,348	-	13,452
Computer software	-	4,742	-	-	-	4,742
Sundry	-	519	574	-	-	1,093
Cleaning materials and services	-	3,710	-	2,877	-	6,587
Bank charges	-	932	-	-	-	932
Property - depreciation	-	4,447	520	-	-	4,967
Fixture and fittings - depreciation	-	2,538	-	-	-	2,538
Subscriptions and registrations	-	483	134	-	-	617
Licenses	-	1,517	-	198	-	1,715
Trustee payments	-	2,080	-	-	-	2,080
Bad debts	-	314	-	-	-	314
Grant expenditure	-	1,139	1,535	-	-	2,674
Recoverable costs	-	-	-	(11,471)	-	(11,471)
	£ 12,131	£ 95,236	£ 154,101	£ 22,997	£ 4,580	£ 289,045

Basis of allocation of support costs

Support costs are allocated to each activity on the basis of expenditure incurred directly in undertaking that activity.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

9 STAFF COSTS

	2025 £	2024 £
Wages and salaries	148,996	150,473
Social security costs	-	5,619
Pensions	1,215	4,260
	<u>£ 150,211</u>	<u>£ 160,352</u>

	No.	No.
The average monthly number of employees, during the period was made up as follows:		
Squirrels Pre-School	10	10
Community Centre	6	6
	<u>16</u>	<u>16</u>

No employee received emoluments of more than £60,000.

The aggregate remuneration of key management personnel was £8,201 (2024 : £16,266).

10 TANGIBLE FIXED ASSETS

	Leasehold property £	Improvements to property £	Fixtures, fittings and office equipment £	Total £
Cost				
At 1 September 2024	411,749	59,080	70,053	540,882
Additions	-	140,653	15,186	155,839
At 31 August 2025	<u>411,749</u>	<u>199,733</u>	<u>85,239</u>	<u>696,721</u>
Depreciation				
At 1 September 2024	99,039	11,820	68,007	178,866
Charge for the period	4,967	15,753	520	21,240
At 31 August 2025	<u>104,006</u>	<u>27,573</u>	<u>68,527</u>	<u>200,106</u>
Net book value				
At 31 August 2025	<u>£307,743</u>	<u>£ 172,160</u>	<u>£ 16,712</u>	<u>£ 496,615</u>
At 31 August 2024	<u>£ 312,710</u>	<u>£ 47,260</u>	<u>£ 2,046</u>	<u>£ 362,016</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

11 DEBTORS

	2025 £	2024 £
Trade debtors	11,622	7,975
Other debtors	974	15,441
Accrued income	-	3,000
Prepayments	13,102	10,780
	<u>£ 25,698</u>	<u>£ 37,196</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals	7,965	16,509
Deferred income	8,200	6,567
Other creditors	651	-
	<u>£ 16,546</u>	<u>£ 23,076</u>

13 RESTRICTED FUNDS

The income funds of the charitable company include restricted funds comprising the following balance of donations and grants held on trust for specific purpose:

	Balance at 1.9.24 £	Movement in funds			Balance at 31.8.25 £
		Incoming resources £	Expenditure gains/(losses) £	Transfers £	
Building Fund	121,188	-	(1,577)	-	119,611
Council community grant	59,174	93,207	-	(152,381)	-
Other funds	500	2,352	(2,352)	-	500
SEN/EYPP	8,524	-	-	-	8,524
	<u>£ 189,386</u>	<u>£ 95,559</u>	<u>£ (3,929)</u>	<u>£ (152,381)</u>	<u>£ 128,635</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

RESTRICTED FUNDS 2024

	Balance at 1.9.23 £	Movement in funds			Balance at 31.8.24 £
		Incoming resources £	Expenditure gains/(losses) £	Transfers £	
Building Fund	122,765	-	(1,577)	-	122,765
Council community grant	-	106,434	-	(47,260)	59,174
Other funds	500	2,439	(2,439)	-	500
SEN/EYPP	7,482	11,863	(10,821)	-	8,524
	<u>£ 130,747</u>	<u>£ 120,736</u>	<u>£ (14,837)</u>	<u>£ (47,260)</u>	<u>£ 189,386</u>

Building Fund

A grant was received on the 1 September 1999 towards the purchasing of the building, 50% of the buildings annual depreciation is charged to the fund every period.

City Council Community Grant

During 2024 and 2025, Colchester City Council awarded St John's and Highwoods Community Association with a community grant totalling £199,641 for the provision of a replacement roof, a new boiler, radiators and the installation of storage batteries for solar panels. For the year 2025, the charity received a total of £93,207 (2024: £106,434). These have been capitalised within fixed assets and therefore a transfer of £152,381 (2024: £47,260) has been made out of restricted funds and into general reserves, as the assets are for general use by Charity. St John's and Highwoods Community Association.

Other Funds

The income included within the above other funds includes grants for other activities.

SEN/EYPP

The income is for one to one staffing and specialist equipment.

14 UNRESTRICTED FUNDS

	Balance at 1.9.24 £	Movement in funds			Balance at 31.8.25 £
		Incoming resources £	Expenditure, gains/(losses) £	Transfers £	
Unrestricted funds	447,784	331,334	(306,834)	152,381	624,665
Designated funds	5,000	-	-	-	5,000
	<u>£ 452,784</u>	<u>£ 331,334</u>	<u>£ (306,834)</u>	<u>£ 152,381</u>	<u>£ 629,665</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

UNRESTRICTED FUNDS 2024

	Balance at 1.9.23 £	Movement in funds		Transfers £	Balance at 31.8.24 £
		Incoming resources £	Expenditure, gains/(losses) £		
Unrestricted funds	361,340	313,392	(274,208)	47,260	447,784
Designated funds	5,000	-	-	-	5,000
	<u>£ 366,340</u>	<u>£ 313,392</u>	<u>£ (274,208)</u>	<u>£ 47,260</u>	<u>£ 452,784</u>

£5,000 of funds have been designated to be carried forward for Squirrels Pre School to cover future maintenance expenses.

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total 2025 £
Restricted funds	119,611	9,024	128,635
Unrestricted funds	377,004	252,661	629,655
Total funds	<u>£ 496,615</u>	<u>£ 261,685</u>	<u>£ 758,300</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS 2024

	Tangible fixed assets £	Net current assets £	Total 2024 £
Restricted funds	121,188	68,198	189,386
Unrestricted funds	240,828	211,956	452,784
Total funds	<u>£ 362,016</u>	<u>£ 280,154</u>	<u>£ 642,170</u>

16 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital.

17 RELATED PARTIES

The charitable company is controlled by its members who operate through an appointed Council.

No remuneration was payable to members of the Council, apart from £7,627 which was reimbursed to Katherine Kane (Trustee) during the year, in relation to the provision of services outside of the scope of being a Trustee (2024 - £2,080).

ST JOHNS AND HIGHWOODS COMMUNITY ASSOCIATION LTD

England & Wales - Charity number 1058410

Accounts

Registered Company number 03169275
Registered Charity number 1058410

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 AUGUST 2024

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

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ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

Directors Mrs K F Kane (Chairman)
Mr Alan Hayman
Mr Mark Russell
Mr Paul Jackson
Mr John Baker (appointed 17 February 2023,
resigned 13 December 2023)
Mr David Clouston (appointed 27 February 2024)

Registered Office St John's & Highwoods Community Centre
Highwoods Square
Colchester
Essex
CO4 9SR

Registered Numbers Company : 03169275
Charity : 1058410

Independent Examiner Piers Harrison FCA
Scrutton Bland Limited
Chartered Accountants
820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Bankers Lloyds Bank plc
27 High Street
Colchester
Essex
CO1 1DU

Solicitors Fisher Jones Greenwood LLP
Charter House
Newcomen Way
Severalls Business Park
Colchester
Essex
CO4 9YA

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

The directors present their annual report and the financial statements of the company for the year ended 31 August 2024. This report also represents the Trustees' Report, which is required to be prepared by part VI of the Charities Act 1993.

The financial statements are prepared in accordance with the accounting policies and the recommendations of the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP) issued in March 2005 and comply with applicable law.

Reference and Administrative Details of the Charity, its Directors and Advisors

The information on page 1 forms part of this report.

The directors set out below have held office during the whole of the year to the date of this report, unless otherwise stated:

Mrs K F Kane
Mr Alan Hayman
Mr Mark Russell
Mr Paul Jackson
Mr David Clouston (appointed 27 February 2024)

The Centre Manager responsible for the day-to-day management of the premises was Yennifer King de Pleasance for the first eight months of the year under review. After that, the position was filled for the remainder of the year by Mrs Kane, acting as manager on a temporary basis in her position as trustee, for the purpose of completing specified tasks. This role is paid, following investigation into the legalities of paying a trustee. The trustees have ensured that this course of action is acceptable under the Constitution of the Association.

Structure, Governance and Management

The Association is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association dated 1 February 2018.

The Association appoints their Directors at the Annual General Meeting, and these directors are the members of the Association's Executive Committee, which oversees the work of the operating committees and is responsible for the strategy and financial stability of the Association.

The Operating Committees are:

1. The Centre Operating Committee, which is responsible for the work of the Community Centre and the Bluebell Community Centre.
2. The Squirrels Pre-School Committee, which is responsible for the work of the pre-school.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

The Directors delegate all responsibilities to the Executive Committee and confirm membership of the Committee. The Executive meets quarterly or more frequently; they prepare and monitor plans for the next three to five years, set financial and operational parameters for the Association and monitor their performance. They approve staff requirements and changes as well as the appointment of the Centre Manager, and organise bank accounts, approve any proposals to seek external funding, and authorise expenditure over the limits agreed. The Executive Committee views the risks identified by the Operating Committees and Directors and the measures put in place to mitigate those risks.

The Centre Operating Committee meets every other month to monitor the management of the Community Centre and the Bluebell Community Centre. The 2022/23 year saw the committee challenged by reduced membership. During the year under review, the Committee met to discuss issues relevant to the Centre and to Bluebell, and to be informed by the Centre Manager of developments with regard to clients and maintenance of the building.

The Squirrels Pre-School Operating Committee has also faced a reduction in membership and difficulty in recruiting new members. Mrs Kane currently oversees the work of the pre-school. The Pre-School saw a change in management during the year, welcoming Mrs Holly Lloyd as Manager.

In addition to the Directors, the Association is served by a small number of regular volunteers and 15 salaried staff. The Centre Manager and office staff are responsible for the day-to-day running of both the Community Centre and the Bluebell Community Centre. The Squirrels Pre-School Manager is responsible for the day-to-day running of the pre-school.

The volunteers serve by attending Committee meetings, helping with fundraising, and maintaining the gardens, and the running of the lunch club, Little Squirrels Parent and Toddler Group and coffee mornings.

During the year, the Executive Committee has met regularly, to oversee the continuing viability of the Association in a changing world.

Objectives and activities

The main objectives of the Association are to promote the benefit of inhabitants of St John's and Highwoods and neighbourhood (herein after called the area of benefit) without distinction of gender, sexual orientation, race, politics religious or other opinions by associating local authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

We provide rooms at an affordable rate and support, through preferential rates, groups such as Different Strokes (a group of young stroke victims), Breathe Easy (supporting people with severe breathing difficulties), Little Squirrels Parent and Toddler group and 2 support groups for addictions. When setting out hiring charges for the year, we have considered the financial difficulties experienced by many of our hirers, and taken appropriate action where possible, such as forgoing increases, or offering a reduction in rates.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

In addition, we have offered a "listening ear" where needed, with the result that many people feel they are able to drop in for nothing more than a quick chat or some advice, which is a vital lifeline to many, especially some of the older members of our community. We have responded to community needs by providing on Friday mornings a "Coffee and Chat" time, providing a warm welcoming space at times when many can't afford to heat their homes all day, and organising coach trips. We also provide free parking for parents of children attending the local primary school. In our reception area, we sell second-hand books at very low prices, which has proved very popular. Outside the front entrance, we have continued to improve the appearance of our small Memorial Garden, which was first set up after the events of September 11, 2001 and is open to all.

The Community Centre has the following activities within it: Parkinson's exercise, Children Karate group, Black Cactus Choir, Stay and Play, Slimming World, Weight Watchers, Bridge Club, First Steps Toddler Group, Little Squirrels Parent and Toddler Group, Lunch Club, U3A, Coffee and Chat, W.I., St Luke's Church, Breathe Easy class and singing therapy, Latin dance classes, Yoga, children dance classes, Line Dancing, Tai chi, Phonics for children, Self-defence training, Child birth classes, Signing choir, 1st Class Brass, Alzheimer's society, Carpet Bowls club and Carpet Bowls league. It is also a popular venue for children's and adults' parties.

The Bluebell Surgery and Community Centre provides accommodation for the local doctors' practice and North East Essex Diabetic Service. Other activities that have taken place are training courses run by various providers, National Childbirth Trust, CICC which is a group for local Muslim women, Philosophy Group, Pilates, Phonics for children, U3a meetings, Narcotics Anonymous, Sex Addicts, a Parkinson's group, Alzheimer's group, Different Strokes which moved from the Community Centre, Pilates, a second Diabetes prevention group and a Menopause group. In September 2023 we welcomed Yellow Brick Road Nursery to the Centre, replacing Humpty Dumpty Pre-school in the purpose-built rooms.

Squirrels Pre-school continues to flourish.

During the year under review, the Association was approached by Colchester City Council regarding the award of monies up to £200,000, for the purpose of ensuring the sustainability of the Community Centre to serve the residents of Highwoods and St John's. This funding was offered after the City Council, due to significantly increased pressure on their finances, reviewed and postponed the provision of a new community facility elsewhere in Highwoods. The trustees were very pleased to work with the City Council to spend this money appropriately. The first work was undertaken in summer 2024 with replacement of the roof, a new boiler and radiators, and installation of storage batteries for the solar panels.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

Financial Review

The Association had net incoming resources of £145,083 as shown in the Statement of Financial Activities on page and had total funds available at the year end of £642,170 of which £189,386 was restricted. Restricted funds are detailed in note 13 of the Accounts.

Principal funding source for the work of the Association is the lettings of the two Centres and contributions from the Government and parents for the work of the pre-school. The Association is in good financial standing and is managed on the income received from lettings.

We have been greatly indebted to Springboard Housing Ltd, and Colchester Borough Council, who by loan and grant made the construction of the Community Centre possible. All loans have now been repaid. We are also grateful for the willingness of Tesco to provide the land for the Centre on a long-term lease on a peppercorn rent, and to Springboard Housing, who made it a condition of the Head Lease at the new Bluebell Community Centre, that the rooms occupied by the Community Association are rent-free.

