

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, 1<sup>st</sup> 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:

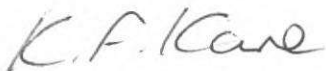
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial 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<br>funds<br>£ | Restricted<br>funds<br>£ | 2024<br>£        | 2023<br>£        |
|--|-------|----------------------------|--------------------------|------------------|------------------|
| <b>Income from:</b>  |       |                            |                          |                  |                  |
| 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              |
| <b>Total income</b>  |       | <b>313,392</b>             | <b>120,736</b>           | <b>434,128</b>   | <b>282,794</b>   |
| <b>Expended on:</b>  |       |                            |                          |                  |                  |
| Raising funds  | 8     | 12,131                     | -                        | 12,131           | 11,022           |
| Charitable activities                                      | 8     | 262,077                    | 14,837                   | 276,914          | 259,300          |
| <b>Total expenditure</b>                                   |       | <b>274,208</b>             | <b>14,837</b>            | <b>289,045</b>   | <b>270,322</b>   |
| <b>Net income/(expenditure)</b>                            |       | <b>39,184</b>              | <b>105,899</b>           | <b>145,083</b>   | <b>12,427</b>    |
| <b>Transfer between funds</b>                              |       | <b>47,260</b>              | <b>(47,260)</b>          | <b>-</b>         | <b>-</b>         |
| <b>Net movements in funds</b>                              |       | <b>86,444</b>              | <b>58,639</b>            | <b>145,083</b>   | <b>12,427</b>    |
| <b>Reconciliation of funds:</b>                            |       |                            |                          |                  |                  |
| <b>Total funds brought forward<br/>at 1 September 2023</b> |       | <b>366,340</b>             | <b>130,747</b>           | <b>497,087</b>   | <b>484,615</b>   |
| <b>Total funds carried forward<br/>at 31 August 2024</b>   |       | <b>£ 452,784</b>           | <b>£ 189,386</b>         | <b>£ 642,170</b> | <b>£ 497,087</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 2024**


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

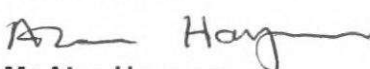
The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 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<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ |
|-----------------------------|----------------------------|--------------------------|--------------------|
| 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<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ |
|-----------------------------|----------------------------|--------------------------|--------------------|
| 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<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ |
|---------------------------|----------------------------|--------------------------|--------------------|
| 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<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ |
|---------------------------|----------------------------|--------------------------|--------------------|
| 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**

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

**6 INVESTMENT INCOME**

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

**7 OPERATING COSTS**

The excess of income over expenditure is stated after charging:

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

**ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2024**

**8 TOTAL RESOURCES EXPENDED**

|   | Centre<br>fundraising<br>£ | Centre<br>£ | Squirrels<br>£ | Bluebell<br>£ | Governance<br>£ | Total<br>2024<br>£ |
|---|----------------------------|-------------|----------------|---------------|-----------------|--------------------|
| <b>Costs directly allocated to activities</b> |                            |             |                |               |                 |                    |
| 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              |
| <b>Support costs allocated to activities</b>  |                            |             |                |               |                 |                    |
| 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<br>fundraising<br>£ | Centre<br>£     | Squirrels<br>£   | Bluebell<br>£   | Governance<br>£ | Total<br>2024<br>£ |
|--|----------------------------|-----------------|------------------|-----------------|-----------------|--------------------|
| <b>Support costs allocated to activities – (continued)</b> |                            |                 |                  |                 |                 |                    |
| 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)           |
|  | <b>£ 12,131</b>            | <b>£ 95,236</b> | <b>£ 154,101</b> | <b>£ 22,997</b> | <b>£ 4,580</b>  | <b>£ 289,045</b>   |

