

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

**ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION**

**(A Company Limited by Guarantee)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**31 AUGUST 2025**

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

**CONTENTS**

	<b>Pages</b>
Legal and administrative information	1
Directors' report	2 - 6
Independent examiner's report	7 - 8
Statement of financial activities (including income and expenditure account)	9
Balance sheet	10
Notes to the financial statements	11 - 23



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

**LEGAL AND ADMINISTRATIVE INFORMATION**

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

<b>Registered Office</b>	St John's & Highwoods Community Centre Highwoods Square Colchester Essex CO4 9SR
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<b>Registered Numbers</b>	Company : 03169275 Charity : 1058410
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<b>Independent Examiner</b>	Piers Harrison FCA Scrutton Bland Limited Chartered Accountants 820 The Crescent Colchester Business Park Colchester Essex CO4 9YQ
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<b>Bankers</b>	Lloyds Bank plc 27 High Street Colchester Essex CO1 1DU
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<b>Solicitors</b>	Fisher Jones Greenwood LLP The Tower Phoenix Square Wyncolls Road Colchester Essex CO4 9HU
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## **ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION**

**(A Company Limited by Guarantee)**

### **DIRECTORS' REPORT**

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

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

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

The information on page 1 forms part of this report.

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

Mr Alan Hayman  
Mr Mark Russell  
David Clouston

Mr Alan Hayman resigned on 31 August 2025.

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

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

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

### **Structure, Governance and Management**

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

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

The Operating Committees are:

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

## **ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION**

### **(A Company Limited by Guarantee)**

#### **DIRECTORS' REPORT**

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

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

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

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

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

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

#### **Objectives and activities**

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

## **ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION**

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### **DIRECTORS' REPORT**

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

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

Squirrels Pre-school continues to flourish.

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

## **ST JOHN'S & HIGHWOODS COMMUNITY ASSOCIATION**

**(A Company Limited by Guarantee)**

### **DIRECTORS' REPORT**

#### **Financial Review**

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

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

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

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

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

The Association looks forward to the future with confidence.

#### **Reserve policy and risk management**

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

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

#### **Constitution and administrative details**

All of the directors served throughout the year.

#### **Public Benefit**

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

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

**DIRECTORS' REPORT**

**Directors' responsibilities for the financial statements**

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

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

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

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

**Accounting exemptions**

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

Signed by order of the board

**Auditors**

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

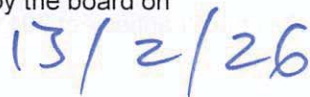
Signed by order of the board



**Mr David Clouston**

Chairman

Approved by the board on



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

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

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

**Responsibilities and basis of report**

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

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

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

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

**Independent examiner's statement**

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

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Piers Harrison FCA

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

Date: 17 February 2026

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

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

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

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

13/2/26

**Mr David Clouston**  
Director

*David Clouston*

Company number: 03169275

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2025**

**1.1 GENERAL INFORMATION**

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

**1.2 ACCOUNTING POLICIES**

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

***Basis of accounting***

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

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

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

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

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

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

***Cash flow***

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

***Income***

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

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2025**

**1.2 ACCOUNTING POLICIES (continued)**

***Restricted and designated funds***

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

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

***Expenditure***

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

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

***Tangible fixed assets***

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

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

***Gifts of assets***

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

***Taxation***

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2025**

**1.2 ACCOUNTING POLICIES (continued)**

***Going concern***

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

***Financial instruments***

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

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

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

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

***Pensions***

***Defined contribution pension plan***

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

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

**2 SIGNIFICANT JUDGEMENTS AND ESTIMATES**

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2025**

**3 INCOME FROM DONATIONS 2025**

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

**INCOME FROM DONATIONS 2024**

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

**4 CHARITABLE ACTIVITIES 2025**

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

**CHARITABLE ACTIVITIES 2024**

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2025**

**5 OTHER TRADING ACTIVITIES**

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

**6 INVESTMENT INCOME**

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

**7 OPERATING COSTS**

The excess of income over expenditure is stated after charging:

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2025**

**8 TOTAL RESOURCES EXPENDED**

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2025**

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

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

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

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2024 £
<b>Costs directly allocated to activities</b>						
Salaries and pensions	-	42,989	112,607	4,756	-	160,352
Staff training	-	24	204	-	-	228
Postage	-	16	-	-	-	16
Refreshments	-	14	440	-	-	454
Room hire	-	-	37,515	-	-	37,515
Toys and equipment	-	-	327	-	-	327
Fundraising costs	127	-	-	-	-	127
Activities costs	7,594	-	-	-	-	7,549
Band and coach hire	4,410	-	-	-	-	4,410
<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 2025**

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

	Centre fundraising £	Centre £	Squirrels £	Bluebell £	Governance £	Total 2024 £
<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 2025**

**9 STAFF COSTS**

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

The average monthly number of employees, during the period was made up as follows:

	No.	No.
Squirrels Pre-School	10	10
Community Centre	6	6
	<u>16</u>	<u>16</u>

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

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

**10 TANGIBLE FIXED ASSETS**

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2025**

**11 DEBTORS**

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

**12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**13 RESTRICTED FUNDS**

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2025**

**RESTRICTED FUNDS 2024**

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

**Building Fund**

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

**City Council Community Grant**

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

**Other Funds**

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

**SEN/EYPP**

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

**14 UNRESTRICTED FUNDS**

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

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2025**

**UNRESTRICTED FUNDS 2024**

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

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

**15 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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

**ANALYSIS OF NET ASSETS BETWEEN FUNDS 2024**

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

**16 LEGAL STATUS**

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

**17 RELATED PARTIES**

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

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