The Association would like to express they're thanks to all staff and volunteers who have contributed towards the success of the Association throughout the year. We would particularly like to thank Yennifer King de Pleasance, Alison Jay and Anita Hearsum for their continued diligence.

The Association acknowledge with thanks all those who have assisted with funding and other support.

The Association looks forward to the future with confidence.

Reserve policy and risk management

The directors have established a restricted building fund that consists of a grant of £161,644, which was received on 1 September 1999 towards the purchase of the building, 50% of the building's annual depreciation of £3,152 is charged to this fund every year.

All risks to which St John's & Highwoods Community Association may be exposed are regularly reviewed and appropriate action is taken to mitigate such risks, with appropriate policies put in place when needed. A register of the most immediate risks is maintained. Currently these risks have been identified as destruction of the Centres (for example, by fire), prolonged closure of the Centre (for example, following serious damage and consequent repair work), denial of access, loss of a major booker, and withdrawal of Government funding to Squirrels Pre-school.

Constitution and administrative details

All of the directors served throughout the year, except for Mr David Clouston.

Public Benefit

In setting out the charity's objectives the Association has given careful consideration to the Charity Commission's general guidance on public benefit. In doing so, the Association has complied with its duties in this area as set out Section 17 of the Charities Act 2011.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

DIRECTORS' REPORT

Directors' responsibilities for the financial statements

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the net income and expenditure of the company for that period. In preparing these statements the directors are required to:

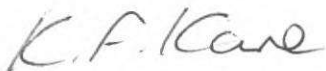
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the financial statements comply with the Companies Act 2006 and the Statement of Recommended Practice: Accounting by Charities (Charities SORP (FRS102) and the Charities Act 2011). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accounting exemptions

In preparing this report the directors have taken advantage of small company exemptions provided by section 415A of the Companies Act 2006.

Signed by order of the board



Mrs K F Kane

Secretary

Approved by the board on 21/2/25

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION (A Company Limited by Guarantee)

I report to the trustees (who are also Directors' for the purpose of company law) on my examination of the financial statements of St John's & Highwoods Community Association ('the charitable company') for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with Section 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 this 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 as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable company you are responsible for the preparation of financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters than an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)**

Independent examiner's statement

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

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Piers Harrison FCA

Scrutton Bland Limited
Chartered Accountants
820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Date: 22nd April 2025

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Income from:					
Donations	3	330	108,873	109,203	3,725
Charitable activities	4	287,010	11,863	298,873	260,618
Other trading activities	5	23,521	-	23,521	17,738
Investments	6	2,531	-	2,531	713
Total income		313,392	120,736	434,128	282,794
Expended on:					
Raising funds	8	12,131	-	12,131	11,022
Charitable activities	8	262,077	14,837	276,914	259,300
Total expenditure		274,208	14,837	289,045	270,322
Net income/(expenditure)		39,184	105,899	145,083	12,427
Transfer between funds		47,260	(47,260)	-	-
Net movements in funds		86,444	58,639	145,083	12,427
Reconciliation of funds:					
Total funds brought forward at 1 September 2023		366,340	130,747	497,087	484,615
Total funds carried forward at 31 August 2024		£ 452,784	£ 189,386	£ 642,170	£ 497,087

The statement of financial activities includes all gains and losses recognised in this and the prior year.

All activities relate to continuing operations.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

BALANCE SHEET
AS AT 31 AUGUST 2024

	Notes	31.8.24 £	31.8.23 £
Fixed assets			
Tangible assets	10	<u>362,016</u>	<u>321,538</u>
Current assets			
Debtors	11	37,196	30,047
Cash at bank and in hand		<u>266,034</u>	<u>183,545</u>
		303,230	213,592
Creditors: amounts falling due within one year	12	<u>(23,076)</u>	<u>(38,043)</u>
Net current assets		<u>280,154</u>	<u>175,549</u>
Net assets		<u><u>£ 642,170</u></u>	<u><u>£ 497,087</u></u>
Funds			
Restricted	13	189,386	130,747
Unrestricted			
Undesignated	14	447,784	361,340
Designated	14	<u>5,000</u>	<u>5,000</u>
		<u><u>£ 642,170</u></u>	<u><u>£ 497,087</u></u>

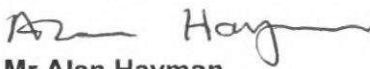
The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act.

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

Advantage is taken in the preparation of the financial statements of the special provisions contained in Part 15 of the Companies Act 2006, relating to small companies. In the directors opinion the company is entitled to those exemptions as a small company.

The financial statements were approved by the directors on 21st February 2025


Mrs K F Kane
Director


Mr Alan Hayman
Director

Company number: 03169275

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2024

1.1 GENERAL INFORMATION

St John's & Highwoods Community Association is a private company limited by guarantee without share capital, incorporated in England and Wales, registration number 03169275. The address of the registered office is St John's & Highwoods Community Centre, Highwoods Square, Colchester, Essex, CO4 9SR.

1.2 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

The financial statements include all transactions, assets and liabilities for which the charitable company is responsible in Law.

The Association constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

The financial statements are rounded to the nearest £1 and are prepared in sterling.

Cash flow

The Charity qualifies as a small charity as defined in the Charities SORP (FRS 102) Bulletin 1 and as such is exempt from preparing a Statement of Cash Flows.

Income

All incoming resources are included in the statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income is deferred only when the charitable company has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Grants and Donations are recognised when received by or on behalf of the charitable company.

For legacies, entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2024

1.2 ACCOUNTING POLICIES (continued)

Restricted and designated funds

Funds restricted by the donor are treated as restricted funds. All other receipts are unrestricted funds, although these may be designated for specific purposes. Designated funds are funds allocated by the Executive Committee for specific activities, events or projects.

Where an asset has been purchased from a restricted fund donation but is held for a general and not restricted purpose, a transfer is made from restricted to unrestricted funds amounting to the value of the tangible fixed asset.

Expenditure

Expenditure is recognised in the Statement of Financial Activities when a liability is incurred. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the activity.

Charitable activities include expenditure incurred in the governance of the charity and its assets. These are primarily associated with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life:

Leasehold property	-	over the term of the lease
Improvements to property	-	33% straight line
Fixtures and fittings	-	15% straight line
Computer and office equipment	-	25% straight line

Gifts of assets

Donations in kind are included in the financial statements at their value at the point of gift, and are recognised when their receipt is certain.

Taxation

St John's & Highwoods Community Association is a charity within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Part 11, Corporation Tax Act 2010. Accordingly St John's & Highwoods Community Association is potentially exempt from taxation in respect of income or gains received within categories covered by Part 11, Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to its charitable purposes.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

1.2 ACCOUNTING POLICIES (continued)

Going concern

Despite challenges the charitable company have a reasonable expectation that the entity has adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its financial statements.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or financial liabilities

Short term debtors (financial assets) are measured at transaction price.

Short term creditors (financial liabilities) are measured at the transaction price.

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Pensions

Defined contribution pension plan

The charitable company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charitable company pays fixed contributions into a separate entity. Once the contributions have been paid the charitable company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the charitable company in independently administered funds.

2 SIGNIFICANT JUDGEMENTS AND ESTIMATES

The more significant judgements and estimates involved in the preparation of the financial statements include assessing the depreciation rates applicable to tangible fixed assets and the way in which certain costs should be apportioned. Further details regarding these points are included within the accounting policies.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

3 INCOME FROM DONATIONS 2024

	Unrestricted funds £	Restricted funds £	Total 2024 £
General donations and gifts	330	-	330
Grants	-	108,873	108,873
	<u>£ 330</u>	<u>£ 108,873</u>	<u>£ 109,203</u>

INCOME FROM DONATIONS 2023

	Unrestricted funds £	Restricted funds £	Total 2023 £
General donations and gifts	37	-	37
Grants	-	3,688	3,688
	<u>£ 37</u>	<u>£ 3,688</u>	<u>£ 3,725</u>

4 CHARITABLE ACTIVITIES 2024

	Unrestricted funds £	Restricted funds £	Total 2024 £
Lettings	130,433	-	130,433
Squirrels Pre-School fees	156,577	-	156,577
SEN/EYPP	-	11,863	11,863
	<u>£ 287,010</u>	<u>£ 11,863</u>	<u>£ 298,873</u>

CHARITABLE ACTIVITIES 2023

	Unrestricted funds £	Restricted funds £	Total 2023 £
Lettings	106,448	-	106,448
Squirrels Pre-School fees	147,933	-	147,933
SEN/EYPP	-	6,237	6,237
	<u>£ 254,381</u>	<u>£ 6,327</u>	<u>£ 260,618</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

5 OTHER TRADING ACTIVITIES

	Unrestricted funds	
	2024	2023
	£	£
Fundraising income	23,327	17,617
Copier and laminator income	194	121
	<u>£ 23,521</u>	<u>£ 17,738</u>

6 INVESTMENT INCOME

	Unrestricted funds	
	2024	2023
	£	£
Interest receivable	<u>£ 2,531</u>	<u>£ 713</u>

7 OPERATING COSTS

The excess of income over expenditure is stated after charging:

	2024	2023
	£	£
Depreciation	7,505	8,821
Independent examination	<u>4,313</u>	<u>3,425</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

8 TOTAL RESOURCES EXPENDED

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2024 £
Costs directly allocated to activities						
Salaries	-	42,989	112,607	4,756	-	160,352
Staff training	-	24	204	-	-	228
Postage	-	16	-	-	-	16
Refreshments	-	14	440	-	-	454
Room hire	-	-	37,515	-	-	37,515
Toys and equipment	-	-	327	-	-	327
Fundraising costs	127	-	-	-	-	127
Activities costs	7,594	-	-	-	-	7,594
Band and coach hire	4,410	-	-	-	-	4,410
Support costs allocated to activities						
Rates	-	2,368	-	1,746	-	4,114
Light and heat	-	6,018	-	14,832	-	20,850
Security and fire protection	-	2,303	-	3,710	-	6,013
Insurance	-	8,801	-	1,001	-	9,802
Other professional fees	-	-	-	-	267	267
Independent examination fees	-	-	-	-	4,313	4,313
Carried forward	12,131	62,533	151,093	26,045	4,580	256,382

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

8 TOTAL RESOURCES EXPENDED – (continued)

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2024 £
Support costs allocated to activities – (continued)						
Brought forward	12,131	62,533	151,093	26,045	4,580	256,382
Telephone	-	1,613	28	-	-	1,641
Printing and stationery	-	565	217	-	-	782
Repairs and maintenance	-	8,104	-	5,348	-	13,452
Computer software	-	4,742	-	-	-	4,742
Sundry	-	519	574	-	-	1,093
Cleaning materials and services	-	3,710	-	2,877	-	6,587
Bank charges	-	932	-	-	-	932
Property - depreciation	-	4,447	520	-	-	4,967
Fixture and fittings - depreciation	-	2,538	-	-	-	2,538
Subscriptions and registrations	-	483	134	-	-	617
Licenses	-	1,517	-	198	-	1,715
Trustee payments	-	2,080	-	-	-	2,080
Bad debts	-	314	-	-	-	314
Grant expenditure	-	1,139	1,535	-	-	2,674
Recoverable costs	-	-	-	(11,471)	-	(11,471)
	£ 12,131	£ 95,236	£ 154,101	£ 22,997	£ 4,580	£ 289,045

Basis of allocation of support costs

Support costs are allocated to each activity on the basis of expenditure incurred directly in undertaking that activity.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

8 TOTAL RESOURCES EXPENDED – (continued)

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2023 £
Costs directly allocated to activities						
Salaries and pensions	-	41,996	110,395	3,862	-	156,253
Recruitment	-	-	170	-	-	170
Staff training	-	90	780	-	-	870
Postage	-	11	8	-	-	19
Travelling	-	-	3	-	-	3
Refreshments	-	96	436	-	-	532
Room hire	-	-	33,260	-	-	33,260
Toys and equipment	-	-	1,184	-	-	1,184
Fundraising costs	100	-	-	-	-	100
Activities costs	8,482	-	-	-	-	8,482
Band and coach hire	2,440	-	-	-	-	2,440
Support costs allocated to activities						
Rates	-	1,292	-	1,436	-	2,728
Light and heat	-	3,236	-	7,561	-	10,797
Security and fire protection	-	729	-	5,477	-	6,206
Insurance	-	4,944	-	721	-	5,665
Independent examination fees	-	-	-	-	3,425	3,425
Carried forward	11,022	52,394	146,236	19,057	3,425	232,134

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

8 TOTAL RESOURCES EXPENDED – (continued)

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2023 £
Support costs allocated to activities – (continued)						
Brought forward	11,022	52,394	146,236	19,057	3,425	232,134
Telephone	-	1,427	7	-	-	1,434
Printing and stationery	-	413	207	-	-	620
Repairs and maintenance	-	3,868	272	2,501	-	6,641
Computer software	-	4,570	-	-	-	4,570
Sundry	-	403	1,144	110	-	1,657
Cleaning materials and services	-	3,680	2	12,693	-	16,375
Bank charges	-	1,017	-	-	-	1,017
Property - depreciation	-	4,294	702	-	-	4,996
Fixture and fittings - depreciation	-	3,820	-	35	-	3,855
Subscriptions and registrations	-	488	272	-	-	760
Licenses	-	1,625	-	324	-	1,976
Advertising	-	100	-	-	-	100
Bad debts	-	517	-	-	-	517
Grant expenditure	-	3,688	1,172	-	-	4,860
Recoverable costs	-	-	-	(11,163)	-	(11,163)
	£ 11,022	£ 82,304	£ 150,014	£ 23,557	£ 3,425	£ 270,322

Basis of allocation of support costs

Support costs are allocated to each activity on the basis of expenditure incurred directly in undertaking that activity.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

9 STAFF COSTS

	2024 £	2023 £
Wages and salaries	150,473	147,686
Social security costs	5,619	4,479
Pensions	4,260	4,088
	<u>£ 160,352</u>	<u>£ 156,253</u>
	No.	No.
The average monthly number of employees, during the period was made up as follows:		
Squirrels Pre-School	10	12
Community Centre	6	7
	<u>16</u>	<u>19</u>

No employee received emoluments of more than £60,000.

The aggregate remuneration of key management personnel was £16,266 (2023 : £19,666).