**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<br>fundraising<br>£ | Centre<br>£ | Squirrels<br>£ | Bluebell<br>£ | Governance<br>£ | Total<br>2023<br>£ |
|---|----------------------------|-------------|----------------|---------------|-----------------|--------------------|
| <b>Costs directly allocated to activities</b> |                            |             |                |               |                 |                    |
| 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              |
| <b>Support costs allocated to activities</b>  |                            |             |                |               |                 |                    |
| 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<br>fundraising<br>£ | Centre<br>£     | Squirrels<br>£   | Bluebell<br>£   | Governance<br>£ | Total<br>2023<br>£ |
|--|----------------------------|-----------------|------------------|-----------------|-----------------|--------------------|
| <b>Support costs allocated to activities – (continued)</b> |                            |                 |                  |                 |                 |                    |
| 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)           |
|  | <b>£ 11,022</b>            | <b>£ 82,304</b> | <b>£ 150,014</b> | <b>£ 23,557</b> | <b>£ 3,425</b>  | <b>£ 270,322</b>   |

**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<br>£        | 2023<br>£        |
|---|------------------|------------------|
| 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,<br>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 property<br>£ | Improvements<br>to property<br>£ | Fixtures,<br>fittings<br>and office<br>equipment<br>£ | Total<br>£       |
|-----------------------|-------------------------|----------------------------------|---|------------------|
| <b>Cost</b>           |                         |                                  |   |                  |
| 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>   |
| <b>Depreciation</b>   |                         |                                  |   |                  |
| 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>   |
| <b>Net book value</b> |                         |                                  |   |                  |
| 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<br>£       | 2023<br>£       |
|----------------|-----------------|-----------------|
| 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<br>£       | 2023<br>£       |
|-----------------|-----------------|-----------------|
| Accruals        | 16,509          | 15,661          |
| Deferred income | 6,567           | 22,382          |
|                 | <u>£ 23,076</u> | <u>£ 38,043</u> |

|                             | 2024<br>£      | 2023<br>£       |
|-----------------------------|----------------|-----------------|
| <b>Deferred income</b>      |                |                 |
| 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<br>at<br>1.9.23<br>£ | Movement in funds          |                                    | Transfers<br>£    | Balance<br>at<br>31.8.24<br>£ |
|-------------------------|------------------------------|----------------------------|------------------------------------|-------------------|-------------------------------|
|                         |                              | Incoming<br>resources<br>£ | Expenditure<br>gains/(losses)<br>£ |                   |                               |
| 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<br>at<br>1.9.22<br>£ | Movement in funds<br>Incoming<br>resources<br>£ | Expenditure<br>gains/(losses)<br>£ | Transfers<br>£ | Balance<br>at<br>31.8.23<br>£ |
|---------------|------------------------------|---|------------------------------------|----------------|-------------------------------|
| 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<br>at<br>1.9.23<br>£ | Movement in funds<br>Incoming<br>resources<br>£ | Expenditure,<br>gains/(losses)<br>£ | Transfers<br>£  | Balance<br>at<br>31.8.24<br>£ |
|--------------------|------------------------------|---|-------------------------------------|-----------------|-------------------------------|
| 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**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2024**

**UNRESTRICTED FUNDS 2023**

|                    | Balance<br>at<br>1.9.22<br>£ | Movement in funds<br>Incoming<br>resources<br>£ | Expenditure,<br>gains/(losses)<br>£ | Transfers<br>£ | Balance<br>at<br>31.8.23<br>£ |
|--------------------|------------------------------|---|-------------------------------------|----------------|-------------------------------|
| 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<br>fixed<br>assets<br>£ | Net<br>current<br>assets<br>£ | Total<br>2024<br>£ |
|--------------------|----------------------------------|-------------------------------|--------------------|
| 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>   |

**ANALYSIS OF NET ASSETS BETWEEN FUNDS 2023**

|                    | Tangible<br>fixed<br>assets<br>£ | Net<br>current<br>assets<br>£ | Total<br>2023<br>£ |
|--------------------|----------------------------------|-------------------------------|--------------------|
| 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>   |

**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).