

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
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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
 Colchester
 Essex
 CO4 9YQ

Bankers Lloyds Bank plc
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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.

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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.

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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 Hearsum 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

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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.

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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
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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	<u>22,789</u>	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

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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.

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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.

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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
	<u>£ 59,976</u>	<u>£ 939</u>	<u>£ 60,915</u>

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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>

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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

6 INVESTMENT INCOME

	Unrestricted funds	
	2021	2020
Interest receivable	£ 333	£ 360

7 OPERATING COSTS

The excess of income over expenditure is stated after charging:

	2021	2020
	£	£
Depreciation	8,631	14,835
Independent examination	3,138	4,698

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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

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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.

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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

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NOTES TO THE FINANCIAL STATEMENTS
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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.

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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 property £	Improvements 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>

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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		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>

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NOTES TO THE FINANCIAL STATEMENTS
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RESTRICTED FUNDS 2020

	Balance at 1.4.19 £	Movement in funds		Transfers £	Balance at 31.8.20 £
		Incoming resources £	Expenditure gains/(losses) £		
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		Transfers £	Balance at 31.8.21 £
		Incoming resources £	Expenditure, gains/(losses) £		
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		Transfers £	Balance at 31.8.20 £
		Incoming resources £	Expenditure, gains/(losses) £		
Unrestricted funds	<u>£ 339,705</u>	<u>£ 346,685</u>	<u>£ (367,690)</u>	<u>£ -</u>	<u>£ 318,700</u>

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NOTES TO THE FINANCIAL STATEMENTS
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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.