10 TANGIBLE FIXED ASSETS

	Leasehold Improvements property £	to property £	Fixtures, fittings and office equipment £	Total £
Cost				
At 1 September 2023	411,749	11,820	69,330	492,899
Additions	-	47,260	723	47,983
At 31 August 2024	<u>411,749</u>	<u>59,080</u>	<u>70,053</u>	<u>540,882</u>
Depreciation				
At 1 September 2023	94,072	11,820	65,469	171,361
Charge for the period	4,967	-	2,538	7,505
At 31 August 2024	<u>99,039</u>	<u>11,820</u>	<u>68,007</u>	<u>178,866</u>
Net book value				
At 31 August 2024	<u>£ 312,710</u>	<u>£ 47,260</u>	<u>£ 2,046</u>	<u>£ 362,016</u>
At 31 August 2023	<u>£ 317,677</u>	<u>£ -</u>	<u>£ 3,861</u>	<u>£ 321,538</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

11 DEBTORS

	2024 £	2023 £
Trade debtors	7,975	5,708
Other debtors	15,441	11,019
Accrued income	3,000	3,067
Prepayments	10,780	10,253
	<u>£ 37,196</u>	<u>£ 30,047</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals	16,509	15,661
Deferred income	6,567	22,382
	<u>£ 23,076</u>	<u>£ 38,043</u>

	2024 £	2023 £
Deferred income		
Balance at 1 September 2023	22,382	25,026
Amount received	3,361	5,274
Amount released to income	(19,176)	(7,918)
	<u>£ 6,567</u>	<u>£ 22,382</u>

13 RESTRICTED FUNDS

The income funds of the charitable company include restricted funds comprising the following balance of donations and grants held on trust for specific purpose:

	Balance at 1.9.23 £	Movement in funds Incoming resources £	Expenditure gains/(losses) £	Transfers £	Balance at 31.8.24 £
Building Fund	122,765	-	(1,577)	-	121,188
Council community grant	-	106,434	-	(47,260)	59,174
Other funds	500	2,439	(2,439)	-	500
SEN/EYPP	7,482	11,863	(10,821)	-	8,524
	<u>£ 130,747</u>	<u>£ 120,736</u>	<u>£ (14,837)</u>	<u>£ (47,260)</u>	<u>£ 189,386</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

RESTRICTED FUNDS 2023

	Balance at 1.9.22 £	Movement in funds		Transfers £	Balance at 31.8.23 £
		Incoming resources £	Expenditure gains/(losses) £		
Building Fund	124,342	-	(1,577)	-	122,765
Other funds	500	3,688	(3,688)	-	500
SEN/EYPP	7,333	6,237	(6,088)	-	7,482
	<u>£ 132,715</u>	<u>£ 9,925</u>	<u>£ (11,353)</u>	<u>-</u>	<u>£ 130,747</u>

Building Fund

A grant was received on the 1 September 1999 towards the purchasing of the building, 50% of the buildings annual depreciation is charged to the fund every period.

City Council Community Grant

During the year, Colchester City Council awarded St John's and Highwoods Community Association with a community grant totalling up to £200,000 for the provision of a replacement roof, a new boiler, radiators and the installation of storage batteries for solar panels. During 2024, the charity received a total of £106,434, of which as at the year end, £47,260 had been spent on the new roof and solar panels. These have been capitalised within fixed assets and therefore a transfer of £47,260 has been made out of restricted funds and into general reserves, as the assets are for general use by Charity. St John's and Highwoods Community Association are expecting to receive the additional funds from the Council in 2025, and the remaining fixed assets and associate costs are expected to be incurred within the 2025 year end.

Other Funds

The income included within the above other funds includes grants for other activities.

SEN/EYPP

The income is for one to one staffing and specialist equipment.

14 UNRESTRICTED FUNDS

	Balance at 1.9.23 £	Movement in funds		Transfers £	Balance at 31.8.24 £
		Incoming resources £	Expenditure, gains/(losses) £		
Unrestricted funds	361,340	313,392	(274,208)	47,260	447,784
Designated funds	5,000	-	-	-	5,000
	<u>£ 366,340</u>	<u>£ 313,392</u>	<u>£ (274,208)</u>	<u>£ 47,260</u>	<u>£ 452,784</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

UNRESTRICTED FUNDS 2023

	Balance at 1.9.22 £	Movement in funds			Balance at 31.8.23 £
		Incoming resources £	Expenditure, gains/(losses) £	Transfers £	
Unrestricted funds	347,440	272,869	(259,969)	-	361,340
Designated funds	5,000	-	-	-	5,000
	<u>£ 352,440</u>	<u>£ 272,869</u>	<u>£ (259,969)</u>	<u>£ -</u>	<u>£ 366,340</u>

£5,000 of funds have been designated to be carried forward for Squirrels Pre School to cover future maintenance expenses.

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total 2024 £
Restricted funds	121,188	68,198	189,386
Unrestricted funds	<u>240,828</u>	<u>211,956</u>	<u>452,784</u>
Total funds	<u>£ 362,016</u>	<u>£ 280,154</u>	<u>£ 642,170</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS 2023

	Tangible fixed assets £	Net current assets £	Total 2023 £
Restricted funds	122,765	7,982	130,747
Unrestricted funds	<u>198,773</u>	<u>167,567</u>	<u>366,340</u>
Total funds	<u>£ 321,538</u>	<u>£ 175,549</u>	<u>£ 497,087</u>

16 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital.

17 RELATED PARTIES

The charitable company is controlled by its members who operate through an appointed Council.

No remuneration was payable to members of the Council, apart from £2,080 which was reimbursed to Katherine Kane (Trustee) during the year, in relation to the provision of services outside of the scope of being a Trustee (2023 - £Nil).

ST JOHNS AND HIGHWOODS COMMUNITY ASSOCIATION LTD

England & Wales - Charity number 1058410

Accounts

Registered Company number 03169275
Registered Charity number 1058410

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 AUGUST 2023

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

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The following pages do not form part of the statutory financial statements :

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- Bluebell Centre	28

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

Directors Mrs K F Kane (Chairman)
Mr Alan Hayman
Mr Mark Russell
Mrs Pamela Brown (resigned 6 April 2023)
Mr Paul Jackson (appointed 17 February 2023)
Mr John Baker (appointed 17 February 2023,
resigned 13 December 2023)

Registered Office St John's & Highwoods Community Centre
Highwoods Square
Colchester
Essex
CO4 9SR

Registered Numbers Company : 03169275
Charity : 1058410

Independent Examiner Tim O'Connor ACA FCCA DChA
SB Audit LLP
Chartered Accountants
820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Bankers Lloyds Bank plc
27 High Street
Colchester
Essex
CO1 1DU

Solicitors Fisher Jones Greenwood LLP
Charter House
Newcomen Way
Severalls Business Park
Colchester
Essex
CO4 9YA

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements of St John's & Highwoods Community Association (the charity) for the period ended 31 August 2023. This report also represents the Directors' Report required by S417 of the Companies Act 2006. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirement of the charity's governing document and the provision of the Statement of Recommended Practice (SORP) "Financial Reporting Standard" (FRS 102).

Reference and Administrative Details of the Charity, its Directors and Advisors

The information on page 1 forms part of this report.

The directors set out below have held office during the whole of the year to the date of this report, unless otherwise stated:

Mrs K F Kane (Chairman)

Mr Alan Hayman

Mr Mark Russell

Mrs Pamela Brown (resigned 6 April 2023)

Mr Paul Jackson (appointed 17 February 2023)

Mr John Baker (appointed 17 February 2023, resigned 13 December 2023)

The Centre Manager responsible for the day-to-day management of the premises is Yennifer King de Pleasance.

Structure, Governance and Management

The Association is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association dated 7 March 1996.

The Association appoints their Directors at the Annual General Meeting, and these directors are the members of the Association's Executive Committee, which oversees the work of the operating committees and is responsible for the strategy and financial stability of the Association.

The Operating Committees are:

1. The Centre Operating Committee, which is responsible for the work of the Community Centre and the Bluebell Community Centre.
2. The Squirrels Pre-School Committee, which is responsible for the work of the pre-school.

The Directors delegate all responsibilities to the Executive Committee and confirm membership of the Committee. The Executive meets quarterly; or more frequently; they prepare and monitor plans for the next three to five years, set financial and operational parameters for the Association and monitor their performance. They approve staff requirements and changes as well as the appointment of the Centre Manager, and organise bank accounts, approve any proposals to seek external funding, and authorise expenditure over the limits agreed. The Executive Committee views the risks identified by the Operating Committees and Directors and the measures put in place to mitigate those risks.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

The Centre Operating Committee meets every other month to supervise the management of the Community Centre and the Bluebell Community Centre. They ensure the parameters set by the Executive Committee are achieved. They seek approval from the Executive Committee for changes in staffing and hire charges when necessary. They report all staffing, funding and building requirements to the Executive Committee. This year has seen the committee challenged by reduced membership and the role of the committee going forward will be reviewed in the next financial year.

The Squirrels Pre-School Operating Committee has also faced a reduction in membership and difficulty in recruiting new members. The Chair of the Executive Committee currently oversees the work of the pre-school and the role of the committee will also be reviewed in 2024.

In addition to the Directors, the Association is served by 25 volunteers and 19 salaried staff. The Centre Manager is responsible for the day-to-day running of both the Community Centre and the Bluebell Community Centre. The Squirrels Pre-School Manager is responsible for the day-to-day running of the pre-school.

The volunteers serve by attending Committee meetings, helping with fundraising, and maintaining the gardens, and the running of the lunch club, Little Squirrels Parent and Toddler Group and coffee mornings.

During the year, the Executive Committee has met regularly, to oversee the continuing viability of the Association in a changing world.

Objectives and activities

The main objectives of the Association are to provide activities and facilities for the community regardless of religion or ethnic standing; to use the Centres throughout the week for the education and recreation of residents of St Johns and Highwoods, and to respond to identified needs within the community. We provide rooms at an affordable rate and support, through preferential rates, groups such as Different Strokes (a group of young stroke victims), Breathe Easy (supporting people with severe breathing difficulties), Little Squirrels Parent and Toddler group and 2 support groups for addictions. When setting out hiring charges for the year, we have considered the financial difficulties experienced by many of our hirers, and taken appropriate action where possible, such as forgoing increases, or offering a reduction in rates. In addition, we have offered a "listening ear" where needed, with the result that many people feel they are able to drop in for nothing more than a quick chat or some advice, which is a vital lifeline to many, especially some of the older members of our community. We have responded to community needs by providing on Friday mornings a "Coffee and Chat" time, providing a warm welcoming space at times when they can't afford to heat their homes all day, and organising coach trips. We also provide free parking for parents of children attending the local primary school. In our reception area, we sell second-hand books at very low prices, which has proved very popular. Outside the front entrance, we have continued to improve the appearance of our small Memorial Garden, which was first set up after the events of September 11, 2001 and is open to all.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

The Community Centre has the following activities within it: Parkisons' exercise, Children Karate group, Black Cactus Choir, Stay and Play, Slimming World, Weight Watchers, Bridge Club, First Steps Toddler Group, Little Squirrels Parent and Toddler Group, Lunch Club, U3A, Coffee and Chat, W.I., St Luke's Church, Breathe Easy class and singing therapy, Latin dance classes, Yoga, children dance classes, Line Dancing, Tai chi, Phonics for children, Self-defence training, Child birth classes, Signing choir, 1st Class Brass, Alzheimer's society, Carpet Bowls club and Carpet Bowls league. It is also a popular venue for children's and adults' parties.

The Bluebell Surgery and Community Centre provides accommodation for the local doctors' practice and North East Essex Diabetic Service. Other activities that have taken place are training courses run by various providers, National Childbirth Trust, CICC which is a group for local Muslim women, Philosophy Group, Pilates, Phonics for children, U3a meetings, Narcotics Anonymous, Sex Addicts, a food bank satellite, and a Parkinson's group, Alzheimer's group, Different Strokes which moved from the Community Centre, Pilates, a second Diabetes prevention group and a Menopause group.

Squirrels Pre-school continues to flourish.

Financial Review

The Association had net incoming resources of £12,472 as shown in the Statement of Financial Activities on page 9 and had total funds available at the year end of £497,087 of which £130,747 was restricted. Restricted funds are detailed in note 13 of the Accounts.

Principal funding source for the work of the Association is the lettings of the two Centres and contributions from the Government and parents for the work of the pre-school. The Association is in good financial standing and is managed on the income received from lettings.

We have been greatly indebted to Springboard Housing Ltd, and Colchester Borough Council, who by loan and grant made the construction of the Community Centre possible. All loans have now been repaid. We are also grateful for the willingness of Tesco to provide the land for the Centre on a long-term lease on a peppercorn rent, and to Springboard Housing, who made it a condition of the Head Lease at the new Bluebell Community Centre, that the rooms occupied by the Community Association are rent-free.

The Association would like to express their thanks to all staff and volunteers who have contributed towards the success of the Association throughout the year. We would particularly like to thank Yennifer King de Pleasance, Alison Jay and Anita Hearsum for their continued diligence.

The Association acknowledge with thanks all those who have assisted with funding and other support.

The Association looks forward to the future with confidence.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

DIRECTORS' REPORT

Reserves policy and risk management

The directors have established a restricted building fund that consists of a grant of £161,644, which was received on 1 September 1999 towards the purchase of the building, 50% of the building's annual depreciation of £3,152 is charged to this fund every year.

All risks to which St John's & Highwoods Community Association may be exposed are regularly reviewed and appropriate action is taken to mitigate such risks, with appropriate policies put in place when needed. A register of the most immediate risks is maintained. Currently these risks have been identified as destruction of the Centres (for example, by fire), prolonged closure of the Centre (for example, following serious damage and consequent repair work), denial of access, loss of a major booker, and withdrawal of Government funding to Squirrels Pre-school.

Constitution and administrative details

All of the directors served throughout the year.

Public Benefit

In setting out the charity's objectives the Association has given careful consideration to the Charity Commission's general guidance on public benefit. In doing so, the Association has complied with its duties in this area as set out Section 17 of the Charities Act 2011.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

DIRECTORS' REPORT

Directors' responsibilities for the financial statements

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the net income and expenditure of the company for that period. In preparing these statements the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the financial statements comply with the Companies Act 2006 and the Statement of Recommended Practice: Accounting by Charities (Charities SORP (FRS102)) and the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accounting exemptions

In preparing this report the directors have taken advantage of small company exemptions provided by section 415A of the Companies Act 2006.

