

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 1<sup>st</sup> 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:

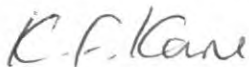
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial 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 26<sup>th</sup> 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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>260,607</b>	<b>20,996</b>	<b>281,603</b>	<b>261,296</b>
<b>Expended on:</b>					
Raising funds	8	11,135	-	11,135	2,055
Charitable activities	8	248,381	18,460	266,841	226,161
<b>Total expenditure</b>		<b>259,516</b>	<b>18,460</b>	<b>277,976</b>	<b>228,216</b>
<b>Net income</b>		<b>1,091</b>	<b>2,536</b>	<b>3,627</b>	<b>33,080</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward at 1 September 2021</b>		<b>351,349</b>	<b>129,639</b>	<b>480,988</b>	<b>447,908</b>
<b>Total funds carried forward at 31 August 2022</b>		<b>£ 352,440</b>	<b>£ 132,175</b>	<b>£ 484,615</b>	<b>£ 480,988</b>

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

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
	<u>£ 738</u>	<u>£ 11,576</u>	<u>£ 12,314</u>

**ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION**  
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**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**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2022**

**6 INVESTMENT INCOME**

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

**7 OPERATING COSTS**

The excess of income over expenditure is stated after charging:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation	<b>8,705</b>	8,631
Independent examination	<u><b>3,013</b></u>	<u><b>3,138</b></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 £
<b>Costs directly allocated to activities</b>						
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
<b>Support costs allocated to activities</b>						
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)**

<b>Support costs allocated to activities – (continued)</b>	<b>Centre fundraising £</b>	<b>Centre £</b>	<b>Squirrels £</b>	<b>Bluebell £</b>	<b>Governance £</b>	<b>Total 2022 £</b>
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.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2022**

**8 TOTAL RESOURCES EXPENDED – (continued)**

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2021 £
<b>Costs directly allocated to activities</b>						
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
<b>Support costs allocated to activities</b>						
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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**8 TOTAL RESOURCES EXPENDED – (continued)**

<b>Support costs allocated to activities – (continued)</b>	<b>Centre fundraising £</b>	<b>Centre £</b>	<b>Squirrels £</b>	<b>Bluebell £</b>	<b>Governance £</b>	<b>Total 2021 £</b>
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**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**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 £
<b>Cost</b>				
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>
<b>Depreciation</b>				
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>
<b>Net book value</b>				
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**  
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**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 £
<b>Deferred income</b>		
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		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>

**ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION**  
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**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**  
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**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	<u>£ 318,700</u>	<u>£ 257,136</u>	<u>£ (224,487)</u>	<u>£ -</u>	<u>£ 351,349</u>

**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	<u>205,647</u>	<u>146,793</u>	<u>352,440</u>
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	<u>211,090</u>	<u>140,259</u>	<u>351,349</u>
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.