Signed by order of the board

K. F. Kane

Mrs K F Kane

Secretary

Approved by the board on *12 February 2024*

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION (A Company Limited by Guarantee)

I report to the trustees (who are also Directors' for the purpose of company law) on my examination of the financial statements of St John's & Highwoods Community Association ('the charitable company') for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with Section 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 this 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 as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable company you are responsible for the preparation of financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters than an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)**

Independent examiner's statement

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

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Tim O'Connor ACA FCCA DChA

SB Audit LLP
Chartered Accountants
820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Date: 14 February 2024

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Income from:					
Donations	3	37	3,688	3,725	12,314
Charitable activities	4	254,381	6,237	260,618	255,005
Other trading activities	5	17,738	-	17,738	14,238
Investments	6	713	-	713	46
Total income		272,869	9,925	282,794	281,603
Expended on:					
Raising funds	8	11,022	-	11,022	11,135
Charitable activities	8	247,947	11,353	259,300	266,841
Total expenditure		258,969	11,353	270,322	277,976
Net income/(expenditure)		13,900	(1,428)	12,472	3,627
Reconciliation of funds:					
Total funds brought forward at 1 September 2022		352,440	132,175	484,615	480,988
Total funds carried forward at 31 August 2023		£ 366,340	£ 130,747	£ 497,087	£ 484,615

The statement of financial activities includes all gains and losses recognised in this and the prior year.

All activities relate to continuing operations.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

BALANCE SHEET
AS AT 31 AUGUST 2023

	Notes	31.8.23 £	31.8.22 £
Fixed assets			
Tangible assets	10	<u>321,538</u>	<u>329,989</u>
Current assets			
Debtors	11	30,047	22,383
Cash at bank and in hand		<u>183,545</u>	<u>168,331</u>
		213,592	190,714
Creditors: amounts falling due within one year	12	<u>(38,043)</u>	<u>(36,088)</u>
Net current assets		<u>175,549</u>	<u>154,626</u>
Net assets		<u>£ 497,087</u>	<u>£ 484,615</u>
Funds			
Restricted	13	130,747	132,175
Unrestricted			
Undesignated	14	361,340	347,440
Designated	14	<u>5,000</u>	<u>5,000</u>
		<u>£ 497,087</u>	<u>£ 484,615</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act.

Advantage is taken in the preparation of the financial statements of the special provisions contained in Part 15 of the Companies Act 2006, relating to small companies. In the directors' opinion the company is entitled to those exemptions as a small company.

The financial statements were approved by the directors on 12 February 2024

K F Kane
Director

K. F. Kane
Company number: 03169275

A Hayman
Director

A. S. Hayman

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

1.1 GENERAL INFORMATION

St John's & Highwoods Community Association is a private company limited by guarantee without share capital, incorporated in England and Wales, registration number 03169275. The address of the registered office is St John's & Highwoods Community Centre, Highwoods Square, Colchester, Essex, CO4 9SR.

1.2 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

The financial statements include all transactions, assets and liabilities for which the charitable company is responsible in Law.

The Association constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

The financial statements are rounded to the nearest £1 and are prepared in sterling.

Cash flow

The Charity qualifies as a small charity as defined in the Charities SORP (FRS 102) Bulletin 1 and as such is exempt from preparing a Statement of Cash Flows.

Income

All incoming resources are included in the statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income is deferred only when the charitable company has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Grants and Donations are recognised when received by or on behalf of the charitable company.

For legacies, entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2023

1.2 ACCOUNTING POLICIES (continued)

Restricted and designated funds

Funds restricted by the donor are treated as restricted funds. All other receipts are unrestricted funds, although these may be designated for specific purposes. Designated funds are funds allocated by the Executive Committee for specific activities, events or projects.

Expenditure

Expenditure is recognised in the Statement of Financial Activities when a liability is incurred. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the activity.

Charitable activities include expenditure incurred in the governance of the charity and its assets. These are primarily associated with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life:

Leasehold property	-	over the term of the lease
Improvements to property	-	33% straight line
Fixtures and fittings	-	15% straight line
Computer and office equipment	-	25% straight line

Gifts of assets

Donations in kind are included in the financial statements at their value at the point of gift, and are recognised when their receipt is certain.

Taxation

St John's & Highwoods Community Association is a charity within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Part 11, Corporation Tax Act 2010. Accordingly St John's & Highwoods Community Association is potentially exempt from taxation in respect of income or gains received within categories covered by Part 11, Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to its charitable purposes.

Going concern

Despite challenges the charitable company have a reasonable expectation that the entity has adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its financial statements.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

1.2 ACCOUNTING POLICIES (continued)

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or financial liabilities

Short term debtors (financial assets) are measured at transaction price.

Short term creditors (financial liabilities) are measured at the transaction price.

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Pensions

Defined contribution pension plan

The charitable company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charitable company pays fixed contributions into a separate entity. Once the contributions have been paid the charitable company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the charitable company in independently administered funds.

2 SIGNIFICANT JUDGEMENTS AND ESTIMATES

The more significant judgements and estimates involved in the preparation of the financial statements include assessing the depreciation rates applicable to tangible fixed assets and the way in which certain costs should be apportioned. Further details regarding these points are included within the accounting policies.

3 INCOME FROM DONATIONS 2023

	Unrestricted funds £	Restricted funds £	Total 2023 £
General donations and gifts	37	-	37
Grants	-	3,688	3,688
	<u>£ 37</u>	<u>£ 3,688</u>	<u>£ 3,725</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

INCOME FROM DONATIONS 2022

	Unrestricted funds £	Restricted funds £	Total 2022 £
General donations and gifts	85	-	85
Grants	653	11,576	12,229
	<u>£ 738</u>	<u>£ 11,576</u>	<u>£ 12,314</u>

4 CHARITABLE ACTIVITIES 2023

	Unrestricted funds £	Restricted funds £	Total 2023 £
Lettings	106,448	-	106,448
Squirrels Pre-School fees	147,933	-	147,933
SEN/EYPP	-	6,237	6,237
	<u>£ 254,381</u>	<u>£ 6,237</u>	<u>£ 260,618</u>

CHARITABLE ACTIVITIES 2022

	Unrestricted funds £	Restricted funds £	Total 2022 £
Lettings	109,645	-	109,645
Squirrels Pre-School fees	135,940	-	135,940
SEN/EYPP	-	9,420	9,420
	<u>£ 245,585</u>	<u>£ 9,420</u>	<u>£ 255,005</u>

5 OTHER TRADING ACTIVITIES

	Unrestricted funds 2023 £	2022 £
Fundraising income	17,617	13,853
Copier and laminator income	121	385
	<u>£ 17,738</u>	<u>£ 14,238</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

6 INVESTMENT INCOME

	Unrestricted funds	
	2023	2022
Interest receivable	<u>£ 713</u>	<u>£ 46</u>

7 OPERATING COSTS

The excess of income over expenditure is stated after charging:

	2023	2022
	£	£
Depreciation	8,821	8,705
Independent examination	<u>3,425</u>	<u>3,013</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

8 TOTAL RESOURCES EXPENDED

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2023 £
Costs directly allocated to activities						
Salaries and pensions	-	41,996	110,395	3,862	-	156,253
Recruitment	-	-	170	-	-	170
Staff training	-	90	780	-	-	870
Postage	-	11	8	-	-	19
Travelling	-	-	3	-	-	3
Refreshments	-	96	436	-	-	532
Room hire	-	-	33,260	-	-	33,260
Toys and equipment	-	-	1,184	-	-	1,184
Fundraising costs	100	-	-	-	-	100
Activities costs	8,482	-	-	-	-	8,482
Band and coach hire	2,440	-	-	-	-	2,440
Support costs allocated to activities						
Rates	-	1,292	-	1,436	-	2,728
Light and heat	-	3,236	-	7,561	-	10,797
Security and fire protection	-	729	-	5,477	-	6,206
Insurance	-	4,944	-	721	-	5,665
Independent examination fees	-	-	-	-	3,425	3,425
Carried forward	11,022	52,394	146,236	19,057	3,425	232,134

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

8 TOTAL RESOURCES EXPENDED – (continued)

Support costs allocated to activities – (continued)	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2023 £
Brought forward	11,022	52,394	146,236	19,057	3,425	232,134
Telephone	-	1,427	7	-	-	1,434
Printing and stationery	-	413	207	-	-	620
Repairs and maintenance	-	3,868	272	2,501	-	6,641
Computer software	-	4,570	-	-	-	4,570
Sundry	-	403	1,144	110	-	1,657
Cleaning materials and services	-	3,683	2	12,693	-	16,378
Bank charges	-	1,017	-	-	-	1,017
Property - depreciation	-	4,264	702	-	-	4,966
Fixture and fittings - depreciation	-	3,820	-	35	-	3,855
Subscriptions and registrations	-	488	272	-	-	760
Licenses	-	1,652	-	324	-	1,976
Advertising	-	100	-	-	-	100
Bad debts	-	517	-	-	-	517
Grant expenditure	-	3,688	1,172	-	-	4,860
Recoverable costs	-	-	-	(11,163)	-	(11,163)
	<u>£ 11,022</u>	<u>£ 82,304</u>	<u>£ 150,014</u>	<u>£ 23,557</u>	<u>£ 3,425</u>	<u>£ 270,322</u>

Basis of allocation of support costs

Support costs are allocated to each activity on the basis of expenditure incurred directly in undertaking that activity.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

8 TOTAL RESOURCES EXPENDED – (continued)

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2022 £
Costs directly allocated to activities						
Salaries and pensions	-	46,699	89,363	6,617	-	142,679
Recruitment	-	-	1,166	-	-	1,166
Staff training	-	-	341	-	-	341
Postage	-	25	-	-	-	25
Refreshments	-	160	316	-	-	476
Room hire	-	50	32,125	-	-	32,175
Toys and equipment	-	-	1,236	-	-	1,236
Toddler Group costs	-	-	87	-	-	87
Fundraising costs	47	-	-	-	-	47
Activities costs	7,198	-	-	-	-	7,198
Band and coach hire	3,890	-	-	-	-	3,890
Support costs allocated to activities						
Rates	-	1,000	-	1,450	-	2,450
Light and heat	-	7,257	-	10,747	-	17,997
Security and fire protection	-	1,765	-	2,099	-	3,855
Insurance	-	5,014	-	1,151	-	6,165
Independent examination fees	-	-	-	-	3,013	3,013
Other professional fees	-	-	-	-	184	184
Carried forward	11,135	61,954	124,634	22,064	3,197	222,984

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

8 TOTAL RESOURCES EXPENDED – (continued)

Support costs allocated to activities – (continued)	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2022 £
Brought forward	11,135	61,954	124,634	22,064	3,197	222,984
Telephone	-	1,089	(4)	-	-	1,085
Printing and stationery	-	705	176	-	-	881
Repairs and maintenance	-	11,759	1,143	7,149	-	20,051
Computer software	-	4,053	56	-	-	4,109
Sundry	-	602	972	59	-	1,633
Cleaning materials and services	-	4,030	84	12,719	-	16,833
Bank charges	-	681	-	-	-	681
Property - depreciation	-	4,182	773	-	-	4,955
Fixture and fittings - depreciation	-	3,491	221	38	-	3,750
Subscriptions and registrations	-	381	243	-	-	624
Licenses	-	2,439	-	-	-	2,439
Advertising	-	136	-	-	-	136
Bad debts	-	131	-	-	-	131
Grant expenditure	-	11,168	360	-	-	11,528
Recoverable costs	-	-	-	(13,844)	-	(13,844)
	<u>£ 11,135</u>	<u>£ 106,801</u>	<u>£ 128,658</u>	<u>£ 28,185</u>	<u>£ 3,197</u>	<u>£ 277,976</u>

Basis of allocation of support costs

Support costs are allocated to each activity on the basis of expenditure incurred directly in undertaking that activity.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

9 STAFF COSTS

	2023 £	2022 £
Wages and salaries	147,686	132,641
Social security costs	4,479	5,923
Pensions	4,088	4,115
	<u>£ 156,253</u>	<u>£ 142,679</u>
	No.	No.
The average monthly number of employees, during the period was made up as follows:		
Squirrels Pre-School	12	10
Community Centre	7	6
	<u>19</u>	<u>16</u>

No employee received emoluments of more than £60,000.

The aggregate remuneration of key management personnel was £19,666 (2022 : £20,103).

10 TANGIBLE FIXED ASSETS

	Leasehold property £	Improvements to property £	Fixtures, fittings and office equipment £	Total £
Cost				
At 1 September 2022	411,749	11,820	68,960	492,529
Additions	-	-	370	370
At 31 August 2023	<u>411,749</u>	<u>11,820</u>	<u>69,330</u>	<u>492,899</u>
Depreciation				
At 1 September 2022	89,106	11,820	61,614	162,540
Charge for the period	4,966	-	3,855	8,821
At 31 August 2023	<u>94,072</u>	<u>11,820</u>	<u>65,469</u>	<u>171,361</u>
Net book value				
At 31 August 2023	<u>£ 317,677</u>	<u>£ -</u>	<u>£ 3,861</u>	<u>£ 321,538</u>
At 31 August 2022	<u>£ 322,643</u>	<u>£ -</u>	<u>£ 7,346</u>	<u>£ 329,989</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

11 DEBTORS

	2023 £	2022 £
Trade debtors	5,708	13,573
Other debtors	11,019	-
Accrued income	3,067	-
Prepayments	10,253	8,810
	<u>£ 30,047</u>	<u>£ 22,383</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals	15,661	11,062
Deferred income	22,382	25,026
	<u>£ 38,043</u>	<u>£ 36,088</u>

	2023 £	2022 £
Deferred income		
Balance at 1 September 2022	25,026	26,881
Amount received	5,274	3,757
Amount released to income	(7,918)	(5,612)
	<u>£ 22,382</u>	<u>£ 25,026</u>

13 RESTRICTED FUNDS

The income funds of the charitable company include restricted funds comprising the following balance of donations and grants held on trust for specific purpose:

	Balance at 1.9.22 £	Movement in funds Incoming resources £	Expenditure gains/(losses) £	Transfers £	Balance at 31.8.23 £
Building Fund	124,342	-	(1,577)	-	122,765
Other funds	500	3,688	(3,688)	-	500
SEN/EYPP	7,333	6,237	(6,088)	-	7,482
	<u>£ 132,175</u>	<u>£ 9,925</u>	<u>£ (11,353)</u>	<u>£ -</u>	<u>£ 130,747</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

RESTRICTED FUNDS 2022

	Balance at 1.9.21 £	Movement in funds		Transfers £	Balance at 31.8.22 £
		Incoming resources £	Expenditure gains/(losses) £		
Building Fund	125,919	-	(1,577)	-	124,342
Other funds	1,000	1,576	(2,076)	-	500
SEN/EYPP	2,720	9,420	(4,807)	-	7,333
Velux Windows	-	10,000	(10,000)	-	-
	<u>£ 129,639</u>	<u>£ 20,996</u>	<u>£ (18,460)</u>	<u>-</u>	<u>£ 132,175</u>

Building Fund

A grant was received on the 1 September 1999 towards the purchasing of the building, 50% of the buildings annual depreciation is charged to the fund every period.

Other Funds

The income included within the above other funds includes grants for other activities.

SEN/EYPP

The income is for one to one staffing and specialist equipment.

Velux Windows

One off income and expenditure on velux windows.

14 UNRESTRICTED FUNDS

	Balance at 1.9.22 £	Movement in funds		Transfers £	Balance at 31.8.23 £
		Incoming resources £	Expenditure, gains/(losses) £		
Unrestricted funds	347,440	272,869	(258,969)	-	361,340
Designated funds	5,000	-	-	-	5,000
	<u>£ 352,440</u>	<u>£ 272,869</u>	<u>£ (258,969)</u>	<u>£ -</u>	<u>£ 366,340</u>

UNRESTRICTED FUNDS 2022

	Balance at 1.9.21 £	Movement in funds		Transfers £	Balance at 31.8.22 £
		Incoming resources £	Expenditure, gains/(losses) £		
Unrestricted funds	351,349	260,607	(259,516)	(5,000)	347,440
Designated funds	-	-	-	5,000	5,000
	<u>£ 351,349</u>	<u>£ 260,607</u>	<u>£ (259,516)</u>	<u>£ -</u>	<u>£ 352,440</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

£5,000 of funds have been designated to be carried forward for Squirrels Pre School to cover future maintenance expenses.

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total 2023 £
Restricted funds	122,765	7,982	130,747
Unrestricted funds	198,773	167,567	366,340
Total funds	<u>£ 321,538</u>	<u>£ 175,549</u>	<u>£ 497,087</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS 2022

	Tangible fixed assets £	Net current assets £	Total 2022 £
Restricted funds	124,342	7,833	132,175
Unrestricted funds	205,647	146,793	352,440
Total funds	<u>£ 329,989</u>	<u>£ 154,626</u>	<u>£ 484,615</u>

16 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital.

17 RELATED PARTIES

The charitable company is controlled by its members who operate through an appointed Council.

No remuneration was payable to members of the Council.

No expenses were reimbursed to members of the Council.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

MANAGEMENT INFORMATION
YEAR ENDED 31 AUGUST 2023

The following pages do not form part of the statutory financial statements

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

INCOME AND EXPENDITURE – COMMUNITY CENTRE
YEAR ENDED 31 AUGUST 2023

	2023	2022
	£	£
Income from:		
Donations and grants	2,624	12,124
Letting income	89,985	82,650
Fundraising events and activities	17,617	13,853
Interest received	713	46
Copier income	121	385
	<hr/>	<hr/>
Total income carried forward	111,060	109,058

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

INCOME AND EXPENDITURE – COMMUNITY CENTRE
YEAR ENDED 31 AUGUST 2023

	2023 £	2022 £
Total income brought forward	<u>111,060</u>	<u>109,058</u>
Expenditure on:		
Cost of generating funds		
Cost of fundraising and trading:		
Fundraising costs	100	47
Activities cost	8,482	7,198
Band and coach hire	2,440	3,890
Charitable activities		
Rates	1,292	1,000
Security and fire protection	729	1,756
Insurance	4,944	5,014
Light and heat	3,236	7,250
Room hire	-	50
Refreshments	96	160
Postage	11	25
Telephone	1,427	1,089
Printing and stationery	413	705
Computer software and support	4,570	4,053
Cleaning materials and services	3,683	4,030
Repairs and maintenance	3,868	11,759
Bank charges	1,017	681
Property - depreciation	4,264	4,182
Fixture and fittings - depreciation	3,820	3,491
Subscriptions	488	381
Licenses	1,652	2,439
Advertising	100	136
Sundry	403	602
Salaries - letting	41,996	46,699
Training - fee income	90	-
Bad debts	517	131
Grant expenditure	3,688	11,168
Governance costs		
Independent examination	3,128	2,530
Other professional fees	-	184
Total expenditure	<u>96,454</u>	<u>120,650</u>
Net surplus/(expenditure)	<u>£ 14,606</u>	<u>£ (11,592)</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

INCOME AND EXPENDITURE – SQUIRRELS PRE-SCHOOL
YEAR ENDED 31 AUGUST 2023

	2023 £	2022 £
Income from:		
Donations and grants	1	170
Fee income	154,170	145,360
Fundraising events and activities	1,100	-
	<hr/>	<hr/>
Total income	155,271	145,530
	<hr/>	<hr/>
Expenditure on:		
Charitable activities		
Room hire	33,260	32,125
Refreshments	436	316
Telephone	7	(4)
Printing and stationery	207	176
Postage	8	-
Computer software and support	-	56
Cleaning materials and services	2	84
Repairs and maintenance	272	1,143
Travelling	3	-
Property - depreciation	702	773
Fixture and fittings - depreciation	-	221
Subscriptions	272	243
Sundry	1,144	972
Salaries - fee income	105,479	84,616
Salaries - early years	4,916	4,747
Training - fee income	780	341
Recruitment	170	1,166
Toys and equipment	1,184	1,236
Toddler Group costs	-	87
Grant expenditure	1,172	360
	<hr/>	<hr/>
Total expenditure	150,014	128,658
	<hr/>	<hr/>
Net surplus	£ 5,257	£ 16,872
	<hr/>	<hr/>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

INCOME AND EXPENDITURE – BLUEBELL CENTRE
YEAR ENDED 31 AUGUST 2023

	2023 £	2022 £
Income from:		
Letting income	16,463	26,995
Donation and grants	-	20
	<hr/>	<hr/>
Total income	16,463	27,015
	<hr/>	<hr/>
Expenditure on:		
Cost of generating funds		
Charitable activities		
Rates	1,436	1,450
Security and fire protection	5,477	2,099
Insurance	721	1,151
Light and heat	7,561	10,747
Cleaning materials and services	12,693	12,719
Repairs and maintenance	2,501	7,149
Fixtures and fittings - depreciation	35	38
Sundry	110	59
Licenses	324	-
Recoverable costs	(11,163)	(13,844)
Salaries - letting	3,862	6,617
Governance costs		
Independent examination	297	483
	<hr/>	<hr/>
Total expenditure	23,854	28,668
	<hr/>	<hr/>
Net (expenditure)	£ (7,391)	£(1,653)
	<hr/>	<hr/>

ST JOHNS AND HIGHWOODS COMMUNITY ASSOCIATION LTD

England & Wales - Charity number 1058410

Accounts

Registered Company number 03169275
Registered Charity number 1058410

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 AUGUST 2022

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

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ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

Directors Mrs K F Kane (Chairman)
Mr Alan Hayman
Mr Mark Russell
Mrs Pamela Brown

Registered Office St John's & Highwoods Community Centre
Highwoods Square
Colchester
Essex
CO4 9SR

Registered Numbers Company : 03169275
Charity : 1058410

Independent Examiner Tim O'Connor ACA FCCA DChA
Scrutton Bland LLP
Chartered Accountants
820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Bankers Lloyds Bank plc
27 High Street
Colchester
Essex
CO1 1DU

Solicitors Fisher Jones Greenwood LLP
Charter House
Newcomen Way
Severalls Business Park
Colchester
Essex
CO4 9YA

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements of St John's & Highwoods Community Association (the charity) for the period ended 31 August 2022. This report also represents the Directors' Report required by S417 of the Companies Act 2006. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirement of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Financial Reporting Standard" (FRS 102).

Reference and Administrative Details of the Charity, its Directors and Advisors

The information on page 1 forms part of this report.

The directors set out below have held office during the whole of the year to the date of this report, unless otherwise stated:

Mrs K F Kane (Chairman)
Mr Alan Hayman
Mr Mark Russell
Mrs Pamela Brown

The Centre Manager responsible for the day-to-day management of the premises is Yennifer King de Pleasance.

Structure, Governance and Management

The Association is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association dated 7 March 1996.

The Association appoints their Directors at the Annual General Meeting, and these directors are the members of the Association's Executive Committee, which oversees the work of the operating committees and is responsible for the strategy and financial stability of the Association.

The Operating Committees are:

1. The Centre Operating Committee, which is responsible for the work of the Community Centre and the Bluebell Community Centre.
2. The Squirrels Pre-School Committee, which is responsible for the work of the pre-school.

The Directors delegate all responsibilities to the Executive Committee and confirm membership of the Committee. The Executive meets quarterly; they prepare and monitor plans for the next three to five years, set financial and operational parameters for the Association and monitor their performance. They approve staff requirements and changes as well as the appointment of the Centre Manager, and organise bank accounts, approve any proposals to seek external funding, and authorise expenditure over the limits agreed. The Executive Committee views the risks identified by the Operating Committees and Directors and the measures put in place to mitigate those risks.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

The Centre Operating Committee meets monthly to supervise the management of the Community Centre and the Bluebell Community Centre. They ensure the parameters set by the Executive Committee are achieved and set an annual budget to meet their requirements which are monitored quarterly. They seek approval from the Executive Committee for changes in staffing and hire charges when necessary. They report all staffing, funding and building requirements to the Executive Committee.

The Squirrels Pre-School Operating Committee meets half-termly, and their role is to supervise the management of the pre-school. They ensure the parameters set by the Executive Committee are achieved and set an annual budget to meet their requirements which is monitored quarterly. They ensure that all applications are made to the local council and authorities for all available grants and report all staffing requirements to the Executive Committee.

In addition to the Directors, the Association is served by 25 volunteers and 16 salaried staff. The Centre Manager is responsible for the day-to-day running of both the Community Centre and the Bluebell Community Centre. The Squirrels Pre-School Manager is responsible for the day-to-day running of the pre-school.

The volunteers serve by attending Committee meetings, helping with fundraising, and maintaining the gardens, and the running of the lunch club, Little Squirrels Parent and Toddler Group and coffee mornings.

During the year, both the Executive Committee and Operating Committee have continued to attend meetings in person after they were reintroduced in the prior year. Although remote meetings were very useful during the pandemic, the re-introduction of physical meetings has highlighted their strengths in comparison to remote meetings.

Objectives and activities

The main objectives of the Association are to provide activities and facilities for the community regardless of religion or ethnic standing; to use the Centres throughout the week for the education and recreation of residents of St Johns and Highwoods, and to respond to identified needs within the community. We provide rooms at an affordable rate and support, through preferential rates, groups such as Different Strokes (a group of young stroke victims), Breathe Easy (supporting people with severe breathing difficulties), Little Squirrels Parent and Toddler group and 2 support groups for addictions. When setting out hiring charges for the year, we have considered the financial difficulties experienced by many of our hirers, and taken appropriate action where possible, such as forgoing increases, or offering a reduction in rates. In addition, we have offered a "listening ear" where needed, with the result that many people feel they are able to drop in for nothing more than a quick chat or some advice, which is a vital lifeline to many, especially some of the older members of our community. We have responded to community needs by providing on Friday mornings a "Coffee and Chat" time, and organising coach trips. We also provide free parking for parents of children attending the local primary school. In our reception area, we sell second-hand books at very low prices, which has proved very popular. Outside the front entrance, we have continued to improve the appearance of our small Memorial Garden, which was first set up after the events of September 11, 2001 and is open to all.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

The Community Centre has the following activities within it: Black Cactus Choir, Stay and Play, Slimming World, Weight Watchers, Different Strokes, Bridge Club, First Steps Toddler Group, Little Squirrels Parent and Toddler Group, Lunch Club, U3A, Coffee and Chat, W.I., St Luke's Church, Breathe Easy weekly exercise class and singing therapy class and monthly meeting, Latin dance classes, Yoga, children dance classes, Line Dancing, Tai chi, Phonics for children, Self-defence training, Child birth classes, Diabetes meetings, Signing choir and 1st Class Brass. It is also a popular venue for children's and adults' parties.

The Bluebell Surgery and Community Centre provides accommodation for the local doctors' practice, North East Essex Diabetic Service. Unfortunately towards the end of the year in question the Pre-school gave notice and ended their long use of the Centre in July. The room is now being used for other hirers with the search for a replacement for the pre-school ongoing. Other activities that have taken place are training courses run by various providers, National Childbirth Trust, CICC which is a group for local Muslim women, Philosophy Group, Pilates, Phonics for children, U3a meetings, Narcotics Anonymous, Sex Addicts, a food bank satellite and a Parkinson's group.

Squirrels Pre-school continues to flourish. They reacted well to the specific demands of the second year of the pandemic and to the return to normal towards the end of the year.

Financial Review

The Association had net incoming resources of £3,627 as shown in the Statement of Financial Activities on page 9 and had total funds available at the year end of £484,615 of which £132,175 was restricted. Restricted funds are detailed in note 13 of the Accounts.

Principal funding source for the work of the Association is the lettings of the two Centres and contributions from the Government and parents for the work of the pre-school. The Association is in good financial standing and is managed on the income received from lettings.

We have been greatly indebted to Springboard Housing Ltd, and Colchester Borough Council, who by loan and grant made the construction of the Community Centre possible. All loans have now been repaid. We are also grateful for the willingness of Tesco to provide the land for the Centre on a long-term lease on a peppercorn rent, and to Springboard Housing, who made it a condition of the Head Lease at the new Bluebell Community Centre, that the rooms occupied by the Community Association are rent-free.

The Association would like to express their thanks to all staff and volunteers who have contributed towards the success of the Association throughout the year.

The Association acknowledge with thanks all those who have assisted with funding and other support.

The Association looks forward to the future with confidence.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

Reserves policy and risk management

The directors are aware that the Charities Commission recommendation for setting a reserve policy is to reduce the reported unrestricted funds by the value of unrestricted fixed assets held for charitable purposes. Once this adjustment is made there are £146,793 of reserves at the year end (2021: £140,259). This is equivalent to approximately 5.7 months of expenditure, which the directors feel is an appropriate level to hold.

The directors have established a restricted building fund that consists of a grant of £161,644, which was received on 1 September 1999 towards the purchase of the building, 50% of the building's annual depreciation of £3,152 is charged to this fund every year.

All risks to which St John's & Highwoods Community Association may be exposed are regularly reviewed and appropriate action is taken to mitigate such risks, with appropriate policies put in place when needed. A register of the most immediate risks is maintained. Currently these risks have been identified as destruction of the Centres (for example, by fire), prolonged closure of the Centre (for example, following serious damage and consequent repair work), denial of access, loss of a major booker, and to find a use for the space previously used by the pre-school.

Constitution and administrative details

All of the directors served throughout the year.

Public Benefit

In setting out the charity's objectives the Association has given careful consideration to the Charity Commission's general guidance on public benefit. In doing so, the Association has complied with its duties in this area as set out Section 17 of the Charities Act 2011.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

DIRECTORS' REPORT

Directors' responsibilities for the financial statements

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the net income and expenditure of the company for that period. In preparing these statements the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the financial statements comply with the Companies Act 1985 and the Statement of Recommended Practice: Accounting by Charities (SORP 2005). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accounting exemptions

In preparing this report the directors have taken advantage of small company exemptions provided by section 415A of the Companies Act 2006.

Signed by order of the board



Mrs K F Kane

Secretary

Approved by the board on 26th January 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION (A Company Limited by Guarantee)

I report to the trustees (who are also Directors' for the purpose of company law) on my examination of the financial statements of St John's & Highwoods Community Association ('the charitable company') for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with Section 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 this 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 as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable company you are responsible for the preparation of financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters than an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION (A Company Limited by Guarantee)

Independent examiner's statement

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

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Tim O'Connor ACA FCCA DChA

Scrutton Bland LLP
Chartered Accountants
820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Date: 23/2/23

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Income from:					
Donations	3	738	11,576	12,314	60,915
Charitable activities	4	245,585	9,420	255,005	197,532
Other trading activities	5	14,238	-	14,238	2,516
Investments	6	46	-	46	333
Total income		260,607	20,996	281,603	261,296
Expended on:					
Raising funds	8	11,135	-	11,135	2,055
Charitable activities	8	248,381	18,460	266,841	226,161
Total expenditure		259,516	18,460	277,976	228,216
Net income		1,091	2,536	3,627	33,080
Reconciliation of funds:					
Total funds brought forward at 1 September 2021		351,349	129,639	480,988	447,908
Total funds carried forward at 31 August 2022		£ 352,440	£ 132,175	£ 484,615	£ 480,988

The statement of financial activities includes all gains and losses recognised in this and the prior year.

All activities relate to continuing operations.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

BALANCE SHEET
AS AT 31 AUGUST 2022

	Notes	31.8.22 £	31.8.21 £
Fixed assets			
Tangible assets	10	<u>329,989</u>	<u>337,009</u>
Current assets			
Debtors	11	22,383	22,789
Cash at bank and in hand		<u>168,331</u>	<u>166,186</u>
		190,714	188,975
Creditors: amounts falling due within one year	12	<u>(36,088)</u>	<u>(44,996)</u>
Net current assets		<u>154,626</u>	<u>143,979</u>
Net assets		<u>£ 484,615</u>	<u>£ 480,988</u>
Funds			
Restricted	13	132,175	129,639
Unrestricted			
Undesignated	14	347,440	351,349
Designated	14	5,000	-
		<u>£ 484,615</u>	<u>£ 480,988</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act.

Advantage is taken in the preparation of the financial statements of the special provisions contained in Part 15 of the Companies Act 2006, relating to small companies. In the directors opinion the company is entitled to those exemptions as a small company.

The financial statements were approved by the directors on 26 January 2023

K.F. Kane

K F Kane
Director

A Hayman

A Hayman
Director

Company number: 03169275

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

1.1 GENERAL INFORMATION

St John's & Highwoods Community Association is a private company limited by guarantee without share capital, incorporated in England and Wales, registration number 03169275. The address of the registered office is St John's & Highwoods Community Centre, Highwoods Square, Colchester, Essex, CO4 9SR.

1.2 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

The financial statements include all transactions, assets and liabilities for which the charitable company is responsible in Law.

The Association constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

The financial statements are rounded to the nearest £1 and are prepared in sterling.

Cash flow

The Charity qualifies as a small charity as defined in the Charities SORP (FRS 102) Bulletin 1 and as such is exempt from preparing a Statement of Cash Flows.

Income

All incoming resources are included in the statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income is deferred only when the charitable company has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Grants and Donations are recognised when received by or on behalf of the charitable company.

For legacies, entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

1.2 ACCOUNTING POLICIES (continued)

Restricted and designated funds

Funds restricted by the donor are treated as restricted funds. All other receipts are unrestricted funds, although these may be designated for specific purposes. Designated funds are funds allocated by the Executive Committee for specific activities, events or projects.

Expenditure

Expenditure is recognised in the Statement of Financial Activities when a liability is incurred. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the activity.

Charitable activities include expenditure incurred in the governance of the charity and its assets. These are primarily associated with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life:

Leasehold property	-	over the term of the lease
Improvements to property	-	33% straight line
Fixtures and fittings	-	15% straight line
Computer and office equipment	-	25% straight line

Gifts of assets

Donations in kind are included in the financial statements at their value at the point of gift, and are recognised when their receipt is certain.

Taxation

St John's & Highwoods Community Association is a charity within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Part 11, Corporation Tax Act 2010. Accordingly St John's & Highwoods Community Association is potentially exempt from taxation in respect of income or gains received within categories covered by Part 11, Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to its charitable purposes.

Going concern

Despite challenges the charitable company have a reasonable expectation that the entity has adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its financial statements.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

1.2 ACCOUNTING POLICIES (continued)

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or financial liabilities

Short term debtors (financial assets) are measured at transaction price.

Short term creditors (financial liabilities) are measured at the transaction price.

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Pensions

Defined contribution pension plan

The charitable company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charitable company pays fixed contributions into a separate entity. Once the contributions have been paid the charitable company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the charitable company in independently administered funds.

2 SIGNIFICANT JUDGEMENTS AND ESTIMATES

The more significant judgements and estimates involved in the preparation of the financial statements include assessing the depreciation rates applicable to tangible fixed assets and the way in which certain costs should be apportioned. Further details regarding these points are included within the accounting policies.

3 INCOME FROM DONATIONS 2022

	Unrestricted funds £	Restricted funds £	Total 2022 £
General donations and gifts	85	-	85
Grants	653	11,576	12,229
	£ 738	£ 11,576	£ 12,314

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

INCOME FROM DONATIONS 2021

	Unrestricted funds £	Restricted funds £	Total 2021 £
General donations and gifts	668	-	668
Grants	59,308	939	60,247
	<u>£ 59,976</u>	<u>£ 939</u>	<u>£ 60,915</u>

4 CHARITABLE ACTIVITIES 2022

	Unrestricted funds £	Restricted funds £	Total 2022 £
Lettings	109,645	-	109,645
Squirrels Pre-School fees	135,940	-	135,940
SEN/EYPP	-	9,420	9,420
	<u>£ 245,585</u>	<u>£ 9,420</u>	<u>£ 255,005</u>

CHARITABLE ACTIVITIES 2021

	Unrestricted funds £	Restricted funds £	Total 2021 £
Lettings	71,622	-	71,622
Squirrels Pre-School fees	122,689	-	122,689
SEN/EYPP	-	3,221	3,221
	<u>£ 194,311</u>	<u>£ 3,221</u>	<u>£ 197,532</u>

5 OTHER TRADING ACTIVITIES

	Unrestricted funds 2022 £	2021 £
Fundraising income	13,853	2,456
Copier and laminator income	385	60
	<u>£ 14,238</u>	<u>£ 2,516</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

6 INVESTMENT INCOME

	Unrestricted funds	
	2022	2021
Interest receivable	<u>£ 46</u>	<u>£ 333</u>

7 OPERATING COSTS

The excess of income over expenditure is stated after charging:

	2022	2021
	£	£
Depreciation	8,705	8,631
Independent examination	<u>3,013</u>	<u>3,138</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

8 TOTAL RESOURCES EXPENDED

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2022 £
Costs directly allocated to activities						
Salaries and pensions	-	46,699	89,363	6,617	-	142,679
Recruitment	-	-	1,166	-	-	1,166
Staff training	-	-	341	-	-	341
Postage	-	25	-	-	-	25
Refreshments	-	160	316	-	-	476
Room hire	-	50	32,125	-	-	32,175
Toys and equipment	-	-	1,236	-	-	1,236
Toddler Group costs	-	-	87	-	-	87
Fundraising costs	47	-	-	-	-	47
Activities costs	7,198	-	-	-	-	7,198
Band and coach hire	3,890	-	-	-	-	3,890
Support costs allocated to activities						
Rates	-	1,000	-	1,450	-	2,450
Light and heat	-	7,250	-	10,747	-	17,997
Security and fire protection	-	1,756	-	2,099	-	3,855
Insurance	-	5,014	-	1,151	-	6,165
Independent examination fees	-	-	-	-	3,013	3,013
Other professional fees	-	-	-	-	184	184
Carried forward	11,135	61,954	124,634	22,064	3,197	222,984

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

8 TOTAL RESOURCES EXPENDED – (continued)

Support costs allocated to activities – (continued)	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2022 £
Brought forward	11,135	61,954	124,634	22,064	3,197	222,984
Telephone	-	1,089	(4)	-	-	1,085
Printing and stationery	-	705	176	-	-	881
Repairs and maintenance	-	11,759	1,143	7,149	-	20,051
Computer software	-	4,053	56	-	-	4,109
Sundry	-	602	972	59	-	1,633
Cleaning materials and services	-	4,030	84	12,719	-	16,833
Bank charges	-	681	-	-	-	681
Property - depreciation	-	4,182	773	-	-	4,955
Fixture and fittings - depreciation	-	3,491	221	38	-	3,750
Subscriptions and registrations	-	381	243	-	-	624
Licenses	-	2,439	-	-	-	2,439
Advertising	-	136	-	-	-	136
Bad debts	-	131	-	-	-	131
Grant expenditure	-	11,168	360	-	-	11,528
Recoverable costs	-	-	-	(13,844)	-	(13,844)
	<u>£ 11,135</u>	<u>£ 106,801</u>	<u>£ 128,658</u>	<u>£ 28,185</u>	<u>£ 3,197</u>	<u>£ 277,976</u>

Basis of allocation of support costs

Support costs are allocated to each activity on the basis of expenditure incurred directly in undertaking that activity.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

8 TOTAL RESOURCES EXPENDED – (continued)

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2021 £
Costs directly allocated to activities						
Salaries and pensions	-	34,930	81,541	5,761	-	122,232
Recruitment	-	-	-	-	-	-
Staff training	-	295	654	-	-	949
Postage	-	12	-	-	-	12
Refreshments	-	49	519	-	-	568
Room hire	-	-	33,525	-	-	33,525
Toys and equipment	-	-	371	-	-	371
Toddler Group costs	-	-	-	-	-	-
Fundraising costs	194	-	-	-	-	194
Activities costs	1,366	-	-	-	-	1,366
Band and coach hire	495	-	-	-	-	495
Support costs allocated to activities						
Rates	-	776	-	828	-	1,604
Light and heat	-	2,824	-	9,398	-	12,222
Security and fire protection	-	2,259	-	3,634	-	5,893
Insurance	-	4,385	-	659	-	5,044
Independent examination fees	-	-	-	-	3,138	3,138
Other professional fees	-	-	-	-	3,650	3,650
Carried forward	2,055	45,530	116,610	20,280	6,788	191,263

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

8 TOTAL RESOURCES EXPENDED – (continued)

Support costs allocated to activities – (continued)	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2021 £
Brought forward	2,055	45,530	116,610	20,280	6,788	191,263
Telephone	-	831	110	-	-	941
Printing and stationery	-	689	120	-	-	809
Repairs and maintenance	-	2,764	114	5,203	-	8,081
Computer software	-	2,527	635	-	-	3,162
Sundry	-	1,395	1,135	-	-	2,530
Cleaning materials and services	-	3,871	-	13,262	-	17,133
Bank charges	-	328	-	-	-	328
Property - depreciation	-	4,112	843	-	-	4,955
Improvements - depreciation	-	-	57	-	-	57
Fixture and fittings - depreciation	-	2,757	821	41	-	3,619
Subscriptions and registrations	-	598	268	-	-	866
Licenses	-	2,169	-	-	-	2,169
Advertising	-	70	-	-	-	70
Bad debts	-	481	-	-	-	481
Grant expenditure	-	1,018	521	-	-	1,539
Recoverable costs	-	-	-	(9,787)	-	(9,787)
	<u>£ 2,055</u>	<u>£ 69,140</u>	<u>£ 121,234</u>	<u>£ 28,999</u>	<u>£ 6,788</u>	<u>£ 228,216</u>

Basis of allocation of support costs

Support costs are allocated to each activity on the basis of expenditure incurred directly in undertaking that activity.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

9 STAFF COSTS

	2022 £	2021 £
Wages and salaries	132,641	115,408
Social security costs	5,923	3,901
Pensions	4,115	2,923
	<u>£ 142,679</u>	<u>£ 122,232</u>

	No.	No.
The average monthly number of employees, during the period was made up as follows:		
Squirrels Pre-School	10	9
Community Centre	6	6
	<u>16</u>	<u>15</u>

No employee received emoluments of more than £60,000.

The aggregate remuneration of key management personnel was £20,103 (2021 : £14,704).

10 TANGIBLE FIXED ASSETS

	Leasehold property £	Improvements to property £	Fixtures, fittings and office equipment £	Total £
Cost				
At 1 September 2021	411,624	11,820	67,400	490,844
Additions	125	-	1,560	1,685
At 31 August 2022	<u>411,749</u>	<u>11,820</u>	<u>68,960</u>	<u>492,529</u>
Depreciation				
At 1 September 2021	84,151	11,820	57,864	153,835
Charge for the period	4,955	-	3,750	8,705
At 31 August 2022	<u>89,106</u>	<u>11,820</u>	<u>61,614</u>	<u>162,540</u>
Net book value				
At 31 August 2022	<u>£ 322,643</u>	<u>£ -</u>	<u>£ 7,346</u>	<u>£ 329,989</u>
At 31 August 2021	<u>£ 327,473</u>	<u>£ -</u>	<u>£ 9,536</u>	<u>£ 337,009</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

11 DEBTORS

	2022 £	2021 £
Trade debtors	13,573	12,519
Prepayments	8,810	10,270
	<u>£ 22,383</u>	<u>£ 22,789</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals	11,062	18,115
Deferred income	25,026	26,881
	<u>£ 36,088</u>	<u>£ 44,996</u>

	2022 £	2021 £
Deferred income		
Balance at 1 September 2021	26,881	25,503
Amount received	3,757	13,727
Amount released to income	(5,612)	(12,349)
	<u>£ 25,026</u>	<u>£ 26,881</u>

13 RESTRICTED FUNDS

The income funds of the charitable company include restricted funds comprising the following balance of donations and grants held on trust for specific purpose:

	Balance at 1.9.21 £	Movement in funds Incoming resources £	Expenditure gains/(losses) £	Transfers £	Balance at 31.8.22 £
Building Fund	125,919	-	(1,577)	-	124,342
Other funds	1,000	1,576	(2,076)	-	500
SEN/EYPP	2,720	9,420	(4,807)	-	7,333
Velux Windows	-	10,000	(10,000)	-	-
	<u>£ 129,639</u>	<u>£ 20,996</u>	<u>£ (18,460)</u>	<u>£ -</u>	<u>£ 132,175</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

RESTRICTED FUNDS 2021

	Balance at 1.4.20 £	Movement in funds		Transfers £	Balance at 31.8.21 £
		Incoming resources £	Expenditure gains/(losses) £		
Building Fund	127,496	-	(1,577)	-	125,919
Other funds	500	939	(439)	-	1,000
EYITT	1,212	-	(1,212)	-	-
SEN/EYPP	-	3,221	(501)	-	2,720
	<u>£ 129,208</u>	<u>£ 4,160</u>	<u>£ (3,729)</u>	<u>-</u>	<u>£ 129,639</u>

Building Fund

A grant was received on the 1 September 1999 towards the purchasing of the building, 50% of the buildings annual depreciation is charged to the fund every period.

Other Funds

The income included within the above other funds includes grants for other activities.

EYITT

Early years teacher training grant to support staff cost.

SEN/EYPP

The income is for one to one staffing and specialist equipment.

Velux Windows

One off income and expenditure on velux windows.

14 UNRESTRICTED FUNDS

	Balance at 1.9.21 £	Movement in funds		Transfers £	Balance at 31.8.22 £
		Incoming resources £	Expenditure, gains/(losses) £		
Unrestricted funds	351,349	260,607	(259,516)	(5,000)	347,440
Designated funds	-	-	-	5,000	£ 5,000
	<u>£ 351,349</u>	<u>£ 260,607</u>	<u>£ (259,516)</u>	<u>£ -</u>	<u>£ 352,440</u>

£5,000 of funds have been designated to be carried forward for Squirrels Pre School to cover future maintenance expenses.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

UNRESTRICTED FUNDS 2021

	Balance at 1.4.20 £	Movement in funds Incoming resources £	Expenditure, gains/(losses) £	Transfers £	Balance at 31.8.21 £
Unrestricted funds	£ 318,700	£ 257,136	£ (224,487)	£ -	£ 351,349

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total 2022 £
Restricted funds	124,342	7,833	132,175
Unrestricted funds	205,647	146,793	352,440
Total funds	<u>£ 329,989</u>	<u>£ 154,626</u>	<u>£ 484,615</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS 2021

	Tangible fixed assets £	Net current assets £	Total 2021 £
Restricted funds	125,919	3,720	129,639
Unrestricted funds	211,090	140,259	351,349
Total funds	<u>£ 337,009</u>	<u>£ 143,979</u>	<u>£ 480,988</u>

16 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital.

17 RELATED PARTIES

The charitable company is controlled by its members who operate through an appointed Council.

No remuneration was payable to members of the Council.

No expenses were reimbursed to members of the Council.

ST JOHNS AND HIGHWOODS COMMUNITY ASSOCIATION LTD

England & Wales - Charity number 1058410

Accounts

Registered Company number 03169275
Registered Charity number 1058410

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 AUGUST 2021

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

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ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

LEGAL AND ADMINISTRATIVE INFORMATION

Directors Mrs K F Kane (Chairman)
Mr Alan Hayman (Appointed 1 September 2020)
Mr Mark Russell (Appointed 1 September 2020)
Mrs Pamela Brown (Appointed 1 September 2020)

Registered Office St John's & Highwoods Community Centre
Highwoods Square
Colchester
Essex
CO4 9SR

Registered Numbers Company : 03169275
Charity : 1058410

Independent Examiner Tim O'Connor ACA FCCA DChA
Scrutton Bland LLP
Chartered Accountants
820 The Crescent
Colchester Business Park
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CO4 9YQ

Bankers Lloyds Bank plc
27 High Street
Colchester
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CO1 1DU

Solicitors Fisher Jones Greenwood LLP
Charter House
Newcomen Way
Severalls Business Park
Colchester
Essex
CO4 9YA

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements of St John's & Highwoods Community Association (the charity) for the period ended 31 August 2021. This report also represents the Directors' Report required by S417 of the Companies Act 2006. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirement of the charity's governing document and the provision of the Statement of Recommended Practice (SORP) "Financial Reporting Standard" (FRS 102).

Reference and Administrative Details of the Charity, its Directors and Advisors

The information on page 1 forms part of this report.

The directors set out below have held office during the whole of the year to the date of this report, unless otherwise stated:

Mrs K F Kane (Chairman)
Mrs J Jeffries (Resigned 30 July 2021)
Mr Alan Hayman (Appointed 1 September 2020)
Mr Mark Russell (Appointed 1 September 2020)
Mrs Pamela Brown (Appointed 1 September 2020)

The Centre Manager responsible for the day-to-day management of the premises during the year was Heather Payne. Heather retired on 22nd December 2021 and Yennifer Pleasance was recruited to fill her role.

Structure, Governance and Management

The Association is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association dated 7 March 1996.

The Association appoints their Directors at the Annual General Meeting, and these directors are the members of the Association's Executive Committee, which oversees the work of the operating committees and is responsible for the strategy and financial stability of the Association.

The Operating Committees are:

1. The Centre Operating Committee, which is responsible for the work of the Community Centre and the Bluebell Community Centre.
2. The Squirrels Pre-School Committee, which is responsible for the work of the pre-school.

The Directors delegate all responsibilities to the Executive Committee and confirm membership of the Committee. The Executive meets quarterly; they prepare and monitor plans for the next three to five years, set financial and operational parameters for the Association and monitor their performance. They approve staff requirements and changes as well as the appointment of the Centre Manager, and organise bank accounts, approve any proposals to seek external funding, and authorise expenditure over the limits agreed. The Executive Committee views the risks identified by the Operating Committees and Directors and the measures put in place to mitigate those risks.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

The Centre Operating Committee meets monthly to supervise the management of the Community Centre and the Bluebell Community Centre. They ensure the parameters set by the Executive Committee are achieved and set an annual budget to meet their requirements which are monitored quarterly. They seek approval from the Executive Committee for changes in staffing and hire charges when necessary. They report all staffing, funding and building requirements to the Executive Committee.

The Squirrels Pre-School Operating Committee meets half-termly, and their role is to supervise the management of the pre-school. They ensure the parameters set by the Executive Committee are achieved and set an annual budget to meet their requirements which is monitored quarterly. They ensure that all applications are made to the local council and authorities for all available grants and report all staffing requirements to the Executive Committee.

In addition to the Directors, the Association is served by 18 volunteers and 15 salaried staff. The Centre Manager is responsible for the day-to-day running of both the Community Centre and the Bluebell Community Centre. The Squirrels Pre-School Manager is responsible for the day-to-day running of the pre-school.

Cyril Coppin, one of the volunteers, gives about 20 hours a week to the Association, the other volunteers serve by attending Committee meetings, helping with fundraising, and maintaining the gardens, and the running of the lunch club, Little Squirrels Parent and Toddler Group and coffee mornings.

During the year, the Executive Committee has met remotely and in person when appropriate and the Centre Operating Committee has not met at all. Communication has been maintained by email and telephone. Squirrels Pre-School Operating Committee has not met but communication has been maintained by telephone and email.

Objectives and activities

The main objectives of the Association are to provide activities and facilities for the community regardless of religion or ethnic standing; to use the Centres throughout the week for the education and recreation of residents of St Johns and Highwoods, and to respond to identified needs within the community. We provide rooms at an affordable rate and support, through preferential rates, groups such as Different Strokes (a group of young stroke victims), Breathe Easy (supporting people with severe breathing difficulties), Little Squirrels Parent and Toddler group and 2 support groups for addictions. When setting out hiring charges for the year, we have considered the financial difficulties experienced by many of our hirers, and taken appropriate action where possible, such as forgoing increases, or offering a reduction in rates. In addition, we have offered a "listening ear" where needed, with the result that many people feel they are able to drop in for nothing more than a quick chat or some advice, which is a vital lifeline to many, especially some of the older members of our community. We have responded to community needs by providing on Friday mornings a "Coffee and Chat" time, and organising coach trips. We also provide free parking for parents of children attending the local primary school. In our reception area, we sell second-hand books at very low prices, which has proved very popular. Outside the front entrance, we have continued to improve the appearance of our small Memorial Garden, which was first set up after the events of September 11, 2001 and is open to all. During the school holidays, activities for local children were arranged, which proved very popular.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

The Community Centre has the following activities within it: Just Jules Fitness Club, Stay and Play, Slimming World, Weight Watchers, Different Strokes, Bridge Club, First Steps Toddler Group, Little Squirrels Parent and Toddler Group, Lunch Club, U3A, Coffee and Chat, W.I., St Luke's Church, Breathe Easy weekly exercise class and singing therapy class and monthly meeting, disco dancing for both adults and children, Line Dancing, a 2nd Bridge Club (re-located from the Officers Club) and 1st Class Brass. It is also a popular venue for children's and adults' parties. From June 2016 the Association has supported the Breathe Easy singing therapy class by not charging for that session.

The Bluebell Surgery and Community Centre provides accommodation for the local doctors' practice, North East Essex Diabetic Service, and the Humpty-Dumpty pre-school. Other activities that have taken place are training courses run by various providers, National Childbirth Trust, CICC which is a group for local Muslim women, Philosophy Group, Yoga, a Bridge Club for the bereaved, Narcotics Anonymous, Sex Addicts and a Parkinson's group.

Squirrels Pre-school continues to flourish. The extension, finished for September 2017, provides much needed office space, increased storage and a cloakroom with a separate changing area.

The Centre and the Bluebell were closed in November 2020 and again early in 2021, until re-opening when legal for limited activities, Squirrels Pre-School was closed from March 23rd 2020 but re-opened in September, and remained open for the academic year. Limited activities took place during the year following Government guidelines and complying with all legislation.

Financial Review

The Association had net incoming resources of £33,080 as shown in the Statement of Financial Activities on page 9 and had total funds available at the year end of £480,988 of which £129,639 was restricted. Restricted funds are detailed in note 13 of the Accounts.

Principle funding source for the work of the Association is the lettings of the two Centres and contributions from the Government and parents for the work of the pre-school. The Association is in good financial standing and is managed on the income received from lettings.

We have been greatly indebted to Springboard Housing Ltd, and Colchester Borough Council, who by loan and grant made the construction of the Community Centre possible. All loans have now been repaid. We are also grateful for the willingness of Tesco to provide the land for the Centre on a long-term lease on a peppercorn rent, and to Springboard Housing, who made it a condition of the Head Lease at the new Bluebell Community Centre, that the rooms occupied by the Community Association are rent-free.

The Association would like to express their thanks to all staff and volunteers who have contributed towards the success of the Association throughout the year. We would particularly like to thank Heather Payne, Alison Jay and Anita Hearsom for their continued diligence during the periods of lockdown and restrictions which continue through the year reported.

The Association acknowledge with thanks all those who have assisted with funding and other support.

The Association looks forward to the future with confidence.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION

(A Company Limited by Guarantee)

DIRECTORS' REPORT

Reserves policy and risk management

The directors are aware that the Charities Commission recommendation for settling reserves policy is to reduce the reported funds by the value of fixed assets held for charitable purposes. Once this adjustment is made there are £140,259 of reserves at the year end (2020: £100,822). This is equivalent to approximately 7.4 months of expenditure, which the directors feel is an appropriate level to hold.

The directors have established a restricted building fund that consists of a grant of £161,644, which was received on 1 September 1999 towards the purchase of the building, 50% of the building's annual depreciation of £3,152 is charged to this fund every year.

All risks to which St John's & Highwoods Community Association may be exposed are regularly reviewed and appropriate action is taken to mitigate such risks, with appropriate policies put in place when needed. A register of the most immediate risks is maintained. Currently these risks have been identified as destruction of the Centres (for example, by fire), prolonged closure of the Centre (for example, following serious damage and consequent repair work), denial of access, loss of a major booker, and withdrawal of Government funding to Squirrels Pre-school.

Constitution and administrative details

All of the directors served, with the exception of Mrs J Jeffries who resigned 30 July 2021, throughout the year.

Public Benefit

In setting out the charity's objectives the Association has given careful consideration to the Charity Commission's general guidance on public benefit. In doing so, the Association has complied with its duties in this area as set out Section 17 of the Charities Act 2011.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION (A Company Limited by Guarantee)

DIRECTORS' REPORT

Directors' responsibilities for the financial statements

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the net income and expenditure of the company for that period. In preparing these statements the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the financial statements comply with the Companies Act 1985 and the Statement of Recommended Practice: Accounting by Charities (SORP 2005). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accounting exemptions

In preparing this report the directors have taken advantage of small company exemptions provided by section 415A of the Companies Act 2006.

Signed by order of the board



Mrs K F Kane

Secretary

Approved by the board on 3/5/22

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION (A Company Limited by Guarantee)

I report to the trustees (who are also Directors' for the purpose of company law) on my examination of the financial statements of St John's & Highwoods Community Association ('the charitable company') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with Section 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 this 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 as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable company you are responsible for the preparation of financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters than an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION (A Company Limited by Guarantee)

Independent examiner's statement

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

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Tim O'Connor ACA FCCA DChA

Scrutton Bland LLP
Chartered Accountants
820 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

Date: 9/6/22

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds £	Restricted funds £	Total y/e 31 Aug 2021 £	Total p/e 31 August 2020 £
Income from:					
Donations	3	59,976	939	60,915	41,564
Charitable activities	4	194,311	3,221	197,532	291,496
Other trading activities	5	2,516	-	2,516	22,560
Investments	6	333	-	333	360
Total income		257,136	4,160	261,296	355,980
Expended on:					
Raising funds	8	2,055	-	2,055	17,132
Charitable activities	8	222,432	3,729	226,161	360,875
Total expenditure		224,487	3,729	228,216	378,007
Net income/(expenditure)		32,649	431	33,080	(22,027)
Reconciliation of funds:					
Total funds brought forward at 1 September 2020		318,700	129,208	447,908	469,935
Total funds carried forward at 31 August 2021		£ 351,349	£ 129,639	£ 480,988	£ 447,908

The statement of financial activities includes all gains and losses recognised in this and the prior year.

All activities relate to continuing operations.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

BALANCE SHEET
AS AT 31 AUGUST 2021

	Notes	31.8.21 £	31.8.20 £
Fixed assets			
Tangible assets	10	<u>337,009</u>	<u>345,374</u>
Current assets			
Debtors	11	22,789	15,424
Cash at bank and in hand		<u>166,186</u>	<u>127,455</u>
		188,975	142,879
Creditors: amounts falling due within one year	12	<u>(44,996)</u>	<u>(40,345)</u>
Net current assets		<u>143,979</u>	102,534
Net assets		<u>£ 480,988</u>	<u>£ 447,908</u>
Funds			
Restricted	13	129,639	129,208
Unrestricted			
Undesignated	14	<u>351,349</u>	<u>318,700</u>
		<u>£ 480,988</u>	<u>£ 447,908</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act.

Advantage is taken in the preparation of the financial statements of the special provisions contained in Part 15 of the Companies Act 2006, relating to small companies. In the directors opinion the company is entitled to those exemptions as a small company.

The financial statements were approved by the directors on 3/5/22

K. F. Kane

K F Kane
Director

P. J. Brown

P Brown
Director

Company number: 03169275

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2021

1.1 GENERAL INFORMATION

St John's & Highwoods Community Association is a private company limited by guarantee without share capital, incorporated in England and Wales, registration number 03169275. The address of the registered office is St John's & Highwoods Community Centre, Highwoods Square, Colchester, Essex, CO4 9SR.

1.2 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)) and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

The financial statements include all transactions, assets and liabilities for which the charitable company is responsible in Law.

The Association constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Association's ability to continue as a going concern.

The financial statements are rounded to the nearest £1 and are prepared in sterling.

Cash flow

The Charity qualifies as a small charity as defined in the Charities SORP (FRS 102) Bulletin 1 and as such is exempt from preparing a Statement of Cash Flows.

Income

All incoming resources are included in the statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income is deferred only when the charitable company has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Grants and Donations are recognised when received by or on behalf of the charitable company.

For legacies, entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2021

1.2 ACCOUNTING POLICIES (continued)

Restricted and designated funds

Funds restricted by the donor are treated as restricted funds. All other receipts are unrestricted funds, although these may be designated for specific purposes. Designated funds are funds allocated by the Executive Committee for specific activities, events or projects.

Expenditure

Expenditure is recognised in the Statement of Financial Activities when a liability is incurred. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the activity.

Charitable activities include expenditure incurred in the governance of the charity and its assets. These are primarily associated with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life:

Leasehold property	-	over the term of the lease
Improvements to property	-	33% straight line
Fixtures and fittings	-	15% straight line
Computer and office equipment	-	25% straight line

Gifts of assets

Donations in kind are included in the financial statements at their value at the point of gift, and are recognised when their receipt is certain.

Taxation

St John's & Highwoods Community Association is a charity within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Part 11, Corporation Tax Act 2010. Accordingly St John's & Highwoods Community Association is potentially exempt from taxation in respect of income or gains received within categories covered by Part 11, Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to its charitable purposes.

Going concern

Following the restrictions put in place on 23 March 2020 in respect of the Covid 19 pandemic and revising the entity's forecasts and projections, the charitable company have a reasonable expectation that the entity has adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its financial statements.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

1.2 ACCOUNTING POLICIES (continued)

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or financial liabilities

Short term debtors (financial assets) are measured at transaction price.

Short term creditors (financial liabilities) are measured at the transaction price.

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Pensions

Defined contribution pension plan

The charitable company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charitable company pays fixed contributions into a separate entity. Once the contributions have been paid the charitable company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the charitable company in independently administered funds.

2 SIGNIFICANT JUDGEMENTS AND ESTIMATES

The more significant judgements and estimates involved in the preparation of the financial statements include assessing the depreciation rates applicable to tangible fixed assets and the way in which certain costs should be apportioned. Further details regarding these points are included within the accounting policies.

3 INCOME FROM DONATIONS

	Unrestricted funds £	Restricted funds £	Total 2021 £
General donations and gifts	668	-	668
Grants	59,308	939	60,247
	£ 59,976	£ 939	£ 60,915

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
 (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2020

INCOME FROM DONATIONS 2020

	Unrestricted funds £	Restricted funds £	Total 2020 £
General donations and gifts	510	-	510
Grants	31,759	9,295	41,054
	<u>£ 32,269</u>	<u>£ 9,295</u>	<u>£ 41,564</u>

4 CHARITABLE ACTIVITIES 2021

	Unrestricted funds £	Restricted funds £	Total 2021 £
Lettings	71,622	-	71,622
Squirrels Pre-School fees	122,689	-	122,689
SEN/EYPP	-	3,221	3,221
	<u>£ 194,311</u>	<u>£ 3,221</u>	<u>£ 197,532</u>

CHARITABLE ACTIVITIES 2020

	Unrestricted funds £	Restricted funds £	Total 2020 £
Lettings	129,476	-	129,476
Squirrels Pre-School fees	162,020	-	162,020
	<u>£ 291,496</u>	<u>£ -</u>	<u>£ 291,496</u>

5 OTHER TRADING ACTIVITIES

	Unrestricted funds 2021 £	2020 £
Fundraising income	2,456	22,314
Copier and laminator income	60	246
	<u>£ 2,516</u>	<u>£ 22,560</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

6 INVESTMENT INCOME

	Unrestricted funds	
	2021	2020
Interest receivable	<u>£ 333</u>	<u>£ 360</u>

7 OPERATING COSTS

The excess of income over expenditure is stated after charging:

	2021	2020
	£	£
Depreciation	8,631	14,835
Independent examination	<u>3,138</u>	<u>4,698</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

8 TOTAL RESOURCES EXPENDED

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2021 £
Costs directly allocated to activities						
Salaries and pensions	-	34,930	81,541	5,761	-	122,232
Recruitment	-	-	-	-	-	-
Staff training	-	295	654	-	-	949
Postage	-	12	-	-	-	12
Refreshments	-	49	519	-	-	568
Room hire	-	-	33,525	-	-	33,525
Toys and equipment	-	-	371	-	-	371
Toddler Group costs	-	-	-	-	-	-
Fundraising costs	194	-	-	-	-	194
Activities costs	1,366	-	-	-	-	1,366
Band and coach hire	495	-	-	-	-	495
Support costs allocated to activities						
Rates	-	776	-	828	-	1,604
Light and heat	-	2,824	-	9,398	-	12,222
Security and fire protection	-	2,259	-	3,634	-	5,893
Insurance	-	4,385	-	659	-	5,044
Independent examination fees	-	-	-	-	3,138	3,138
Other professional fees	-	-	-	-	3,650	3,650
Carried forward	2,055	45,530	116,610	20,280	6,788	191,263

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

8 TOTAL RESOURCES EXPENDED – (continued)

Support costs allocated to activities – (continued)	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2021 £
Brought forward	2,055	45,530	116,610	20,280	6,788	191,263
Telephone	-	831	110	-	-	941
Printing and stationery	-	689	120	-	-	809
Repairs and maintenance	-	2,764	114	5,203	-	8,081
Computer software	-	2,527	635	-	-	3,162
Sundry	-	1,395	1,135	-	-	2,530
Cleaning materials and services	-	3,871	-	13,262	-	17,133
Bank charges	-	328	-	-	-	328
Property - depreciation	-	4,112	843	-	-	4,955
Improvements - depreciation	-	-	57	-	-	57
Fixture and fittings - depreciation	-	2,757	821	41	-	3,619
Subscriptions and registrations	-	598	268	-	-	866
Licenses	-	2,169	-	-	-	2,169
Advertising	-	70	-	-	-	70
Bad debts	-	481	-	-	-	481
Grant expenditure	-	1,018	521	-	-	1,539
Recoverable costs	-	-	-	(9,787)	-	(9,787)
	£ 2,055	£ 69,140	£ 121,234	£ 28,999	£ 6,788	£ 228,216

Basis of allocation of support costs

Support costs are allocated to each activity on the basis of expenditure incurred directly in undertaking that activity.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

8 TOTAL RESOURCES EXPENDED – (continued)

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2020 £
Costs directly allocated to activities						
Salaries and pensions	-	79,760	125,731	7,986	-	213,477
Recruitment	-	-	54	-	-	54
Staff training	-	345	494	-	-	839
Postage	-	471	20	-	-	491
Refreshments	-	260	490	-	-	750
Room hire	-	-	43,178	-	-	43,178
Toys and equipment	-	-	1,182	-	-	1,182
Toddler Group costs	-	-	137	-	-	137
Fundraising costs	983	-	-	-	-	983
Activities costs	10,929	-	-	-	-	10,929
Band and coach hire	5,220	-	-	-	-	5,220
Support costs allocated to activities						
Rates	-	2,499	-	1,790	-	4,289
Light and heat	-	6,074	-	12,205	-	18,279
Security and fire protection	-	3,247	-	3,383	-	6,630
Insurance	-	2,183	3,065	926	-	6,174
Independent examination fees	-	-	-	-	4,698	4,698
Carried forward	17,132	94,839	174,351	26,290	4,698	317,310

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

8 TOTAL RESOURCES EXPENDED – (continued)

Support costs allocated to activities – (continued)	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2020 £
Brought forward	17,132	94,839	174,351	26,290	4,698	317,310
Telephone	-	1,045	170	-	-	1,215
Printing and stationery	-	1,419	368	-	-	1,787
Repairs and maintenance	-	15,119	846	14,724	-	30,689
Computer software	-	3,066	61	-	-	3,127
Sundry	-	83	487	-	-	570
Cleaning materials and services	-	5,058	-	14,337	-	19,395
Bank charges	-	1,187	-	6	-	1,193
Property - depreciation	-	6,824	-	-	-	6,824
Improvements - depreciation	-	1,562	1,247	-	-	2,809
Fixture and fittings - depreciation	-	2,600	2,543	59	-	5,202
Subscriptions and registrations	-	618	324	-	-	942
Licenses	-	3,106	-	-	-	3,106
Advertising	-	163	-	-	-	163
Bad debts	-	136	-	-	-	136
Grant expenditure	-	3,701	796	-	-	4,497
Recoverable costs	-	-	-	(20,958)	-	(20,958)
	£ 17,132	£ 140,526	£ 181,193	£ 34,458	£ 4,698	£ 378,007

Basis of allocation of support costs

Support costs are allocated to each activity on the basis of expenditure incurred directly in undertaking that activity.

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

9 STAFF COSTS

	2021 £	2020 £
Wages and salaries	115,408	199,352
Social security costs	3,901	8,011
Pensions	2,923	6,114
	<u>£ 122,232</u>	<u>£ 213,477</u>

	No.	No.
The average monthly number of employees, during the period was made up as follows:		
Squirrels Pre-School	9	10
Community Centre	6	8
	<u>15</u>	<u>18</u>

No employee received emoluments of more than £60,000.

The aggregate remuneration of key management personnel was £14,704 (2020 : £21,114).

10 TANGIBLE FIXED ASSETS

	Leasehold Improvements property £	to property £	Fixtures, fittings and office equipment £	Total £
Cost				
At 1 September 2020	411,624	11,820	67,134	490,578
Additions	-	-	266	266
At 31 August 2021	<u>411,624</u>	<u>11,820</u>	<u>67,400</u>	<u>490,844</u>
Depreciation				
At 1 September 2020	79,196	11,763	54,245	145,204
Charge for the period	4,955	57	3,619	8,631
At 31 August 2021	<u>84,151</u>	<u>11,820</u>	<u>57,864</u>	<u>153,835</u>
Net book value				
At 31 August 2021	<u>£ 327,473</u>	<u>£ -</u>	<u>£ 9,536</u>	<u>£ 337,009</u>
At 31 August 2020	<u>£ 332,428</u>	<u>£ 57</u>	<u>£ 12,889</u>	<u>£ 345,374</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

11 DEBTORS

	2021 £	2020 £
Trade debtors	12,519	5,734
Prepayments	10,270	9,690
	<u>£ 22,789</u>	<u>£ 15,424</u>

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals	18,115	14,842
Deferred income	26,881	25,503
	<u>£ 44,996</u>	<u>£ 40,345</u>

	2021 £	2020 £
Deferred income		
Balance at 1 September 2020	25,503	6,820
Amount received	13,727	27,323
Amount released to income	(12,349)	(8,640)
	<u>£ 26,881</u>	<u>£ 25,503</u>

13 RESTRICTED FUNDS

The income funds of the charitable company include restricted funds comprising the following balance of donations and grants held on trust for specific purpose:

	Balance at 1.9.20 £	Movement in funds		Balance at 31.8.21 £
		Incoming resources £	Expenditure gains/(losses) £	
			Transfers £	
Building Fund	127,496	-	(1,577)	125,919
Other funds	500	939	(439)	1,000
EYITT	1,212	-	(1,212)	-
SEN/EYPP	-	3,221	(501)	2,720
	<u>£ 129,208</u>	<u>£ 4,160</u>	<u>£ (3,729)</u>	<u>£ 129,639</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

RESTRICTED FUNDS 2020

	Balance at 1.4.19 £	Movement in funds Incoming resources £	Expenditure gains/(losses) £	Transfers £	Balance at 31.8.20 £
Building Fund	129,730	-	(2,234)	-	127,496
Other funds	500	2,295	(2,295)	-	500
EYITT	-	7,000	(5,788)	-	1,212
	<u>£ 130,230</u>	<u>£ 9,295</u>	<u>£ (10,317)</u>	<u>-</u>	<u>£ 129,208</u>

Building Fund

A grant was received on the 1 September 1999 towards the purchasing of the building, 50% of the buildings annual depreciation is charged to the fund every period.

Other Funds

The income included within the above other funds includes grants for other activities.

EYITT

Early years teacher training grant to support staff cost.

SEN/EYPP

The income is for one to one staffing and specialist equipment.

14 UNRESTRICTED FUNDS

	Balance at 1.9.20 £	Movement in funds Incoming resources £	Expenditure, gains/(losses) £	Transfers £	Balance at 31.8.21 £
Unrestricted funds	<u>£ 318,700</u>	<u>£ 257,136</u>	<u>£ (224,487)</u>	<u>£ -</u>	<u>£ 351,349</u>

UNRESTRICTED FUNDS 2020

	Balance at 1.4.19 £	Movement in funds Incoming resources £	Expenditure, gains/(losses) £	Transfers £	Balance at 31.8.20 £
Unrestricted funds	<u>£ 339,705</u>	<u>£ 346,685</u>	<u>£ (367,690)</u>	<u>£ -</u>	<u>£ 318,700</u>

ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total 2021 £
Restricted funds	125,919	3,720	129,639
Unrestricted funds	211,090	140,259	351,349
Total funds	<u>£ 337,009</u>	<u>£ 143,979</u>	<u>£ 480,988</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS 2020

	Tangible fixed assets £	Net current assets £	Total 2020 £
Restricted funds	127,496	1,712	129,208
Unrestricted funds	217,878	100,822	318,700
Total funds	<u>£ 345,374</u>	<u>£ 102,534</u>	<u>£ 447,908</u>

16 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital.

17 RELATED PARTIES

The charitable company is controlled by its members who operate through an appointed Council.

No remuneration was payable to members of the Council.

No expenses were reimbursed to members of the Council.